

# Disability in sustainability reporting

**UPDATED GUIDE**  
Aligning disability reporting  
with the GRI Universal Standards  
2021

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## Forward GRI



**Eelco van der Enden**  
Chief Executive, Global Reporting Initiative (GRI)

According to the WHO and the World Bank, around one billion people - 15% of the world's population - live with disabilities. Persons with disabilities are often overlooked, facing barriers related to education, employment, housing and healthcare, as well as stigma and discrimination.

Companies have a critical role in promoting diversity, equality and inclusion at the workplace. The involvement of persons with disabilities in the labour market is not only a matter of social responsibility but a business imperative. Companies that prioritize disability inclusion can benefit from a more diverse and innovative workforce and increased customer loyalty.

Despite the efforts to promote disability inclusion, many organizations still struggle to create an accessible and inclusive workplace for persons with disabilities. Sustainability reporting, using best practice global standards such as GRI's, can improve their understanding on how operations, products, services and business relationships impact the rights of persons with disabilities.

Since 2015, GRI and Fundación ONCE have collaborated to publish a guide aimed at communicating efforts to uphold and promote the rights of persons with disabilities. The tool was created with the purpose of best understanding how business operations can affect the rights of persons with disabilities and identifying the GRI disclosures that can assist companies in reporting on disability.

In 2021, GRI released its updated set of Universal Standards, which provide a global common language for sustainability reporting. By using our Standards, organizations can demonstrate their commitment to sustainability, including disability, improving their transparency and stakeholder engagement.

As a result of these changes, there was a need to update the 2019 edition of this practical guide, to best help companies to examine their activities and policies on disability and how they relate to the GRI Standards.

Sustainability reporting can be used by any organization to report on their performance on disability inclusion and accessibility. The GRI Standards includes specific indicators related to labour practices and social performance that can be used to report on disability-related policies, practices and impacts.

GRI aspires that this updated edition of the guide will help companies in fulfilling their commitments to respect the rights of persons with disabilities and consider ways to fully integrate them on their journey to achieving business success, while contributing to a more equitable and sustainable world.

## Forward Fundación ONCE



### Alberto Durán

Executive Vice President, Fundación ONCE

Fundación ONCE, founded in 1988, seeks to improve the quality of life of people with disabilities and their families, through training, employment and universal accessibility.

With this in mind, and under the guidance of the principles of the UN Convention on the Rights of Persons with Disabilities, at Fundación ONCE we promote the inclusion of disability matters in business management as a differentiating value in the knowledge that, when companies take into account the talent of people with disabilities, this drives competitiveness, innovation and business opportunities. Companies then become promoters of diversity and inclusion of a group of population that is considered the “largest minority”, represented by more than one billion people in the world.

Partnerships are essential to fulfilling our mission. Our partnership with GRI, the global reference in the field of sustainability reporting, dates from 2014 and continues to be a source of satisfaction, allowing us to strengthen our contribution in the international field to the construction of a more inclusive concept of sustainability, one that does not leave anyone behind.

We also have a strong partnership with the European Union, through the European Social Fund. This allows Fundación ONCE to promote initiatives such as this updated guide. All of this within the framework of a unique and innovative project such as Disability Hub Europe, aimed at promoting the potential of the disability-sustainability binomial, in alignment with the 2030 Agenda and the Sustainable Development Goals

In a moment where the social dimension of sustainability is out of question, and being inclusion of persons with disabilities part of this agenda, this new updated Guide helps companies better understand and showcase their commitment to include disability in their businesses and report their progress with transparency. All under the global reference of the GRI Standards and based on previous common work between GRI and Fundación ONCE, now going a step further.

It is our wish that companies and organizations around the world that prepare their reports based on the GRI Standards can maximize the use of this unique tool that helps to guide and optimize communication of commitment and actions carried out in favour of inclusion, equal opportunities and the rights of persons with disabilities.

# Disability in sustainability reporting

## Aligning disability reporting with the GRI Universal Standards 2021

A publication carried out under the framework of Disability Hub Europe, a project led by Fundación ONCE and co-funded by the European Social Fund.

### 01 Why this technical document?

Thanks to the long-lasting alliance between GRI and the Fundación ONCE, the first guidance applicable at an international level on integrating Disability in sustainability reporting was produced. In a first version, through a Guide published in 2015, based on G4, and then by means of a second publication updated in 2019 in accordance with the GRI Standards 2016.

The 2019 guide, titled [Disability in Sustainability Reporting](#), and published with the co-funding of the European Social Fund, has served as a key tool to help organizations communicate their commitment to respect and promote the rights of persons with disabilities. It has also helped organizations understand which activities can have an impact, whether positive or negative, on the rights of persons with disabilities, and which GRI Standards can be used as the basis for reporting on those impacts.

The guide enabled the incorporation of disability into GRI-based reporting in relation to aspects such as: Organizational governance and values, Embedding

respect; Employment and decent work; Accessibility; Business relationships; and Local community.

In 2021 GRI launched its revised Universal Standards to deliver the highest level of transparency for measuring organizations impacts on the economy, environment and people. As a result, some content of the 2019 Disability in Sustainability Reporting Guide has become outdated as from January 2023 onwards the 2021 version of the GRI Universal Standards came into effect.

Therefore, the purpose of this document is **to update specific contents related to disability in sustainability reporting with reference to the GRI Universal Standards 2021 while maintaining those related to the Topic Standards**. This update enables organizations to fully utilize the potential of the standards to promote the inclusion of persons with disabilities.

It is the intention of both organizations, GRI and Fundación ONCE, to keep working together to further update new content as GRI advances in its process of revising the GRI Topic Standards that may also impact the matter of disability.

## GRI Standards what's new?

The 2021 updates to the GRI Standards included the review of the Universal Standards and the introduction of new Sector Standards.

With the addition of the Sector Standards, the GRI Standards now comprise three series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards.

The Universal Standards comprise three Standards:

- *GRI 1: Foundation 2021.*
- *GRI 2: General Disclosures 2021.*
- *GRI 3: Material Topics 2021.*

These Standards guide those responsible for reporting on how to report with the GRI Standards, and they contain requirements and reporting principles that all organizations must comply with to report in accordance with the GRI Standards.

