



International
Labour
Organization

► Code of conduct for the training and employment of children

Guidance for companies and enterprises in Egypt

► **Code of conduct for the training and employment of children**

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This Code of Conduct was developed with reference to the International Labour Organization's Minimum Age Convention, 1973 (No. 138) and Worst Forms of Child Labour Convention, 1999 (No. 182), the applicable national legislative and regulatory framework of the Arab Republic of Egypt, and the ILO–IOE Child Labour Guidance Tool for Business, which served as the principal technical framework underpinning the development of this publication.

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► Introduction

Protecting children's rights within business practices is not only a global imperative, but also a national priority for Egypt. As the country continues to advance its economic development, it becomes increasingly crucial for businesses to adopt responsible practices that ensure the well-being of children, particularly in sectors where child labour remains a challenge.

This guide is specifically designed for businesses operating in Egypt, providing a comprehensive framework to integrate children's rights into their business models. It aims to protect employers and enterprises from unknowingly engaging in child labour, which could place them in conflict with the law, as well as with buyers and consumers.

It includes a detailed code of conduct designed to help businesses protect the rights of children who should be in school instead of work and workers under 18 years of age who need additional protection. It addresses Egypt's

economic context, particularly focusing on supply chains where child labour remains prevalent. It supports national efforts to eliminate child labour, and enhance institutional capacities, helping businesses align with these priorities through an outlined code of conduct. Developed in partnership with the Federation of Egyptian Industries and the ILO Cairo Office, and reviewed by the Ministry of Labour and representatives of workers' trade union organizations this guide is part of The Programme on the Elimination of Child Labour, Promotion of Compliance, and Improvement of the Working Environment through a number of projects, including: the AICS-funded Empowerment through Education and Learning Project in Egypt (ETEL), and the Fair Labour Association's ACCEL Egypt - Harvesting the Future project. These initiatives aim to eliminate child labour, improve working conditions, and empower families in small industries across key supply chains in Egypt.

Objective and audience

This guide has been developed with the primary objective of supporting businesses in integrating children's rights into their operations. Support companies in their evaluation of¹:

- Risks to the company of child labour in their own operations and supply chains.
- Highlights the responsibility of businesses to build capacity for eliminating various forms of child labour within their supply chains.
- Alignment of company operations with global standards and national law and policy on training, apprenticeship, employment and combating child labour regulations.

- Their current level of effort in combating child labour.

This guide is endorsed and supported by the Federation of Egyptian Industries, which plays a vital role in guiding and assisting businesses in adopting responsible practices that align with both national and international standards. Members of the Federation are encouraged to adhere to the code of conduct outlined in this guide, ensuring their operations meet these rigorous expectations.

This code emphasizes the protection of the community, the preservation of markets and customer trust, the maintenance of integrity

¹ How to do business with respect for children's right in Non-engagement in child labour: ILO-IOE child labour guiding tool for business / International Labour Office, ILO International Programme on the Elimination of Child Labour; International Organisation of Employers - Geneva: ILO, 2015.

in all business dealings, the safeguarding of information and assets, and a strong commitment to human rights. Through this framework, the Federation affirms its dedication to setting the standard for responsible and ethical business practices in Egypt.

Ensuring respect for a child's right to be free from child labour requires an all-of enterprise wide - approach. Therefore, this guide can be useful for any employee, but it is particularly relevant for:

- Business owners and executive leaders in various industries are responsible for setting a strategic direction and ensuring that their companies operate ethically and in compliance with both national and international standards.
- Human resources, compliance managers and professionals responsible for implementing policies related to labour practices, employee

welfare, and legal compliance, particularly those overseeing the protection of children's rights within the workplace.

- Corporate Social Responsibility (CSR)/ Sustainability departments focused on ensuring that the company's operations positively impact society, including efforts to eliminate child labour and protect vulnerable populations.

While the guide is specifically tailored for the business context of companies and enterprises, its principles and recommendations extend beyond this scope. They offer valuable insights for a broader audience, including government officials involved in the development and enforcement of labour laws and child protection policies, who can leverage the guide to bolster national initiatives. Additionally, non - governmental and civil society groups can also benefit from the guide as they work to advocate for and protect children's rights.

► Code of conduct

This Child Labour Prevention code of conduct represents a pledge by companies to uphold the highest standards of ethical conduct in their operations and supply chains, with a specific focus on preventing and eliminating child labour. By committing to this code, companies affirm their dedication to safeguarding children's rights and ensuring that their business practices do not contribute to or tolerate child labour in any form.

Companies are expected to fully adhere to the principles outlined in this code of ethics, integrating them into every aspect of their operations. This commitment requires a proactive approach to identifying, assessing, and mitigating child labour risks within their direct operations, as well as within their supply chains and any other business relationships. Companies must establish and enforce robust policies, conduct regular monitoring and audits, and take immediate corrective actions when instances of child labour are identified.

Principle one

Protecting children's rights through decent practices.

This commitment should be embedded within the company's operational management system to help prevent and address child labour impacts by:

- a. Respecting and complying with national laws and practices with the principles contained in international labour standards related to children's rights at work and training.
- b. Acknowledging that all worst forms of child labour are a crime of human trafficking. Every form of child labour or forced labour is a suspected case of a trafficking crime that deserves to be investigated. Any physical, verbal, or sexual violence in the workplace is a case of suspicion and deserves to be investigated.
- c. Adopting due diligence processes that include:

- i. Impact assessment, including risks of child labour;
 - ii. Translating results from assessments into actions;
 - iii. Performance tracking;
 - iv. Preparedness for conveying information about performance.
- d. Committing to integrate this code of conduct within the operations of the company and externally with partners.
 - e. Facilitating secure and confidential reporting and remediation mechanisms regarding suspected misconduct, in accordance with the guidelines outlined in this Code.

