

CONTRIBUTION TO THE CONSULTATION OF THE EXPOSURE DRAFT OF GRI'S UNIVERSAL STANDARDS AND HUMAN RIGHTS RELATED GRI STANDARDS

1. General background

Disability is recognized as an element of **diversity**, and people with disabilities (more than 1 billion people worldwide) as a source of **talent, growth, innovation and market opportunities**. The potential of inclusive businesses is being increasingly identified by companies, institutions and thematic initiatives around the world¹. It is worth underlying, the potential of the **360° approach to business and disability**², where people with disabilities are seen as stakeholders from a wide perspective, valuing their roles as employees, consumers (including their families seeking for accessible products and services), providers, employers, investors and part of the community in which a company operates.

Further, important steps have been taken during the last 10 years to include disability and accessibility as part of the corporate social responsibility (CSR), diversity, sustainability, business & human rights, and non-financial reporting agendas:

- **2030 Agenda for Sustainable Development** explicitly recognized people with disabilities (1 billion people in the world) as a vulnerable group. Different SDGs also refer to people with disabilities, such as SDG 8 on Decent Work and Economic Growth, SDG 10 on Reduced inequalities or SDG 11 on Sustainable Cities and Communities (with a specific mention of accessibility). Also, SDG 4 on Quality Education and SDG 17 on Partnerships for the Goals refer to people with disabilities.
- In the context of business and human rights, the **Guiding Principles on Business and Human Rights** implementing the UN 'Protect, Respect and Remedy' Framework (UNGPs) or the **OECD Guidelines for Multinational Enterprises** include disability and, in the context of the EU, so do other European Commission instruments³. Other reference institutions have underlined the link between business, human rights and disability, as is the case of the 2017 "Guide for business on the rights of persons with disabilities" by ILO and Global Compact.
- **The Convention on the Rights of Persons with Disabilities (CRPD)** adopted by the United Nations in 2006, was the first document to elaborate in detail on the rights of people with disabilities and set out a code of implementation. More than 180 countries have ratified the Convention around the world, showing the commitment towards human rights and people with disabilities.

¹ Relevant international examples are the *ILO Global Business and Disability Network (ILO GBDN)*, the *Valuable 500 initiative and Disability Hub Europe in the EU*. At national level, there are other examples, such as the *Inserta Responsible Forum in Spain*, the *UK Business and Disability Forum*, the *Austrian Disability Business Forum*, the *UnternehmensForum* in Germany, or the *Come CloSeR to Disability Task Force* in Poland.

² 360° approach is a concept created within Disability Hub Europe, a project led by Fundación ONCE with the co-funding of the European Social Fund. The 360° approach aims to foster people with disabilities' inclusion as employees, as consumers, as suppliers, as employers and as part of the community.

³ Such as the Sector Guides for implementing the UNGPs as well as in the Guide for SME "My business and human rights", and various references to disability are included in the 2015 EC staff working document on implementing the UNGPs.

- Finally, the Guide on “[Disability in Sustainability Reporting](#)”, published by GRI and Fundación ONCE in the framework of [Disability Hub Europe](#) highlights the importance of the **disability dimension** in non-financial and sustainability reporting.

Moreover, there are a series of milestones to be highlighted in the contest of the EU, such as:

- The renewed **EU Strategy 2011-14 for Corporate Social Responsibility** explicitly recognized, for the first time, disability as part of the CSR agenda. The disability dimension in CSR has been further reinforced in the **European Parliament resolutions** of 6 February 2013 on CSR.
- Regarding the **Directive 2014/95/EU** on disclosure of non-financial and diversity information, the topic of disability was included in the EU institutions’ discussions prior to approval⁴. Also, the **European Commission guidelines on non-financial reporting adopted in June 2017 do contain specific and various references to people with disabilities** in relation to employee and board diversity, accessibility of products and services, and human rights, including examples of key performance indicators⁵⁶.
- On 25th March 2020, the European Commission adopted an [Action Plan on Human Rights and Democracy Plan 2020-2024](#). The Plan marks the EU's commitment to play a more relevant role in the promotion and defense of human rights and democracy, and it refers specifically to people with disabilities, in relation to many areas, including accessibility to infrastructure, transport and ICT as well and employment.
- **EU non-discrimination legislation explicitly recognizes people with disabilities⁷** and the **European Pillar of Social Rights**, foresees principle 17 on inclusion of people with disabilities promoting their participation in the labour market and in society, and a work environment adapted to their needs. The **Disability Strategy 2010-2020** calls for the mainstreaming of disability in all EU policies, including participation in the labour market, and specific regulations such as the **European Accessibility Act** set requirements for a range of products and services.

