International Labour Organization | GLOBAL BUSINESS AND DISABILITY NETWORK

Putting the I in ESG: Inclusion of Persons with Disabilities as Strategic Advantage of Sustainability Practices for Corporates and Investors

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In addition, a validation workshop was held with representatives from 17 multinational corporations. The purpose of this workshop was to gather high-level feedback on five key challenges and potential solutions regarding disability-inclusive ESG, sub-section 2.1.2., as well as to build consensus on and discuss the Key Performance Indicators (KPIs) that are listed in section 3 of this guide. Participants included representatives from Accenture, Accor, Adecco Group, Atos, Capgemini, HSBC, ISS, LONGi, Merck/MSD, Microsoft, Nestlé, Sandoz, Savola, Schneider Electric, Sodexo, UBS, and Unilever.

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Acronyms

AUM	Assets Under Management
CRPD	Convention on the Rights of Persons with Disabilities
CSA	Corporate Sustainability Assessment
CSR	Corporate Social Responsibility
CSRD	Corporate Sustainability Reporting Directive
DEI	Diversity, Equity & Inclusion
ERG	Employee Resource Group
ESG	Environmental, Social, and Governance
ESRS	European Sustainability Reporting Standards
GIZ	Deutsche Gesellschaft für International Zusammenarbeit
GRI	Global Reporting Initiative
HR	Human Resources
ICT	Information and Communications Technology
IFC	International Finance Corporation
ILO GBDN SAT	International Labour Organization Global Business and Disability Network Self-Assessment Tool
ISSB	International Sustainability Standards Board
KPI	Key Performance Indicator
NGO	Non-Government Organization
PRI	Principles for Responsible Investment
SASB	Sustainability Accounting Standards Board
SEC	Securities and Exchange Commission
TCS	Tata Consulting Services
TISFD	Taskforce on Inequality and Social-related Financial Disclosures
UN SDGs	United Nations Sustainable Development Goals

Executive Summary

This guide delves into the increasingly significant intersection of disability inclusion and Environmental, Social, and Governance (ESG) and sustainable business practices - thereby underscoring how these dimensions are becoming integral to corporate and investment strategies worldwide. In the context of this guide, ESG encompasses a broad range of topics that investors and companies use to evaluate and enhance their long-term sustainability and ethical impact. The move by investors and companies to incorporate disability inclusion into the ESG ecosystem is still in its early stages. Clearer direction on the "why" and "how" to integrate disability inclusion into their ESG strategies is essential for advancing these efforts and ensuring that disability inclusion becomes a meaningful part of ESG approaches and responsible business conduct.

Section one outlines the origins and evolution of the ESG ecosystem. It furthers explores how ESG concepts have shifted from niche considerations to mainstream criteria that guide corporate decision-making and investment strategies. As ESG reporting has expanded, disability inclusion has emerged as a crucial, yet often overlooked, aspect within the “S” (social) component. This guide highlights how disability inclusion intersects with other identity dimensions, making it an important factor for companies and investors to consider when addressing diversity, equity, and inclusion (DEI) in their operations. Section one further establishes the foundational concepts, offering an overview of the key ESG ecosystem and their global market relevance. These concepts are vital to understand for companies seeking to not only meet regulatory requirements but also appeal to socially conscious investors and improve their sustainability practices.

Section two shifts the focus to the key stakeholders: companies, investors, and rating providers. For companies, disability inclusion presents numerous benefits, including enhanced innovation, improved employee engagement, and increased access to a broader talent pool. However, challenges remain in conducting comprehensive materiality assessments that capture representative disability data and adequately reflect its business value. Additionally, this guide emphasizes the concept of double materiality - even though not all ESG approaches are aligned with this concept - wherein disability inclusion is both financially material to companies and socially material to stakeholders. In this context, disability inclusion is shown not only as an ethical imperative but as a factor that can directly influence a company’s financial performance and long-term resilience.

While investors are beginning to recognize the financial implications of disability inclusion in companies, there is a need to use clearer and standardized definitions that can be reasonably adapted to industries, sectors, and countries to better reflect varying yet homogenized needs in investment decisions. This guide provides an overview of the drivers behind investments, such as consumer demand, regulatory shifts, and evolving societal expectations. Guidelines for investors are discussed, with methods for assessing disability inclusion within investment portfolios, alongside the financial risks and opportunities it presents. Prominent rating agencies - S&P Global, MSCI, EcoVadis, and FTSE - are reviewed for their role in shaping how disability inclusion is assessed and reported in ESG rankings.

In section three, this guide provides a framework for defining and reporting on corporate practices that make disability inclusion efforts more comprehensive. For each of the ten areas[1] of this framework, a definition, potential risks of not addressing the area, benefits, 2-8 KPIs, existing corporate examples as well as the KPIs’ alignment with relevant global standards, frameworks and tools are provided.

1 Workforce Diversity, Employee Engagement and Satisfaction, Talent Acquisition, Talent Retention and Turnover Rates, Workplace Accessibility and Accommodations, Supplier Diversity, Customer Satisfaction and Loyalty, Innovation and Product Development, Community Engagement and Partnerships, Policy Advocacy and Government Relations

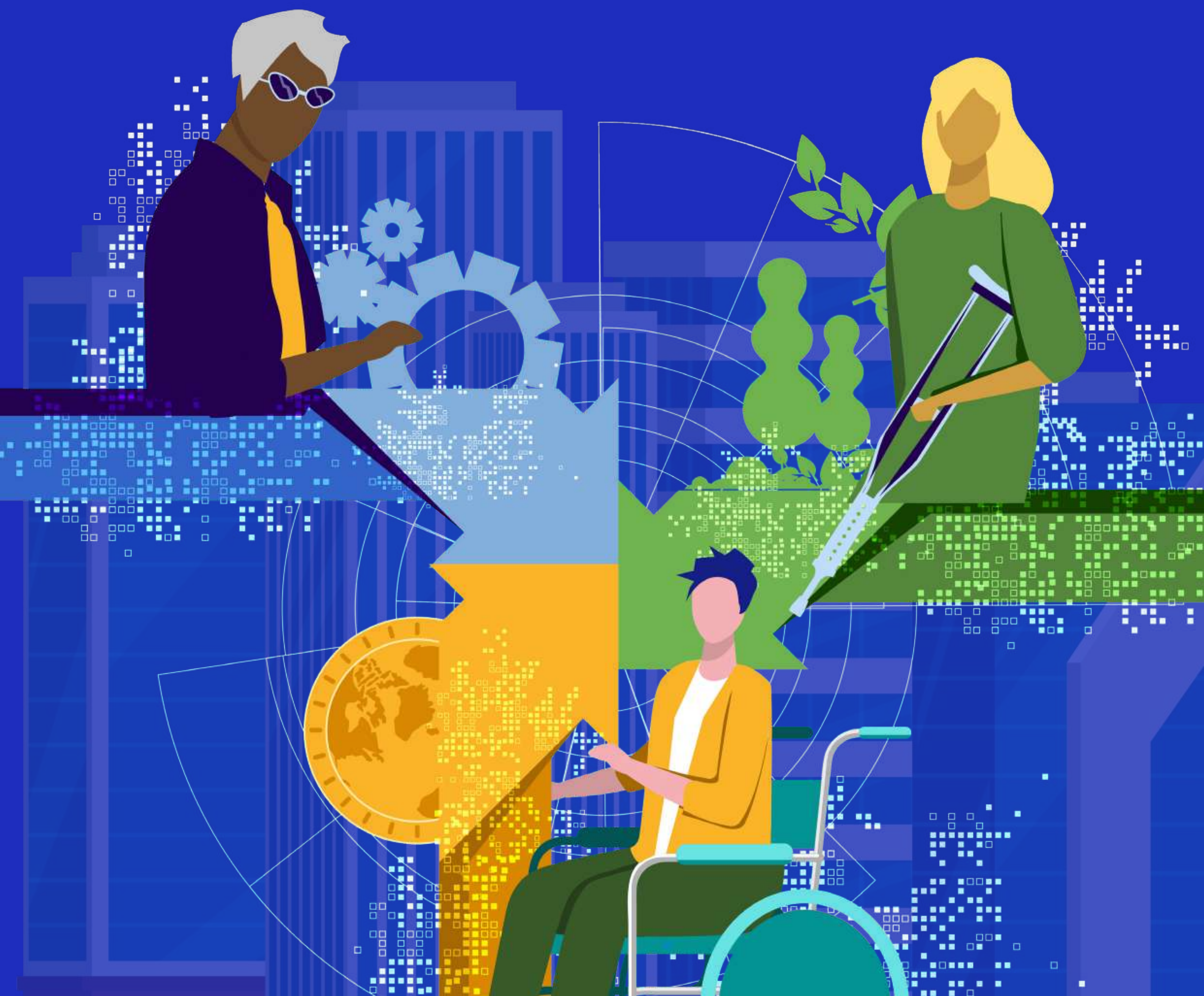
The appendix provides further details on the standards and frameworks with which the proposed KPIs are aligned - namely the ILO Global Business and Disability Network's Self-Assessment Tool (ILO GBDN SAT), the European Sustainability Reporting Standards (ESRS), Sustainability Accounting Standards Board (SASB) standards, Global Reporting Initiative (GRI) standards, the United Nations Sustainable Development Goals (SDGs), ISO 26000, and The Valuable 500's KPIs. This alignment ensures that disability-related metrics are not only consistent but also credible and comparable across industries and world regions. By offering a clear and structured approach to measuring disability inclusion, this guide enables stakeholders to set targets, track progress, identify gaps, and drive meaningful outcomes.

This guide concludes with a call to action, urging companies and investors to view disability inclusion not just as a compliance issue, but as a strategic advantage that enhances business performance, resilience, and societal impact. It highlights the need for a holistic approach to ESG that fully incorporates disability inclusion within the broader social agenda. The appendix provides further details on the global standards, frameworks and tools with which the KPIs this guide proposes are aligned.

This ILO GBDN guide makes a compelling case for the integration of disability inclusion within ESG practices and reporting, demonstrating how this alignment can drive double materiality by influencing both financial performance and social outcomes. As global reporting frameworks continue to evolve, disability inclusion is poised to play a more prominent role in shaping sustainable business practices, ensuring that no one is left behind in the pursuit of economic, social, and environmental progress.

▶ 1

Concepts related to disability inclusion in ESG



1.1. Origins and Evolution of ESG

The origin of the need to include non-financial aspects in financial and corporate decisions can be traced back to the growing awareness of the broader impacts that businesses have on society and the environment. Historically, corporate success was primarily measured by financial performance metrics such as profitability and shareholder value. However, stakeholders increasingly recognize that this narrow focus often overlooked significant social and environmental consequences. This realization sparked a movement toward integrating non-financial considerations into business practices, emphasizing the importance of sustainability, ethical governance, and social responsibility.[2]

Over time, this movement evolved into various forms, often referred to as Environmental, Social, and Governance (ESG) as an umbrella term. For the purpose of this guide, ESG encompasses a broad range of topics that investors and companies use to evaluate and enhance their long-term sustainability and ethical impact. Environmental criteria consider how a company performs as a steward of nature; social criteria examine how it manages relationships with employees, suppliers, customers, and the communities where it operates; and governance deals with a company's leadership, executive pay, audits, internal controls, and shareholder rights.