It should be noted that failure to disclose, or deliberate concealment of, any information pertaining to significant reports, concerns, or suspicions of violations of this Code will constitute grounds for disciplinary action that should be taken by the adhering company.

Principle two

Compliance with the minimum legal age for employment and apprenticeship in all work-related activities and relationships

- Companies should prohibit the employment or training of any child under the age of completing basic compulsory education, or below 15 years old for employment, and not less than 14 years old for training, in accordance with legal requirements.
- Should in the case of employing or training a child as permitted by law; the business needs to obtain written consent from their parents or legal guardians. This consent must explicitly state that employment will not cause the child to drop out of school or negatively impact

their academic performance, nor does it do involve hazardous work for children and does not adversely affect their normal development, morals, or health.

- should apply the above requirements to all contracted suppliers within the supply chain. All parties in the supply chain must adhere to these standards to prevent the employment of children under inappropriate conditions and to protect children's rights across all business activities including child employment and apprenticeship.

Principle three

Commitment to prohibiting hazardous work for children

Should prohibit, under any circumstances, the employment, training or apprenticeship of children in any form of hazardous work that may pose a risk to their physical, mental, or psychological health and development.

Hazardous work, which is strictly prohibited, is listed in Appendix No. (1) of the Minister of Labour's Decree (No. 50) of 2026 concerning the Determination of the Rules, Conditions, and Circumstances Governing the Employment and Apprenticeship of Children, and the Hazardous Work and Occupations Prohibited for Their Employment or Apprenticeship. This includes but is not limited to the following activities:

- Working in places that expose the child directly to sunlight. From 10:00 AM until 4:00 PM in the summer, and from 12:00 PM to 4:00 PM in winter.
- Working in environments where the child is exposed to radioactive materials, infrared rays, ultraviolet rays, laser beams, or radio waves in various industries.
- Jobs that involve handling sharp or rotating machinery and equipment while they are in operation, or monitoring cleaning or maintaining them.
- Jobs that expose the child to explosive, flammable or ignition-causing materials..
- Chemical and pharmaceutical industries.
- Collecting, sorting, or disposing of hazardous waste or garbage.
- Domestic service work.
- Passenger and freight transport (road, sea, river, and railways).
- Loading, unloading, and storage of goods.
- All unsafe work environments that exceed the necessary safety limits to protect against physical, mechanical, biological, and chemical hazards.
- Children must not be employed in tasks that require quick or difficult decision-making that is inappropriate for their age, nor should they work on a piece-rate basis or in competitive work environments.

Principle four

Adherence to permitted working hours for children

- Children should not be employed or trained for more than six (6) hours per day, with mandatory breaks totaling at least one (1) full hour. Additionally, no child shall be required to work for more than four (4) continuous hours without a break.
- Children should not be employed or trained during nighttime hours, specifically from 7 pm to 7 am, to ensure adequate rest and to prevent interference with their natural sleep patterns and overall well-being.
- Employment or training of children for overtime or during designated rest days and public holidays is strictly prohibited.

Principle five

Regulating work schedules for children during school days

- Children should not be employed or trained on school days to ensure that their education, particularly compulsory education, remains the highest priority. Employment or training must not interfere with the child's right to education.
- Children may be permitted to work alongside their studies, provided such employment does not conflict with school hours and that the combined total hours of study or work remain within the six-hour limit.

Principle six

Ensuring fair compensation and benefits for children in employment and apprenticeship

- When working or training, children should be entitled to receive compensation, wages, benefits, and privileges equal to those provided to adult workers engaged in the same level and type of work.
- When working or training, children should be granted all legally mandated holidays, including weekly rest days, sick leave, injury leave, casual leave, annual leave, and leave for festivals and special occasions. Additionally, their annual leave entitlement shall be extended by one (1) additional week beyond what is provided to adult workers.
- When working or training, children should have equal opportunities for recognition and rewards based on their performance, including efficiency, diligence, and contributions to the completion of assigned tasks.

Principle seven

Providing additional protection when employing or apprenticing children

- When employing children, they should be afforded equal opportunities to retain their employment during periods of layoffs, with retention decisions based solely on performance criteria.
- Children must undergo a thorough medical examination prior to the commencement of employment or apprenticeship to assess their health suitability for the designated role. This medical examination shall be conducted periodically (at least once a year) during their period of employment and upon termination to ensure that their work does not adversely affect their health. They must be provided with comprehensive medical care throughout their period of employment or training, and all health services must be delivered through a reliable medical provider (the General Authority for Health Insurance) at the expense of the employer, without imposing any financial burden on the child.
- Ensuring the transportation of working or training children from their places of residence to their places of work and back, especially if they live in places far from their places of work.
- A healthy and balanced meal must be provided daily to the child, containing no less than what is listed in Appendix No. (2) of the Minister of Labour's Decree (No. 50) of 2026. The child should eat in clean and suitable places, away from work or training areas. The child must not be charged for these meals, nor can they waive their right to the meal in exchange for any monetary compensation. Children should be covered by social insurance, with a minimum provision against work-related accidents, injuries, and occupational diseases.
- Ensuring that working or training children are covered by social insurance, with at least coverage against work-related accidents and injuries and occupational diseases.

