Disability in Sustainability Reporting

Reporting using the GRI Standards

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Disabilities are not always visible, but according to the WHO and the World Bank, around one billion people live with one. This is 15% of the world’s population, and they are playing an increasingly large role in business, whether as employees, customers, or business partners.

Sustainability reporting can help report preparers understand how their operations, products, services and business relationships impact the rights of people with disabilities. Already in 2015 GRI and Fundación ONCE launched this guide to communicate the commitment and clear action taken to respect and advance their rights. The tool was designed to help best understand the impact of business activity on the rights of people with disabilities, and identified a number of GRI disclosures that can help companies to report on disability.

Since the publication of the guide, there have been two important changes in the field of sustainability reporting that impact how organizations report on disabilities. The first is the launch of the global agenda for development known as the Sustainable Development Goals (SDGs), which integrates disability into its discourse.

The second development is GRI’s transition from the G4 Guidelines to GRI’s Sustainability Reporting Standards (GRI Standards). Established with contributions from diverse stakeholders, the GRI Standards are a free-to-use public good that provides a global common language for non-financial information.

As contemplated in the SDGs, for businesses to demonstrate their progress towards sustainable development, they must also consider how disability rights are translated into their organization. And the GRI Standards provide a clear structure that allows organizations to report publicly about their impacts on the economy, environment and society, and hence their contributions – positive or negative – to sustainable development, including impacts on people with disabilities.

As a result of these changes, there was a need to update the practical document to best help companies examine their activities and policies on disability and relate them to the GRI Standards. The new guide will give you practical information about how to report on your contribution to the SDGs in regards to the rights of people with disabilities, and help companies communicate clearly about the areas where they are already promoting the rights of people with disabilities.

It is GRI’s hope that this new version of the guide will support companies in meeting their responsibility to respect the rights of people with disabilities, and consider how to include them fully in the path to business success.
Fundación ONCE, founded 30 years ago by the 80-year old National Organization of the Spanish Blind (ONCE), 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 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 social and labor inclusion of a social group that is considered the “largest minority”, represented by more than one billion people.

A growing number of organizations already consider disability in their strategies as an opportunity to create added value and contribute to the creation of a competitive and inclusive economy. This trend demonstrates that social investment and economic and social profitability can go well together. We find a great example in ILUNION, a unique business model that employs around 37,000 people - more than 42% of whom have a disability- and successfully integrates the social values of its founders, ONCE and its Foundation, into their business activity. The three entities, ONCE, Fundación ONCE and ILUNION, make up the ONCE social group, and employ near 72,900 people, 58% of them with disabilities.

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 contribute in the international field to the construction of a more inclusive concept of sustainability, one that does not leave anyone behind. Undoubtedly, the 2030 Agenda and the Sustainable Development Goals, in which disability is expressly included, are paving the way.

We also have an 18 year strong partnership with the European Union, through the European Social Fund. This allows the Fundación ONCE to triple the impact of our actions and 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 binominal.

I wish that the thousands companies and organizations around the world that prepare their reports based on the GRI Standards, have a fruitful reading and can maximize the use of this unique tool that helps to guide and optimize communication of commitment and actions carried out in favor of inclusion, equal opportunities and the rights of people with disabilities.
A hands-on guide

This guide is designed to help organizations communicate their commitment to respecting and promoting the rights of people with disabilities. It can help organizations understand what activities can have an impact, whether positive or negative, on the rights of people with disabilities, and which GRI Standards can be used as the basis for reporting on those impacts.

This guide can also help organizations better understand the business value of disability, which would help to create inclusive workplaces and take advantage of the business case of disability for the development of new products, services and environments. By disclosing information related to disability, different relevant stakeholders, including investors, will have the opportunity to learn about the organization’s performance in this field.

The guide was first published in 2015 and has been updated to reflect GRI’s transition from the G4 Guidelines to the Sustainability Reporting Standards. With this update, companies will be able to better connect their activities and policies related to disability and communicate about their impact using the GRI Standards. The publication was also updated to include the latest leading insights in the field of business and disability, most notably with reference to the 2030 Agenda for Sustainable Development.

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About the Global Reporting Initiative

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

About Fundación ONCE

The main goal of Fundación ONCE for the Cooperation and Social Inclusion of People with Disabilities (Fundación ONCE) is to promote the quality of life of people with disabilities and their families, particularly focusing on the areas of training, employment and universal accessibility of environments, products and services. Based in Spain, and founded by ONCE (the National Organization of the Spanish Blind), Fundación ONCE has extensive experience in CSR and sustainability, and has collaborated beyond borders with private companies, governments at all levels and other organizations from civil society, making the disability perspective in this field much more visible. Fundación ONCE runs the Spanish operational program “Social Inclusion and Social Economy” 2014-2020, co-funded by the European Social Fund, which allows it to develop several key activities, including the transnational initiative “Disability Hub Europe for sustainable growth and social innovation”, that focuses on best practice exchange, dissemination, mutual learning and awareness-raising on the binomial Disability and Sustainability. Disability Hub Europe serves as the framework of this Guide.

Website: www.fundaciononce.es
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1. Disability and business

1.1 A major minority

Over a billion people – 15% of the world’s population – are currently estimated to be living with a disability. They are our planet’s largest – and most frequently overlooked – minority group. And around 60% of people with disabilities in the world are women.

People 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.

Nevertheless, people with disabilities remain largely marginalized. Too often there are obstacles such as the lack of accessible environments, non-inclusive or discriminatory policies, procedures or practices, and people’s attitudes and misconceptions which actually do not allow every person to fully access all spheres of life.

Evidence shows that, generally speaking, people with disabilities have poorer health prognoses and experience lower achievement in education and employment due to accessibility barriers of different kinds: attitudinal, financial, physical, or cognitive. They are not always able to live independently or participate fully in communal activities. For example, unemployment among people with disabilities is as high as 80% in some countries. Inactivity rates are also far higher than those for the population without disabilities. This often results in higher rates of poverty, marginalization from society, a lack of access to development and less personal autonomy.

These difficulties are exacerbated in less advantaged communities. Research indicates that an estimated 80% of people with disabilities live in developing countries. An average of 18% of adults aged 18 years and older in low-income countries experience significant functioning difficulties in their everyday lives as a result of disability, compared to 11.8% of adults in high-income countries.

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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 Article 9 of the CDPR calls for taking appropriate measures to ensure access for people with disabilities to the physical environment, transportation, information and communications, and other facilities and services.
6 For example in Spain, the inactivity rate for people with disabilities is over 64%, compared to 22% for people without disabilities (www.odismet.es, accessed July 2018)
Women, older people, and those living in extreme poverty also have a higher prevalence rate of disability when compared to men or young adults. For all these groups the prevalence rate of disability is even higher in developing countries. For example, the prevalence of disability among people aged 60 years and above is 43.4% in low-income countries, compared with 29.5% in high-income ones.  

Women with disabilities are recognized to be at multiple disadvantage, as they experience exclusion on account of their gender and their disability. In this sense the perspective of “intersectionality” allows to consider two or more factors of possible discrimination (like gender and disability, for example) and combine them to provide more accurate approaches and better targeted actions.

Various international bodies view the exclusion of people with disabilities from the employment market and other spheres as a vital missed opportunity. To improve the lives of people with disabilities it is essential to change perceptions and attitudes. This can be done by promoting diversity and including people with disabilities and their talents in employment; by contributing to the creation of new market opportunities related to products, services and environments that are accessible and designed for all; and by promoting a more inclusive society based on social innovation.

Many of the social barriers people with disabilities face are avoidable and stigma and discrimination associated with a disability can be reduced. The following sections highlight business responsibility and opportunities to address this.

1.2 The rights of people with disabilities and business responsibility

The rights of people with disabilities are defined in a number of international human rights norms and standards, and can also be found in the national legislation of many countries.

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. The Convention does not give people with disabilities ‘new’ human rights; rather, it aims to ensure that people with disabilities enjoy the same human rights and opportunities as everyone else, as defined in the Universal Declaration of Human Rights of 1948.

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The eight guiding principles that underlie the Convention are:

- Respect for inherent dignity, individual autonomy including the freedom to make one’s own choices, and independence of persons
- Non-discrimination
- Full and effective participation and inclusion in society
- Respect for difference and acceptance of persons with disabilities as part of human diversity and humanity
- Equality of opportunity
- Accessibility
- Equality between men and women
- Respect for the evolving capacities of children with disabilities and respect for the right of children with disabilities to preserve their identities

For businesses disability is also a matter of human rights. While the Convention outlines a number of obligations for governments, many of its core provisions deal with situations likely to involve businesses and other types of organizations.