The definition and application of ESG remain fluid and context dependent. Different stakeholders - including investors, corporations, and regulatory bodies - may emphasize varying aspects of ESG, depending on their specific goals and values.

The evolving nature of ESG reflects the dynamic interplay between emerging global challenges and the ongoing quest for sustainable development. As new issues arise, such as digital privacy and climate resilience, the scope of ESG continues to expand, underscoring its relevance and adaptability in guiding responsible corporate behavior and investment strategies. Box 1 highlights the similarities and differences between sustainable finance and ESG.

ESG reporting can enhance transparency and communication with various stakeholders, including investors, customers, employees, regulators, and the broader community. It can also helps identify and manage risks that could affect the company's reputation, operational efficiency, and regulatory compliance. This proactive risk management approach can lead to more sustainable and profitable business practices. ESG reporting can provide the data needed for these evaluations, influencing investment decisions. Companies with strong ESG practices can differentiate themselves in the market, attracting customers, employees, and investors who prioritize sustainable business practices, inclusive value creation, and ethical behavior.

2 Zumente I and Bistrova J. 2021. [ESG Importance for Long-Term Shareholder Value Creation: Literature vs. Practice.]

▶Box 1. Sustainable finance and ESG: overlaps and distinctions

Sustainable finance involves directing financial flows towards projects and activities that contribute to sustainable development. Sustainable finance instruments include green bonds, social bonds, and other financial instruments which can promote inclusivity and diversity. In the realm of disability inclusion, sustainable finance can support investments in companies or projects providing accessible infrastructure, assistive technologies, and inclusive business practices promoting the full participation of persons with disabilities in the economy.

ESG focuses on the performance and practices of individual companies. The two concepts of ESG and sustainable finance intersect significantly in promoting disability inclusion. Companies with strong ESG credentials often become attractive targets for investors adopting a sustainable finance approach. By integrating disability inclusion into their ESG strategies, companies can improve their ESG scores if rating agencies are taking this information into account, and potentially position themselves to receive funding from sustainable finance instruments, if such instruments also consider these factors. This dual focus ensures that businesses are not only complying with ethical and regulatory standards but also contributing to a more inclusive and sustainable economic system.

Source: Santander. 2023. What are sustainable finance and ESG?

The criticism surrounding ESG practices[3,4,5] can be summarized in two key points. First, there is a lack of standard definitions, which leaves room for "sustainability-washing," where companies claim to be sustainable without concrete action or accountability. Establishing a standardized definition and reporting framework for ESG, however, can be challenging due to the diverse nature of industries, regions, and regulatory environments. Different sectors face unique environmental and social issues, and varying global priorities make it challenging to create a one-size-fits-all approach. Additionally, the evolving nature of sustainability goals further complicates efforts to agree on universal standards.

Second, ESG, as a risk-management framework, focuses on managing environmental, social, and governance risks to enhance a company’s financial performance, which means it may overlook the negative consequences a company may have on other stakeholders. These impacts are only considered if they pose a financial risk to the company, such as fines, reputational damage, or other monetary losses. This narrow focus may lead companies and investors to view or promote ESG as "good enough" or as equivalent to sustainability, which it is not.

3 Fraser Institute. 2023. The Impracticality of Standardizing ESG Reporting.

4 Singh J. 2023. ESG Is Not Impact.

5 Foroughi J. 2022. ESG Is Not Impact Investing and Impact Investing Is Not ESG.

1.2. ESG Frameworks and Market Size

While there is a lack of a globally unified governing or regulatory body for ESG at this time, numerous frameworks - created by international organizations, Non-Governmental Organizations (NGOs), and commercial data providers - target diverse users and audiences across markets. However, the many competing frameworks can make it difficult for organizations to manage and disclose ESG performance in a consistent manner, including on disability inclusion practices. Collaboration among many of the bodies responsible for currently existing frameworks, standards, and ratings is critical to ensure increased accuracy in ESG reporting in the future.

Despite recent macroeconomic and geopolitical challenges, the ESG market continues to mature and to set its presence in capital markets overall. ESG has come to the forefront in North America, Europe, and Asia. The ESG market accounts for over 25% of projected global assets under management (AUM). One of the reasons for this sizable projection is an increase in ESG market credibility, brought on by enhanced inspection through the role of regulations. As such, global ESG assets - which surpassed USD 30 trillion in 2022 - are projected to exceed USD 40 trillion by 2030, out of an anticipated USD 140 trillion total AUM. A regional analysis of this projected growth reveals important findings. By 2030, Europe's ESG market share is expected to reach over USD 18 trillion, or 45% of the projected global ESG AUM. The United States' ESG market share is expected to decelerate, totaling USD 9.5 trillion. Japan, Canada, and Australia are experiencing growing markets, and Japan had USD 4.3 trillion in ESG AUM in 2020-2022.[6]

Alongside the increase in ESG market size overall, it has been well researched that leading companies committed to upholding human rights within their operations and across their supply chains reap significant financial rewards. For instance, companies listed in the Ethisphere's 2023 Ethics Index - which ranks publicly traded companies as the World's Most Ethical Companies - demonstrated stronger performance, compared to a similar index of large-capital companies. Over a span of five years, these companies outperformed their peers by 13.6 percentage points.[7] The 2023 Ethics Quotient includes updated questions reflecting current priorities, such as board and C-suite diversity, ESG materiality and reporting, as well as human rights. Viewing disability inclusion through the lens of upholding human rights can help companies ensure they are reporting on meaningful company practices.

In this vein, a 2024 report by the UN Working Group on Business and Human Rights aims to raise investor awareness of human rights responsibilities, to clarify their obligations under the UN Guiding Principles on Business and Human Rights, and to provide recommendations for aligning ESG approaches with these principles, including in business relationships.[8]

6 Bloomberg. 2024. Global ESG Assets Predicted to Hit $40 Trillion by 2030 Despite Challenging Environment Forecasts: Bloomberg Intelligence.

7 Based on Ethisphere's exclusive Ethics Quotient®, the evaluation process for the World's Most Ethical Companies incorporates over 200 data points covering various aspects such as culture, environmental and social practices, ethics and compliance efforts, governance, diversity, equity, and inclusion. Additionally, it includes initiatives aimed at strengthening the value chain. This process acts as a structured framework to identify and document the good practices of organizations worldwide across different sectors. Source: Ethisphere. 2023. Ethisphere Announces the 2023 World's Most Ethical Companies.

8 OHCHR. 2024. Investors, ESG and Human Rights.

As part of the growth in the ESG market, disability inclusion has started to become a factor in investment decisions, as international investors start considering disability-related factors when building their portfolios. This shift underscores the growing recognition of the importance of disability inclusion in both investment strategies and corporate practices.[9,10]

ESG controversies related to disability inclusion have also caused significant issues for companies. For example, in 2013, G4S, a global security company, was embroiled in a controversy when it was accused of failing to provide reasonable adjustments for an employee with a disability, Mr. Powell, after his role was changed due to his disability. The case escalated to the Employment Appeal Tribunal (EAT), which ruled that G4S's refusal to maintain his original pay in the new role was discriminatory.[11,12]
This controversy highlighted the company's failure to adhere to inclusive employment practices, leading to legal challenges and reputational damage. Such incidents underscore the critical importance of disability inclusion within ESG frameworks, where failure to comply can lead to significant financial and reputational consequences. Box 2 showcases the link between ESG controversies and their affect on the stock value of publicly listed companies.

9 BII (formerly CDC Group). 2021. Disability Inclusion. ESG Toolkit for Fund Managers.

10 IFC. 2024. Investing for Inclusion: Exploring a Disability Lens

11 Equinet Working Group on Equality Law in Practice. 2021. Case law compendium on reasonable accommodation or persons with disabilities.

12 Employment Cases Update. 2016. G4S Cash Solutions (UK) Ltd v Powell UKEAT/0243/15/RN.

▶Box 2: ESG and controversies affect the stock market value of a company

Moody's Analytics used controversies from Moody's ESG Solutions[13] and ESG data from RepRisk and found an effect of controversies on company market value.

Moody's Analytics research found that ESG controversies often lead to significant and lasting decreases in a company's stock market value in the short term and long term. For example, moderate to severe ESG events can cause stock market losses of -1.3% to -7.5% over a year, which could mean a loss of around USD 400 million for an average-sized company in their study.

Short term effects: Moody's research shows that when ESG controversies happen, companies tend to experience negative returns in the short term. For instance, on average, if any ESG event occurs, companies see a decrease in their stock value of around 0.37% over two months. This trend becomes more pronounced as more events occur, with a 0.73% decrease for two or more events, and a 1.40% decrease for four or more events. E and G events cause relatively small and statistically insignificant decreases in stock value, while S events have a significant impact. When there are three or more S controversies in a month, there can an average stock loss of -2.11%.

Long term effects: Although a company's stock may initially decline due to an ESG controversy, in the long term, this effect might diminish or become negligible compared to other factors affecting the company's value.

However, when multiple ESG controversies occur, the negative effects on stock valuation tend to persist. For example, if three or more controversies happen in a month, companies experience an average decrease in stock value of -1.18% over a year. This loss increases to -6.47% for five or more controversies. Events in the G and S categories result in particularly large losses. Controversies selected for their expected financial impact led to even more significant decreases in stock value.

Source: Moody's Analytics. 2022. [The Business Impact of ESG Performance.]

13 Moody's ESG Solutions is a part of Moody's Corporation that helps meet the growing demand worldwide for understanding ESG and climate issues. They investigate whether companies are involved in ESG controversies. These controversies are situations where there's public information or different opinions from reliable sources that blame or accuse a company of not handling ESG issues well. Each controversy can involve different facts, events, legal matters, or unproven claims. Moody's checks over 10,000 companies every day to see if they're involved in ESG controversies across 38 different ESG issues. They've collected data since 2007 and have over 22,000 records. Moody's finds controversies through daily news, company reports, and input from stakeholders. They then assess how these controversies affect both the companies and the people involved. Finally, each controversy is rated based on how serious it is and how the company responds to it.

▶ 1.3. Dimensions of Disability and Intersectionalities

Disability is an evolving concept, which includes long-term physical, mental, intellectual or sensory impairments which, in interaction with various barriers, may hinder full and effective participation in society.[14] Most disabilities are non-apparent, and include neurodivergent persons. The identity of disability further intersects with other identify factors, including race, ethnicity, gender, age, sexual orientation, nationality, religion, etc. These intersectionalities highlight the need for multifaceted approaches to addressing the diverse experiences and needs of people with disabilities.
By understanding and acting on these intersectionalities, organizations can better support all employees, improve overall organizational performance, and enhance their reputation for social responsibility.

For instance, women with disabilities face greater economic and social barriers than women without disabilities, leading to unequal parental rights, workplace discrimination, lower earnings, and higher rates of gender-based violence. However, only a quarter of 190 economies explicitly protect the rights of women with disabilities.[15] Women with disabilities also worry more about the negative impacts of remote work, feeling judged for setting boundaries or taking time off for mental health reasons, leading to high levels of burnout and exhaustion.[16] Disaggregated data can reveal unique challenges faced by persons with disabilities with their multifaceted identities. The ILO Department of Statistics provides country level data on the labour market situation of persons with disabilities, which can be further disaggregated by gender as a reference point.[17] Increased awareness of intersectionalities and available data sources can lead to more effective and inclusive policies, fostering a diverse and equitable workplace.

