CHILD-LENS
INVESTING TALKS

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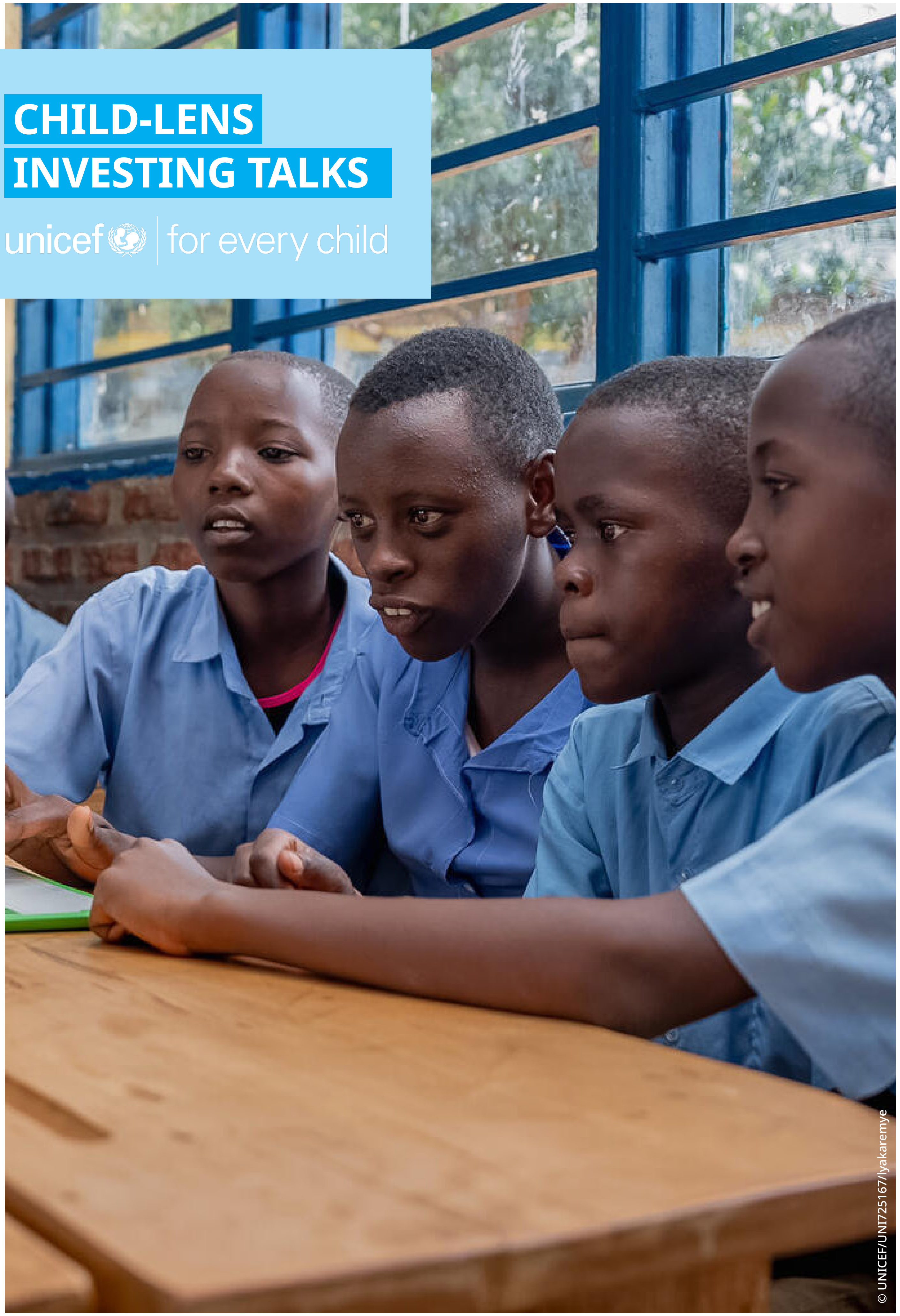

DISCUSSION BRIEF

From Insights to Action in Child-Lens Investing

UNICEF's Child-Lens Investing Talks brought together investors to discuss and advance the integration of children's rights into investment practices. Many investors are already mitigating material risks and uncovering portfolio opportunities through strategic action on child-related impacts.

