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**Individual Response.**

Consultation response on draft General Comment No 26

This response targets the impact of the business community on the climate and related rights of children.

The General Comment’s focus on the impact of business on the human rights of children is welcomed. There is a growing movement calling for the recognition of all ‘stakeholders’ and not just shareholders, when companies make decisions. ([About The Better Business Act - Better Business Act](https://betterbusinessact.org/about/#:~:text=The%20Better%20Business%20Act%20will%20transform%20the%20way,the%20long-term%20interests%20of%20people%2C%20planet%20and%20profit.),) ([Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation > Measuring Stakeholder Capitalism | World Economic Forum (weforum.org)](https://www.weforum.org/stakeholdercapitalism))

These stakeholders must include children and young people. The draft general comment highlights, especially in paragraphs 90, 92 and 93 the responsibilities that business and government institutions must respect the rights of children and legislative change can be used to support a framework for change.

Paragraph 93 of the draft general comment requires that states place an obligation on businesses to conduct child-rights due diligence, reflecting the wording of the third draft of the Business and Human Rights Treaty. It is welcomed (as reflected in paragraph 57) the State legislative process must give space to children to participate in drafting of new legislation and an opportunity to contribute to the due diligence framework. States must take into consideration what structural and institutional changes it must make to allow this to happen.

Paragraph 119-123 on climate finance could be expanded to include children’s rights in the ESG governance process, looking at whether sustainable finance to support the human rights of children in both the climate space and in other matters including health, could become a separate category of bond or part of the clear reporting process for companies. Children should be given the opportunity to contribute to the development of the reporting process, to allow for reporting obligations to accurately reflect those issues that matter to children.