Principle eight

Ensuring a safe and healthy work environment for children

- Employers must:
 - A. Provide a safe and healthy work environment for working or trainee children, ensuring full compliance with all occupational safety and health standards, particularly concerning good ventilation, lighting, personal hygiene products, clean water supply, sanitary restrooms, suitable changing rooms, meal areas, and proper rest facilities. Employers must also provide first aid and health requirements, stipulated by law, ensuring that children remain independent from adults, with separate facilities for males and females.
 - B. Inform the child—whether working or in training—about work-related risks and the importance of using the prescribed protective measures before engaging in any work or training activities.
 - C. Provide appropriate personal protective equipment based on the nature of the work and the child's age, ensure they receive training on its use, and monitor their adherence to safety regulations to prevent workplace accidents.
 - D. Never force children to work for any reason; all work must be voluntary and in the best interest of the child.
 - E. Ensure that no offensive, obscene, or sexually suggestive words, gestures, or insinuations are used against or in the presence of children.
 - F. Protect children in the workplace from all forms of violence or sexual harassment, and ensure strict compliance with policies and procedures to address and prevent such behavior.
- Children must not face any discrimination in the workplace or training based on religion, belief, gender, origin, race, color, language, disability, social status, political or geographic affiliation, or any other reason.²

² Article 53 of the 2014 Constitution of the Arab Republic of Egypt

Principle nine

Implementing corrective measures for the employment or apprenticeship of below legal age for children or those in hazardous conditions

- Children under the age of fifteen shall be promptly removed from any form of work or apprenticeship, with all necessary legal protections and guarantees duly provided.
- Immediate withdrawal of a child from work or apprenticeship should be carried out upon the request of a parent or legal guardian, the National Council for Childhood and Motherhood, labour inspectors, social security officials, or any other relevant stakeholder. This action shall be taken in cases where the child exhibits signs of physical weakness, symptoms of mental illness, or trauma resulting from abuse or violations of working conditions.
- Immediate withdrawal of any child engaged in hazardous work, whether due to the nature of the job or the conditions in which it is performed. This also applies to any other form of prohibited labour, as specified in the hazardous work list issued under Minister of Labour's Decree (No.50) for year 2026.
- Children who are removed from work or training shall be promptly referred to appropriate social and legal support services. This includes providing access to counselling to facilitate their well-being and livelihood and to support their reintegration into suitable educational and social environments.

► Compliance with international labour standards and national legislations:

To effectively implement the code of conduct, it is crucial for businesses to align their operations with international labour standards and national legislation. This alignment ensures the protection of workers' rights, particularly children, while enhancing the company's reputation, fostering sustainable growth, and reducing the risks of legal and ethical violations. This section of the

guide highlights key international conventions and national laws related to child work and training, offering businesses a framework to operate ethically and in compliance with global and local regulations. By adhering to these guidelines, companies can play a pivotal role in eliminating child labour and maintaining responsible business practices.

A) International instruments

Agreement	Description
ILO convention (No. 138), Minimum Age Convention, 1973	Sets the minimum age for work.
ILO convention (No. 182), Worst Forms of Child Labour Convention, 1999	Defines certain types of child labour as "the worst forms," which must be immediately eliminated as a priority; and sets a higher minimum age (18) for hazardous work and provides criteria for identifying what constitutes hazardous work.
ILO declaration on fundamental principles and rights at work, 1998 (most recently updated in 2022)	Obligates states to respect, promote, and realize fundamental principles and rights at work, regardless of ratification of relevant conventions. Elimination of child labour is one of these Principles.
ILO tripartite declaration of principles concerning multinational enterprises and social policy, 1977 (most recently updated in 2022)	The only ILO instrument that provides direct guidance to enterprises (multinational and national) on social policy and inclusive, responsible and sustainable workplace practices and the only global instrument in this area that was elaborated and adopted by governments, employers and workers from around the world. It includes provisions on minimum age and worst forms of child labour, as well as relevant recommendations promoting more comprehensive strategies and actions that companies operating all over the world can take by adopting a holistic approach to the elimination of child labour and its root causes in their business operations.³
United Nations Convention on the Rights of the Child, 1989	A United Nations treaty covering a broad range of children's rights, including child labour.
UN guiding principles on business and human rights (UNGPs)	A set of guidelines established to help states and businesses prevent, address, and remedy human rights abuse related to business activities. Endorsed by the United Nations in 2011, these principles rest on three pillars: the state's duty to protect human rights, the corporate responsibility to respect human rights, and the need for access to effective remedies for victims of human rights abuses. In the context of fighting child labour, the UNGPs provide a vital framework for businesses to integrate respect for children's rights into their operations. Businesses are required to avoid infringing on human rights, including the rights of children, and to address any adverse impacts with which they are involved. This involves implementing human rights due diligence processes to identify, prevent, and mitigate risks of child labour within their operations and supply chains.

³ See: The elimination of child labour and its root causes – the guidance offered by the ILO MNE Declaration

B) National legislations⁴:

Legislation	Provisions
Constitution of Egypt (2014)	Defines a child as anyone under 18 years old. Ensures rights of children with disabilities and their integration into society. The state is committed to protecting children from all forms of violence, abuse, exploitation, and neglect. Child labour is prohibited before completing compulsory education, and the state is committed to ensuring the best interest of the child in all procedures concerning them.
Labour Law (No.14) of 2025	Defines a child as anyone over 14 years old or who has completed compulsory education and is under 18 years old. It is prohibited to employ children before they reach the age of fifteen. However, they may be trained once they reach the age of fourteen, provided that such training does not hinder their continuation of education. It is also prohibited to employ or train children in jobs, professions, or industries that may endanger their physical or mental health, safety, or morals, or that may hinder their ability to continue their education. Furthermore, it is prohibited to employ or train them in any illegal work or in any form of work considered among the worst forms of child labour, in accordance with international conventions, charters, and treaties ratified by the Arab Republic of Egypt. Limits working hours to 6 hours per day, with at least one hour for meals and rest, and prohibits work for more than 4 continuous hours. Additional work, or work during weekly rest days or official holidays, is prohibited, as is work between 7 p.m. and 7 a.m. The law states that any employer who employs one or more children must comply with the following requirements: 1. Display a copy of the provisions included in this chapter in a visible place at the workplace. 2. Maintain a register that indicates working hours and rest periods, as approved by the competent administrative authority. 3. Notify the competent administrative authority of the names of employed children, the tasks assigned to them, and the names of those responsible for supervising their work. 4. Provide separate accommodation for working children, distinct from adult workers, in accordance with the regulations and provisions issued by the competent minister. In all cases, children are not permitted to sleep at the workplace.
Child Law (No.12) of 1996	Prohibits employment of children under 15 years old. Training is allowed from the age of 13. The governor, with the approval of the Minister of Education, may permit employment of children aged 13 to 15 in seasonal work that does not harm their health or development and does not interfere with school attendance. Prohibits employment in work that, by its nature or conditions, endangers the child's health, safety, or morals, especially in the worst forms of child labour as defined by ILO Convention No. 182 of 1999. Children must undergo a medical examination before employment, and annually thereafter, to ensure fitness for the job. Employment should not cause physical or psychological pain or prevent the child from attending school, recreational activities, or developing skills. Employers must insure children against occupational hazards. Children's annual leave is increased by seven days compared to adult workers, and it cannot be postponed or denied for any reason. Working hours are limited to 6 hours per day, with at least one hour for meals and rest. Work between 7 p.m. and 7 a.m., additional work hours, and work during weekly rest days or official holidays are prohibited. Employers must provide a work card for children under 16, including a photo and official approval from the relevant labour office.

⁴Ibid

Legislation	Provisions
Decree (No. 35) of 2020 establishing tripartite national steering committee to implement National Action Plan (NAP)	This decree is issued by Ministry of Labour. Since its establishment, the NSC (National Steering Committee) has been responsible for the validation of policies and regulations to address child labour and coordinate national actions to eliminate child labour. These include the development of a list of hazardous work for children, the national child labour monitoring system, the national child labour survey, and the amendment of the Labour Law and Child Law in 2022-2023.
Minister of Labour's Decree (No. 50) of 2026 concerning the determination of the rules, conditions, and circumstances governing the employment and apprenticeship of children, and the hazardous work and occupations prohibited for their employment or apprenticeship.	Ministerial Decree (No. 50) of 2026 set the minimum age for employment at 15 years, and the minimum age for the apprenticeship of children at 14 years. The Decree also identified specific occupations, industries, and working environments in which the employment or apprenticeship of children is prohibited.
Minster of Education's Decree (No. 111) of 2021 concerning the adoption of regulations, standards, and rules that regulate dealings with service providers for the dual technical education and training system.	Issued by Ministry of Education and Technical Education (MOETE) regarding regulations governing Dual Education System service providers, companies, and industries in which these children are carrying out their on-the-job training. The decree ensures a balance of rights and duties among service providers, enterprises, schools, and students and introduces articles pertaining to limiting training hours to 6 hours per day and the provision of insurance against workplace injuries.

► Children's rights and corporate governance

Once compliance with laws is ensured, the next critical step is to integrate the code of conduct within the corporate governance structure. Embedding children's rights and anti-child labour principles into governance frameworks not only aligns with global standards but also strengthens corporate reputation, stakeholder trust, and long-term sustainability.

This section emphasizes the importance of incorporating children's rights into business strategies, presents models for integrating principles that combat child labour within corporate governance, and provides actionable steps for effective implementation. By prioritizing these principles, companies can mitigate risks, foster ethical leadership, and uphold international standards, ultimately contributing to a more sustainable and responsible business model.

Business benefits of eliminating child labour⁵

Eliminating child labour is not only a social and ethical imperative but also brings significant operational and financial advantages to businesses, fostering a sustainable and responsible work environment that enhances productivity, market competitiveness, and employee engagement; The benefits include:

Increased productivity

- Respecting workers' rights fosters productivity improvement, enhancing work conditions while maintaining competitiveness.
- Although companies may view child labour as a means to reduce costs, child workers typically have lower skills and productivity levels.
- Children are often unable to operate advanced machinery, limiting productivity gains.
- Child labour ultimately hinders long-term business success by restricting the growth of a skilled and productive adult workforce.

Enhanced market access

- Growing consumer awareness and demand for child labour-free products pressures companies to take active steps in eliminating child labour.

- Failure to address child labour can result in lost business opportunities and restricted market access.
- International trade agreements frequently prohibit child labour, preventing companies from entering certain markets if they fail to comply.
- Adopting labour standards across the value chain minimizes reputational and legal risks, leading to financial gains through expanded markets, increased investment appeal, higher productivity, reduced compliance costs, and lower employee turnover.

Employee retention and engagement

- Policies addressing root causes of child labour (e.g., family-friendly policies) improve recruitment, retention, and employee loyalty.
- Such policies also support organizational goals related to gender, diversity, and inclusion.
- Reduced absenteeism and improved employee satisfaction contribute to stronger team dynamics and commitment.

Models for integrating the code of conduct into corporate governance

The table below outlines various models and strategies for embedding combating child labour principles into different aspects of corporate governance. From standalone codes of ethics to integrating these principles within existing frameworks, each approach offers a unique pathway to creating a business environment that prioritizes the protection of children and

upholds the highest standards of corporate integrity.