KEY TAKEAWAYS

- **Child rights are financially material and strategically relevant**
  Investors increasingly recognize children as stakeholders, with related impacts translating into real risks, opportunities, and long-term value creation.
- **Integration is practical and already underway**
  A child lens can be embedded across the investment lifecycle using existing processes, helping to sharpen analysis, stewardship and decision-making.
- **Momentum is growing, but gaps remain**
  While data limitations persist, awareness and implementation are advancing. Collaboration, improved disclosures and common standards can help scale up Child-Lens Investing further.

Child-Lens Investing Talks

Children born today have a better chance of surviving than ever before. But many still grow up facing poverty, instability, and the increasing impacts of climate change that make it harder for them to truly thrive.

Investing in children is one of the most powerful ways to break cycles of disadvantage and build stronger societies for the future. Yet children are often overlooked in traditional investment analysis, even though financial decisions and business activities have a profound impact on their lives. Child lens investing brings children into focus as stakeholders, enabling investors to recognise both the moral imperative and the significant economic opportunity in supporting children's wellbeing from the earliest years.

As a new and rapidly developing field, Child-Lens Investing is not yet widely recognised. To close this gap and to catalyse action by Nordic+ investors, UNICEF Sweden and UNICEF Finland organised the Child-Lens Investing (CLI) Talks, a series of three webinars bringing together practitioners from across the investment ecosystem. Over the course of the series from January to April 2026, speakers explored what it means to invest with children's rights in mind, shared emerging practices, and highlighted the opportunities - and responsibilities - facing investors who want to contribute to better outcomes for children.

This discussion brief brings together the key insights from those conversations. It summarises the themes that surfaced across the sessions, reflects on what participants identified as the most pressing challenges, and outlines the next steps for advancing the Child-Lens Investing. In doing so, it provides a clear snapshot of where the field stands today and what needs to be done next.

Insights from the Investor Discussions

It is clear from the CLI Talks that the role of child rights in investment decision-making is not marginal. Investors are recognising children as material stakeholders in the marketplace, the workplace, and the environment. These dynamics cut across industries and geographies, reinforcing a simple but powerful insight: how companies affect children today has direct implications for their ability to create sustainable value tomorrow.

Throughout the webinar series, investors demonstrated how a child lens can be incorporated across the investment lifecycle. Practical examples are emerging at each stage from strategy and governance, through investment analysis and stewardship, and into monitoring and reporting. Rather than requiring entirely new frameworks, a child lens is often integrated into existing processes, sharpening how risks and opportunities are identified and managed.

Child Lens as a Value Driver

One of the key drivers behind this shift is a deeper understanding of double materiality. Company impacts on children can translate into tangible financial risks, ranging from reputational and regulatory exposure to operational disruption and extensive systemic costs. Investors understand that these risks are not theoretical. By integrating child focused considerations, they can strengthen the long term resilience of portfolios and uncover vulnerabilities that traditional analysis often fails to see.

At the same time, the child lens is not only about risks but also has the potential to surface differentiated investment opportunities that can contribute to both positive outcomes for children and competitive returns. In this way, attention to child-related aspects can become a source of insight into innovation, market positioning, and sustained growth.

This perspective resonates strongly with the core mandate of long-term investors. Future generations are, by definition, central to long-term value creation. A child lens provides greater clarity and discipline in translating that orientation into concrete investment strategies, helping investors align capital allocation with desirable social and economic outcomes.

Data Challenges and Solutions

Despite the growing investor interest in child rights integration, persistent data gaps continue to limit more systematic approaches. There are overarching challenges related to limited comparable company disclosures and inconsistent standards, while supply chains, grievance mechanisms and remedy were recognised as topics with particularly weak transparency. The investors consider there to be no shortage of qualitative or unstructured information pertaining to children's rights as such, but decision-useful, structured metrics remain scarce. This makes it difficult to turn awareness into actionable investment and stewardship decisions.

In response, investors are beginning to explore a range of practical solutions. These include pushing for standardised, child-relevant disclosures through company engagement; collaborating through investor coalitions; influencing standard setters and ESG data providers; layered data approaches (triangulation) and non-traditional sources of information; combining policy commitments with evidence of real-world performance; and identifying leading companies that can be leveraged as good-practice examples. Furthermore, UNICEF has commenced a partnership with the Global Impact Investing Network (GIIN) to develop new indicators and standards on child-lens investing. Together, these approaches point toward a more coordinated and effective ecosystem for child-related investment data.