- The Universal Standards were revised to more closely align with due diligence expectations for organizations to manage their impacts on the economy, environment and people, including impacts on human rights, as set forth in intergovernmental instruments by the UN and OECD. They were also revised to provide greater clarity on reporting principles, requirements and structure – ensuring reports are of the highest quality, and serve to improve decision making for both reporting organizations and users of the information. *GRI 1: Foundation 2021* outlines the purpose of the GRI Standards, clarifies critical concepts, and explains how to use the Standards. *GRI 2: General Disclosures 2021* contains disclosures relating to details about an organization, such as its structure, reporting practices or governance. *GRI 3: Material Topics 2021* provides step-by-step guidance on how to determine material topics and disclosures for reporting information about the organization's process for identifying material topics, its list of material topics and how it manages each topic.
- The Sector Standards are designed to increase the quality, completeness, and consistency of reporting by organizations in a sector. Standards will be developed for 40 sectors. As of January 2023, the first three have been published for the oil and gas; coal; and for agriculture, aquaculture, and fishing sectors. Sector Standards list topics that are likely to be material for organizations in a given sector and indicate relevant disclosures to report on these topics.
- The Topic Standards contain disclosures for organizations to report information about their impacts relating to particular topics like waste, occupational health and safety, or tax. An organization selects the Topic Standards according to the list of material topics it has determined using *GRI 3* and any applicable Sector Standards.

For more information, consult this short introduction to the [GRI Standards](#).

## 02 Business and persons with disabilities

### 2.1. A major minority

Over a billion people – 15% of the world's population<sup>1</sup> – are currently estimated to be living with a disability<sup>2</sup>. They are our planet's largest – and most frequently overlooked – minority group.

Persons with disabilities, despite the progress made in recent years, face significant barriers with regards to access to education, healthcare, or employment, and are more likely to experience higher levels of poverty. For instance, 38% of persons with disabilities in the EU were inactive vs. 18% of persons with no disabilities<sup>3</sup>, and persons with disabilities have a higher risk of poverty or social exclusion (29,7%) than persons without disabilities (18,8%)<sup>4</sup>.

### The impact of Covid-19 on persons with disabilities

The Covid-19 pandemic and its economic and social consequences have exacerbated these inequalities, as many persons with disabilities have pre-existing health conditions, experienced higher infection rates and more severe symptoms, suffered more extreme forms of isolation and barriers accessing health services were intensified. In response, the UN developed a series of tools and guidelines such as “A Disability-Inclusive Response to Covid-19”, to ensure that persons with disabilities are considered in the Covid -19 response and recovery<sup>5</sup>.

### 2.2. Sustainable development: “Leave no one behind” and the role of businesses

The 2030 Agenda for Sustainable Development builds on the principles of “leaving no one behind” and “reaching the furthest behind first” ensuring the inclusion of persons with disabilities and vulnerable groups in the sustainable development path. Sustainable development will not be fully achieved without the involvement of everyone in society, including persons with disabilities.

Persons with disabilities are explicitly mentioned in 7 targets and 11 indicators of the SDGs in areas related to education (SDG 4), employment (SDG 8), inequality (SDG 10), inclusive human settlements (SDG 11), and data collection and monitoring (SDG 17). Moreover, persons with disabilities are indirectly included in additional goals, targets and indicators under terms such as ‘for all’; ‘the vulnerable’; ‘most disadvantaged’; ‘non-discriminatory’; ‘equal access’; and ‘universal accessibility’.

The global challenges to achieve the 2030 Agenda require complex, systematic, and collective responses by all stakeholders,

1. UN, [UN Flagship Report on Disability and Sustainable Development Goals](#), (2018).

2. The UN Convention on the Rights of Persons with Disabilities (2006) defines ‘persons with disabilities’ as those who have long-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others.

3. European Parliament, [EU Disability Strategy for 2021-2030](#), (2021).

4. Eurostat, [Disability: higher risk of poverty or social exclusion](#), (2022).

5. UN, [UN Policy Brief: A Disability Inclusive Response to Covid-19](#), (2018).

not only the governments of the UN member states. The SDGs explicitly call on businesses to use creativity and innovation to achieve sustainable development. Specifically, they present an opportunity for business-led solutions and technologies that address disability-related challenges. Therefore, as acknowledged in SDG 17, engagement and collaboration with the private sector is crucial for the success of the 2030 Agenda.

Recent estimates suggest that achieving the SDGs will provide up to US\$12 trillion worth of savings and revenues and 380 million new jobs by 2030<sup>6</sup>. Business opportunity and impact on the SDGs are not mutually exclusive – they go hand in hand.

Multiple organizations already report and communicate on topics addressed in the SDGs, including disability, showing how they contribute to achieving global targets on prosperity, people, and the planet.

### **2.3. Businesses: strengthening disability inclusion**

Persons with disabilities are part of our diverse society and constitute a source of often untapped talent for employment and for the development of products and services. Companies could turn this potential into a competitive advantage.

In this regard persons with disabilities are, or have the potential to be, employees, consumers/users/clients, business partners, such as suppliers and investors,

and members of the local community in which an organization operates (integrating a “Disability 360° perspective”<sup>7</sup>). On the consumer side, disability-inclusive policies, products, services and environments have a positive impact both on persons with disabilities themselves as well as on their families and relatives.

This reality presents vast opportunities and benefits for businesses that actively take into consideration the needs of persons with disabilities in all their activities.

Persons with disabilities often lack access to the labor market due to misconceptions and stereotypes. Moreover, as pointed out by ILO Global Disability Network<sup>8</sup> access to the digital world is limited for persons with disabilities which deepens the barriers to access the labor market.

Available evidence also suggests that persons with disabilities face multiple obstacles and difficulties in accessing education opportunities. Although data are scarce, research indicates that “It has been found that on average among 41 developing countries, 75% of persons with disabilities between the ages of 15 and 29 have ever attended schools, as opposed to 87% of persons without disabilities. In ten of these countries, the gap between youth with and without disabilities is higher than 15%”<sup>9</sup> (Disability Alliance, 2020).

6. UN, [Strategy for Financing the 2030 Agenda](#), (2018).

7. Term coined within the project Disability Hub Europe to picture a wide approach to disability inclusion from businesses.