By adopting these models, companies can effectively address child labour issues while fostering a culture of responsibility and ethical conduct throughout their operations and supply chains.

⁵ See The Joint UN Global Compact-ILO Learning Plan titled "Advancing Decent Work through the UN Global Compact Labour Principles," <https://info.unglobalcompact.org/labour>.

Suggested Models for integrating COC into corporate governance

Model	Description
Standalone child labour-centric code of ethics	Develop a dedicated code of ethics focused on preventing and addressing child labour within the company's operations and supply chains.
Annex to existing code of ethics	Add a section or annex to the company's existing code of ethics that specifically addresses combating child labour principles.
Integration into corporate sustainability framework	Embed combating child labour principles within the company's broader sustainability strategy, linking them to social and environmental initiatives.
Incorporation into supply chain management policies	Ensure that the principles are integrated across all tiers of the supply chain, from sourcing to delivery.
Integration into human resources policies and practices	Ensure that the principles are embedded in HR policies, particularly in recruitment, hiring, and employment practices. Other possible HR policies to be addressed may include inclusion, diversity, and non-discrimination.

The optimal model for integrating these principles into corporate governance is the adoption of a standalone code of conduct in the form of a policy statement. This approach demonstrates the highest level of commitment to eradicating child labour and ensures that these principles are effectively reflected in the operations of relevant departments within the business.

By adopting this model, companies clearly signal their dedication to upholding ethical standards, both internally and externally. This approach is strongly encouraged by the International Labour Organization (ILO) and the Federation of Egyptian Industries (FEI) in Egypt as it aligns with global best practices and reinforces a company's responsibility to protect children's rights.

Steps to integrate the code of conduct into business practices

In addition to developing and adopting a policy which respects children's rights and does not tolerate child labour as a first step prior to developing a code of conduct, it is important to understand and address the company's role in contributing to or causing child labour. When a company's activities directly cause or contribute to child labour, it is crucial that these activities are immediately ceased and that any harm caused is addressed. Similarly, if child labour is linked to the company's operations, products,

or services through a business relationship, the company must take proactive measures to reduce the risk of continued or repeated impact. While the UN Guiding Principles on Business and Human Rights do not always require a company to provide a remedy for harm caused, it is often encouraged as a way to demonstrate commitment to ethical practices. The following table summarizes the responsibilities that companies have in relation to different scenarios involving child labour:

Scenarios involving Child Labour in Corporates and Proposed Actions

If the company...	Required action
Caused or may cause harm	Prevent the occurrence of harm or mitigate its severity. Address the harm in case it occurs.
Contributed or may contribute to harm	Prevent or reduce the company's contribution to the harm. Use or increase its leverage to influence other responsible parties to prevent or mitigate the harm. Contribute to addressing the harm in proportion to its contribution.
Operations, products, or services are directly linked to harm through a business relationship	The company is not responsible for providing remedy but may choose to do so. As per paragraph 65 of the MNE Declaration, enterprises are encouraged to "use their leverage to encourage their business partners to provide effective means of enabling remediation for abuses of internationally recognized human rights." ⁶

Understanding these responsibilities is critical as it lays the groundwork for the effective integration of child labour principles into corporate governance. It ensures that the company not only avoids contributing to child labour but also takes active steps to address and prevent it, thus aligning with international standards and ethical business practices.

The following table outlines a comprehensive approach to embedding a child labour code of conduct into a company's operations after conducting the assessment. It begins with either developing or adopting a tailored code of conduct, followed by securing leadership commitment, and establishing supporting policies and procedures across all departments.

The integration process also includes training employees, engaging with suppliers and business partners, implementing monitoring and auditing systems, creating remediation plans, and maintaining transparency through regular reporting. Each step in this process is crucial to not only ensuring compliance with legal requirements but also fostering a culture of ethical conduct and continuous improvement within the organization. By following these steps, companies can effectively mitigate child labour risks, demonstrate their commitment to human rights, and contribute to a more sustainable and responsible business environment.

⁶ ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (ILO MNE Declaration), adopted in 1977, amended in 2000, 2006 and 2017. Available at: https://www.ilo.org/empent/Publications/WCMS_094386/lang--en/index.htm

Steps for embedding the CoC for Regulating Children's Training and Employment into Corporate Practices

Step	Description
1. Develop or adopt a tailored code of conduct on child labour	Develop or adopt a code of conduct that explicitly addresses child labour, aligning it with the principles of international standards and outlining responsibilities, definitions, guidelines, and examples.
2. Obtain commitment and approval from senior management	Present the code of conduct to senior management and the board for review and approval, securing formal endorsement to implement and enforce the code throughout the organization.
3. Activate the code of conduct across all departments	Collaborate with each department to integrate the code of conduct into specific functions. Ensure HR, procurement, production, operations, supply chain, and compliance, legal, marketing, and PR teams incorporate child labour prevention in their processes and communications.
4. Define clear roles and responsibilities	Assign specific roles and responsibilities for implementing the code of conduct, designating compliance officers or focal points in each department, and ensuring accountability at all levels.
5. Incorporate child labour policies into operational procedures	Integrate child labour prevention into standard operating procedures (SOPs) of relevant departments. SOPs should include child labour prevention steps, tailored to each department's functions, and integrate checklists and guidelines to ensure consistent application.
6. Conduct training and awareness programs for employees	Develop and deliver comprehensive training programs to educate employees on the code of conduct, recognizing signs of child labour, and understanding their roles in preventing and addressing it.
7. Communicate expectations to suppliers and business partners	Communicate the company's child labour expectations to suppliers and partners, provide copies of the code, require compliance through contracts, and support partners in adopting similar standards.
8. Establish a robust monitoring and auditing systems	Develop a monitoring and auditing system to regularly assess compliance with the code of conduct, including internal and external audits with a focus on high-risk areas and using audit findings for continuous improvement.
9. Create a remediation plan for addressing child labour issues	Develop a plan to address instances of child labour, outlining steps for providing support and remedy to affected children, collaborating with relevant organizations, and ensuring adherence to international standards.
10. Review and update the code of conduct and policies regularly	Regularly review and update the code of conduct and policies to ensure relevance, consider changes in laws and best practices, gather stakeholder feedback, and implement necessary changes to strengthen child labour prevention efforts.