Furthermore, factors that cause discrimination against people with disabilities can compound the negative impacts of climate change and climate-related disasters. For example, people with disabilities may experience limited mobility resulting in difficulty in evacuating during emergencies and reliance on equipment sensitive to power outages. The idea of a Just Transition encompasses inclusive social dialogue with underrepresented groups, and integrated accessibility and inclusion standards in green jobs creation and social protection systems.[18] The ILO Guidelines for a Just Transition offer a policy framework to address environmental change, advance social justice, and promote decent work in an inclusive manner.[19] Companies and governments should recognize these intersectionalities and work towards greater inclusivity of their environmental policies and climate-related response practices.

14 OHCHR. 2016. Convention on the Rights of Persons with Disabilities.

15 Braunmiller J. and Dry M. 2022. The Important of Designing Gender and Disability Inclusive Laws: A Survey of Legislation in 190 Economies.

16 Thomas R, et al. 2021. Women in the Workplace 2021.

17 ILO. Disability Labour Market Indicators (DLMI database).

18 ILO and Fundación ONCE. 2023. Making the green transition inclusive for persons with disabilities.

19 ILO. 2022. "Nothing about us without us" – Realizing disability rights through a just transition towards environmentally sustainable economies and societies.

▸ 1.4. Disability Inclusion and ESG

Disability inclusion is increasingly gaining importance as a critical aspect of company policies and practices that should be reflected in non-financial or ESG reporting, within each of the three ESG pillars. This approach reflects a company's commitment to fostering an inclusive and equitable environment across all its operations.

Within the ESG umbrella term, under the **Environmental** pillar, companies can address and report on how they ensure accessibility and inclusivity in their environmental sustainability efforts. This work can include designing facilities and products that are accessible to people with disabilities, reducing environmental hazards that disproportionately affect them, and involving individuals with disabilities in environmental initiatives.

For instance, accessible energy-efficient products and services offer dual benefits. Products that consume less energy reduce environmental footprints, and when designed with accessibility features like voice control, they become easier to use for all, including individuals with disabilities. Another example is sustainable packaging which can use recyclable or biodegradable materials to reduce waste. When this packaging includes clear labeling, easy-to-open features, and braille, it improves accessibility, including for those people with disabilities who may not otherwise be able to open the package with ease. Water conservation initiatives also play a vital role. Technologies like touchless faucets and automated irrigation systems not only conserve water, but also reduce the energy needed for water treatment and distribution as well as enhance accessibility and ease of use for persons with disabilities.

Green building certifications like Leadership in Energy and Environmental Design (LEED) not only use sustainable materials and reduce energy consumption but also emphasize accessibility features.[20] These improvements - such as better indoor air quality, natural lighting, and ergonomic design - significantly enhance the well-being and comfort of all employees, including those with disabilities.

The **Social** pillar within the ESG terminology describes company commitment to equity in the workplace and beyond, e.g. in the communities they operate. Companies can ensure equal opportunities for people with disabilities in employment, professional development, and leadership roles. This pillar includes a broad range of areas such as the accessibility of the workplace, products and services, non-discrimination policies, supplier diversity, and an inclusive corporate culture. Reporting on these practices showcases the company's dedication to building a workforce that reflects the diversity of the broader society and to ensuring that all employees are empowered to contribute to their fullest professional potential.

Section 3 of this guide offers definitions and a KPI framework to use for companies wishing to improve their social inclusion of employees, customers, and suppliers with disabilities.

Within the **Governance** pillar, disability inclusion is seen through policies and practices that ensure accountability and transparency. This includes having a governance structure that promotes diversity and inclusion at all levels, including board representation. Companies can also report on their compliance with disability-related regulations and standards, as well as the implementation of internal policies that support the rights of people with disabilities.

20 United States Green Building Council. Universal accessibility.

By embedding disability inclusion into governance, companies not only enhance their social responsibility but also mitigate risks associated with discrimination and non-compliance.

For instance, denial of reasonable accommodations may constitute an act of discrimination. National laws typically forbid discrimination based on disability, aligning with investor standards like the ones by the IFC, which emphasize non-discrimination and equal employment opportunities.[21]

▶ 1.5. Benefits of Disability Inclusion in ESG Reporting

Use of standards such as the European Sustainability Reporting Standards (ESRS), Sustainability Accounting Standards Board (SASB), the Global Reporting Initiative (GRI), and the International Organization for Standardization (ISO) and frameworks such as the Sustainable Development Goals (SDGs), as well as tools such as the ILO GBDN Self-Assessment Tool (ILO GBDN SAT) can reveal several benefits for companies as they report on disability inclusion in ESG reporting, such as:

1. **Baseline Assessment:** This data can serve as a starting point for companies to identify strengths and areas for improvement in their disability inclusion policies and practices.
2. **Goal Setting and Target Tracking:** The data gathered can inform the development of specific, measurable, achievable, relevant, and time-bound goals for disability inclusion that can be tracked over time.
3. **Stakeholder Engagement:** Data can be shared with stakeholders, including investors, customers, employees, and disability advocacy groups, to foster transparency and dialogue.
4. **Risk Management:** Data can help companies mitigate risks associated with discrimination, legal non-compliance, financial liabilities, including legal disputes and lawsuits, and reputational damage caused by non-compliance or discriminatory practices.

Both quantitative metrics and qualitative narratives are important for meaningful ESG reporting on disability inclusion. For instance, tracking disability representation across various job levels and departments offers quantitative insights into workforce diversity. Also, by tracking the disability pay gap,[22] an organization can measure disparities in pay between employees with and without disabilities, shedding light on potential structural inequalities and ensuring that all employees, regardless of disability status, are fairly compensated. This equitable compensation can further encourage employee hiring, satisfaction, and retention.

However, a varying qualitative metric such as employee testimonials, case studies, and descriptions of inclusive practices, can add context and depth to reporting. Case studies and success stories highlight the real-world impact of disability inclusion initiatives, offering stakeholders insights into the challenges faced by employees with disabilities and the effectiveness of the company's efforts. Narrative feedback from disability advocacy groups and customers further demonstrates the company's commitment to incorporating diverse perspectives into its ESG reporting.

21 IFC. 2022. Inclusive Banking for Persons with Disabilities.

22 ILO. 2024. A study on the employment and wage outcomes of people with disabilities.

In the area of measuring workforce diversity - including disability, age, and LGBTQ+ status - S&P Global found regional and industry differences. Based on the 2021 analysis data of evaluations of 1,863 companies across 11 industry groups and in five geographies, industries such as Information Technology, Utilities, Financials, and Communication Services have higher rates of reporting on disability inclusion, contrasting with Real Estate, which has the lowest percentage of reporting. Regionally, Asia Pacific (58%) and Latin America (54%) are prevalent in reporting on disability issues, with progressively decreasing reporting from Africa, Europe, and North America.[23]

According to the Future of Jobs Report 2023, most companies prioritize women (79%), youth under 25 (68%) and people with disabilities (51%) as part of their Diversity, Equity, and Inclusion (DEI) programmes.[24] In the United States, 65% of US Fortune 500 companies include disability in their annual non-financial or integrated reports. Of this number, 10% report on disability in their workforce participation metric.[25] In Europe, 72% of European Fortune 500 companies include disability in their non-financial or integrated reports,[26] of which 30% report disability in their workforce participation metric.[27] In Asia and the Pacific, 56% of 130 C-suite executives rarely or never discuss disability on the leadership agenda.[28]

Despite the extensive research demonstrating the reasons and benefits for disability inclusion in corporations, there remains a gap in the consistency and rigour of company advocacy and reporting of inclusive practices in ESG reporting. This disparity may stem from various factors, including a lack of awareness among stakeholders about the risks and opportunities to deliver best practice in companies, which includes managing the impact of disability inclusion on its business, employees, and customers.

While there is a global mix of voluntary and mandatory ESG reporting, it is crucial to recognize the importance of increasing voluntary reporting. Proactive reporting serves as a powerful attraction strategy, signaling to stakeholders that the organization is genuinely committed to addressing and improving its ESG practices. Beyond fulfilling legal obligations, companies that voluntarily report demonstrate a commitment to transparency and continuous improvement. The true value of data lies not only in its collection and reporting but also in the meaningful conversations it initiates, driving further progress and innovation in ESG practices.

23 S&P Global. 2022. Diversity, Equity & Inclusion Thematic ESG Data Analysis.

24 This survey received 803 unique responses by global companies, representing 11.3 million employees worldwide across 27 industries and 46 economies. Source: World Economic Forum. 2023. The Future of Jobs 2023.

25 Disability:IN. 2024. On the verge: disability and sustainability reporting an analysis of sustainability reporting practices in the European Fortune 500, 2021-2023.

26 Non-financial or integrated reports include ESG, CSR, DEI, Impact, Sustainability, and Global Impact reports between 2021-2023.

27 Disability:IN. 2024. On the verge: disability and sustainability reporting an analysis of sustainability reporting practices in the European Fortune 500, 2021-2023.

28 EY (Ernst & Young). 2022. If you don't embrace differences, how will you achieve long-term value?: An Asia-Pacific Perspective on Disability Inclusion.

▶ 2

Stakeholders involved in disability-inclusive ESG practices and reporting

This section of the guide explores the role of key stakeholders in ESG practices and reporting, specifically on the topic of disability inclusion. Stakeholders and their roles include:

- **Advocacy groups, organizations of persons with disabilities, and governmental bodies** serve as foundational stakeholders, driving policy changes and providing support and resources to advance disability inclusion efforts.
- Their initiatives create an enabling environment for **standard setters,** such as industry associations and regulatory bodies, to create reporting requirements and develop guidelines and frameworks that promote good practices and compliance in disability inclusion.
- These standards then guide **companies** in implementing inclusive practices within their operations, such as accessible workplaces and equitable hiring policies.
- **Investors** leverage their influence to encourage companies to prioritize disability inclusion through investment decisions and engagement activities.
- **Rating agencies** assess publicly listed companies' ESG / sustainability reporting efforts, including their efforts towards disability inclusion, providing valuable insights for investors.

Through this interconnected network, each stakeholder contributes to the advancement of disability inclusion in companies. Different stakeholders develop their approaches on how they use or work on disability-inclusive ESG. For instance, regulators may talk about reporting requirements, companies about their practices, raters about their methodology through frameworks. The following sub-sections include description of disability inclusion work within ESG frameworks from three key stakeholder groups: companies, investors, and rating providers.

▸ 2.1. Companies

The following sub-sections on the role of companies in disability-inclusive ESG practices and reporting first address the use of materiality assessments to determine companies' priority issues when it comes to their ESG work. Subsequently, five key challenges that companies commonly face when working on the inclusion of persons with disabilities generally, including in relation to ESG, are addressed by offering several solutions for each challenge.