For example, Article 9 on Accessibility requires that ‘States Parties’ (countries who have ratified or acceded to the Convention) take appropriate measures to ensure access for people with disabilities to the physical environment, transportation, information and communications, and other facilities and services open or provided to the public, both in urban and rural areas. When private entities offer facilities and services which are open or provided to the public, countries need to ensure that those private entities take into account all aspects of accessibility for people with disabilities.

Another example is Article 27, which requires that States Parties prohibit discrimination on the basis of disability with regard to all matters concerning all forms of employment, including conditions of recruitment, hiring and employment, continuance of employment, career advancement and safe and healthy working conditions. In addition, Article 4 contains a requirement for State Parties to take all appropriate measures to eliminate discrimination on the basis of disability by any person, organization or private enterprise. These obligations can also be implicitly transposed to corporate obligations for those companies operating in the countries that have ratified the CRPD.

Many countries, whether State Parties to the CRPD or not, have passed legislation aimed directly at businesses. This ranges from employment quotas, where a percentage of the working places must be reserved for people with disabilities, to disability-related non-discriminatory legislation, or to legislation that requires making certain environments, products or services accessible for people with disabilities.12

For example, the 1982 Spanish ‘Law on the integration of people with disabilities’, reiterated in 2013 in the ‘General Law of the rights of persons with disabilities and their

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social inclusion’ – stipulates that companies employing 50 or more workers are required to hire people with disabilities to cover at least 2% of their total staff. In India, the updated Rights of Persons with Disabilities Act (2016) was enacted to bring Indian law in line with the CRPD. The Act now explicitly includes the private sector within the regulatory framework by, for example, offering incentives to employers if at least 5% of their workforce is composed of persons with disabilities.

In the USA, Section 255 of the Telecommunications Act of 1996 set the requirements for all manufacturers of telecommunications equipment and providers of telecommunications services to ensure that such equipment and services are designed and developed to be accessible to, and usable by individuals with disabilities, if readily achievable. In the EU, the 2016/2102 Directive establishes that EU Member States shall ensure that public sector agencies take the necessary measures to make their websites and mobile applications more accessible by making them perceivable, operable, understandable and robust, with specific requirements.

Another key instrument in helping companies to understand the connection between human rights and business is the UN Guiding Principles on Business and Human Rights (UN Guiding Principles). The Principles delineate the responsibility of businesses to respect human rights throughout their operations and business relationships, and call upon companies to ‘know and show’ their efforts. This means establishing due diligence processes to become aware of, prevent and address adverse human rights impacts, including impacts on the rights of people with disabilities, and communicating externally about it.

However, these international human rights norms and national laws are considered to be the minimum standards that organizations should adhere to in order to ensure respect for the rights of people with disabilities. Organizations are encouraged to observe these when developing their policies, and to go beyond compliance with norms and regulations, taking a proactive approach towards integrating people with disabilities-related considerations in their activities, products, services and relationships.

The case of Europe

In an effort to ensure an effective and consistent implementation of the CRPD across the European Union, the European Commission (EC) launched the European Disability Strategy 2010-2020. Its objectives are followed through with actions in eight priority areas, including accessibility of goods and services, employment, education and training, equality and participation. The Strategy highlights that building an all-inclusive society brings about market opportunities and fosters innovation, and that there is a strong business case for making services and products accessible to all, given the growing demand. The EU Disability Strategy was revised in 2017, highlighting that, by 2020, approximately 120 million Europeans will have a disability, a fact linked to the EU aging population. Considering the UN recommendations on the implementation of the CRPD (to which the EU is a party), the revised EU Disability Strategy reinforces the need to keep acting in different fields, noting, among others, the need to improve access to the labor market and to inclusive and quality education, and to tackle the risk of poverty and social exclusion of people with disabilities, who indeed were greatly affected by the economic crisis of the recent years.

Another key milestone is the EC’s 2011 Corporate Social Responsibility Strategy, which stresses that, to fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations. The Strategy recognized for the first time the issue of disability as part of the CSR agenda. And in 2013, the dimension of disability was further reinforced in relevant European Parliament resolutions on CSR.

Directive 2014/95/EU on disclosure of non-financial and diversity information by certain large companies was adopted in 2014. It introduced measures to strengthen the transparency and accountability that affect approximately 6,000 companies in the EU. These so-called ‘public interest entities’ with more than 500 employees are:

- Required to report on environmental, social and employee-related, human rights, anti-corruption and bribery matters.
- Required to describe their business model, outcomes and risks of the policies on the above topics, and the diversity policy applied for management and supervisory bodies.

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18 EC Disability Strategy Progress Report
19 UN Concluding Observations.
The case of Europe Continued

- Encouraged to rely on recognized frameworks such as GRI’s Sustainability Reporting Guidelines, the United Nations Global Compact (UNGC), the UN Guiding Principles on Business and Human Rights, OECD Guidelines, International Organization for Standardization (ISO) 26000 and the International Labour Organization (ILO) Tripartite Declaration.

In addition, at the EU level, companies can also benefit from the public-private partnership of the European Structural and Investment Funds 2014-2020, as disability is one of the investment priorities in the funds regulations.\(^23\)

Without a doubt disability is seen as an element of diversity, and is increasingly recognized as a source of talent, business opportunities, growth and innovation, by companies around the world. Initiatives such as the 2010-2015 “European Network for CSR and Disability (CSR+D)” led by Fundación ONCE and co-funded by the European Social Fund, renewed under the initiative “Disability Hub Europe”, or the ILO “Global Business and Disability Network”, with the participation of relevant multinational European companies, reflect the thematic interest that links business and disability. There are also significant efforts at the national level, including the “Inserta Responsible Forum”; the “Socially Responsible Procurement Forum” (Foro CONR), or the “Bequal” initiative, all led by Fundación ONCE in Spain, with the involvement of businesses and other stakeholders.

This Directive has been transposed to EU member states legislation.

In order to guide companies around Europe, in 2017 the EC adopted the Guidelines on non-financial reporting (methodology for reporting non-financial information).\(^22\)

Thanks to the work of entities such as Fundación ONCE and the participatory method and the open perspective by the EC, these guidelines contain specific and various references to people with disabilities in relation to topics such as employee and board diversity, accessibility of products and services, and human rights (with express mention to the UNCRPD). Even examples of key performance indicators have been included, such as the number of people with disabilities employed or how accessible facilities, documents and websites are to people with disabilities.

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1.3 The business case for disability

At a minimum, businesses have a responsibility to respect the rights of people with disabilities, as established by the UN Guiding Principles and in alignment with the UN Convention on the Rights of Persons with Disabilities. But businesses can go beyond respect and actively promote these rights by embedding them into their strategies and business models to gain advantages and benefits. This is often referred to as the business case.

People with disabilities are, or could be, employees, consumers, business partners, such as suppliers and investors, and members of the local community in which an organization operates. This presents vast opportunities and benefits for businesses that actively take into consideration the needs of people with disabilities in all their activities. On the consumer side, disability-inclusive policies, products, services and environments have a positive impact both on people with disabilities themselves as well as on their families and relatives.

Evidence suggests that employees with disabilities demonstrate higher productivity, lower accident rates, and higher job retention compared to the general workforce. Employees with disabilities also contribute to diversity, creativity and workplace morale in an organization. This is relevant for employment, and identifying investment and market opportunities, as people with disabilities remain an untapped source of talent and information.

Another study shows that the benefits employers receive from incorporating people with disabilities in their workforce often requires little to no investment by the company. The employers in the study reported that a high percentage (58%) of accommodations in the workplace cost absolutely nothing to make, while the average cost for accommodations to the workplace is USD $ 500.

In addition, people with disabilities, together with their families, constitute a large and overlooked market with considerable purchasing power to buy products and services that help them meet their everyday needs: more than a billion people in the world today experience disability, an emerging market the size of China.

These and other competitive advantages for businesses to embed the rights of people with disabilities have also been recognized by the United Nations Global Compact and ILO, who state that companies have the potential to tap into the pool of talent of persons with disabilities by focusing on skills rather than stereotypes.

Many companies have already begun to integrate the rights of people with disabilities

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in their business strategies and to develop innovative practices, products and services. Chapter 2 presents testimonials from companies and organizations that discuss the value of incorporating people with disabilities into their business. Another set of useful examples of employers’ and multi-stakeholder organizations representing different sectors and regions that focuses on business and disability can be found in the ILO Global Business and Disability Network.29

A noteworthy example of private sector action is the commitment made by private sector organizations at the Global Disability Summit in London in July 2018. Companies such as Unilever, shared their vision to be the employer of choice for people with disabilities by 2025 and grow the total number of employees with disabilities to 5% by that date.30

1.4 Disability and the SDGs

More than 10 years after the adoption of the Convention on the Rights of Persons with Disabilities, the UN General Assembly adopted the 2030 Agenda for Sustainable Development that includes 17 Sustainable Development Goals (SDGs). Building on the principle of “leaving no one behind”, the new Agenda emphasizes a holistic approach to achieving sustainable development for all. Disability and persons with disabilities are referenced in various parts of the SDGs and are explicitly mentioned 11 times.31 The United Nations has identified at least five goals in which disability is referenced in areas related to education, growth and employment, inequality, accessibility of human settlements, and data collection and monitoring of the SDGs. These goals and their corresponding targets are reflected in the table below.