Intersections Driving Integration

Crucially, child rights cannot be considered in isolation. They intersect with many of the other sustainability issues investors already analyse, such as living income, human capital management, gender equality, procurement practices, demographic shifts, and the business models of digital technology companies – to name a few examples that the CLI talks touched on. Several speakers highlighted investee companies' workplace policies as a concrete way to consider and influence the working conditions of parents, given the related impact on children. Children also serve as a link between environmental and social agendas, highlighting the interdependencies that increasingly define sustainable finance.
Overall, the CLI Talks demonstrated how practical the conversation about children's rights has become. The discussion was consistently focused on implementation. Investors are intentionally translating awareness and principles into tools, processes, and decisions, and leveraging synergies between children's rights and intersecting themes, stakeholders and processes. As the field matures, we expect the child lens to continue moving toward the centre of forward-looking, systemic investment thinking.

Seven Actions for Child Rights Integration

Drawing on the insights shared throughout the webinar series, several clear and concrete entry points emerged for investors looking to start - or to take the next step in - applying the child lens:

1. **Start small.**
   A recurring message was to start somewhere and scale up over time. Investors do not need to be child rights experts from the outset. Many have begun with awareness-raising, focusing on a specific (high-risk) sector, or pilot engagements e.g. on a topic such as family-friendly policies where information and awareness is relatively well established, using these as learning opportunities. One could also start by scanning the portfolio for connections between children and the companies' products and services. Building on such initial efforts, approaches can be made more systematic and expansive, often most effectively through collective and supported initiatives.

2. **Collaborate.**
   The CLI Talks highlighted several examples of investors joining forces through pre-competitive engagement, particularly when addressing systemic, sector-wide child-related issues and root causes. Collaboration is a powerful enabler that can increase influence, reduce duplication, and help tackle challenges that no single investor can address alone. External expertise also plays a critical role especially where internal know-how on child rights is limited, and investors emphasised the value of engaging with experts such as UNICEF to accelerate learning and credibility.

3. **Integrate early.**
   Considering children's rights - and human rights more broadly - at the earliest stages of the investment process helps ensure that these issues inform strategy, research, and decision-making, rather than needing to be addressed reactively later on.

4. **Demonstrate materiality.**
   To build internal buy-in and engage companies constructively, investors highlighted the need to frame child rights through the lens of materiality. Linking child-related issues to sector-specific risks, opportunities, and macro or systemic drivers helps bridge the gap between values-based concerns and investment fundamentals. What makes child rights material differs by sector, and identifying those sector-relevant pathways is essential for effective engagement.
5. **Build consensus with child rights.**
   Interestingly, participants noted that child rights can offer a constructive entry point even amid broader ESG or sustainability pushback. Children are usually not a polarising topic in the business context; there is broad consensus around the importance of safeguarding children's well-being. As a result, child-focused engagement can sometimes open doors where other sustainability conversations face resistance.

6. **Apply the child lens as an analytical, intersecting tool.**
   Children provide a powerful way to visualise and synthesise complex, cross-cutting sustainability issues, including often acting as a connector between social and environmental themes. They can also add pertinent depth for human rights, community and gender-related themes. These perspectives and a deliberate use of a child lens can bring greater coherence to investment analysis and stewardship conversations.

7. **Make use of UNICEF's investor tools.**
   Throughout the webinars, investors repeatedly pointed to the practical utility of existing resources. For example, UNICEF's stewardship guide "Investing in the Present and the Future" and its 'better questions' guidance have been found useful for making engagements more structured and outcome-oriented. UNICEF's tools are designed to help translate high-level commitments and intentionality into concrete actions and measurable progress. In addition, UNICEF offers a range of opportunities for investors seeking deeper collaboration and impact: contact Francisco Biber fbiber@unicef.org at UNICEF's Innovative Finance Hub to find out more.

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Moving Forward with the Child Lens

Integrating child rights into investment practice is not about reinventing the wheel. It is about starting somewhere meaningful, raising awareness internally and externally, building capability over time, anchoring the conversation in materiality and connecting it to other sustainability themes, and using collaboration, existing tools, and external expertise to move from intention to action. All investors can find a way to become involved and advance Child-Lens investing in their own way.

The journey toward Child-Lens investing starts with a single step. Take it today, and help shape a more resilient, equitable, and future-ready investment landscape for children and generations to come.

CLI Talks are part of an ongoing effort to advance Child-Lens Investing.

For more information or to continue the discussion, feel free to reach out to the organisers:

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