⁴ Disability was particularly considered by almost all European Parliament Committees involved in the process, and disability was included in the final Report by JURI Committee voted on 17 Dec 2013 Report A7-0006/2014 of 08.01.2014.

⁵ References are included in the guidelines’ sections 4.6 Thematic aspects: b) social employee matters and c) respect to human rights; and 6 Board diversity disclosure – footnote. Examples of indicators included are: the number of people with disabilities employed or how accessible companies’ facilities, documents and websites are to people with disabilities

⁶ An interesting example can be found in the case of Spain where Directive 2014/95/EU transposition, by means of the Law 11/2018, includes specific references to disability and accessibility. [2019 Guide on Disability, SDG and non-financial reporting](#) (in Spanish only), by the Spanish Committee of Representatives of People with Disabilities, Fundación ONCE and Fundación Bequal, analyses this milestone from a disability perspective

⁷ Disability is one of the discrimination grounds addressed by EU’s non-discrimination legislation (Directive 2000/78/EC establishing a general framework for equal treatment in employment and occupation) and it is also recognized by the EU Treaty together with age, gender, racial or ethnic origin, religion or belief, or sexual orientation (article 10), as well as in the EU Charter of Fundamental Rights (article 21 and 26).

2. Call for action to consider disability in the review of GRI's Universal Standards and Human Rights-related GRI Standards

Considering the important steps taken both internationally and in regions such as the EU to include disability and accessibility as part of the corporate social responsibility (CSR), diversity, sustainability, business & human rights, and non-financial reporting agendas, Fundación ONCE calls to consider a wider approach on diversity by following the Guide on [Disability in Sustainability Reporting](#) in the review of the GRI's Universal Standards and Human rights related GRI standards.

Already in 2015 GRI showed its commitment towards integrating the issue of disability in sustainability reporting by producing with Fundación ONCE a first version of the mentioned guide, in the framework of G4, updated in 2018 to respond to current GRI Standards. The updated version was launched at the European Parliament in March 2019. The purpose of the common efforts and the alliance built for years now, was to enhance organizational understanding of the value of transparency on disability, in terms of creating inclusive workplaces, as well as taking advantage of the business case of disability for the development of new products, services and environments. Additionally, the guide featured several case studies from businesses all over the world that are making commitments and working to improve their disability related impacts.

It was also the result of an inclusive and collaborative effort on the part of several experts worldwide who provided feedback and support. In summary, it was designed as a tool to help better understand the impact of business activities on the rights of people with disabilities and identify what GRI disclosures can help companies to report on disability. The new version also included the latest leading insights in the field of business and disability, most notably with reference to the 2030 Agenda for Sustainable Development.

The following sections of the Guide identify which GRI Standards disclosures can be used as the basis for reporting related to the rights of people with disabilities:

- Organizational governance and values
- Embedding respect
- Employment and decent work
- Accessibility
- Business relationships
- Local community

Taking into account the exposure draft of universal standards, **Fundación ONCE calls on GRI to take advantage and integrate the work done in the past related to the disability dimension in sustainability reporting.** We urge GRI to consider different suggestions on how the GRI 102 and 103 disclosures can be extended to include disability by following the Guide on “Disability in Sustainability Reporting”. Those suggestions are included as additional column (N) in the sheet 3 (3. Exposure Draft to 2016) of “universal-mapping-document.xls” (Please see *universal-mapping-document_FONCE.xls*).

The considerations about how to include disability affect to the following disclosures:

GRI 102. General Disclosures 2016

- ACT-1 Activities, value chain, and other business relationships

- Disclosure 102-6: Markets served
- Disclosure 102-7: Scale of the organization
- ACT-2 Employees and other workers
 - Disclosure 102-8: Information on employees and other workers
- GOV-1 Governance structure and composition
 - Disclosure 102-22: Composition of the highest governance body and its committees
- GOV-2 Nomination and selection of the highest governance body
 - Disclosure 102-24: Nominating and selecting the highest governance body

GRI 103. Management Approach 2016

- MT-3 Management of material topics and related impacts
 - Disclosure 103-2. The management approach and its components

On the other side, considering the Guide on “Disability in Sustainability Reporting” some of the suggestions on how the **Human Rights-related standards** can be extended to include disability are included as follows:

- **Disclosure 412-2: Employee training on human rights policies or procedures**
From business relationships perspective: Indicate whether any of the impacts identified in the supply chain concern the rights of people with disabilities.
- **Disclosure 412-3: Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening**
From business relationships perspective: Disclose the total number and percentage of significant investment agreements and contracts that include clauses covering the rights of people with disabilities.

September 9, 2020