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<th>Goal</th>
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| **Goal 4: Quality education** Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. | **4.5** By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations.  
**4(a)** Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, nonviolent, inclusive and effective learning environments for all. |

29 See: [www.businessanddisability.org](http://www.businessanddisability.org)
30 See here: [Private sector organizations - Global Disability Summit commitments](http://www.businessanddisability.org).  
31 For a full overview of disability references in the SDGs, please see the European Disability Forum’s [European Human Rights Report](http://www.eunited.net), issue 2 2018, p. 21-29. Also check the work of the International Disability Alliance, connecting the 2030 Agenda and the UN Convention on the Rights of Persons with Disabilities: [http://www.internationaldisabilityalliance.org/content/2030-agenda-crdp](http://www.internationaldisabilityalliance.org/content/2030-agenda-crdp)
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| **Goal 8: Decent work and economic growth**  
Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. | **8.5** By 2030, achieve full and productive employment and decent work for all women and men, including for young people and **persons with disabilities**, and equal pay for work of equal value. |
| **Goal 10: Reduced inequalities**  
Reduce inequality within and among countries. | **10.2** By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, **disability**, race, ethnicity, origin, religion or economic or other status. |
| **Goal 11: Sustainable cities and communities**  
Make cities and human settlements inclusive, safe, resilient and sustainable. | **11.2** By 2030, provide access to safe, affordable, **accessible** and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, **persons with disabilities** and older persons.  
**11.7** By 2030, provide universal access to safe, inclusive and **accessible**, green and public spaces, in particular for women and children, older persons and **persons with disabilities**. |
| **Goal 17: Partnerships for the goals**  
Strengthen the means of implementation and revitalize the global partnership for sustainable development. | **17.18** By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, **disability**, geographic location and other characteristics relevant in national contexts. |
The 2030 Agenda initial paragraph 23, states that people who are vulnerable must be empowered. According to the text, these include persons with disabilities, more of 80% of whom live in developing countries. Identifying people with disabilities as part of the vulnerable groups, places them at the center of efforts to eradicate poverty and to improve social inclusion throughout the entire Agenda. Earlier, in paragraph 19, the Agenda reflects the human rights approach, including a mention of disability.

The international movement of people with disabilities is actively involved in the implementation of the 2030 Agenda, with relevant work on the field of indicators. In addition, at the High-level Political Forum on Sustainable Development (HLPF), persons with disabilities are recognized as a distinct stakeholder group, through the Stakeholder Group of Persons with Disabilities.

The critical role of the private sector towards achieving the new Agenda

The UN Sustainable Development Goals (SDGs) have ushered in a new era of global development objectives to tackle the world’s most pressing issues, and the active participation of business is an important driver in achieving these goals. The SDGs explicitly call on business 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.

The SDGs, which according to conservative estimates could provide up to US$12 trillion worth of savings and revenues by 2030, present great opportunities for business practices that support sustainable development, including respect and support for human rights and protection of our environment. Business opportunity and impact on the SDGs are not mutually exclusive – they go hand in hand.

Covering a wide spectrum of sustainable development topics relevant to companies – such as poverty, health, education, climate change and environmental degradation – the SDGs can help to connect business strategies with global priorities. Companies can use the SDGs as an overarching framework to shape, steer, communicate and report their impacts on disadvantaged, marginalized or vulnerable groups.

Many companies already report and communicate on topics covered in the SDGs, including on disability. Aligning a company’s reporting and communication with the SDGs means both discussing performance in the context of the expectations set by the SDGs,

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32 Significant and active umbrella organizations involved in the field of SGD are the International Disability Alliance (IDA) as well as the International Disability and Development Consortium (IDDC). It is worth noting the existence of initiatives for inclusive data generation such as the Washington Group short set of questions on Disability, or The Inclusive Data Charter.

33 In the section “Follow up and Review” of the 2030 Agenda, guiding principles are mentioned for this process, including “(g) They will be rigorous and based on evidence, informed by country-led evaluations and data which is high-quality, accessible, timely, reliable and disaggregated by income, sex, age, race, ethnicity, migration status, disability and geographic location and other characteristics relevant in national contexts.”

34 For more information on this check: [http://www.internationaldisabilityalliance.org/content/united-nations-sustainable-development-goals](http://www.internationaldisabilityalliance.org/content/united-nations-sustainable-development-goals)

Align your strategy with the SDGs – the SDG Compass

The SDG Compass is a guide that companies can use to align their strategies with the relevant SDGs, and measure and manage their impacts.

The guide presents five steps for companies to set or align their course, depending on where they are on the journey of ensuring that sustainability is an outcome of core business strategy.

Access the SDG Compass at: https://sdgcompass.org/

and aligning disclosures with the language of the SDGs to ensure a common dialogue among stakeholders.

Take action on corporate reporting on the SDGs

SDG target 12.6 requires Member States to encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.

To help businesses report on their contributions to the SDGs, The United Nations Global Compact and Global Reporting Initiative (GRI) formed a ground-breaking initiative, Reporting on the SDGs. This effort aims to leverage the GRI Standards – the world’s most widely used sustainability reporting standards – and the Ten Principles of the UN Global Compact. In so doing, businesses can incorporate SDG reporting into their existing processes, ultimately empowering them to act and achieve the SDGs.

Reporting on their progress towards disability and other development issues, can help companies improve their performance, which will enable meaningful progress towards achieving the SDGs. It will also help businesses to better engage and communicate their contributions to the SDGs with governments and inform their sustainability reporting at a national level.

Key messages on disability and SDGs

Disability is a matter of Human Rights, as reflected by the UN Convention on the Rights of Persons with Disabilities, but as the Agenda 2030 and the SDGs show, disability can also lead to sustainability.

Incorporating disability into their vision allows businesses and organizations to contribute to the SDGs, and companies must be able to indentify where disability is most relevant within the 2030 Agenda.

And the revers is also true, a global and comprehensive treatment, implementation and monitoring of the Agenda 2030 and the SDGs should not leave anyone behind, and therefore should include people with disabilities.

Disability is a matter of Human Rights, as reflected by the UN Convention on the Rights of Persons with Disabilities, but as the Agenda 2030 and the SDGs show, disability can also lead to sustainability.
2. Testimonials

Global companies from different sectors have contributed to this publication. They have shared their vision on how incorporating disability is beneficial for businesses.

Atos

The top management at Atos strongly supports the employment of people with disabilities; our Chief HR Officer and Chief Digital Officer are key executive sponsors of our group accessibility initiatives. Our experience shows that people with diverse abilities are crucial to creating innovative solutions, so we promote an inclusive workplace where everyone can maximize their potential. Our ability to demonstrate how we are inclusive of disability is a critical element in winning business and retaining talent. We are increasingly reinforcing our values as an organization through networks like Atos Adapt which amplify the voices of our employees, like Inês and Arturo. Inês: “I like working in Atos; my colleagues are always willing to help with my everyday little struggles; there are not so many companies that care as much about people like me.” Arturo: “Atos realizes the potential of putting diverse people together and unleashing their talent.” We continue to strive to make Atos more diverse and inclusive with initiatives that include a program to improve the accessibility of our employee tools, a streamlined process for purchasing assistive technologies for those who need them, and a diverse and inclusive recruiting process.

Neil Milliken and Fernando Martin

Accessibility Services in the UK and Spain respectively
The Dow Chemical Company

Dow firmly believes that there is a strong business case for inclusion, including disability, in the workplace. Diverse workgroups increase employee engagement. Engaged employees deliver better results – which improves customer loyalty and satisfaction, revenue growth and earnings per share. In June 2018, Dow unveiled their new Disability Strategy. The purpose of this strategy is to guide Dow policies, practices and culture in order to create an all-inclusive environment so Dow can become the employer of choice for people with disabilities. Dow recognizes that the population of people with disabilities is the largest minority group in the world. Dow also recognizes the talent and diverse school of thought that these individuals can bring to the table. As the management sponsor of Dow’s Disability Employee Network, I have seen the benefits of incorporating disability into Dow business. In 2016, Dow partnered with Project SEARCH in order to provide three 10-week internships in various roles for transition age or adult students with moderate cognitive or developmental disabilities. Since the start of this program, Dow has graduated 18 interns, with nine of the interns securing full-time employment prior to graduation. There is interest in expanding this program to Dow locations across the globe.