► Annexes

Annex 1: Key concepts and definitions⁷

Child labour:

According to international labour standards and national laws (Constitution, Labour Law, and Child Law), child labour is prohibited, and it includes all forms of work that can pose a danger or harm to children, whether mentally, physically, socially, or morally, for the following reasons:

- Impedes completing basic education or under the age of 15;
- Endangers the health, safety, growth, or morals of the child due to its nature or conditions;
- Hinders the child's education or deprives them of the opportunity to attend school and stay in education.

Child employment⁸:

A child is defined as any individual under the age of eighteen. Not all work or training performed by children falls under the category of child labour. It is important to distinguish between forms of work and training that are permissible, allowed and those that are considered child labour and must be eradicated.

Employing or training children aged 15 to 18 in activities that do not harm their health, development, or morals, and do not interfere with their education or regular school attendance, is generally permissible. Furthermore, workers under 18 years of age who do have the right to work under national law should not be discriminated against and work can be beneficial, providing children with valuable skills and contributing positively to their development and society. However, they may require additional protection due to their still developing bodies and more limited experience.

This type of work is often a valuable part of their social development, helping them learn responsibility, acquire skills, and contribute to their family's income or their own personal earnings, which also benefits the economy of their country.

Educating and training children in industrial and commercial settings, starting as early as age 14, can provide a safe and constructive transition from school to the workforce. This process is beneficial as long as it adheres to the regulations governing child work and training and does not interfere with the child's ability to complete their compulsory education.

On the other hand, child labour, as defined by international standards and national laws, refers to work that deprives children of their childhood, impedes their development, and undermines their dignity. This form of labour is harmful physically, mentally, psychologically, or morally, and interferes with a child's education. It is this type of work that must be prohibited and eliminated to protect the well-being and future of children.

Worst forms of child labour:

It is strictly prohibited to employ any child under the age of 18 in any work considered among the worst forms of child labour, in accordance with Article 3 of the International Labour Organization Convention (No. 182) of 1999 concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour, which include:

- All forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage, serfdom, forced or compulsory labour, including forced or compulsory recruitment of children for use in armed conflicts;

⁷ Employers and children's rights within business practices in 2021. Federation of Egyptian Industries and ACCEL Africa ILO project.

⁸ Ibid

- The use, employment, or offering of a child for prostitution, the production of pornography, or pornographic performances;

The use, employment, or offering of a child to perform illicit activities, particularly the production and trafficking of drugs as defined in relevant international treaties;

- Work that is likely, due to its nature or the circumstances under which it is carried out, to harm the health, safety, or morals of children.
- In addition to the aforementioned points in the Convention, the International Labour Organization classifies hazardous work as one of the worst forms of child labour. When defining hazardous work, consideration should be given to the following:⁹
- Work that exposes children to physical, psychological, or sexual exploitation;
- Work carried underground, underwater, at dangerous heights, or in confined spaces;
- Work involving the use of dangerous machinery, equipment, or tools, or work that requires manual handling or carrying of heavy loads;
- Work carried out in an unhealthy environment that could expose children to hazardous substances, agents, or processes, or to temperatures, noise levels, or vibrations that could harm their health;
- Work carried out under extremely difficult conditions, such as working long hours or at night, or work that involves retaining the child at the employer's premises without reasonable cause.

Children work and apprenticeship conditions

- Employment and Training of Children are Permitted Under the Following Conditions: The minimum age for work must not be less than 15 years, and the minimum age

for training must not be less than 14 years. Children must not be assigned any work during their training.

- Children must not work or train in hazardous work that could harm their health, development, or morals or interfere with their regular attendance at school.
- Working or training hours for children must not exceed six (6) hours per day, with at least one hour for rest or meals, and they must not work or train for more than four (4) continuous hours.
- Employers must conduct medical examinations for children before their employment or training to ensure the child's health is suitable for the work they will be assigned. These examinations must be conducted at the employer's expense through the General Authority for Health Insurance.
- Employers must conduct periodic medical examinations for children at least once a year, as well as at the end of their service, to ensure they are free from occupational diseases or any work-related injuries.
- The results of the medical examinations must be documented in the child's health record and the child's file maintained by the employer. Employers may not employ any legally permissible child without obtaining their health record. Employers must retain a copy of the health record and present it to the relevant doctor during each medical examination or injury assessment to confirm the child's health status. Employers are also required to provide the health record to the relevant inspection authority upon request.
- Employers must provide children with balanced, healthy meals in clean areas away from the workplace.¹⁰
- Children must not work or train for overtime hours, during weekly rest days, official holidays, or between 7:00 PM and 7:00 AM.

⁹ ILO Recommendation No. 190 concerning the Worst Forms of Child Labour, 1999 – Part II: Hazardous Work, as referred to in Article 3(d) of the Worst Forms of Child Labour Convention.

¹⁰ Healthy meal options in accordance with Ministerial Decree No. 50 of 2026 concerning the determination of the rules, conditions and circumstances for the employment and training of children, and the occupations, professions and industries in which their employment and training are prohibited – Annex 3.