8. ILO GBN, [Making sure that people with disabilities are not left out of the digital world of work](#), (2022).

9. Disability Alliance, [What an inclusive, equitable, quality education means to us](#), (2020).



### Business efforts to improve disability inclusion

A [survey](#) conducted with businesses from the Valuable 500 initiative in May 2022, recognizes a shift towards a higher focus on inclusion:

- 58% have started or invested in developing inclusive innovation opportunities.
- 54% have an active disability inclusion accessibility policy.
- 59% have an executive sponsor responsible for the company's disability inclusion performance.

Moreover, a 2020 study of 120 brands "[Towards a Disability Smart World](#)" indicates:

- 80% of respondents believe hiring persons with disabilities gave them access to a wider pool of talent and increased motivation.
- 80% of the companies have at least one disability-inclusive commitment, however only 20% have implemented a disability inclusion global strategy.

According to the World Economic Forum, 90% of companies state that they prioritize diversity, however only 4% focus their efforts on making disability-inclusive offers and hiring persons with disabilities<sup>10</sup>. Moreover, some consider that accommodating specific needs of persons with disabilities may be costly for organizations. Nevertheless, the research indicates that companies enhancing best practices and conditions for their employees – including support for persons with disabilities – are outperforming their peers and increasing their benefits<sup>11</sup>.

Hiring persons with disabilities promotes and embraces an inclusive working environment. By considering skills rather than stereotypes companies have access to untapped talent for employment. In addition, employees with disabilities must find solutions to adapt to their surroundings, by developing skills such as

problem solving, persistence or resilience which increase innovation. In this way, persons with disabilities will assist in the creation of products and services that are inclusive.

A survey in 2017 by the National Business and Disability Council, reveals that 66% of US consumers will buy products and services that include persons with disabilities in their advertisements. Also, 78% of respondents say that they will purchase products and services from companies that ensure universal accessibility to their facilities<sup>12</sup>.

#### 2.4. New disability reporting requirements as an opportunity for inclusion

Businesses can contribute to disability inclusion not only through their actions but also through transparent reporting. To help

10. World Economic Forum, [Closing the disability inclusion gap with business leadership](#), (2022).

11. Accenture, Disability: IN and the American Association of Persons with disabilities (AAPD), [Getting to Equal: the disability Inclusion Advantage](#), (2018).

12. American Institute for Research, [A hidden market: The purchasing power of working-age adults with disabilities](#), (2018).

them in this process the GRI Standards enable organizations to understand and disclose on their impacts in a structured way including human rights and persons with disabilities.

In the European context, aside from the GRI standards, the new European Sustainability Reporting Standards (ESRS) developed by the European Financial Reporting Advisory Group (EFRAG) have been set as the pathway to sustainability reporting in the European Union. These norms have been set out in the European Union aligned with the requirements set by the new Corporate Sustainability Reporting Directive (CSRD). If EFRAG proposal is maintained, the ESRS will also enhance the opportunities towards a more extensive reporting of social matters, including information related to persons with disabilities.

### **03 Disability reporting under the GRI Standards**

#### **3.1. Human rights are at the heart of the GRI Universal Standards 2021**

The GRI Standards have been significantly strengthened to deliver the highest level of transparency for impacts on the economy, environment, and people, including impacts on human rights. The Standards can be also used as an instrumental guide for organizations to understand and report the impact of their activities on persons with disabilities.

An increased shift towards the social aspects of sustainability has placed human rights at the center of business

activities. The Universal Standards 2021 have been aligned with expectations on responsible business conduct, due diligence, and human rights as set forth in authoritative intergovernmental instruments, such as the UN Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises and the OECD Due Diligence Guidance for Responsible Business Conduct as well as the core ILO instruments. The UN Guiding Principles on Business and Human Rights establish that all businesses, everywhere, have a responsibility to respect human rights. As such, the GRI Standards now require all organizations to report how they meet their responsibility to respect human rights across their activities and business relationships. Moreover, the GRI Standards now include new and improved disclosures to report on an organization's human rights due diligence<sup>13</sup>. By emphasizing the human rights aspects of sustainability, the updated Standards aim to contribute to taking into consideration human rights in reporting, including the rights of persons with disabilities.

Therefore, the Universal Standards 2021 will enable businesses to better focus and better report on the rights of persons with disabilities, as established by the UN Guiding Principles and in alignment with the UN Convention on the Rights of Persons with Disabilities.

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13. Due diligence: The process to identify, prevent, mitigate, and account for how companies address their impacts.

## EU developments in reporting and the double materiality approach

The European Commission, in 2019, was the first to introduce the concept of double materiality in sustainability reporting in order to have a holistic understanding of a company's sustainability-related impacts, risks and opportunities. Moreover, the new European Sustainability Reporting Standards (ESRS) also feature double materiality as the basis of sustainability disclosures. This approach recognizes the interconnectedness between financial and non-financial information:

- **Financial materiality:** how sustainability issues might create financial risks or opportunities for the company.
- **Impact materiality:** the company's own impacts on people and the environment.

The GRI Standards focus on the impact materiality perspective. The ESRS have aligned its impact materiality approach with the GRI Standards, which means that both approaches are compatible.

From a non-financial or impact perspective, companies can impact (both positively and negatively) the rights of persons with disabilities, through their activities and business relationships. Additionally, the topic of disability may entail both risks and opportunities for organizations, which have to be considered for the financial materiality assessment.

If a company identifies disability or a disability-related aspect such as accessibility, social inclusion, or employment as a material topic – either from an impact materiality perspective, financial materiality perspective, or both – disability performance should be disclosed in its report. Double materiality will ensure that disability is considered holistically by companies, in terms of how they impact the rights of persons with disabilities and how disability can add value to the business, and thus better inform decision-making by stakeholders.

### 3.2. Suggestions on how the GRI disclosures may be extended to include disability

The process and methodology behind the elaboration of the following tables is based on the analysis of the new and revised disclosures in the GRI Universal Standards 2021 and the disclosures in the Topic Standards.

The following tables identify which GRI Standards disclosures – from the Universal Standards and the Topic Standards – can be used as a basis for reporting on different areas related to the rights of persons with disabilities.

**In this regard, the first table includes:**

1. GRI Universal Standards 2021.
2. Suggestions of recommendations on how the GRI disclosures may be enhanced to include disability.