Mike Witt
Corporate Director, EH&S and Sustainability, The Dow Chemical Company
Diversity and inclusion are two fundamental aspects of the Enel corporate strategy and culture, that inspire people to express their unique value and hidden potential regardless of diversities. Diversities are business factors, key for unlocking the potential of innovation. In 2015, Enel approved a global policy on “Diversity and inclusion” based on the principles of non-discrimination, equal opportunities, inclusion and respect of work-life balance, defining tangible actions to be implemented and a quarterly monitoring process. Enel has appointed focal points in order to promote projects for people with disabilities aimed at valuing their contribution and providing them with services and processes to work in full autonomy. For example, in Italy:

- We have launched a management course to spread the culture of digital accessibility.
- A dedicated agile team is working to identify the main professional development needs and solutions for people with disabilities, setting up specific action plans.
- We have launched a speech-to-text app to include colleagues and clients with hearing impairments in all communication situations.
- A support service has been set up to ensure independent living and increase the mobility autonomy of colleagues with physical impairments.
- We regularly organize inclusion awareness initiatives aimed at colleagues working with people with disabilities.

Marisa Strangis  
*Head of People Care and Diversity Management*

Giulia Genuardi  
*Head of Sustainability Planning and Performance Management*
ILUNION

ILUNION is the business project of ONCE social group, operating throughout Spain and making headway in Colombia. There are five divisions for its activities: Services, Social and Health Care, Tourism, Marketing and Consulting. Its turnover was €847.2 million in 2017, and 40.6% of its 34,679 workers had some type of disability. The mission of ILUNION is to create employment for people with disabilities through profitable, sustainable and innovative business projects. In addition, it is committed to excellence in management, which is crucial to its competitiveness. Its inclusion model has a direct economic impact on its businesses: it adds social value to the offer of its products and services, and to its business projects. Because of this, many customers and partners seek an alliance with ILUNION to participate in viable projects that generate positive social impact. Also, workers have a high degree of identification and involvement in the project, which results in greater motivation and an inclusive and innovative approach at the very start of the process, when designing both the products and services of the group, and internal processes on how to organize and manage work, communication tools, work environments, etc.

Alejandro Oñoro
Chief Executive Officer, ILUNION
L’Oreal
People with disabilities bring unique experiences and ideas to the table. Like every sort of diversity, different types of capacities and points of view enhance our mission. L’Oréal values people for their personal qualities, their skills and their contributions.

Margaret Johnston-Clarke
Global Diversity & Inclusion VP, L’Oréal

Microsoft
There are more than 1 billion people around the world with disabilities. Often, they face significant barriers when it comes to employment, education, healthcare, transportation, access to technology and government services, and more. Barriers to education for children with disabilities are particularly harmful because they have a lifelong impact on employability and contribute to high poverty rates for adults with disabilities. While technology already offers significant accessibility opportunities, people with disabilities are often the last to gain access to the benefits of technology-based innovation. At Microsoft, we think that technology can empower people with visual, learning, age-related, mobility, hearing, and speech disabilities to learn more effectively, engage and collaborate with others more easily, and express themselves more clearly. Computers and the internet have also created opportunities for people with disabilities to pursue an education, participate in the workforce, access government services, and engage in society. But a recent World Bank study found that people with disabilities are still significantly more likely to be unemployed and experience poverty. Technology can help change this. Accessible cloud-based technologies can ensure that people with disabilities have access to services and content in today’s increasingly digital world. Cloud computing can also power new assistive services that provide greater independence and mobility for people with a wide range of disabilities. Many of these innovations will also help people remain productive and independent as they age.

Carlos de la Iglesia
Accessibility Director, Microsoft Spain
Samsung Electronics

Samsung Electronics is committed to ensuring that people with disabilities are part of its ongoing sustainability initiatives. This conviction reflects our corporate values, which emphasize mutual respect for all individuals and human-centric design. As a global corporate citizen and leading ICT company, we believe the best way to contribute to society is by leveraging our core capabilities. Samsung is constantly evaluating the accessibility of new products for people with disabilities, as well as developing new human driven and inclusive innovations that solve unique issues. We abide by our 4C (Consideration, Coherence, Comprehensiveness, Co-Creation) Principles for Accessibility Experience Design in developing products. We also have the ‘Accessibility UX (User Experience) Design Guide’ and ‘Checklist’ to ensure that our designers and developers consider and integrate factors of accessibility into the real-world product design process. As an example, in 2016 we developed Relúmíno - the Gear VR-enabled visual aid solution. It assists people with visual impairments to enjoy a clearer and brighter view by processing the images shown through a VR device. A comprehensive solution that is accessible, cost-effective, and easy to use, we are proud of the way that Relúmíno – amongst other innovations – has helped strengthen digital accessibility for all. Relúmíno helps improve the symptoms of wide-ranging visual impairments – ultra-low vision caused by corneal/vitreous clouding, field defect disorder, and refraction disorder – and it improves the vision of those with under 0.1 vision to a 0.8-0.9 vision level.

Jungsoo Hur and Choi Wonyong

Corporate Sustainability Management Office,
Samsung Electronics
Telefónica

We believe that diversity is a source of talent; and the search for diverse talent includes people with disabilities. More than guaranteeing equal opportunities, we want to incorporate as much diversity in our Company. For this reason, we have labor inclusion policies in place, designed to attract, integrate and facilitate the performance of employees with disabilities. Regarding products and services, as a provider of telecommunications services we are fully aware of our responsibility and potential to improve the lives of people with disabilities through technology. We want to create a fairer society that does not exclude anyone from the advantages offered by digitalization. Therefore, we aim to provide innovative and accessible products and services. We incorporate “Design for all” throughout the Company. We are developing the “Accessible Telefónica” project, which incorporates accessibility as a transversal element to be applied to the whole Company. To do so, in collaboration with the ONCE Foundation and the main manufacturers, we classify our global catalogue of mobile devices according to accessibility criteria in the different countries.

Finally regarding processes, we incorporate the concept of accessibility into all our processes, from the conceptualization of services to their delivery to the customer and post-sales services. To this end, we adapt our communication and sales channels, to ensure they improve our relationships with all our customers, without leaving anyone behind.

Emilio Vera
Manager Corporate Ethics and Sustainability, Telefónica SA
In addition to companies’ testimonials, the following expert organizations have shared their view.

**CSR Europe**

People with disabilities account for 15% of the global population – businesses cannot ignore this fact, or neglect the skills and advantages that people with disabilities can bring in. These individuals usually have excellent problem-solving skills that are important in fostering innovation and boosting creativity within the company, and they are extremely adaptive. Integrating disabled employees into the business model can also bring many strategic advantages such as unlocking tax benefits, access to government funding, and of course compliance with legal employment quotas. Moreover, they prove to be cost-efficient too with lower turnover rates as well as lower accident rates that they present. At CSR Europe, some of our frontrunner members are already investing significant resources in disability inclusion. IBM, Microsoft, IBERDROLA and Orange are worth special mention.

**Stefan Crets**  
*Executive Director, CSR Europe*
Respecting and supporting the rights of persons with disabilities is a key component of sustainable business and essential to achieving the Sustainable Development Goals. Persons with disabilities represent huge potential and power as employees, suppliers, consumers, investors and business partners. Companies are increasingly realizing that fostering diversity that includes persons with disabilities can provide a competitive advantage to their business.

Lila Karbassi  
*Chief, Programmes, UN Global Compact*

The members of the ILO Global Business and Disability Network (GBDN) provide a practical example of the benefits of employing persons with disabilities. While some GBDN members started their work on the employment of persons with disabilities because of legal obligations, they are now well beyond legal compliance and strongly committed to the inclusion of persons with disabilities. They are convinced of the positive impact it has had on their companies and the elements more often mentioned are linked to the positive commitment among staff and customers, and how responding to accessibility requirements has led to innovation in products and services. The ILO GBDN Charter, which was conceived by the members of the ILO GBDN, provides a clear conceptual framework on how companies should promote the inclusion of persons with disabilities. Combating stigma and discrimination, providing, when required, reasonable workplace adjustments, partnering with Disabled Persons’ Organizations are all key elements for any company that seeks to become disability inclusive. The Charter also reminds companies to include their disability inclusion practices in their regular sustainability reporting, which makes the GRI/Fundación ONCE guide an especially welcome and useful publication.