2.1.1. Materiality Assessments

Materiality in ESG reporting refers to the principle of identifying and focusing on issues that are most significant, or "material", to the organization's ability to create, preserve, or erode economic, environmental, and social value for itself and its stakeholders. Essentially, a materiality assessment in this context helps determine which ESG factors are important to report on, based on their impact on the organization's performance and the interests of its stakeholders.

Materiality is **dynamic** and can change over time due to evolving regulations, stakeholder expectations, and market conditions. Additionally, material issues can vary significantly between **sectors and industries.** For example, water usage might be highly material for a beverage company but less so for a software company. As part of the **materiality assessment,** a company may consider different types of materiality.

1. Financial Materiality: Material issues are those that can significantly affect the financial condition, including revenue, costs, profitability, and access to capital, over the short, medium, or long term. These issues can affect the operational performance, or overall strategy of the company.
2. Impact Materiality: The company evaluates the actual or potential positive or negative effects of its activities on stakeholders, including people, communities, and the environment. These, in turn, impact on the company's operations, upstream and downstream value chain, including products and services, business relationship as well as reputation.
3. Double Materiality: Double materiality encompasses two perspectives: the impact materiality (inside-out) and the financial materiality (outside-in). The inside-out approach focuses on the tangible effects that a company and its operations have across the entire value chain. These effects can be real or potential, positive or negative, and can manifest in the short, medium, or long term. On the other hand, the outside-in approach examines how sustainability-related factors can influence a company's financial performance. This dual perspective ensures that the company addresses both its own sustainability risks and opportunities, as well as its broader societal and environmental responsibilities.

An example of an ESG issue a company might report on under double materiality is labour practices, specifically working conditions and employee welfare. This issue is crucial because it directly affects the well-being of employees, which in turn impacts the broader community and society. Poor labour practices can lead to negative social outcomes, such as poor health, decreased productivity, and increased inequalities. Therefore, labour practices make it a significant issue for stakeholders who are concerned with the company's social impact and ethical behavior as well as its financial performance given the impact on productivity and retention.

After a company has performed a materiality assessment and created a priority matrix of ESG related issues that are considered material, the company can set specific targets for the short, medium, and long term to show progress of their actions to address these issues. Box 3 describes a materiality assessment conducted by Atos, an information technology company, which approaches disability exclusion similarly to how one would address a negative externality.

▶Box 3: Treating exclusion like pollution: Atos

Atos, a global leader in digital transformation, approaches disability exclusion as a negative externality, akin to environmental impacts. This framing is crucial as it emphasizes that disability exclusion is not merely a social issue but a detrimental factor that can affect a company's overall performance and reputation. By treating disability exclusion with the same seriousness as environmental externalities, Atos integrates it into their risk management and strategic planning processes, highlighting the importance of inclusivity in their overall business model. This perspective drives proactive efforts to create inclusive workplaces, ultimately leading to enhanced employee satisfaction, improved innovation, and better financial outcomes, aligning with broader ESG goals and investor expectations.

Atos takes a Full Ecosystem Accessibility approach, aiming to reduce exclusion by making cumulative improvements across all business areas. The impact on accessibility and digital inclusion is categorized into three scopes:

- Direct impact from its own resources, products, and services.
- Indirect impact from purchases resources, products, and services.
- Influence within the entire value chain, including both upstream and downstream activities.

Source: The Valuable 500. Atos.

Currently, disability has not yet emerged as a material topic in materiality analyses of clients of major audit and assurance companies, given their prioritization of other topics. While people with disabilities are recognized as a group, albeit a highly diverse population to consider, the current view from an audit and assurance perspective is that it is unlikely to emerge as a topic posing significant financial risks or opportunities for companies - based on current standards and frameworks. However, the risk is the company's inadequate performance in three key areas: as an employer of individuals with disabilities, as a provider of accessible goods and services, and as a responsible corporate citizen in promoting disability inclusion.

2.1.2. Solutions to Five Key Corporate Challenges

This sub-section of the guide highlights five challenges related to corporate disability inclusion efforts and respective solutions identified through desk research and further explored in a validation workshop, as acknowledged in the guide's acknowledgements section.

Challenge 1: Companies tend to create homogeny and assumptions about groups of demographics that inform work culture, employment, accessibility, knowledge, and communication. However, the topic of disability inclusion encompasses a **wide spectrum,** including apparent and non-apparent disabilities as well as intersecting identities of persons with disabilities (see sub-section 1.3.), making it challenging to group such varied experiences and needs.

Solutions:

- With more than one billion people with disabilities worldwide, companies need to avoid treating them as a homogenous group. The identities, needs, and sense of community among individuals with disabilities vary widely, including regarding the types and severity of their disabilities. Companies should **respect these differences and create opportunities for employees with disabilities to connect and find commonality,** fostering respect and trust within the community of persons with disabilities.
- Using the **UN Convention on the Rights of Persons with Disabilities (CRPD) definition of disability** is crucial as it provides a global, holistic framework that emphasizes the social model of disability, promoting equality and inclusion. This approach recognizes that barriers faced by people with disabilities are societal, aligning with international human rights standards. It ensures a consistent understanding and application of disability rights, fostering global cooperation and inclusive practices, even if individual countries may still use a medical model at the national level.
- To better understand the needs of the persons with disabilities, companies should **engage with organizations of persons with disabilities** and the broader disability community as well as **industry associations, policymakers, and other stakeholders** to understand how to include and support employees with disabilities. These partnerships can help companies identify and address gaps in their disability inclusion practices, even in the face of varying country-specific legislation.[29] Country profiles which offer brief overviews of relevant laws, employment quota legislation, advisory bodies, as well as national business and disability networks can be found on the ILO GBDN website.[30]

29 Ludke R. 2021. The ESG Imperative of Disability Inclusion.

30 ILO GBDN. Country profiles.

Challenge 2: There remain **differences in the level of corporate maturity and prioritization of disability inclusion** which can lead to significant variations in company performance across industries and sectors. In addition, while **smaller companies** can take a more personalised approach to disability inclusion in the workplace, they often lack relevant resources and may have difficulties in acquiring disability and accessibility expertise. In contrast, **larger companies,** despite potential bureaucratic hurdles, are more likely to have discretionary budgets,[31] comprehensive talent strategies, and dedicated in-house HR functions.

Solutions:

- **Every company is on a unique journey toward disability inclusion.** Making changes requires time and reflection. However, raising self-awareness, collaborating with the public sector and disability organizations, and setting meaningful, measurable incremental goals are crucial steps. These efforts should align with a broader objective of integrating disability inclusion into the business strategy. By doing so, companies can gradually build a more inclusive environment, ultimately benefiting from a more diverse workforce and increased productivity.
- Secure **leadership buy-in or executive support** as it is crucial for good governance in disability inclusion initiatives. Support from the top of the organization can ensure long term commitment, necessary resources, and cultural influence to overcome attitudinal barriers. Increased integration of disability inclusion in ESG frameworks can also help to secure more leadership buy-in, which can support DEI managers. Box 4 provides guidance from the British International Investment (BII) on disability inclusion, including leadership buy-in.
- Conduct an **inclusion and accessibility assessment,** including physical and digital environments, and set measurable goals to fill the gaps. Focus on key factors in this assessment, such as hiring practices and promotion equity and build a comprehensive assessment from there.
- Create space for **dialogue and feedback,** including employee resource groups and ensuring that mentorship programs are accessible to all. Systematically tie results and feedback from these programs into business policy, and report on their progress at the board level to ensure visibility and guidance.[32]
- **Report on good practice and engage in honest peer-to-peer learning** to create a collective agenda to become more inclusive. Collaborate with disability organizations and like-minded companies, e.g. through national business and disability networks as well as the ILO GBDN, and leverage industry frameworks to drive good practices. During ESG related materiality assessments, raise disability inclusion as a priority amongst the list of topics, and share targets and progress of inclusion to the investor community.
- Use the **Ten Principles of the United Nations Global Compact** - which cover human rights, labour, environment, and anti-corruption - as they provide a comprehensive framework for responsible business conduct. These principles can promote corporate behaviors that support sustainable development and social equity.[33]

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31 ILO GBDN. 2023. Disability inclusion in small and medium-sized enterprises

32 Wool H, et al. 2023. Your Workforce Includes People with Disabilities. Does Your People Strategy?

33 The UN Global Compact has over 25,000+ participants from 165+ countries and 60+ country networks, highlighting its significant influence in promoting responsible investment practices globally. More information is available on the United Nations Global Compact website.

▶ Box 4: Guidance on disability inclusion in companies

The BII provides guidance on disability inclusion in a company in four areas.

Leadership and Governance: Commitment from a board of directors and senior management can create a supportive and inclusive organisational culture. Senior managers are advocates for disability inclusion and have become champions in their companies.

Budget: Implementation and monitoring of adjustments for employees requires budget, but not as much as many expect. Managing the budget from senior leadership or board is key, as placing it within the provision of smaller company channels can create a siloed effect of disability inclusive practices.

Training: Knowledge of accessibility features can help all employees embrace them, not just people with disabilities. Training can also help address attitudinal barriers that can lead to discrimination across and within a company. It is also important to provide equitable training to people with disabilities to help them progress in their careers.

Policies and Procedures: Commitments and actions to address legislative compliance such as anti-discrimination laws, return-to-work regulations, accessibility regulations are key. This element also includes disability-inclusive operations, products, services, and communications. It further includes prevention and response to discrimination, violence and harassment against people with disabilities. Reporting of implementation of all policies and procedures should go to senior management and board.

Source: BII (formerly CDC Group). 2021. Disability Inclusion Guidance for Companies.

Challenge 3: There are **complexities in quantifying and qualifying the business benefits of disability inclusion**, which can vary, depending on the industry, sector, and local context.[34] Another related challenge lies in the complexity of measuring societal change in the near and far future.

Solutions:

- To further promote inclusivity, a company should first **reflect on its current practices, identify gaps relative to global inclusion standards, and create a plan to address these gaps.** Adopting industry-wide best practices ensures inclusivity across the entire organization. Additionally, tracking data such as employee retention rates can help measure the business benefits of disability inclusion. This comprehensive approach includes people with disabilities into the company's operations, making the workplace fairer and more supportive for everyone.
- The Global Impact Investing Network IRIS+ framework is a comprehensive system that impact investors use to inform their theory of change by providing standardized metrics and methodologies for measuring, managing, and optimizing impact.[35] Companies can leverage this framework to build **evidence-based research** to support their initiatives aimed at employees and customers with disabilities. By adopting IRIS+ metrics, organizations can systematically collect, analyze, and report data on their social and environmental impact, ensuring their efforts are effective and aligned with broader impact goals. This **structured data tracking** can help build a business case for companies with quantitative and qualitative datasets which can otherwise be missed. This structured approach helps in demonstrating commitment to inclusivity, enhancing transparency, and driving continuous improvement in disability support initiatives.

Challenge 4: As companies try to capture more information about their employees, **they may face significant challenges in capturing adequate disability related data due to low or inaccurate self-identification rates.** These challenges are compounded if employees must "prove" their disability, e.g. by obtaining written documentation. As such, people with disabilities may be omitted from broader reporting as well as internal targets.