3. Previous GRI Universal Standards disclosures (2016).

And a second table includes:

- 4. GRI Topic Standards.
- 5. Suggestions of recommendations on how the GRI disclosures may be enhanced to include disability.

The standards included in the following tables are:

- Universal standards 2021: GRI 2: General Disclosures; GRI 3: Material Topics.
- Topic Standards: GRI 201: Economic Performance 2016; GRI 203: Indirect Economic Impact 2016; GRI 204:

Procurement Practices 2016; GRI 401: Employment 2016; GRI 403: Occupational Health and Safety 2018; GRI 404: Training and Education 2016; GRI 405: Diversity and Equal Opportunity 2016; GRI 406: Non-discrimination 2016; GRI 413: Local Communities 2016; GRI 414: Supplier Social Assessment 2016; GRI 416: Customer Health and Safety 2016; GRI 417: Marketing and Labeling 2016.

These tables include only a selection of disclosures from the GRI Standards that are relevant particularly for reporting on disability. Please consult the GRI Standards for the full set of requirements and guidance for each of the disclosures listed in the following sections.

### 3.2.1. Universal Standards 2021

| GRI Universal Standards 2021 disclosures  | Suggestions on how the GRI disclosure may be enhanced to include disability   | Previous GRI Universal Standards disclosures (2016)   |
|---|---|---|
| <b>GRI 2: General Disclosures 2021</b>  |   |   |
| <p><b>2-6 Activities, value chain and other business relationships</b></p> <p>b. describe its value chain, including:</p> <ul style="list-style-type: none"> <li>i. the organization’s activities, products, services, and markets served;</li> <li>ii. the organization’s supply chain;</li> <li>iii. the entities downstream from the organization and their activities.</li> </ul> | <p>Report whether persons with disabilities are a target market and describe the type of products and services provided to this market.</p> <p>Explain how disability and accessibility has been considered in the design, production and commercialization of products and services.</p> <p>Report the quantity of products and services provided during the reporting period that include information on disability and accessibility considerations.</p> <p>Report the quantity of products and services provided during the reporting period specifically designed for persons with disabilities.</p> <p>Report whether and, if so, how persons with disabilities participate in the organization’s supply chain.</p> | <p>102-2 Activities, brands, products, and services.</p> <p>102-6 Markets served.</p> <p>102-7 Scale of the organization</p> <p>102-9 Supply Chain.</p> |

| GRI Universal Standards 2021 disclosures   | Suggestions on how the GRI disclosure may be enhanced to include disability  | Previous GRI Universal Standards disclosures (2016)          |
|--|--|--|
| <p><b>2-7 Employees</b></p> <p>a. report the total number of employees, and a breakdown of this total by gender and by region;</p> <p>b. report the total number of:</p> <ul style="list-style-type: none"> <li>i. permanent employees, and a breakdown by gender and by region;</li> <li>ii. temporary employees, and a breakdown by gender and by region;</li> <li>iii. non-guaranteed hours employees, and a breakdown by gender and by region;</li> <li>iv. full-time employees, and a breakdown by gender and by region;</li> <li>v. part-time employees, and a breakdown by gender and by region.</li> </ul> | <p>Report the percentage of employees with disabilities.</p> <p>Report the total number of employees with disabilities, and a breakdown of this total by gender and by region.</p> <p>Report the total number of:</p> <ul style="list-style-type: none"> <li>• permanent employees with disabilities, and a breakdown by gender and by region;</li> <li>• temporary employees with disabilities, and a breakdown by gender and by region;</li> <li>• non-guaranteed hours employees with disabilities, and a breakdown by gender and by region;</li> <li>• full-time employees with disabilities, and a breakdown by gender and by region;</li> <li>• part-time employees with disabilities, and a breakdown by gender and by region.</li> </ul> | <p>102-8<br/>Information on employees and other workers.</p> |
| <p><b>2-8 Workers who are not employees</b></p> <p>a. report the total number of workers who are not employees and whose work is controlled by the organization and describe:</p> <ul style="list-style-type: none"> <li>i. the most common types of workers and their contractual relationship with the organization;</li> <li>ii. the type of work they perform.</li> </ul>  | <p>Report the percentage of workers with disabilities who are not employees and whose work is controlled by the organization.</p>  | <p>102-8<br/>Information on employees and other workers.</p> |

| GRI Universal Standards 2021 disclosures   | Suggestions on how the GRI disclosure may be enhanced to include disability  | Previous GRI Universal Standards disclosures (2016)                              |
|--|--|--|
| <p><b>2-9 Governance structure and composition</b></p> <p>c. describe the composition of the highest governance body and its committees by:</p> <ul style="list-style-type: none"> <li><b>i.</b> executive and non-executive members;</li> <li><b>ii.</b> independence;</li> <li><b>iii.</b> tenure of members on the governance body;</li> <li><b>iv.</b> number of other significant positions and commitments held by each member, and the nature of the commitments;</li> <li><b>v.</b> gender;</li> <li><b>vi.</b> under-represented social groups;</li> <li><b>vii.</b> competencies relevant to the impacts of the organization;</li> <li><b>viii.</b> stakeholder representation.</li> </ul> | <p>Describe the composition of the highest governance body and its committees by the number of members with disabilities, by gender.</p>       | <p>102-22<br/>Composition of the highest governance body and its committees.</p> |
| <p><b>2-10 Nomination and selection of the highest governance body</b></p> <p>b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration:</p> <ul style="list-style-type: none"> <li><b>i.</b> views of stakeholders (including shareholders);</li> <li><b>ii.</b> diversity;</li> <li><b>iii.</b> independence;</li> <li><b>iv.</b> competencies relevant to the impacts of the organization.</li> </ul>  | <p>Report whether and how “persons with disabilities” is used as a criterion for nominating and selecting highest governance body members.</p> | <p>102-24<br/>Nominating and selecting the highest governance body.</p>          |