Shauna Olney  
*Chief of the Gender, Equality and Diversity & ILOAIDS Branch*
The Return on Disability Group

Disability touches 53% of global consumers and those consumers control at least USD $8 trillion in annual disposable income. As companies and investors build content to attract and delight the disability market as customers and employees, they require straightforward models to launch their journey. GRI and Fundación ONCE have crafted an excellent platform for companies and investors to take that first step. Our research shows that 95% of large companies are not acting in disability markets today. Their most common question is: how do we start? This guide serves as an excellent initial “direction finder” that highlights key motivators for institutions to build strategy and actions specific to the demand function of their shareholders, customers and employees. Ultimately, customized strategy and actions based on direct input from the disability market – specific to each company – is critical to success. Disability in Sustainability Reporting seeds the right questions in the emerging calculus of serving “socially-driven demand”. GRI and Fundación ONCE have succeeded in putting the disability market on the dashboard of leaders in Sustainability. Now it is up to those leaders to own the results for their shareholders.

Rich Donovan
Chairman and CEO, The Return on Disability Group Inc.
3. Incorporating disability into GRI-based reporting

The GRI Sustainability Reporting Standards (GRI Standards) are the first and most widely adopted global standards for sustainability reporting. Since GRI’s inception in 1997, sustainability reporting has transformed from a niche practice to one now adopted by a growing majority of organizations. In fact, 93% of the world’s largest 250 corporations now report on their sustainability performance, and around 75% of them use the GRI Standards.

The practice of disclosing sustainability information inspires accountability, helps identify and manage risks, and enables organizations to seize new opportunities. Reporting with the GRI Standards supports companies, public and private, large and small, in protecting the environment and contributing positively to society, while thriving economically because it improves governance and stakeholder relations, enhancing companies’ reputations and building trust.

This section explains how organizations can use the GRI Standards as the basis for reporting their commitment to respecting and promoting the rights of people with disabilities, and provides practical guidance on how to expand existing disclosures in the Standards to report on a number of disability-related matters.

3.1 The right focus

The GRI Standards place the concept of materiality at the heart of sustainability reporting. This means encouraging reporting organizations to only provide information on the issues that have an impact, so that interested parties gain an understanding of the organization’s impacts on the economy, the environment and society and its ability to address these impacts.

First, organizations should determine whether disability is a material topic by assessing whether:

- The organization has significant impacts (whether positive or negative) on the rights of people with disabilities, through either its operations, products, services and/or business relationships.

Download the GRI Standards at: https://www.globalreporting.org/standards/

Discover how to get started with the GRI Standards at: https://www.globalreporting.org/standards/getting-started-with-the-gri-standards/

36 KPMG Survey of Corporate Responsibility Reporting (2017)
The topic of disability may substantively influence the assessments and decisions of stakeholders.

When it comes to determining materiality for sustainability reporting, there is no one-size-fits-all. Even within the realm of people with disabilities rights, the degrees to which different companies can have an impact on these rights, or gain business opportunities from them, vary considerably – it could depend on their geographic location, the regulatory environment they operate in, their business model or the type of products and services they provide, and may range from employment practices to the accessibility of facilities, products and services, or the portrayal of people with disabilities in advertising.

A responsibility to respect. An opportunity to promote.

Respecting human rights – including the rights of people with disabilities – is the responsibility of every organization. But when it comes to public disclosure, however, it is not feasible or practical to ask all organizations to report on their impacts on every human right. Some rights will be more immediately relevant to a reporting organization and its stakeholders than others. This does not mean that organizations should pick and choose or disregard some rights in their practices. Rather, organizations need to carefully assess which rights, stakeholders and situations they can (and do) affect the most, and which have the greatest relevance for the purposes of transparency, accountability, and improving performance. These can then be incorporated in their reporting.

The following questions can be of assistance in determining which human rights, including the rights of people with disabilities, might be most relevant for reporting purposes:

- What significant or common human rights impacts have experts or other commentators and stakeholders identified in relation to the company’s industry, location of operations, or products and services?
- What human rights issues do competitors or peers in comparable sectors report on?
- Which policies or actions of the company could help or hinder certain stakeholders in realizing their rights?

As examined in Chapter 1, the responsibility of businesses to respect human rights goes beyond compliance. It is not only a matter of “do no harm”, but also how organizations can do more to support and promote human rights. These approaches are not exclusive, but mutually reinforcing.

For example, the UN Convention on the Rights of Persons with Disabilities (CRPD) and national law in many countries forbid discrimination on the basis of disability in the political, economic, social, cultural, civil or any other field, by any person, organization or private enterprise. This includes discrimination with regards to all matters concerning all forms of employment. Organizations need not stop here. They can go beyond by translating this obligation into added value for the organization by, for example, embracing a culture of diversity and inclusion. The added value that employers have found include that employees with disabilities demonstrate increased productivity, lower accident rates,

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and higher job retention compared with the general workforce, to name just a few.\(^7\)

In addition, the fact that addressing certain disability-related aspects is a legal requirement in many countries does not mean that organizations should not regard disability as material, or exclude it from their reports. Materiality for sustainability topics is defined based on the organization’s significant impacts and how these topics may substantively influence the assessments and decisions of stakeholders, whether these topics are regulated or not.

The GRI Standards provide a useful set of principles and guidance for determining whether a topic is material – that is, whether a topic or impact is relevant enough that it should be reported – and where impacts occur and the organization’s involvement with those impacts. For more on this, see GRI 101: Foundation 2016, pages 8-12.

Communicating the organization’s focus

If an organization has identified disability or specific aspects thereof, such as accessibility or employment, as a material topic, it should disclose this in its report. In addition, organizations should report the process they have used to identify disability as a material topic, and any stakeholder engagement used in the process. See Disclosures 102-40 to 102-49 in GRI 102: General Disclosures 2016.

When reporting on their stakeholder engagement activities (Disclosures 102-40 to 102-44), organizations can explain if people with disabilities have been identified as a stakeholder group, their approach to engaging with this group, including the steps they have taken to ensure appropriate engagement methods, the issues they have raised and how these have been addressed by the organization. Organizations may explain if they have engaged with organizations representing the interests of people with disabilities.

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

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

Please consult the GRI Standards for the full set of requirements, recommendations and guidance for each of the disclosures listed in the following sections.

### 3.2 Organizational governance and values

There are many factors that could drive an organization to identify the representation of people with disabilities as a key governing principle and organizational value. Examples include compliance with international norms and regulatory requirements, stakeholder expectations or the organization’s overall mission and competitive strategy.

An organization can show its commitment to the rights of people with disabilities by making sure its governance and values support the respect and promotion of these rights. For example, it may encourage the presence of people with disabilities in its governance bodies or subscribe to external charters or initiatives that promote equal opportunities for people with disabilities.
Identifying the number of people with disabilities in an organization’s governance bodies and workforce across all operations can be a challenging endeavor, for both small and large organizations. Challenges may include the observance of privacy requirements in national legislation, cultural barriers such as fear and social stigma, or a lack of understanding or harmonized definitions of disability.

If there are challenges in obtaining employment-related data, organizations should disclose these. Organizations may also want to disclose how they have collected this data (e.g., anonymous staff surveys). Some organizations prefer to use proxies for this type of information (i.e., the number of employees that need a workplace accommodation).

### Relevant GRI Standards and Disclosures

<table>
<thead>
<tr>
<th>GRI 102: GENERAL DISCLOSURES 2016</th>
<th>Suggestions on how the GRI disclosure may be extended to include disability</th>
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</thead>
<tbody>
<tr>
<td><strong>Disclosure 102-12</strong></td>
<td><strong>Mention externally developed charters, principles or other initiatives related to disability to which the organization subscribes or which it endorses.</strong></td>
</tr>
<tr>
<td><strong>External Initiatives</strong></td>
<td></td>
</tr>
<tr>
<td>a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.</td>
<td></td>
</tr>
<tr>
<td><strong>Disclosure 102-16</strong></td>
<td><strong>Describe whether a commitment to respect the rights of people with disabilities forms part of the organization’s values, principles, standards and norms of behavior such as codes of conduct and codes of ethics. This may be part of broader diversity and inclusion statements.</strong></td>
</tr>
<tr>
<td><strong>Values, principles, standards, and norms of behavior</strong></td>
<td></td>
</tr>
<tr>
<td>a. A description of the organization’s values, principles, standards, and norms of behavior.</td>
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</tr>
</tbody>
</table>

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38 For example the [Global Business and Disability Charter](#) and [this overview of externally developed Disability Charters across the European Union](#).