Solutions:

- Companies which have created a **culture of trust** between employees and management tend to see a greater tendency for employees with disabilities to share this information. Box 5 provides additional insights on the role of trust in getting disability related data.
- **Anonymous surveys** are essential for companies to gain information on the share of employees with disabilities in their workforce and identify specific barriers they face. **This anonymity encourages employees to self-identify as having a disability without fear of negative repercussions.** This approach ensures that feedback is genuine, leading to more effective and targeted interventions.[36]
- While there may be situations in which companies require medical documentation, e.g. when trying to comply with disability employment quota systems that make such documentation mandatory,[37] when it comes to ESG reporting, **companies should not require medical documentation.**

34 The Valuable 500. 2023. Let's Discuss: Disability Inclusion and ESG.

35 Global Impact Investing Network. IRIS+: Your Source for Impact Measurement & Management.

36 The Valuable 500. 2024. Self-ID Resource Guide.

37 ILO. 2019. Promoting Employment Opportunities for People with Disabilities: Quota Schemes (Vol.1).

▶Box 5. Disability data and trust: building social license to operate

Trust is a fundamental value that underpins engagement any employee in companies, including people with disabilities. It can create positive relationships between employers and employees with disabilities. Trust is also a necessary step to safe, unbiased data collection. Without trust, employees with disabilities may lose motivation, productivity, and loyalty, ultimately impacting the organization's success and reputation,[38] all of which would affect a company's ESG reporting and ESG score.

Trust promotes loyalty, respect, and psychological safety. Psychological safety based on trust improves an organization's competitiveness in the marketplace, by leading to increased productivity, job satisfaction, and overall organizational success.

Trust requires transparency, active listening, and fair treatment. Employees with disabilities want open and confidential communication, active listening to their concerns, real responses, transparency, and fairness specifically regarding actions involving their disability.

Trust requires continuous effort and investment. Building and maintaining trust with the workforce generally, including employees with disabilities, is an ongoing process that requires continuous effort and investment. Actions that can break trust include lack of transparency, micromanagement, broken promises, inflexibility, failure to provide fair and effective reasonable accommodations and other unfair treatment related to people with disabilities.

Sources: ILO GBDN. 2023. Trust and self-identification: Measuring success in changing corporate cultures; The Valuable 500. 2024. Self-ID Resource Guide; Untapped Accessibility. 2024. Starting with trust: how strong relationships create inclusive workplaces.

Challenge 5: There are also varying legal and regulatory requirements for including people with disabilities in the workforce across countries and regions, complicating the establishment of employment targets. This challenge makes it difficult to compare companies' performance across industries, sectors, and countries.

Solutions:

- Global companies can create a unified HR system to effectively capture and standardize disability metrics from companies operating in different legislative environments, as well as leverage the influence of country champions of disability inclusion, create peer-to-peer exchange and learning opportunities.
- Advocating for the inclusion of disability-related and disability-specific metrics in global ESG reporting frameworks as well as using adaptable metrics and KPIs that can be catered to national legislative requirements can help achieve more consistent disability inclusion self-identification worldwide.
- Companies should consider adopting a global disability inclusion framework, like the principles outlined in the ILO GBDN Charter. This approach helps navigate differing country-specific legislation while promoting consistent disability inclusion practices worldwide. This approach also shows the importance of reporting in diverse subject areas, that go beyond workforce representation which is often connected to country-specific regulations.

38 Bonaccio S, et al. 2019. The Participation of People with Disabilities in the Workplace Across the Employment Cycle: Employer Concerns and Research Evidence.

▶ 2.2. Investors

While traditional financial and strategic considerations remain primary drivers for investment decisions, the importance of ESG factors, including disability inclusion, is growing. Investors, including individuals and institutions that prioritize sustainability and ethical considerations in their investment decisions, increasingly recognize that companies committed to inclusive practices contribute to social good and perform better financially. For example, a coalition of investors, including Bank of America and TD Bank, who manage over USD 2.8 trillion in assets, recently issued a Joint Investor Statement on Corporate Disability Inclusion. This statement urged companies they invest in to cultivate inclusive workplaces by actively recruiting and supporting individuals with disabilities.[39] As an investor, the World Bank Group's International Finance Corporation (IFC) is increasing its investment focus on inclusion, guided by its Performance Standards[40] and commitment to the UN SDGs. The IFC emphasizes the concept of "Return on Disability", suggesting that actively including persons with disabilities can give companies a competitive edge and higher financial returns.[41]

2.2.1. Drivers of Investment

Regulation plays a crucial role in shaping investors' decisions as standards set the stage for transparency, accountability, and ethical practices that companies must follow. Investment regulation around the world increasingly emphasizes ESG considerations, with key frameworks such as the European Union's **Sustainable Finance Disclosure Regulation (SFDR)** and the United States **Securities and Exchange Commission (SEC)** leading the charge. The SFDR mandates financial market participants to disclose how they integrate ESG factors into their investment decisions, enhancing transparency and promoting sustainable investments. Similarly, the SEC has proposed rules requiring public companies to disclose climate-related risks and non-financial metrics. Other notable regulations include the United Kingdom's **Financial Conduct Authority (FCA)** rules on climate-related disclosures, Japan's **Financial Services Agency (FSA)** guidelines on non-financial investment, and Australia's **Australian Securities and Investments Commission (ASIC)** emphasis on climate risk. While many of these regulators focus heavily on the 'E' and 'G' in ESG, there is growing awareness and consideration of the 'S' pillar.[42]

Investors use several guiding frameworks, mandatory or voluntary, to inform the way they look at non-financial aspects of reporting. One example is **Principles for Responsible Investment (PRI),** which was convened by the UN Secretary-General, to make well-informed ESG investment decisions. These principles guide investors to integrate ESG factors into their analysis and ownership practices, aiming for sustainable, long-term returns. By committing to the PRI's six principles, investors pledge to incorporate ESG issues into investment processes, be active owners, and promote transparency.

39 IFC. 2022. Inclusive Banking for Persons with Disabilities.

40 IFC's Performance Standards serve as a global benchmark for managing environmental and social risks, providing guidance on issues ranging from labor rights to climate change. Source: IFC (International Finance Corporation). Source: IFC. 2012. IFC Performance Standards.

41 IFC. 2022. Inclusive Banking for Persons with Disabilities.

42 Sloggett J and Reinboth B. 2017. ESG Integration: How are Social Issues Influencing Investment Decisions?

The PRI have become widely adopted in the investment world, with over 4,000 signatories representing more than USD 120 trillion in AUM, reflecting its significant influence and commitment to responsible investment practices globally.[43]

The **Taskforce on Inequality and Social-related Financial Disclosures (TISFD)** is a global initiative aimed at helping businesses and investors identify, assess, and report on inequality and social-related risks, opportunities, and impacts. Launched in September 2024, the TISFD is driven by a diverse multi-stakeholder working group made up of over 20 organizations, including the ILO.[44]
The Taskforce aims to develop disclosure recommendations that integrate both impact materiality and financial materiality perspectives and aims to examine the materiality of inequality as a systemic risk. The goal is to develop a disclosure framework that mitigates financial risks, strengthens economic resilience, and promotes human rights and development, leading to improved well-being for all.[45]
By reducing systemic risks and enhancing financial stability, the TISFD seeks to improve outcomes for all individuals.

2.2.2. Approaches and Methods

Investors approach ESG issues through a variety of strategies and methodologies to ensure their investments in companies are responsible, sustainable, and potentially more resilient over the long term. By using these various approaches, investors can address ESG issues in a way that aligns with their values, manages risk, and seeks to create positive environmental and social outcomes alongside financial returns. This sub-section presents some of the ways investors approach ESG issues, with hypothetical and real referenced examples of how they may address investment choices related to disability inclusion.

Negative Screening: Avoiding investments in companies or industries that do not meet certain ESG criteria, such as tobacco, fossil fuels, or weapons. Investors may exclude companies from their investment portfolios if they fail to comply with inclusion standards or have a history of discrimination, including disability-based discrimination at the workplace.

Positive Screening: Actively selecting companies or sectors that perform well on ESG criteria, such as renewable energy, social enterprises, or companies with strong governance practices. Investors might choose companies recognized for their inclusive HR practices or for their efforts to create an accessible workplace.

Thematic Investing: Investing in themes or sectors specifically related to ESG issues, such as clean energy, sustainable agriculture, or affordable housing. For example, investors may focus on companies developing assistive technologies, like Tobii,[46] which creates eye-tracking devices to help individuals with disabilities communicate and interact with technology.

Impact Investing: Investing with the intention to generate a measurable, beneficial social or environmental impact alongside a financial return. The Disability Impact Fund focuses on investing in mission-driven companies within the disability sector.

43 PRI. About the PRI.

44 The Taskforce on Inequality and Social-related Financial Disclosures. Working Group Members.

45 The Taskforce on Inequality and Social-related Financial Disclosures. TISFD Proposed Scope and Mandate.

46 More information about Tobii is available on their website.

Through debt financing and management support, the Fund aims to drive both business and impact growth for the companies in which they invest.[47] Another example is the Ford Foundation which engages in impact investing with a focus on social justice, including disability inclusion through various initiatives and partnerships.[48]

Socially Responsible Investing (SRI): Aligning investment choices with personal or institutional values, often overlapping with ESG criteria but driven by ethical considerations. This could involve investing in companies that are leaders in creating inclusive work environments and products.

ESG Integration: Integrating ESG factors into the investment decision-making process to identify risks and opportunities related to environmental, social, and governance issues.[49] This could entail integrating disability inclusion metrics into the overall ESG analysis by assessing a company's policies on hiring, accommodating, and supporting employees with disabilities, for instance.

Engagement and Stewardship: Engaging with companies as active shareholders to influence their ESG practices, including voting on shareholder resolutions and engaging in dialogues with management. An asset management firm may engage with companies to enhance their disability inclusion policies, such as advocating for better workplace accommodations and inclusive recruitment practices.

2.2.3. Disability Inclusion and Financial Implications

Financial performance and market value[50] are critical indicators of a company's success and can influence investor confidence, business decisions, and strategic planning. The impact of disability inclusion initiatives on corporate financial performance indicators, such as revenue growth, profitability, and market share, is emerging and more research in this area is warranted. In one study, companies embracing disability inclusion practices had 28% higher revenue, double the net income, and 30% higher economic profit margins compared to their peers.[51] While there may be a correlation between these variables presented, the mechanisms of causation are unclear and should be further studied.

However, by reporting on disability inclusion practices, companies signal their commitment to sustainable growth, which can be appealing to investors seeking long-term value and positively impacting market perceptions and shareholder confidence. For example, companies in the United States are mentioning disability inclusion-related factors in their 10-K filings,[52] indicating greater transparency on the topic. Employees are also paying attention to companies' disability inclusion efforts, as evidenced by Glassdoor reviews, which are getting twice as many positive reviews on aspects of disability inclusion.[53]

47 Disability Impact Fund. Our Approach.

48 Ford Foundation. Disability Rights.

49 BlackRock. Building more resilient portfolios.

50 Financial performance and market value refer to the measures of a company's profitability, efficiency, and overall financial health, as well as its perceived worth in the marketplace. Financial performance indicators include metrics such as revenue, profit margins, return on investment, and cash flow. Market value reflects investors' perceptions of a company's future earnings potential and growth prospects, as evidenced by its stock price and market capitalization.