| GRI Universal Standards 2021 disclosures  | Suggestions on how the GRI disclosure may be enhanced to include disability  | Previous GRI Universal Standards disclosures (2016)  |
|---|--|--|
| <p><b>2-12 Role of the highest governance body in overseeing the management of impacts</b></p> <p>b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including:</p> <ul style="list-style-type: none"> <li>i. whether and how the highest governance body engages with stakeholders to support these processes;</li> <li>ii. how the highest governance body considers the outcomes of these processes.</li> </ul> | <p>When describing the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, report whether impacts on persons with disabilities are included.</p> <p>When describing whether and how the highest governance body engages with stakeholders to support these processes, report whether it engages persons with disabilities.</p> | <p>102-21 Consulting stakeholders on economic, environmental, and social topics.</p> <p>102-26 Role of highest governance body in setting purpose, values, and strategy.</p> <p>102-29 Identifying and managing economic, environmental, and social impacts.</p> <p>102-30 Effectiveness of risk management processes.</p> |
| <p><b>2-17 Collective knowledge of the highest governance body</b></p> <p>a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.</p>   | <p>Report measures taken to advance collective knowledge, skills, and experience of the highest governance body on disability-related matters.</p>   | <p>102-27 Collective knowledge of highest governance body.</p>   |

| GRI Universal Standards 2021 disclosures   | Suggestions on how the GRI disclosure may be enhanced to include disability                             | Previous GRI Universal Standards disclosures (2016) |
|--|---|---|
| <p><b>2-22 Statement on sustainable development strategy</b></p> <p>a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.</p> | <p>Include in the statement the vision and strategy to manage impacts on persons with disabilities.</p> | <p>-</p>  |



| GRI Universal Standards 2021 disclosures  | Suggestions on how the GRI disclosure may be enhanced to include disability  | Previous GRI Universal Standards disclosures (2016)                 |
|---|--|---|
| <p><b>2-23 Policy commitments</b></p> <p>a. describe its policy commitments for responsible business conduct, including:</p> <ul style="list-style-type: none"> <li><b>i.</b> the authoritative intergovernmental instruments that the commitments reference;</li> <li><b>ii.</b> whether the commitments stipulate conducting due diligence;</li> <li><b>iii.</b> whether the commitments stipulate applying the precautionary principle;</li> <li><b>iv.</b> whether the commitments stipulate respecting human rights.</li> </ul> <p>b. describe its specific policy commitment to respect human rights, including:</p> <ul style="list-style-type: none"> <li><b>i.</b> the internationally recognized human rights that the commitment covers;</li> <li><b>ii.</b> the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment.</li> </ul> | <p>Report whether the policy commitment to respect human rights includes a commitment to respect the rights of persons with disabilities and whether the organization gives particular attention to this vulnerable group in the commitment.</p> <p>Report any externally developed charters, principles or other initiatives related to disability to which the organization subscribes or which it endorses.</p> | <p>102-16 Values, principles, standards, and norms of behavior.</p> |

| GRI Universal Standards 2021 disclosures  | Suggestions on how the GRI disclosure may be enhanced to include disability  | Previous GRI Universal Standards disclosures (2016) |
|---|--|---|
| <p><b>2-24 Embedding policy commitments</b></p> <p>a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:</p> <p>i. how it allocates responsibility to implement the commitments across different levels within the organization;</p> <p>ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures;</p> <p>iii. how it implements its commitments with and through its business relationships;</p> <p>iv. training that the organization provides on implementing the commitments.</p> | <p>Describe how the organization embeds its commitment to respect the rights of persons with disabilities throughout its activities and business relationships, including:</p> <ul style="list-style-type: none"> <li>• how it allocates responsibility to implement the commitment across different levels within the organization;</li> <li>• how it integrates the commitment into organizational strategies, operational policies, and operational procedures, such as in the employment of persons with disabilities, or the accessibility of the workplace and of the products and services for persons with disabilities;</li> <li>• how it implements its commitment with and through its business relationships, such as disability inclusion programs in the supply chain;</li> <li>• training that the organization provides on implementing the commitment.</li> </ul> | <p>-</p>  |

| GRI Universal Standards 2021 disclosures  | Suggestions on how the GRI disclosure may be enhanced to include disability   | Previous GRI Universal Standards disclosures (2016) |
|---|---|---|
| <p><b>2-25 Processes to remediate negative impacts</b></p> <p>The organization shall:</p> <ul style="list-style-type: none"> <li>a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to;</li> <li>b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in;</li> <li>c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to;</li> <li>d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms;</li> <li>e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</li> </ul> | <p>Report whether and how the grievance mechanisms that the organization has established are accessible to persons with disabilities.</p> <p>Report whether disability-related matters is a category for which grievances can be raised (e.g., discrimination in employment, lack of accessibility of products and services).</p> <p>Describe the process to get feedback from persons with disabilities in order to improve the grievance mechanisms, where necessary.</p> | <p>-</p>  |

| GRI Universal Standards 2021 disclosures  | Suggestions on how the GRI disclosure may be enhanced to include disability  | Previous GRI Universal Standards disclosures (2016)                             |
|---|--|---|
| <p><b>2-26 Mechanisms for seeking advice and raising concerns</b></p> <p>a. describe the mechanisms for individuals to:</p> <p>i. seek advice on implementing the organization's policies and practices for responsible business conduct;</p> <p>ii. raise concerns about the organization's business conduct.</p>                                    | <p>Report whether mechanisms for individuals to seek advice on implementing the organization's policies and practices for responsible business conduct and to raise concerns about the organization's business conduct are accessible to persons with disabilities.</p> <p>Report whether disability-related matters is a category for which advice can be sought or concerns can be raised.</p> <p>Describe the process to get feedback from persons with disabilities in order to improve the mechanisms, where necessary.</p> | -   |
| <p><b>2-27 Compliance with laws and regulations</b></p> <p>a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:</p> <p>i. instances for which fines were incurred;</p> <p>ii. instances for which non-monetary sanctions were incurred.</p> | <p>Report the total number of significant instances of non-compliance with laws and regulations on disability during the reporting period (e.g., workplace discrimination, non-compliance with employment quotas for persons with disabilities), and a breakdown of this total by:</p> <ul style="list-style-type: none"> <li>• instances for which fines were incurred;</li> <li>• instances for which non-monetary sanctions were incurred.</li> </ul>   | 419-1 Non-compliance with laws and regulations in the social and economic area. |
| <p><b>2-28 Membership associations</b></p> <p>a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.</p>  | <p>Report whether any of the associations in which the organization participates in a significant role is a leader in social inclusion or works on disability issues.</p>  | 102-13 Membership of associations.  |