- Employers must ensure occupational safety and health standards and provide a safe and appropriate working environment for children.
- Employers must provide health insurance and social security services to children employed or trained under their supervision.
- Children are entitled to an additional seven days of annual leave beyond what adult workers receive, and their leave cannot, under any circumstances, be divided into parts, postponed or denied.
- Employers who employ one child or more shall take into consideration the following:
 1. To post in a visible spot, at the workplace, a copy of the provisions prescribed in the law with regard to children's employment.
 2. To notify the employment offices of the competent Directorate of Labour, with names of currently employed children, the types and the nature of their work and the names of persons in charge of supervising their work and the names of the children currently undergoing training.
 3. To maintain an updated record of the basic data of every child working or receiving training including, the child's name, date of birth, the nature of his/her work/activity, the number of his/her working hours and rest periods, and the content of the certificate proving the child's legal capacity to work, to make updates for that record in case of any changes effected, to present this record to the labour inspectors and any other concerned party when requested and to post a copy of such record in a visible place at the facility.
- 4. To keep at the employer's workplace all official documents proving the age of all workers on the premises. For children, this includes information on their health status, to be presented when requested. It is the employer's responsibility to confirm the real age of all workers on the premises.
- 5. To provide the children who work for the employer and who have not reached the age of sixteen, a card proving that they are working for such an employer, with the child's picture affixed, provided that such a card is to be approved by the competent labour office and stamped with the employer's seal.
- 6. The employer shall provide suitable accommodation that is separate for children and not shared with adults, in accordance with the rules and regulations set out in the decision governing children's accommodation. In all cases, a child worker shall not be allowed to sleep or remain overnight at the workplace under any circumstances.

Annex 2: The determination of the rules, circumstances, and conditions for the employment and training of children, as well as the occupations, professions and industries, in which their employment or training are prohibited

Provisions of decision (No. 50) of 2026

First: Prohibition of employing or training children in the following work environments:

It is prohibited to employ a child in a work environment, in which threshold limit values, safety requirements and precautions necessary to prevent physical, mechanical, biological, chemical and negative Hazards, and/or one or all of such hazards did not meet and comply with all previous decrees that organize this matter.

It is also prohibited to employ or train children in any work environment of the following:

1. Work that takes place in direct exposure to the heat of the sun from 10:00 AM to 4:00 PM in Summer and from 12:00 PM to 4:00 PM in Winter.
2. Works involving exposure of a child to high temperature, such as working in front of or around furnaces, and (smelting and cutting metals, blacksmithing work, welding work and all metal foundry work).
3. Work in places in which children may be exposed to radioactive materials, infrared rays, ultraviolet rays, laser beams or radio waves in various industrial fields.
4. Works involving the child's exposure to explosive materials, radioactive, flammable, or combustible materials.
5. Works that involve dealing with sharp edges tools and equipment, or dangerous rotating equipment, -during their operation and/or cleaning, during their stoppage, maintenance or repair processes.
6. Works that involve exposing children to electricity.
7. Handling, carrying, lifting, pulling or pushing heavy loads, weights and/or machinery if their weight exceeds the limits defined in the following table:

Sex	Weights allowed	Weights pushed on bars	Weights pushed on one or two wheeled barrows
Male	10kg	300kg	Children are prohibited to work in such types of jobs
Female	7kg	150kg	Children are prohibited to work in such types of jobs

Second: Prohibition of employing or training children in the following industries or occupations:

1. Oil, gas and petrochemical industries.
2. Manufacture of asphalt and its derivatives.
3. Production and manufacture of charcoal in all its forms.
4. Chemical or drugs (medicines) industries.
5. Cement and refractories industry
6. Tobacco, water-pipe tobacco and smoke industries.
7. Manufacture of plastics.

8. Mining industry and all types of work related to the extraction and cutting of minerals/ metal and stones, either underground or above (mines and quarries)
9. Garbage collection and categorization or hazardous waste and means of their disposal.
10. Work in domestic service.
11. Filling, distribution and utilizing compressed gas industries.
12. Passengers and goods transportation by (land, inland waters (sea and river) and railway.
13. Loading, discharging and storing goods.

Third: Prohibition of employing or training children in some occupations related to some industries:

	Industry	Prohibited work for children
1	Agriculture and livestock	- Handling fecal matter, animal manure, livestock, bones, blood, animal waste, or animal by-products. - Dealing with the slaughter, skinning and cutting of animals, their indignation and dissolving their fat. - Spraying, handling, and using harmful toxic agricultural materials such as pesticides, herbicides, activators and fertilizers - Handling herbicides, growth stimulants, chemical fertilizers, and fertilizers in general. - Drive and operate tractors and machines used in agriculture. - Excavation work or manual ploughing. - Working under harsh weather conditions (extreme heat or cold, or prolonged exposure to direct sunlight).
2	Parks and recreational places	- Operate the cranes, hoisting machines, plotters for trees and grass and other machines. - Provide care for wild animals. - Work as a Life guard in swimming pools. - Work involving the use of flowers in decorations, cutting trees and trimming branches or leaves using ladders or scaffolding at heights. - Move large trees.
3	Trade and tourism	- Work in the field of selling or serving alcohol. - Working in commercial kitchens (risks of fire and sharp tools). - Exposure to extreme heat or extreme cold (such as ovens and refrigeration units). - Working in night-time entertainment venues (nightclubs, amusement venues, dance clubs, casinos, and bars). - Cleaning work involving the use of chemical substances.
4	Vehicle manufacturing and maintenance	- Cars Painting and spraying works. - Oil change fluids or lubricants - Dynamic testing. - Handling Batteries - Work in tire maintenance workshops - Repairing engines or gearboxes. - Using hydraulic lifts or working underneath vehicles. - Work in tire maintenance workshops