39 For example, the [Convention on the Rights of Persons with Disabilities](#)
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<thead>
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<tbody>
<tr>
<td><strong>Disclosure 102-22</strong>&lt;br&gt;Composition of the highest governance body and its committees&lt;br&gt;a. Composition of the highest governance body and its committees by:&lt;br&gt;i. executive or non-executive;&lt;br&gt;ii. independence;&lt;br&gt;iii. tenure on the governance body;&lt;br&gt;iv. number of each individual’s other significant positions and commitments, and the nature of the commitments;&lt;br&gt;v. gender;&lt;br&gt;vi. membership of under-represented social groups;&lt;br&gt;vii. competencies relating to economic, environmental, and social topics;&lt;br&gt;viii. stakeholder representation.</td>
<td>Disclose the composition of the highest governance body and its committees by the number of members with disabilities, by gender.</td>
</tr>
<tr>
<td><strong>Disclosure 102-24</strong>&lt;br&gt;Nominating and selecting the highest governance body&lt;br&gt;a. Nomination and selection processes for the highest governance body and its committees.&lt;br&gt;b. Criteria used for nominating and selecting highest governance body members, including whether and how:&lt;br&gt;i. stakeholders (including shareholders) are involved;&lt;br&gt;ii. diversity is considered;&lt;br&gt;iii. independence is considered;&lt;br&gt;iv. expertise and experience relating to economic, environmental, and social topics are considered.</td>
<td>Disclose whether and how people with disabilities is used as a criterion for nominating and selecting highest governance body members.</td>
</tr>
</tbody>
</table>
## Relevant GRI Standards and Disclosures

### GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016

**Disclosure 405-1**

**Diversity of governance bodies and employees**

a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:
   i. gender;
   ii. age group: under 30 years old, 30-50 years old, over 50 years old;
   iii. other indicators of diversity where relevant (such as minority or vulnerable groups).

For the full list of disclosure requirements, see p.6 in *GRI 405: Diversity and Equal Opportunity.*

**Suggestions on how the GRI disclosure may be extended to include disability**

Disclose the percentage of individuals with disabilities within the organization's governance bodies, by gender.
3.3 Embedding respect

An organization may want to show that it has embedded its commitment to respecting the rights of people with disabilities throughout the entire organization and that it has systems in place to raise awareness of policies and procedures, and to identify situations in which this commitment or right has been (or may be) infringed.

<table>
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<tr>
<th>Relevant GRI Standards and Disclosures</th>
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<tr>
<td><strong>GRI 102: GENERAL DISCLOSURES 2016</strong></td>
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</tbody>
</table>
| **Disclosure 102-27**  
Collective knowledge of highest governance body  
a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics. | Describe measures taken to develop and enhance the highest governance body's collective knowledge of disability-related matters. |
| **GRI 103: MANAGEMENT APPROACH 2016** |
| **Disclosure 103-2**  
The management approach and its components  
a. An explanation of how the organization manages the topic.  
b. A statement of the purpose of the management approach.  
c. A description of the following, if the management approach includes that component:  
i. policies  
ii. commitments  
iii. goals and targets  
iv. responsibilities  
v. resources  
vi. grievance mechanisms  
vii. specific actions, such as processes, projects, programs and initiatives. | Describe policies and specific actions aimed at embedding respect for the rights of people with disabilities throughout the organization (e.g., non-discriminatory policies, awareness-raising programs, mechanisms to avoid discrimination).  
Describe any processes the organization used to identify actual or potential impacts on the rights of people with disabilities throughout its operations, such as due diligence. This may include, for example, organizational risks assessments or grievance mechanisms.  
Indicate whether there have been any grievances concerning the rights of people with disabilities.  
See also reporting recommendations in clauses 1.3 to 1.9.
### Relevant GRI Standards and Disclosures

### GRI 406: NON-DISCRIMINATION 2016

**Disclosure 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.

**Suggestions on how the GRI disclosure may be extended to include disability**

Indicate whether any of the identified incidents of discrimination concern the rights of people with disabilities. Describe the nature of the discrimination incident (e.g., employment, accessibility of products and services).

### GRI 412: HUMAN RIGHTS ASSESSMENT 2016

**Disclosure 412-2**

*Employee training on human rights policies or procedures*

- **a.** Total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations.
- **b.** Percentage of employees trained during the reporting period in human rights policies or procedures concerning aspects of human rights that are relevant to operations.

**Suggestions on how the GRI disclosure may be extended to include disability**

Disclose the total number of hours in the reporting period devoted to training on policies or procedures concerning aspects of people with disabilities’ rights that are relevant to operations, and the percentage of employees who have received training on them.

Indicate whether training is also provided to employees engaged in customer services.
Relevant GRI Standards and Disclosures | Suggestions on how the GRI disclosure may be extended to include disability
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**GRI 417: MARKETING AND LABELING 2016**

<table>
<thead>
<tr>
<th>Disclosure 417-3</th>
<th>Incidents of non-compliance concerning marketing communications</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:</strong></td>
<td><strong>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</strong></td>
</tr>
<tr>
<td>i. incidents of non-compliance with regulations resulting in a fine or penalty;</td>
<td>Disclose the total number of incidents of non-compliance with regulations and/or voluntary codes regarding the portrayal of people with disabilities in advertising and other marketing communications.</td>
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<tr>
<td>ii. incidents of non-compliance with regulations resulting in a warning;</td>
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<tr>
<td>iii. incidents of non-compliance with voluntary codes.</td>
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</table>

**GRI 419: SOCIOECONOMIC COMPLIANCE 2016**

<table>
<thead>
<tr>
<th>Disclosure 419-1</th>
<th>Non-compliance with laws and regulations in the social and economic area</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:</strong></td>
<td><strong>b. If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.</strong></td>
</tr>
<tr>
<td>i. total monetary value of significant fines;</td>
<td>c. The context against which significant fines and non-monetary sanctions were incurred.</td>
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<tr>
<td>ii. total number of non-monetary sanctions;</td>
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<tr>
<td>iii. cases brought through dispute resolution mechanisms.</td>
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<tr>
<td><strong>b. If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.</strong></td>
<td></td>
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<tr>
<td><strong>c. The context against which significant fines and non-monetary sanctions were incurred.</strong></td>
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</table>

**Disclose the monetary value of significant fines and the total number of non-monetary sanctions for non-compliance with laws and regulations regarding disability and accessibility (e.g., workplace discrimination, non-compliance with employment quotas for people with disabilities).**
3.4 Employment and decent work

People with disabilities are an important source of talent for employers, and have the right to work on an equal basis, and enjoy the same decent working conditions as any other individual. This includes, for example, equal opportunities for employment and retention, equal remuneration for work of equal value, and safe and healthy working conditions.

In many countries, certain aspects of employment and decent work concerning people with disabilities are governed by national regulations, such as employment quotas. Organizations can use the suggestions below to show compliance with regulatory requirements or to show their commitment to supporting and promoting the employment and decent working conditions of people with disabilities beyond minimum standards.

While much of the labor-related information covered in The GRI Standards could be broken down to cover people with disabilities, the following is a non-exhaustive list of suggestions on how to expand some of the employment-related disclosures in the GRI Standards.

Where to find more information?
The ILO Global Business and Disability Network offers a number of resources to help organizations create inclusive workplaces for people with disabilities.

These can be accessed for free at: www.businessanddisability.org

In the United States, the goal of staffing 7% employees with disabilities has been set. To reach this target, many companies are using self-identification strategies. Their advantage is that they respect anonymity and, if carried out correctly, they provide a more comprehensive picture than, for example, the number of reasonable accommodation requests. Regarding these, not all employees with disabilities might need them or if they do, in some cases they might not want to ask for reasonable accommodation in order not to disclose their disability.
## Relevant GRI Standards and Disclosures

### GRI 102: GENERAL DISCLOSURES 2016

**Disclosure 102-8**

**Information on employees and other workers**

a. Total number of employees by employment contract (permanent and temporary), by gender.
b. Total number of employees by employment contract (permanent and temporary), by region.
c. Total number of employees by employment type (full-time and part-time), by gender.
d. Whether a significant portion of the organization’s activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees.
e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries).
f. An explanation of how the data have been compiled, including any assumptions made.