| GRI Universal Standards 2021 disclosures  | Suggestions on how the GRI disclosure may be enhanced to include disability   | Previous GRI Universal Standards disclosures (2016)   |
|---|---|---|
| <p><b>2-29 Approach to stakeholder engagement</b></p> <p>a. describe its approach to engaging with stakeholders, including:</p> <p>i. the categories of stakeholders it engages with, and how they are identified;</p> <p>ii. the purpose of the stakeholder engagement;</p> <p>iii. how the organization seeks to ensure meaningful engagement with stakeholders.</p>  | <p>Report whether persons with disabilities is a category of stakeholders the organization engages with, and how this category is identified.</p> <p>Report whether persons with disabilities are also considered within each category of stakeholders (e.g., employees and other workers, customers, suppliers, local communities) engaged by the organization.</p> <p>Describe how the organization seeks to ensure meaningful engagement with persons with disabilities and their representative organizations; including how potential barriers to engagement, such as accessibility, are taken into account.</p> | <p>102-40 List of stakeholder groups.</p> <p>102-42 Identifying and selecting stakeholders.</p> <p>102-43 Approach to stakeholder engagement.</p> |
| <b>GRI 3: Material Topics 2021</b>  |   |   |
| <p><b>3-1 Process to determine material topics</b></p> <p>a. describe the process it has followed to determine its material topics, including:</p> <p>i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships;</p> <p>ii. how it has prioritized the impacts for reporting based on their significance.</p> | <p>Describe how the organization has identified actual and potential, negative and positive impacts on persons with disabilities across its activities and business relationships.</p>  | <p>103-1 Explanation of the material topic and its boundary.</p>  |

| GRI Universal Standards 2021 disclosures   | Suggestions on how the GRI disclosure may be enhanced to include disability   | Previous GRI Universal Standards disclosures (2016)      |
|--|---|--|
| <p><b>3-3 Management of material topics</b></p> <ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including;             <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. actions to manage actual and potential positive impacts.</li> </ul> </li> </ul> | <p>If the organization has identified ‘employment and decent work’ as a material topic:</p> <p>Describe policies related to employment and decent work and specific actions aimed at persons with disabilities. This includes existing employees that have acquired a disability. Policies related to employment and decent work and specific actions may cover aspects such as recruitment, retention, promotion, remuneration, adaptation of jobs and equipment, reasonable accommodation, training, or health and safety.</p> <p>If the organization has identified ‘accessibility’ as a material topic:</p> <p>Describe policies, strategies and specific actions aimed at improving the accessibility of the organization’s facilities, products, services, and communications for persons with disabilities. This may include making reasonable accommodations in the workplace, providing training programs and assistance to develop skills of employees with disabilities, providing resources to access program-related information, and the accessibility of the organization’s website.</p> | <p>103-2 The management approach and its components.</p> |

| GRI Universal Standards 2021 disclosures   | Suggestions on how the GRI disclosure may be enhanced to include disability  | Previous GRI Universal Standards disclosures (2016)      |
|--|--|--|
| <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the organization's;</li> <li>v. operational policies and procedures;</li> </ul> <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p> | <p>If the organization has identified 'local communities' as a material topic:</p> <p>Describe policies and specific actions aimed at persons with disabilities in the communities in which the organization operates. (e.g., volunteer programs that raise awareness of disability, collaboration with civil society organizations, infrastructure development such as accessible transport).</p> | <p>103-2 The management approach and its components.</p> |

### 3.2.2. GRI Topic Standards

| GRI Topic Standards disclosures  | Suggestions on how the GRI disclosure may be enhanced to include disability   |
|--|---|
| <b>GRI 201: Economic Performance 2016</b>  |   |
| <p><b>201-1 Direct economic value generated and distributed</b></p> <p>a. Direct economic value generated and distributed (EVG&amp;D) on an accrual's basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <p>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments.</p>  | <p>Report the number of community investments that are disability-inclusive.</p> <p>Report the economic value of community investments aimed at persons with disabilities by type (e.g., sponsorships, infrastructure development). Additionally, report the economic value of community investments for persons with disabilities as a percentage of the total community investments made.</p> |
| <p><b>201-4 Financial assistance received from government</b></p> <p>Total monetary value of financial assistance received by the organization from any government during the reporting period, including:</p> <p>i. tax relief and tax credits;</p> <p>ii. subsidies;</p> <p>iii. investment grants, research and development grants, and other relevant types of grant;</p> <p>iv. awards;</p> <p>v. royalty holidays;</p> <p>vi. financial assistance from Export Credit Agencies (ECAs);</p> <p>vii. financial incentives;</p> <p>viii. other financial benefits received or receivable from any government for any operation.</p> | <p>Report total monetary value of financial assistance received by the organization from any government during the reporting period on disability-related matters, such as assistance to employees with disabilities.</p>   |



GRI Topic Standards disclosures

Suggestions on how the GRI disclosure may be enhanced to include disability

### GRI 203: Indirect Economic Impacts 2016

#### 203-1 Infrastructure investments and services supported

- b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.

Report whether and how the significant infrastructure investments and services supported contributed to improved accessibility for persons with disabilities, such as improving transport links, IT infrastructure, or signage.

#### 203-2 Significant indirect economic impacts

- a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.
- b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.

Report the significant indirect economic impacts that affect persons with disabilities identified by the organization.

### GRI 204: Procurement Practices 2016

#### 204-1 Proportion of spending on local suppliers

- a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).

Report the percentage of procurement budget used for significant locations of operation that is spent on local suppliers that are owned by or staffed with persons with disabilities.

### GRI 401: Employment 2016

#### 401-1 New employee hires and employee turnover

- a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.
- b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.

Report the number and rate of new employee hires that have disabilities during the reporting period by age group, gender and region.

Report the number and rate of turnover of employees with disabilities during the reporting period by age group, gender and region.

GRI Topic Standards disclosures

Suggestions on how the GRI disclosure may be enhanced to include disability

### GRI 403: Occupational Health and Safety 2018

#### 403-1 Occupational health and safety management system

- a. A statement of whether an occupational health and safety management system has been implemented, including whether:
  - i. the system has been implemented because of legal requirements and, if so, a list of the requirements;
  - ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines.
- b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.