51 Accenture. 2023. The disability inclusion imperative.

52 A 10-K is an extensive annual filing that public companies submit to the US Securities and Exchange Commission (SEC) detailing their financial performance. This report, mandated by the SEC, provides in-depth information surpassing that found in the standard annual report.

53 Accenture. 2023. The disability inclusion imperative.

Disability inclusion extends beyond employee representation to a large consumer market for companies to tap into. Despite lower average incomes, people with disabilities' combined disposable income exceeds USD 8 trillion.[54] Including the 3.3 billion friends and family of persons with disabilities expands the potential consumer base to over USD 13 trillion in annual disposable income.[55]
This sizable consumer segment, known for brand loyalty, offers opportunities for long-term customer retention and market expansion.[56]

Additionally, the inclusion of individuals with disabilities in advertising and the employment of employees with disabilities contribute to a more favorable perception of companies within the broader consumer market, encompassing both persons with and without disabilities. For instance, the findings of an April 2023 survey of 2,200 United States adults showed that 84% of respondents have a favorable view of companies that include people with disabilities in their advertising. Additionally, 80% of respondents expressed a desire to increase business with such companies.[57]

2.3. Rating Providers

Rating agencies provide independent assessments of companies' financial and non-financial performance, resulting in ratings. Investors may use these ratings in their decision-making process to decide in which companies to reduce, continue, or grow their investment. While there are several categories of information that rating providers may use to derive their ratings, people with disabilities as employees and consumers are rarely featured in these methodologies. Where they are referred, they are often restricted to the workforce representation metrics, which does not by itself alone capture the professional experience and growth of people with disabilities within companies. Practices to capture data on persons with disabilities is also inconsistent across rating providers.

The following sub-sections highlight the explicit inclusion of disability-related metrics in selected, publicly available rating methodologies. The purpose of these sub-sections is to present the current landscape of these metrics in selected rating agencies, establishing a baseline for improving both the metrics' quantity, quality, and weighting. Actions by rating agencies to improve relevant metrics will reflect the value of disability inclusion from a company's reporting perspective and from an investor's decision-making perspective.

54 Caroline C. 2020. Do Your DI Efforts Include People with Disabilities?

55 Caroline C. 2023. Disability Inclusion Means Action.

56 Nielsen. 2016. Reaching Prevalent, Diverse Consumers with Disabilities.

57 Disability:IN. 2024. 2023 DEI Disability Equality Index.

2.3.1. S&P Global

ESG analysts at S&P Global's Corporate Sustainability Assessment (CSA) identify key global sustainability challenges to shape their assessment criteria across various industries. These criteria, which include Corporate Governance, Human Capital Development, and Risk and Crisis Management, make up 40-50% of the assessment. The rest of the assessment targets industry-specific risks and opportunities linked to economic, environmental, and social trends. S&P Global's Sustainable1 evaluates companies on their understanding of sustainability issues, strategy implementation, progress, and the quality of their reporting.[58] This assessment, which contributes to the Dow Jones Sustainability Indices, includes questions on tracking workforce demographics and publicly disclosing disability representation.

According to S&P Global's CSA DEI thematic analysis in 2021,[59] the evaluation sheds light on how companies address issues related to people with disabilities. The analysis includes ten questions that explore aspects like board diversity, discrimination and harassment, and gender pay indicators. Specifically, people with disabilities are included in the "workforce breakdown: other minorities" category, where S&P Global examines whether companies monitor workforce diversity by collecting and disclosing data on employees from underrepresented groups, including those with disabilities, LGBTQI+ status, or different age groups. Companies achieve full marks if they publicly report on at least one of these diversity indicators. However, the assessment does not specify job levels or tenure for employees with disabilities.

2.3.2. MSCI

MSCI Research Products and Services deliver research, ratings, and analysis of ESG practices worldwide. Out of 33 key issues across the ESG pillars, each company is evaluated on two to seven Environmental and Social issues relevant to its exposure to potential ESG risks, driven by industry specific and market specific factors. All companies are assessed on the Governance pillar, focusing on Corporate Governance and Corporate Behavior. These ratings also consider a company's alignment with market demand for environmentally and socially beneficial products and services, where applicable. Furthermore, management measures are considered, based on governance structures, policies, performance metrics, and controversies in relation to aggregate ESG risks and opportunities.[60]

Among the 33 key issues, persons with disabilities are explicitly addressed within the 'S' pillar, specifically under human capital and social opportunities.

58 S&P Global. [ESG CSA Methodology.]

59 This analysis is based on assessments of 1,863 companies across 11 industry groups in five regions, covering various ESG topics.

60 MSCI. 2024. [MSCI ESG Ratings Methodology.]

Within human capital, there are four key issues, one of which is labour management. Here, MSCI examines the extent to which a company's workforce is eligible for significant non-compensation benefits, with the ideal practice being comprehensive coverage for all employees, including employees with disabilities.[61] Within social opportunities, there are three key issues, one of which is access to health care. This reference to people with disabilities applies to a niche set of companies, in the pharmaceutical industry. Here, MSCI assesses whether companies publicly endorse the introduction of generic drugs into the market to enhance the affordability of treatments for targeted diseases. This evaluation extends to patented drugs, generics, vaccines, and medical devices.[62]

Another of their methodologies, the MSCI SDG Alignment methodology, assesses how well each company aligns with the 17 Sustainable Development Goals (SDGs), known as SDG Net Alignment, expressed as both numerical score and categorical assessment. MSCI provides scores and evaluations for companies' operations and product alignment with each SDG. Specifically, operational alignment factors, including impact on customers which refer to people with disabilities, are considered when assessing alignment with SDG 3 (health) and SDG 4 (education). As such, controversies related to customers are considered for companies operating within the health and education sectors under these two SDGs.[63]

2.3.3. EcoVadis

EcoVadis provides sustainability ratings and is committed to fostering responsible business practices throughout diverse industries and supply chains globally. Specializing in sustainability assessments, EcoVadis evaluates companies on key themes including environment, labour and human rights, ethics, and sustainable procurement. They describe their assessment methodology as involving a comprehensive approach, incorporating questionnaire responses, document reviews, independent third-party input, and direct communication with evaluated companies to provide an in-depth analysis of sustainability performance.[64]

Within labour practices, EcoVadis places a spotlight on DEI. While disability inclusion is a facet of broader DEI considerations, EcoVadis ensures its significance by incorporating both direct disability-related questions and indirect references across all purchasing categories. Companies are given the opportunity to demonstrate their commitment to disability inclusion by showcasing DEI policy frameworks, actions promoting inclusion of employees with disabilities, and reporting progress such as the proportion and level of employees of minority groups in companies. By integrating disability inclusion within DEI, EcoVadis aims to ensure that people with disabilities can be a part of its evaluation of a company's dedication to responsible labour practices.[65]

61 MSCI. 2023. MSCI ESG Ratings Methodology: Labour Management Key Issue.

62 MSCI. 2023. MSCI ESG Ratings Methodology: Access to Health Care Key Issue.

63 MSCI. 2024. MSCI SDG Alignment Methodology.

64 EcoVadis. 2023. What is the EcoVadis methodology?

65 EcoVadis. 2019. EcoVadis CSR Rating Methodology: Scoring Principles.

2.3.4. FTSE

FTSE, through its ESG Ratings, plays a role in promoting disability inclusion within the broader ESG framework. The FTSE ESG Ratings, which guide the selection of companies for the FTSE4Good Index Series, provide a comprehensive evaluation based on an overall ESG Rating, detailed into pillar and thematic scores. These scores are derived from 350 indicators spanning 14 themes that cover key operational issues, including the social aspect of ESG.

FTSE's methodology includes both qualitative assessments of management practices and quantitative measures of corporate data disclosure. Specifically, within the social supply chain theme, under the 'S' pillar, FTSE considers people with disabilities through the indicator "property accessibility: disabled persons, also public transport."[66]

66 ESG FTSE Publications. Integrating ESG into investments and stewardship.

3

Definitions and indicators for investors and companies on disability inclusion in ESG practices and reporting

Current ESG reporting practices on disability inclusion metrics have a focus on workforce representation, neglecting other relevant inclusion indicators. While the representation of persons with disabilities in the workforce is a pertinent metric to report, it does not adequality capture the experiences of people with disabilities as employees, customers, and business partners. Thus, this section provides a framework for defining and reporting on corporate practices that make disability inclusion efforts more comprehensive. For each of the ten areas[67] of this framework, a definition, potential risks of not addressing the area, benefits, 2-8 KPIs, existing corporate examples as well as the KPIs' alignment with relevant global standards, frameworks and tools are provided.

This guide's appendix provides further details on the standards and frameworks with which the proposed KPIs are aligned - namely the ILO Global Business and Disability Network's Self-Assessment Tool (ILO GBDN SAT), the European Sustainability Reporting Standards (ESRS), Sustainability Accounting Standards Board (SASB) standards, Global Reporting Initiative (GRI) standards, the United Nations Sustainable Development Goals (SDGs), ISO 26000, and The Valuable 500's KPIs. The KPIs this guide's framework proposes were discussed in a validation workshop with representatives from 17 multinational enterprises, as mentioned in this guide's acknowledgements section.

This guide's **interconnected topics and proposed KPIs illustrate a holistic framework for disability inclusion.** While standalone KPIs are a valuable starting point, they are insufficient for comprehensive reporting. A coordinated approach across themes will offer a more complete and actionable perspective, enhancing both reporting and overall effectiveness of corporate disability inclusion efforts. Each topic should be strategically anchored in the company strategy and operations. Specific responsibilities and resources should be available to ensure adequate uptake and follow-through of select KPIs that make the most sense for a company, based on industry, sector, country, and ability to report.

Companies are recommended to consult with disability organizations to find ways they can meaningfully involve people with disabilities in the **selection of appropriate KPIs** and adapt them as needed for their reporting practices, as well as decide on meaningful thresholds.

Most of the proposed KPIs are written to track quantitative metrics. As mentioned in sub-section 1.5., while quantitative data may provide more readily available measurable outcomes, qualitative information can complement this data and offers insights into the lived experiences of individuals with disabilities within the organization. Where possible, quantitative, and qualitative reporting is encouraged.

67 Workforce Diversity, Employee Engagement and Satisfaction, Talent Acquisition, Talent Retention and Turnover Rates, Workplace Accessibility and Accommodations, Supplier Diversity, Customer Satisfaction and Loyalty, Innovation and Product Development, Community Engagement and Partnerships, Policy Advocacy and Government Relations

A Comprehensive Framework for Disability Inclusion

▶ 3.1. Workforce Diversity

Workforce diversity refers to the presence of all employees (including temporary, contractual, permanent, full-time, part-time workers) from a variety of backgrounds, demographics, and experiences within an organization, which include but are not limited to gender, race, ethnicity, religion, age, sexual orientation, and disability status.

Workforce diversity involves fostering an inclusive workplace culture that values and respects the unique perspectives and contributions of all employees. Workforce diversity can and should occur at different levels of the organization, from entry-level roles to the board of directors, to senior management and leadership across C-suite roles.