<table>
<thead>
<tr>
<th>Suggestions on how the GRI disclosure may be extended to include disability</th>
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<tbody>
<tr>
<td>Disclose the percentage of employees with disabilities.</td>
</tr>
<tr>
<td>Disclose the total number of employees with disabilities, broken down by gender, region, employment contract and employment type.</td>
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</tbody>
</table>
### Relevant GRI Standards and Disclosures

<table>
<thead>
<tr>
<th>Disclosure 103-2</th>
<th>Suggestions on how the GRI disclosure may be extended to include disability</th>
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<tbody>
<tr>
<td><strong>GRI 103: MANAGEMENT APPROACH 2016</strong></td>
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<tr>
<td><strong>The management approach and its components</strong></td>
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<tr>
<td>a. An explanation of how the organization manages the topic.</td>
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<tr>
<td>b. A statement of the purpose of the management approach.</td>
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<tr>
<td>c. A description of the following, if the management approach includes that component:</td>
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<tr>
<td>i. policies</td>
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<td>ii. commitments</td>
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<td>iii. goals and targets</td>
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<td>iv. responsibilities</td>
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<td>v. resources</td>
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<td>vi. grievance mechanisms</td>
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<td>vii. specific actions, such as processes, projects, programs and initiatives.</td>
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*See also reporting recommendations in clauses 1.3 to 1.9.*

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<tr>
<th>Disclosure 401-1</th>
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<tbody>
<tr>
<td><strong>GRI 401: EMPLOYMENT 2016</strong></td>
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<td><strong>New employee hires and employee turnover</strong></td>
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</tr>
<tr>
<td>a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.</td>
<td></td>
</tr>
<tr>
<td>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</td>
<td></td>
</tr>
</tbody>
</table>

*Disclose the number and rate of new employee with disabilities hires during the reporting period, by gender.*

*Disclose the number and rate of turnover of employees with disabilities during the reporting period, by gender.*
## Relevant GRI Standards and Disclosures

### GRI 404: TRAINING AND EDUCATION 2016

<table>
<thead>
<tr>
<th>Disclosure 404-2</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Programs for upgrading employee skills and transition assistance programs</td>
<td></td>
</tr>
<tr>
<td>a. Type and scope of programs implemented and assistance provided to upgrade employee skills.</td>
<td></td>
</tr>
<tr>
<td>b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Suggestions on how the GRI disclosure may be extended to include disability</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Describe the type and scope of programs implemented and assistance provided to upgrade the skills of employees with disabilities.</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>

### GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016

<table>
<thead>
<tr>
<th>Disclosure 405-1</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Diversity of governance bodies and employees</td>
<td></td>
</tr>
<tr>
<td>b. Percentage of employees per employee category in each of the following diversity categories:</td>
<td></td>
</tr>
<tr>
<td>i. gender;</td>
<td></td>
</tr>
<tr>
<td>ii. age group: under 30 years old, 30-50 years old, over 50 years old;</td>
<td></td>
</tr>
<tr>
<td>iii. other indicators of diversity where relevant (such as minority or vulnerable groups).</td>
<td></td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Disclose the percentage of employees with disabilities, per employee category, further broken down by gender, and age group.</td>
<td></td>
</tr>
</tbody>
</table>

For the full list of disclosure requirements, see p.6 in GRI 405: Diversity and Equal Opportunity.
3.5 Accessibility

Accessibility refers to the inclusive practice of designing for all, thus removing barriers that prevent access to products and services by people with disabilities and, in general, all users.

The terms ‘universal design’ and ‘design for all’ are often used in the context of accessibility to mean the design of products, environments, programs and services that can be used by all people, to the greatest extent possible, without the need for adaptation or specialized design. This also includes access to the physical environment, to transportation and to information and communication, including information and communications technologies and systems. In the era of digitalization, organizations must avoid the digitalization process becoming non-inclusive.

Organizations should act with due diligence to ensure that people with disabilities have not been deprived of the right to access any of their products and services. Organizations may want to disclose the accessibility criteria they have used in designing their products and services; or their policies and measures to adapt facilities and equipment to the needs of employees with disabilities.

Organizations offering products or services that satisfy basic needs, such as communication or transportation, may want to disclose the accessibility standards or guidelines they have used and the resulting impacts of accessibility-improvement actions.

Relevant GRI Standards and Disclosures

<table>
<thead>
<tr>
<th>GRI 102: GENERAL DISCLOSURES 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disclosure 102-6 Markets served</td>
</tr>
<tr>
<td>a. Markets served, including:</td>
</tr>
<tr>
<td>i. geographic locations where products and services are offered;</td>
</tr>
<tr>
<td>ii. sectors served;</td>
</tr>
<tr>
<td>iii. types of customers and beneficiaries.</td>
</tr>
</tbody>
</table>


41 ‘Communication’ includes languages, display of text, Braille, tactile communication, large print, accessible multimedia as well as written, audio, plain-language, human-reader and augmentative and alternative modes, means and formats of communication, including accessible information and communication technology. Source: United Nations (UN). (2006). *Convention on the Rights of Persons with Disabilities (CRPD).*
### Relevant GRI Standards and Disclosures

#### GRI 102: GENERAL DISCLOSURES 2016 (continued)

<table>
<thead>
<tr>
<th>Disclosure 102-7</th>
<th>Suggestions on how the GRI disclosure may be extended to include disability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scale of the organization</td>
<td></td>
</tr>
<tr>
<td>a. Scale of the organization, including:</td>
<td>Disclose the quantity of products and services that include ‘design for all’ or ‘universal design’ considerations.</td>
</tr>
<tr>
<td>i. total number of employees;</td>
<td></td>
</tr>
<tr>
<td>ii. total number of operations;</td>
<td>Disclose the quantity of products and services specifically designed for people with disabilities.</td>
</tr>
<tr>
<td>iii. net sales (for private sector organizations) or net revenues (for public sector organizations);</td>
<td></td>
</tr>
<tr>
<td>iv. total capitalization (for private sector organizations) broken down in terms of debt and equity;</td>
<td>Describe the positive impacts that these products and services have generated.</td>
</tr>
<tr>
<td>v. quantity of products or services provided.</td>
<td></td>
</tr>
</tbody>
</table>

#### GRI 103: MANAGEMENT APPROACH 2016

<table>
<thead>
<tr>
<th>Disclosure 103-2</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>The management approach and its components</td>
<td></td>
</tr>
<tr>
<td>a. An explanation of how the organization manages the topic.</td>
<td>Describe policies, strategies and specific actions aimed at improving the accessibility of the organization’s facilities, products, services, and communications for people 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.</td>
</tr>
<tr>
<td>b. A statement of the purpose of the management approach.</td>
<td></td>
</tr>
<tr>
<td>c. A description of the following, if the management approach includes that component:</td>
<td>Disclose any resources allocated to these actions (e.g., financial, human, technological).</td>
</tr>
<tr>
<td>i. policies</td>
<td></td>
</tr>
<tr>
<td>ii. commitments</td>
<td></td>
</tr>
<tr>
<td>iii. goals and targets</td>
<td></td>
</tr>
<tr>
<td>iv. responsibilities</td>
<td></td>
</tr>
<tr>
<td>v. resources</td>
<td></td>
</tr>
<tr>
<td>vi. grievance mechanisms</td>
<td></td>
</tr>
<tr>
<td>vii. specific actions, such as processes, projects, programs and initiatives.</td>
<td></td>
</tr>
</tbody>
</table>

*See also reporting recommendations in clauses 1.3 to 1.9.*
### Relevant GRI Standards and Disclosures

<table>
<thead>
<tr>
<th>Disclosure</th>
<th>Suggested Extensions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GRI 203: INDIRECT ECONOMIC IMPACTS 2016</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Disclosure 203-1</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Infrastructure investments and services supported</strong></td>
<td></td>
</tr>
<tr>
<td>a. Extent of development of significant infrastructure investments and services supported.</td>
<td>Indicate whether the significant infrastructure investments and services supported contributed to improved accessibility for people with disabilities, such as improving transport links, IT infrastructure, or signage.</td>
</tr>
<tr>
<td>b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.</td>
<td></td>
</tr>
<tr>
<td>c. Whether these investments and services are commercial, in-kind, or pro bono engagements.</td>
<td></td>
</tr>
<tr>
<td><strong>GRI 417: MARKETING AND LABELING 2016</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Disclosure 417-1</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Requirements for product and service information and labeling</strong></td>
<td></td>
</tr>
<tr>
<td>a. Whether each of the following types of information is required by the organization’s procedures for product and service information and labeling:</td>
<td>Indicate whether product and service information and labeling is accessible to people with disabilities and what measures have been used (e.g., Braille, pictograms, large print).</td>
</tr>
<tr>
<td>i. the sourcing of components of the product or service;</td>
<td></td>
</tr>
<tr>
<td>ii. content, particularly with regard to substances that might produce an environmental or social impact;</td>
<td></td>
</tr>
<tr>
<td>iii. safe use of the product or service;</td>
<td></td>
</tr>
<tr>
<td>iv. disposal of the product and environmental or social impacts;</td>
<td></td>
</tr>
<tr>
<td>v. other (explain).</td>
<td></td>
</tr>
<tr>
<td>b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.</td>
<td></td>
</tr>
</tbody>
</table>
### 3.6 Business relationships

An organization can have an impact on the rights of people with disabilities not only through its own operations, products and services, but also through its business relationships. The UN Guiding Principles define this term as “relationships with business partners, entities in [the organization’s] value chain, and any other non-State or State entity directly linked to [the organization’s] business operations, products or services.”