Report whether workers with disabilities are covered by the occupational health and safety management system.

#### 403-3 Occupational health services

- a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.

Report whether workers with disabilities are considered when ensuring the quality of the occupational health services and report whether and how the organization facilitates an inclusive access to them.

#### 403-4 Worker participation, consultation and communication on occupational health and safety

- a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.

Report whether and how the processes for worker participation and consultation in the development, implementation and evaluation of the occupational health and safety management system consider workers with disabilities, including whether and how the access and communication of relevant information on occupational health and safety has an inclusive approach.

| GRI Topic Standards disclosures   | Suggestions on how the GRI disclosure may be enhanced to include disability  |
|---|--|
| <p><b>403-5 Worker training on occupational health and safety</b></p> <p>a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.</p>   | <p>Describe the occupational health and safety training provided to workers with disabilities and report whether and how the training programs are inclusive.</p>  |
| <p><b>403-9 Work-related injuries</b></p> <p>a. For all employees:</p> <ul style="list-style-type: none"> <li><b>i.</b> The number and rate of fatalities as a result of work-related injury;</li> <li><b>ii.</b> The number and rate of high-consequence work-related injuries (excluding fatalities);</li> <li><b>iii.</b> The number and rate of recordable work-related injuries;</li> <li><b>iv.</b> The main types of work-related injury;</li> <li><b>v.</b> The number of hours worked.</li> </ul> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> <li><b>i.</b> The number and rate of fatalities as a result of work-related injury;</li> <li><b>ii.</b> The number and rate of high-consequence work-related injuries (excluding fatalities);</li> <li><b>iii.</b> The number and rate of recordable work-related injuries;</li> <li><b>iv.</b> The main types of work-related injury;</li> <li><b>v.</b> The number of hours worked.</li> </ul> | <p>Provide a breakdown of the information by employees with disabilities and by workers who are not employees but whose work and/or workplace is controlled by the organization that have disabilities.</p> <p>Report the number of work-related accidents that caused a disability for all employees and for all workers who are not employees but whose work and/or workplace is controlled by the organization.</p> |

| GRI Topic Standards disclosures   | Suggestions on how the GRI disclosure may be enhanced to include disability  |
|---|--|
| <p><b>403-10 Work-related ill health</b></p> <p>a. For all employees:</p> <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> <p>c. The work-related hazards that pose a risk of ill health, including:</p> <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</li> </ul> | <p>Provide a breakdown of the information by employees with disabilities and by workers who are not employees but whose work and/or workplace is controlled by the organization that have disabilities.</p> <p>Report the number of cases of work-related ill health that caused a disability for all employees and for all workers who are not employees but whose work and/or workplace is controlled by the organization.</p> |
| <b>GRI 404: Training and Education 2016</b>   |  |
| <p><b>404-1 Average hours of training per employee</b></p> <p>Average hours of training that the organization's employees have undertaken during the reporting period, by:</p> <ul style="list-style-type: none"> <li>i. gender;</li> <li>ii. employee category.</li> </ul>   | <p>Report the average hours of training that the organization's employees with disabilities have undertaken during the reporting period.</p>   |

| GRI Topic Standards disclosures  | Suggestions on how the GRI disclosure may be enhanced to include disability   |
|--|---|
| <p><b>404-2 Programs for upgrading employee skills and transition assistance programs</b></p> <p>a. Type and scope of programs implemented, and assistance provided to upgrade employee skills.</p> <p>b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.</p> | <p>Describe the type and scope of programs implemented and assistance provided to upgrade the skills of employees with disabilities.</p> <p>Describe the transition assistance programs provided to facilitate continued employability and the management of career endings (resulting from retirement or termination of employment) for employees with disabilities or employees that have acquired a disability while working for the organization.</p> |

### GRI 405: Diversity and Equal Opportunity 2016

|  |   |
|--|---|
| <p><b>405-1 Diversity of governance bodies and employees</b></p> <p>a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <p>i. Gender;</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p> <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <p>i. Gender;</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p> | <p>Report the percentage of individuals within the organization's governance bodies that have disabilities.</p> <p>Report the percentage of employees, per employee category and age group, that have disabilities.</p> |
|--|---|

## GRI Topic Standards disclosures

## Suggestions on how the GRI disclosure may be enhanced to include disability

**GRI 406: Non-discrimination 2016****406-1 Incidents of discrimination and corrective actions taken.**

- a. Total number of incidents of discrimination during the reporting period.
- b. Status of the incidents and actions taken with reference to the following:
  - i. Incident reviewed by the organization;
  - ii. Remediation plans being implemented;
  - iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
  - iv. Incident no longer subject to action.

Report whether any of the identified incidents of discrimination concern the rights of persons with disabilities.

Describe the nature of the discrimination incident (e.g., employment, accessibility of products and services).

**GRI 413: Local Communities 2016****413-1 Operations with local community engagement, impact assessments, and development programs**

- a. Percentage of operations with implemented local community engagement, impact assessments, and/ or development programs, including the use of:
  - i. social impact assessments, including gender impact assessments, based on participatory processes;
  - ii. environmental impact assessments and ongoing monitoring;
  - iii. public disclosure of results of environmental and social impact assessments;
  - iv. local community development programs based on local communities' needs;
  - v. stakeholder engagement plans based on stakeholder mapping;
  - vi. broad based local community consultation committees and processes that include vulnerable groups;
  - vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts;
  - viii. formal local community grievance processes.