	Industry	Prohibited work for children
5	Textile, knitting, garment and leather industry	- Operating or approaching high-speed rotating machines (spinning machines, looms, knitting machines). - Thermal finishing works (steam ironing, drying, heat treatments). - Cutting and shearing works (mechanical scissors, rotating blades). - Electrical and mechanical maintenance works. - Exposure to high noise levels or dense dust. - Use of chemicals (coloring cloth (dyeing) and glue)
6	Food and beverages manufacturing and processing	- Use of the ovens, mixers and cutting devices - Work in cold storage - Work in the production of vegetable or animal oils. - Cooling and freezing works. - Olive pressing using mechanical methods. - Manufacture of alcohols, alcoholic beverages and the like.
7	Fisheries and related industries	- Activities that involve diving in deep waters - Work on loading berths and manually lifting and transporting loads - Work in fishing and fish farms.
8	Medical services (hospitals and labs)	- Deal with sharp edges and infectious tools. - Work in infectious environments. - Work in radiology and analysis laboratories. - Work in operation rooms and dealing with the dead. - Dealing with blood and blood related materials - Lifting, transporting, handling, collecting or burning medical waste.
9	Services	- Work in dangerous sporting activities (horseback riding, shooting and shooting ground) - Work in embalming activities. - Work in security and guarding activities. - Sanitation and related works.
10	Construction and building	- Excavation or fill work (collapse risks / physical strain). - Working on scaffolding or at heights. - Handling heavy materials (cement bags, reinforcing steel) exceeding safe weight limits above. - Operating or approaching machinery (concrete mixers, saws, excavation equipment). - Handling chemical materials (paints, solvents, wet cement). - Welding and cutting (flame and vapor hazards). - Demolition or debris removal work (mechanical hazards and dust). - Exposure to high noise levels. - Working in a dusty or dirt-filled environment (silica - respiratory disease risks).

Annex 3: Types, quantities and directions for food provided to the working or trained children

First: Food items and quantities

Sr.	Quantity	Item	Remarks
First meal			
1	200 g	Milk	
2	2	Loaf of bread	
3	2	Boiled eggs	
4	2	Nesto cheese	
5	100 g	Sweet flour (Halvah/Halawa)	
6	150 g	Green salad	
Second meal			
1	200 g	Milk	
2	2	Loaf of bread	
3	200 g	Cooked vegetables	
4	100 g	Cooked rice	
5	$\frac{1}{4}$	Boiled chicken	
6	150 g	Green salad	
Third meal			
1	200 g	Milk	
2	2	Loaf of bread	
3	200 g	Cooked vegetables	
4	100 g	Cooked rice	
5	150 g	Boiled meat	
6	150 g	Green salad	
Fourth meal			
1	200 g	Milk	
2	2	Loaf of bread	
3	1	Canned tuna or sardines	
4	50 g	Green onions or mixed pickles	
5	200 g	Honey and tahini	

Second: Food serving instructions

- One of the meals mentioned in the table is served per day;
- Same meal should not be served on two consecutive days;
- The meal that includes meat or chicken should be served at least two days a week;
- It is taken into consideration to provide a special diet for sick cases according to the medical instructions given to them;
- Workers responsible for handling, preparing, storing, cooking and serving food and drinks are required to obtain health certificates proving that they are free from contagious diseases.
- Meals may not be served in the workplace but served in clean places prepared for this purpose;
- In cases when it is not possible to provide the meals contained in the table, the relevant Directorate of Labour shall be notified to grant approval for alternatives, in coordination with representatives of the competent trade union organizations, provided that cash substitute is not included in such alternatives.

Annex 4: Examples of business sectors that may be affected by child labour practices

Business channels	
Subcontracting and outsourcing	Companies may outsource certain tasks or production processes to third-party suppliers, contractors, or informal sectors where child labour may be used to reduce costs. The lack of oversight and control over these outsourced operations increases the risk of child labour.
Tiered supply chains	In complex, multi-tiered supply chains, companies might source products or materials through multiple layers of suppliers, where child labour can occur at lower tiers without the direct knowledge of the primary companies/enterprises.
Apprenticeships and training programs	Establishing or participating in apprenticeships or vocational training programs that might inadvertently exploit children under the guise of education or skills development, especially when poorly regulated.
Labour brokerages and recruitment agencies	Working with labour brokers or recruitment agencies that may engage in deceptive practices, placing children in work environments that violate labour laws.
Unmonitored third-party contracts	Relying on third-party contractors for services such as cleaning, security, or transport, where the primary company does not sufficiently monitor labour practices, potentially allowing child labour.
Micro and small enterprises	Engaging with micro or small enterprises, especially in the informal sector, where child labour is more prevalent due to economic pressures and lack of regulatory oversight.

Business channels	
Contract farming	Engaging in contract farming arrangements with smallholder farmers, who may use child labour to fulfill production quotas, especially under tight deadlines or financial pressures.
Seasonal and temporary labour	Hiring temporary or seasonal workers during peak production periods, such as harvest time in agriculture or high-demand seasons in manufacturing, where children are often used to meeting labour shortages or minimum age verification may be lax.
Franchising and licensing	Franchising or licensing out business operations can lead to child labour if the franchisees or licensees are not held to strict labour standards or if monitoring is insufficient.
Intermediary traders and agents	Companies that rely on intermediary traders or agents to procure raw materials or products might inadvertently be linked to child labour if these intermediaries' sources from suppliers that engage in child labour.



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