Risks

A company that lacks a diverse workforce risks a reduction of its creative and innovative potentials, as homogeneity can limit the variety of perspectives and ideas. The company may also face challenges in understanding and serving a diverse customer base, potentially losing market share. Additionally, such a company could struggle with talent attraction and retention, and may encounter reputational damage, potentially leading to financial and legal repercussions.

While schemes aimed to include people with disabilities in the workforce, such as target schemes, anti-discrimination laws, or contracts awarded to entities employing people with disabilities exist in regions of the world, they may not sufficiently lead to better hiring practices, or are limited to hiring and do not sufficiently support career progression of employees with disabilities to senior levels within the organization.

Benefits

A diverse workforce offers numerous opportunities, including enhanced creativity and problem-solving through varied perspectives and experiences. It improves the ability to understand and cater to a diverse customer base, driving market growth and customer loyalty. Diversity also boosts employee engagement and satisfaction, attracting top talent who are drawn to inclusive and supporting work environments. Additionally, it enhances a company's reputation, fostering trust and loyalty among stakeholders and providing a competitive edge in the marketplace.

Diverse workforces yield tangible business advantages, such as improved financial performance.[68] This is one of the reasons investors are pushing for more comprehensive disability-related data from companies, such as workforce representation data, particularly at the board and senior management levels.[69]

68 Hunt V, et al. 2018. Delivering through Diversity.

69 Ludke R. 2021. The ESG Imperative of Disability Inclusion.

KPIs:	**Related Standards and Tools:**
Percentage of employees with disabilities in the overall workforce* **Percentage of employees with disabilities in leadership and management roles + disaggregated by gender identity**** **Percentage of total staff (including hiring staff, managers) participating in regular training around diversity and inclusion, including disability inclusion and accessibility issues** **Percentage of persons with disabilities by age group** **Percentage of employees with disabilities who have stayed in the company by x years** **Percentage points of disability pay gap**	**ILO GBDN SAT:** ▶ Culture 22, 28, 31 **ESRS** ▶ S1-1 ▶ S1-5 ▶ S1-12 **GRI** ▶ 405-1 ▶ 2-9-c ▶ 2-23-bii **SASB** ▶ **Percentage of employees** (CG-MR-330a.1; FN-AC-330a.1; FN-IB-330a.1; SV-AD-330a.1; SV-ME-260a.1; SV-PS-330a.1; TC-HW-330a.1; TC-IM-330a.3; TC-SI-330a.3) ▶ **Monetary loss** (CG-MR-330a.2; FB-FR-310a.4; FB-RN-310a.3) **UN SDG** ▶ 8.5.1 ▶ 8.5.2 ▶ 10.2.1 **Valuable 500** ▶ Workforce Representation

*Companies should pay attention to the method in which they calculate this percentage. For example, decreasing the total workforce may artificially increase the percentage of employees with disabilities statistically.

**While there may be variability in leadership structures across companies, this KPI encourages companies to think beyond hiring people with disabilities and into conversations about career progression and professional growth.

Examples of Corporate Practice:

When signing the ILO GBDN Charter in early 2023, the CEO of **Inditex** announced that the company would double the number of their employees with disabilities within two years, i.e. hiring around 1,500 people with disabilities worldwide across its store networks, logistics facilities, warehouses and offices. In markets where there are no specific thresholds required, the company's target is having at least 2% of its local staff being persons with disabilities.[70]

Sanofi France has prioritized recruiting and retaining people with disabilities, formalizing these commitments through agreements with trade unions in France. With an employment rate of 7.94%, Sanofi's rate of employing persons with disabilities exceeds the statutory minimum and ranks among the highest among CAC 40 companies in France.[71]

As part of its Compass Goals on DEI, **Unilever** has set a goal to have 5% of its workforce made up of people with disabilities by 2025. Unilever pledges to ensure physical and systems accessibility, as well as continuing to work to create a culture of inclusion, whereby working toward de-stigmatising having a disability.[72]

Salesforce has developed a "Workforce Navigator" program that provides personalized support and career development opportunities for employees with disabilities.[73] This initiative goes beyond just hiring to ensure the long-term success and advancement of people with disabilities within the organization.

70 Faithfull M. 2023. Zara Boss Pledges To Double Disabled Workforce Within Two Years.

71 Sanofi. 2023. 2023 Corporate Social Responsibility.

72 Unilever. A Beacon of Diversity and Inclusion.

73 ILO. 2019. Women in Business and Management: The Business Case for Change.

▶ 3.2. Employee Engagement and Satisfaction

Employee engagement refers to the emotional commitment and connection employees have to their work, organization, and goals. It encompasses their motivation, enthusiasm, and willingness to contribute positively to the company's success. Employee satisfaction relates to the overall contentment and fulfillment employees experience in their roles, encompassing job fulfillment, work-life balance, and satisfaction with the workplace environment.

Both employee engagement and satisfaction are crucial indicators of organizational health and performance, impacting productivity, retention, and - ultimately - business success.

Risks

Employee engagement and satisfaction go hand in hand, as they relate to employee retention rates. 51% of employees who are exiting, were not asked about their job satisfaction or future in the company within 3 months of leaving.[74]

People with disabilities generally feel less included at work compared to their peers without disabilities worldwide. This includes feeling less valued, respected, and supported mentally and physically, as well as being less likely to believe their opinions matter or feel happy, motivated, and a sense of belonging.[75,76]

Benefits

Social belonging, a fundamental human need, extends to the workplace, impacting productivity, motivation, and engagement. Employees who feel they belong are 3.5 times more likely to contribute fully, fostering collaboration and potentially increasing innovation.[77] Those with a strong sense of belonging demonstrate 56% higher overall job performance and take 75% fewer sick days.[78]

High levels of employee engagement and satisfaction lead to increased productivity, reduced turnover, and enhanced innovation, all of which significantly boost a company's profitability.

74 McFeely S and Wigert B. 2019. The Fixable Problem Costs Businesses $1 Trillion.

75 The BLISS Index was developed based on self-reported data from about 28,000 employees in large companies across 16 countries. Statistical analysis through BLISS reveals that improving employees' feelings of inclusion reduces the likelihood of them leaving the organization. A 5-point increase on the BLISS Index correlates with about a 2.5% decrease in attrition risk. For a 1,000-employee organization, this translates to 25 employees staying, retaining their expertise and institutional knowledge. Source: Palumbo S, et al. 2024. Supporting the Diverse Identities of Employees with Disabilities.

76 ILO GBDN. 2023. Trust and self-identification: Measuring success in changing corporate cultures.

77 Kennedy J. 2020. The Power of Belonging: What It Is and Why It Matters in Today's Workplace.

78 Fraone J and Levine L. Leveraging Employee Resource Groups (ERGs) for Business Success.

KPIs:

- Employee Net Promoter Score (eNPS) of employees with disabilities, compared to the employee score of employees without disabilities
- Satisfaction levels among employees with disabilities on cultural workplace inclusivity, compared to peers without disabilities
- Satisfaction levels of employees with disabilities in ERGs or affinity groups
- Proportion of employees with disabilities and allies in ERGs
- Internal promotion rate of employees with disabilities, compared to peers without disabilities
- Proportion of employees with disabilities in succession planning
- Impact of training, such as lower grievance levels or DEI-related complaints
- Proportion of non-disability-inclusive complaints and resolutions

Related Standards and Tools:

ILO GBDN SAT:

- Culture 23, 24, 27, 30
- Fundamentals 7, 11, 15

ESRS

- S1-1
- S1-2
- S1-11
- S1-17

UN SDG

- 4.5.1

Valuable 500

- Training
- ERGs

Examples of Corporate Practice:

Tata Consultancy Services (TCS) launched its Disability and Allies Network, ENABLE, in 2017 to provide a supportive environment for their employees with disabilities. ENABLE facilitates connections and the exchange of stories, concerns, and solutions among members. Further, TCS collaborated with their employees who are parents raising children with disabilities. Recognizing that parents and caregivers have distinct experiences, stories, challenges, and coping mechanisms, TCS launched an additional disability ERG, named PACT (Parents, Allies, Caregivers of children and loved ones with disabilities) in 2021.[79]

As part of its commitment to inclusion, the **Adecco Group** conducts its "Future@Work" series. Company leaders share how their role and responsibilities drive a more inclusive workplace for people with disabilities - emphasizing inclusive language, addressing personal concerns, and fostering open dialogue. Additionally, mandatory training for all employees encourages awareness of others' needs and preferences, helping combat biases and promote disability inclusion.[80] Further, the presence of anonymous feedback mechanisms for employees with disabilities to voice concerns, positive feedback, request accommodations, or provide suggestions has proven a key way for the company to promote inclusion.

In 2021, **Unilever** initiated a ground-breaking partnership with WPP and Microsoft Idx Lab, establishing an Inclusive Innovation Lab. This collaboration facilitated the collection of real-time quantitative and qualitative data from its workforce. Using insights from both employees with and without disabilities, Unilever conducted a comprehensive culture study to uncover barriers to inclusion across their business. The company surveyed 2,000 employees in Brazil, India, and the United Kingdom to uncover inclusion challenges. Furthermore, Unilever conducted in-depth interviews, workplace environment diaries, and benchmarked disability-inclusive practices. These insights informed its global strategy and guides tailored action plans for each country.[81]

79 Tata Consultancy Services. DEI Framework - Neurodiversity, Gender, Race Inclusion.

80 ILO GBDN. 2023. Businesses leading the way on disability inclusion: A compilation of good corporate practices.

81 Unilever. A Beacon of Diversity and Inclusion.

▶ 3.3 Barrier-Free Talent Acquisition

Talent acquisition refers to the process of identifying, attracting, and hiring skilled individuals to fill key positions within an organization. It involves strategic planning, sourcing candidates, evaluating their qualifications, and making hiring decisions that align with the company's goals and objectives.

Barrier-free talent acquisition involves creating inclusive hiring processes that remove obstacles for all candidates, including those with disabilities. This includes accessible job postings, assistive technologies during application and interview stages, training for hiring managers on disability inclusion, and ensuring physical and digital accessibility in the workplace. Additionally, it emphasizes flexible work arrangements and providing reasonable accommodations to support diverse talent.

Risks

Companies neglecting inclusive hiring policies struggle to attract talented employees, hampering innovation, productivity, and competitiveness. Elevated rates of staff turnover and low employee satisfaction can raise recruitment and training costs. Companies with poor hiring policies also risk discriminating against job seekers with disabilities, which in many jurisdictions triggers negative legal as well as reputational consequences.

Companies may inadvertently produce barriers that deter people with disabilities from applying, such as inaccessible job portals, application formats and biased job descriptions.[82] In some cases, companies should not include generic requirements for physical tasks, such as driving, typing, lifting, or the ability to sit for long periods, when the role does not actually demand these requirements.[83]

Benefits

Disability-inclusive policies can attract and retain top talent, tap into a diverse talent pool and benefit from the unique perspectives and skills of individuals with disabilities. Persons with disabilities often possess strong innovative potential and problem-solving skills.[84]

Effective talent acquisition ensures that organizations have the right talent in place to drive success and achieve their business objectives. The recruitment process should be barrier-free, and reasonable adjustments should be provided at every step of process, anticipating people with disabilities may apply.

Therefore, disability-inclusive HR practices are particularly beneficial where innovation and product development rely on advanced employee skills and problem-solving abilities. Research indicates that inclusive marketing and awareness of inclusive hiring practices provide a competitive edge for businesses.