Report the percentage of operations with implemented local community engagement, impact assessments, and development programs aimed specifically at persons with disabilities or that include disability-related considerations.

| GRI Topic Standards disclosures   | Suggestions on how the GRI disclosure may be enhanced to include disability  |
|---|--|
| <p><b>413-2 Operations with significant actual and potential negative impacts on local communities</b></p> <p>a. Operations with significant actual and potential negative impacts on local communities, including:</p> <ul style="list-style-type: none"> <li>i. the location of the operations;</li> <li>ii. the significant actual and potential negative impacts of operations.</li> </ul>  | <p>Report operations with significant actual and potential negative impacts on persons with disabilities in the local communities in which the organization operates.</p>  |
| <b>GRI 414: Supplier Social Assessment 2016</b>   |  |
| <p><b>414-1 New suppliers that were screened using social criteria</b></p> <p>a. Percentage of new suppliers that were screened using social criteria.</p>  | <p>Report whether the social criteria include the promotion of and respect for the rights of persons with disabilities, for example, in terms of accessibility or employment for persons with disabilities or whether they are committed to disability and inclusion.</p>  |
| <p><b>414-2 Negative social impacts in the supply chain and actions taken</b></p> <p>a. Number of suppliers assessed for social impacts.</p> <p>b. Number of suppliers identified as having significant actual and potential negative social impacts.</p> <p>c. Significant actual and potential negative social impacts identified in the supply chain.</p> <p>d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.</p> <p>e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.</p> | <p>Report whether the actual and potential negative social impacts identified in the supply chain affect the rights of persons with disabilities, for example, in terms of accessibility or employment for persons with disabilities to ensure discrimination in the workplace does not occur and the mechanisms put in place to mitigate these impacts.</p> |

GRI Topic Standards disclosures

Suggestions on how the GRI disclosure may be enhanced to include disability

### GRI 416: Customer Health and Safety 2016

#### 416-1 Assessment of the health and safety impacts of product and service categories

- a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.

Report whether the assessment of the health and safety impacts of products and services includes an accessibility assessment for persons with disabilities who may be a target for those products and services.

### GRI 417: Marketing and Labeling 2016

#### 417-1 Requirements for product and service information and labeling

- a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling:
  - i. The sourcing of components of the product or service;
  - ii. Content, particularly with regard to substances that might produce an environmental or social impact;
  - iii. Safe use of the product or service;
  - iv. Disposal of the product and environmental or social impacts;
  - v. Other (explain).

Report whether product and service information and labeling is accessible to persons with disabilities and what measures have been used (e.g., Braille, large print).



| GRI Topic Standards disclosures  | Suggestions on how the GRI disclosure may be enhanced to include disability  |
|--|--|
| <p><b>417-3 Incidents of non-compliance concerning marketing communications</b></p> <p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:</p> <ul style="list-style-type: none"><li>i. incidents of non-compliance with regulations resulting in a fine or penalty;</li><li>ii. incidents of non-compliance with regulations resulting in a warning;</li><li>iii. incidents of non-compliance with voluntary codes.</li></ul> <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p> | <p>Report the total number of incidents of non-compliance with regulations and voluntary codes regarding the portrayal of persons with disabilities in advertising and other marketing communications.</p> |

## 04 Resources

Accenture, Disability: IN and the American Association of Persons with disabilities (AAPD). (2018) [Getting to Equal: the disability Inclusion Advantage](#).

American Institute for Research (2018). [A hidden market: The purchasing power of working-age adults with disabilities](#).

Disability Alliance. (2020) [What an inclusive, equitable, quality education means to us](#).

European Parliament. (2021) [EU Disability Strategy for 2021-2030](#).

Eurostat. (2022) [Disability: higher risk of poverty or social exclusion](#).

ILO GBN. (2022) [Making sure that people with disabilities are not left out of the digital work](#).

UN. (2006) [The UN Convention on the Rights of Persons with Disabilities](#).

UN. (2018) [Strategy for Financing the 2030 Agenda](#).

UN. (2018) [The UN Flagship Report on Disability and Sustainable Development Goals](#).

UN. (2020) [Policy Brief: A Disability Inclusive Response to Covid-19](#).

World Economic Forum (2022). [Closing the disability inclusion gap with business leadership](#).

## Additional Resources

Accountancy Europe. (2022, August 22nd) [European sustainability reporting standards: shaping EU's green future.](#)

Adams, C.A. (2021) [The double-materiality concept. Application and issues.](#) GRI.

Disability Alliance. (2020) [What an inclusive, equitable, quality education means to us.](#)

Disability Hub Europe. (2021, February) [Non-financial information and disability reporting in the European Union: An in-depth analysis of the Spanish case.](#)

EFRAG. (2022) [Sustainability reporting standards.](#)

European Commission. (2022, July, 26th) [Sustainable Finance.](#)

European Commission. (January, 2023) [Corporate Sustainability Reporting Directive.](#)

Godemer, M. (2021, March 31st) [The relationships between SFDR, NFRD and EU Taxonomy.](#) Bloomberg.

GRI. (2021, October 5th) [GRI raises the global bar for due diligence and human rights reporting.](#)

GRI. (2022, February 22nd) [The Materiality Madness: why definitions matter.](#)

GRI. (2022, December) [GRI Universal Standards 2021. Frequently Asked Questions \(FAQs\).](#)

## 05 About



The main goal of Fundación ONCE for the Cooperation and Social Inclusion of Persons with disabilities (Fundación ONCE) is to promote the quality of life of persons with disabilities and their families, particularly focusing on the areas of training, employment and the universal accessibility of environments, products and services. Based in Spain and founded by ONCE (the National Organisation of the Spanish Blind), Fundación ONCE has extensive experience in the labour inclusion of persons with disabilities, and has collaborated across borders with private companies, governments at all levels and other organisations from civil society, making the disability dimension in this field much more visible.

Website: [www.fundaciononce.es](http://www.fundaciononce.es)



GRI helps businesses and governments worldwide understand and communicate their impact on critical sustainability issues such as climate change, human rights, governance and social well-being. This enables real action to create social, environmental and economic benefits for everyone. The GRI Sustainability Reporting Standards are developed with true multi-stakeholder contributions and rooted in the public interest.

Website: [www.globalreporting.org](http://www.globalreporting.org)



Disability Hub Europe is a European initiative led by Fundación ONCE and co-funded by the European Social Fund (ESF), aimed at building a reference space (“hub”) for best practice exchange, dissemination, mutual learning and raising awareness on the binomial Disability and Sustainability. Aligned with the Agenda 2030 and the Sustainable Development Goals, the final goal of DHub is to foster social and labor inclusion of people with disabilities in Europe while promoting inclusive and sustainable business.

Website: <https://disabilityhub.eu/es>

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# Disability in sustainability reporting

UPDATED GUIDE  
Aligning disability reporting  
with the GRI Universal Standards  
2021

Braille

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