Organizations can disclose policies and measures that they have put in place to ensure that the rights of people with disabilities are respected throughout the organization’s relationships, and any impacts they have identified.

---

#### Relevant GRI Standards and Disclosures

<table>
<thead>
<tr>
<th>GRI 103: MANAGEMENT APPROACH 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Disclosure 103-2</strong></td>
</tr>
<tr>
<td><strong>The management approach and its components</strong></td>
</tr>
<tr>
<td>a. An explanation of how the organization manages the topic.</td>
</tr>
<tr>
<td>b. A statement of the purpose of the management approach.</td>
</tr>
<tr>
<td>c. A description of the following, if the management approach includes that component:</td>
</tr>
<tr>
<td>i. policies</td>
</tr>
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</tr>
<tr>
<td>iii. goals and targets</td>
</tr>
<tr>
<td>iv. responsibilities</td>
</tr>
<tr>
<td>v. resources</td>
</tr>
<tr>
<td>vi. grievance mechanisms</td>
</tr>
<tr>
<td>vii. specific actions, such as processes, projects, programs and initiatives.</td>
</tr>
</tbody>
</table>

*See also reporting recommendations in clauses 1.3 to 1.9.*

---

### Relevant GRI Standards and Disclosures

<table>
<thead>
<tr>
<th>Disclosure</th>
<th>Suggestions on how the GRI disclosure may be extended to include disability</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GRI 204: PROCUREMENT PRACTICES 2016</strong></td>
<td></td>
</tr>
</tbody>
</table>
| **Disclosure 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).  
  b. The organization’s geographical definition of ‘local’.  
  c. The definition used for ‘significant locations of operation’. | Disclose the percentage of spending on local suppliers that are owned or staffed by people with disabilities, at significant locations of operation. |
| **GRI 412: HUMAN RIGHTS ASSESSMENT 2016** |
| **Disclosure 412-3**  
Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening  
  a. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.  
  b. The definition used for ‘significant investment agreements’. | Disclose the total number and percentage of significant investment agreements and contracts that include clauses covering the rights of people with disabilities. |
### Relevant GRI Standards and Disclosures

<table>
<thead>
<tr>
<th>Disclosure 414-2</th>
<th>Suggestions on how the GRI disclosure may be extended to include disability</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Negative social impacts in the supply chain and actions taken</strong></td>
<td><strong>Indicate whether any of the impacts identified in the supply chain concern the rights of people with disabilities.</strong></td>
</tr>
<tr>
<td>a. Number of suppliers assessed for social impacts.</td>
<td></td>
</tr>
<tr>
<td>b. Number of suppliers identified as having significant actual and potential negative social impacts.</td>
<td></td>
</tr>
<tr>
<td>c. Significant actual and potential negative social impacts identified in the supply chain.</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>
### 3.7 Local Community

Organizations can have a positive or negative impact on people with disabilities in the local communities in which they operate, either through their day-to-day activities or through targeted social action.

Organizations may want to show that they have implemented local community engagement and impact assessments that take into account the rights of people with disabilities when entering, operating in, or leaving a community. Organizations may also want to report on how they support the social and economic development of people with disabilities in the community through, for example, sponsorships, donations, infrastructure development or volunteer programs.

<table>
<thead>
<tr>
<th>Relevant GRI Standards and Disclosures</th>
<th>Suggestions on how the GRI disclosure may be extended to include disability</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GRI 103: MANAGEMENT APPROACH 2016</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Disclosure 103-2</strong></td>
<td></td>
</tr>
<tr>
<td>The management approach and its components</td>
<td>Describe policies and specific actions aimed at identifying and addressing the organization’s impacts on people with disabilities in the communities in which it operates.</td>
</tr>
<tr>
<td>a. An explanation of how the organization manages the topic.</td>
<td>Describe policies and specific actions aimed at improving the inclusion of people 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).</td>
</tr>
<tr>
<td>b. A statement of the purpose of the management approach.</td>
<td></td>
</tr>
<tr>
<td>c. A description of the following, if the management approach includes that component:</td>
<td></td>
</tr>
<tr>
<td>i. policies</td>
<td></td>
</tr>
<tr>
<td>ii. commitments</td>
<td></td>
</tr>
<tr>
<td>iii. goals and targets</td>
<td></td>
</tr>
<tr>
<td>iv. responsibilities</td>
<td></td>
</tr>
<tr>
<td>v. resources</td>
<td></td>
</tr>
<tr>
<td>vi. grievance mechanisms</td>
<td></td>
</tr>
<tr>
<td>vii. specific actions, such as processes, projects, programs and initiatives.</td>
<td></td>
</tr>
</tbody>
</table>

*See also reporting recommendations in clauses 1.3 to 1.9.*
<table>
<thead>
<tr>
<th>Relevant GRI Standards and Disclosures</th>
<th>Suggestions on how the GRI disclosure may be extended to include disability</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GRI 201: ECONOMIC PERFORMANCE 2016</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Disclosure 201-1</strong></td>
<td></td>
</tr>
<tr>
<td>Direct economic value generated and distributed</td>
<td>Disclose the number of community investments that are inclusive of disability.</td>
</tr>
<tr>
<td>a. Direct economic value generated and distributed (EVG&amp;D) on an accruals 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:</td>
<td>Disclose the economic value of community investments aimed at people with disabilities by type (e.g., sponsorships, infrastructure development). Additionally, disclose the economic value of community investments aimed at people with disabilities as a percentage of the total community investments made.</td>
</tr>
<tr>
<td>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments.</td>
<td></td>
</tr>
<tr>
<td>For the full list of disclosure requirements, see p.6 in GRI 201: ECONOMIC PERFORMANCE 2016.</td>
<td></td>
</tr>
<tr>
<td><strong>GRI 413: LOCAL COMMUNITIES 2016</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Disclosure 413-1</strong></td>
<td></td>
</tr>
<tr>
<td>Operations with local community engagement, impact assessments, and development programs</td>
<td>Disclose the percentage of operations with implemented local community engagement, impact assessments, and development programs aimed specifically at people with disabilities or that include disability-related considerations.</td>
</tr>
<tr>
<td>a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of:</td>
<td>Disclose whether the organization engages with organizations of people with disabilities.</td>
</tr>
<tr>
<td>i. social impact assessments, including gender impact assessments, based on participatory processes;</td>
<td></td>
</tr>
<tr>
<td>ii. environmental impact assessments and ongoing monitoring;</td>
<td></td>
</tr>
<tr>
<td>iii. public disclosure of results of environmental and social impact assessments;</td>
<td></td>
</tr>
<tr>
<td>iv. local community development programs based on local communities’ needs;</td>
<td></td>
</tr>
<tr>
<td>v. stakeholder engagement plans based on stakeholder mapping;</td>
<td></td>
</tr>
<tr>
<td>vi. broad based local community consultation committees and processes that include vulnerable groups;</td>
<td></td>
</tr>
<tr>
<td>vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts;</td>
<td></td>
</tr>
<tr>
<td>viii. formal local community grievance processes.</td>
<td></td>
</tr>
</tbody>
</table>
### Relevant GRI Standards and Disclosures

#### GRI 413: LOCAL COMMUNITIES 2016 (continued)

<table>
<thead>
<tr>
<th>Disclosure 413-2</th>
<th>Suggestions on how the GRI disclosure may be extended to include disability</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operations with significant actual and potential negative impacts on local communities</strong></td>
<td>Disclose operations with significant actual and potential negative impacts on the people with disabilities in the local communities in which the organization operates.</td>
</tr>
<tr>
<td>a. Operations with significant actual and potential negative impacts on local communities, including:</td>
<td></td>
</tr>
<tr>
<td>i. the location of the operations;</td>
<td></td>
</tr>
<tr>
<td>ii. the significant actual and potential negative impacts of operations.</td>
<td></td>
</tr>
</tbody>
</table>
4. Additional resources

General resources:

Human rights and disability reporting:
- International Disability and Development Consortium (IDDC) & International Disability Alliance (IDA) The 2030 Agenda. The Inclusion of Persons with Disabilities.

Employment and decent work resources:

Accessibility resources:

Others:
- ILO Global Business and Disability Network
- The Washington Group short set of questions on disability
- The Inclusive Data Charter
- Fundación ONCE Observatory on Employment and People with disabilities in Spain, ODISMET
5. Acknowledgments

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From GRI:
Alba León Hernandez and Camila Corradi Bracco

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