82 Lu W. 2019. This is How Employers Weed Out Disabled People From Their Hiring Pools.

83 Caroline C. 2020. Do Your DI Efforts Include People with Disabilities?

84 Hewlett S. 2018. Millennials with Disabilities: A Large, Invisible Talent Cohort with Innovative Potential.

KPIs:	Related Standards and Tools:
Accessibility of the job posting	**ILO GBDN SAT:** ▶ Fundamentals 3, 4, 5, 6 ▶ Culture 22
Diversity of applicant pool	
Percentage of staff (hiring managers, recruiters) who underwent training on disability inclusion and accessibility, including guidelines for interviews with persons with disabilities	
Physical and digital accessibility of the workplace, including digital accessibility of any online job platform and recruitment process	
Offer acceptance rate for candidates with disabilities, compared to peers without disabilities	
Time to hire persons with disabilities, comparted to time to hire persons without disabilities	

Examples of Corporate Practice:

Numerous companies offer work-study programs, internships, and apprenticeships to support job seekers with disabilities in their transition from education to employment - often partnering with specialized recruitment agencies and educational institutions. For instance, **ANZ**'s Spectrum Program creates tailored employment pathways for the autism community, and **TD Bank** collaborates with Specialisterne to recruit neurodivergent candidates. **Société Générale** partners with the Montpellier Business School to provide scholarships and recruit graduates with disabilities.[85]

Collaborating with a behavioral science start-up, **Schneider Electric** analyzed barriers that prevent their employees from discussing disability issues. This led to the development of resources for recruiters, managers, and employees to better address these issues.[86]

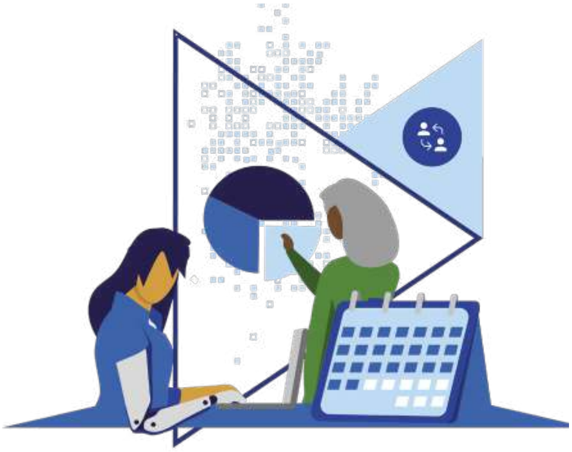
Capgemini France's Economic and Social Unit (UES) has signed its sixth agreement to advance employment and inclusion for people with disabilities. Between 2020 and 2023, the company has increased representation of individuals with disabilities in its workforce by over 50% at the group level, achieved through direct hiring and improved self-identification rates.[87]

85 IFC. 2022. Inclusive Banking for Persons with Disabilities.

86 Schneider Electric. 2022. 2022 Sustainability Development Report.

87 ILO GBDN. 2024. Capgemini France Signs Landmark Agreement for Disability Inclusion.

▶ 3.4. Talent Retention and Turnover Rates



Talent retention refers to an organization's ability to retain its employees over a set period. It involves implementing strategies and initiatives to keep valuable employees engaged, satisfied, and committed to the company.

Turnover rates measure the percentage of employees who leave the organization within a specific period, typically a year.

Risks

High turnover rates may have negative impacts on productivity, employees' morale, and overall organizational performance.

Gallup estimates that US businesses experience a cost of roughly USD 1 trillion annually due to voluntary employee turnover.[88] According to the Work Institute, the average cost of replacing an employee is USD 16,500 for someone earning a median salary.[89]

The Society for Human Resource Management (SHRM) estimates that the cost of replacing a minimum wage hourly worker is around USD 1,500,[90] which includes hiring, onboarding, training, and lost productivity. For higher-level or technical positions, the cost of turnover can range from 100% to 150% of the employee's annual salary.[91]

Benefits

Retention of talent improves workforce diversity and morale, regardless of disability status.[92] Reduced turnover and higher employee satisfaction levels can lower recruitment and training costs.

Employees with disabilities might show higher levels of motivation, loyalty to their employer, and creativity in problem-solving.[93] However, it is crucial to ensure that employees with disabilities are engaged and fulfilled in their roles, as they may face greater challenges in securing employment. As a result, they might remain in positions they do not enjoy due to concerns about job security.

88 McFeely S and Wigert B. 2019. The Fixable Problem Costs Businesses $1 Trillion.

89 Apollo Technical LLC. 2024. Employee Retention Statistics.

90 Midlands Technical College. 2022. Measuring the Real Cost of Employee Turnover.

91 Gallup. The Fixable Problem Costs Businesses $1 Trillion.

92 IFC. 2022. Inclusive Banking for Persons with Disabilities.

93 Aichner T. 2021. The economic argument for hiring people with disabilities.

KPIs:

- Retention rate overall, and disaggregated by employees' disability status
- Turnover rates overall, and disaggregated by employees' disability status, broken down further into voluntary and involuntary, and length of time in company
- Return-to-work rates for people who get injured on the job, or return after sick leave, or caring for a dependent, e.g. family member, with a disability
- Internal mobility rate overall, and disaggregated by employees' disability status
- Percentage of persons with disabilities participating in development programs, compared to peers without disabilities
- Integration of feedback from exit interviews with employees with disabilities

Related Standards and Tools:

ILO GBDN SAT:

- Fundamentals 10, 11, 12, 13, 14

ESRS

- S1-1
- S1-11
- S1-17

GRI

- 406-1
- 401-2

UN SDG

- 1.3.1

Examples of Corporate Practice:

Standard Chartered provides extra medical and financial benefits as well as support to employees who acquire a disability while working with the bank. These benefits may also extend to employees who are caregivers for persons with disabilities, reflecting the bank's commitment to supporting its diverse workforce.[94]

IBM is supporting employees with psychosocial disabilities, such as anxiety, depression, and post-traumatic stress, which have become increasingly prevalent in the post-pandemic era. To do this, IBM has partnered with an external company to provide confidential on-call counseling services. Additionally, general staff sessions on mental well-being and managing depression and anxiety are offered, aiming to allow employees to access support without stigma or self-identification.[95]

Unilever's employment policies outline standards, processes, and expectations to ensure inclusivity and fairness for everyone, including those with disabilities. This encompasses inclusive recruitment, ongoing support, and access to training and career development opportunities.[96]

94 IFC. 2022. Inclusive Banking for Persons with Disabilities.

95 United Nations Development Programme. Fostering Disability Inclusion and Business Integrity in ASEAN.

96 Unilever. 2024. Realising our full potential. Unilever Annual Report and Accounts 2023.

▸ 3.5. Workplace Accessibility and Accommodations

Workplace accessibility refers to the design and modification of work environments, policies, and practices to ensure that they are usable and inclusive for all employees. It aims to remove barriers and promote equal opportunities for all employees to thrive in the workplace. Accessibility includes physical elements such as ramps and accessible restrooms, as well as elements like digital technology, communication, and work processes to accommodate diverse needs.

Workplace accommodations involve making specific adjustments or modifications to enable employees with disabilities to perform their job duties effectively – while the company keeps promoting general accessibility in parallel.

Risks

Businesses neglecting accessibility in their products, services, and facilities risk losing market share and contracts. For instance, a software company may lose customers if its products aren't accessible to all users, including people with disabilities.

Non-inclusive workplaces tend to have higher absenteeism rates and lower employee morale, contributing to higher turnover, and lower productivity.[97]

Benefits

Workplace accessibility and accommodations for all employees drives profitability by fostering a more inclusive environment where everyone can perform at their best. This inclusivity can lead to higher employee satisfaction and engagement, reducing turnover and associated recruitment costs. Accessible workplaces also attract a broader talent pool, enhancing innovation and problem-solving through diverse perspectives.

Reasonable adjustments aim to provide equal opportunities for employees at the workplace, including employees with disabilities, so their skills and talents can be used to full capacity. They typically involve a minimal or no monetary investment at all, and may include adaptations to the job, including modification of machinery and equipment and/or of an employee's job content, working time and work organization.[98]

97 Rasool, et al. 2021. How Toxic Workplace Environment Effects the Employee Engagement: The Mediating Role of Organizational Support and Employee Wellbeing.

98 ILO. 2016. Promoting diversity and inclusion through workplace adjustments: A practical guide.

KPIs:

Accessibility rating of the physical workspaces*

Accessibility rating of the digital workspaces, meetings and events**

Percentage of employees who use accommodations such as flexible hours policy, remote work / hybrid work

Time passed between initial request of reasonable accommodation until its provision judged satisfactory by requestor

Number of accessibility-related complaints and resolutions

*Accessibility can include ramps, elevators, handrails, easy to reach buttons for wheelchairs.

** Accessibility standards can include issues like screen readers, close captioning for video, touchscreen, speech-to-text, eye-tracking, automatic doors, audiobooks, sign language.

Related Standards and Tools:

ILO GBDN SAT:

- Fundamentals 7, 8, 9, 14, 15, 16, 18, 21

ESRS

- S1-1
- S1-4
- S4-5
- Strategy ESRS 2 SBM-3

UN SDG

- 11.2.1
- 11.7.1

Valuable 500

- Digital Accessibility

ISO

- 30071-1:2019
- 40500: 2012
- 13066-1:2011

Examples of Corporate Practice:

Accenture launched their Accommodation Support Tool in 2019 to meet the accommodation needs of their employees within three pilot countries. As of 2023, employees across 43 countries could make requests through a process that is accessible, funded centrally and that is supported via local case management professionals.[99]

In 2023, **Sanofi** focused on establishing strategic accessibility plans to support its workplace strategy and conducting assessments across the organization. This involved developing and implementing accessibility training, guidelines, and toolkits. Assessments were conducted for over 100 Sanofi office spaces. The Facility Management & Workplace Experience teams introduced a new Workplace Accessibility Standard in May 2023, extending assessments and guidance to laboratories, manufacturing areas, and warehouses.[100]

TCS has established a "Cross-functional Team on Accessibility" that works to ensure the accessibility of the company's digital products and services. This team collaborates across different business functions to identify and address accessibility gaps, going beyond just compliance to drive meaningful inclusion.[101]

99 ILO GBDN. 2023. Businesses leading the way on disability inclusion: A compilation of good corporate practices.

100 Sanofi. 2023. 2023 Corporate Social Responsibility.

101 ILO GBDN. 2023. Businesses leading the way on disability inclusion: A compilation of good corporate practices.

▶ 3.6. Supplier Diversity

Supplier diversity, in the context of this guide, refers to the intentional inclusion of disability-inclusive suppliers as well as businesses owned by individuals with disabilities in a company's supply chain.

Key strategies to help businesses encourage suppliers to become more inclusive are DEI policies that address disability issues, a supplier code of conduct, provision of training for suppliers, and the "tone from the top" that instructs purchasing departments to look for inclusive suppliers, and practical advice for suppliers about how to become more accessible for persons with diverse disabilities. Further, long term engagement with suppliers can helps suppliers to become more inclusive and employ persons with disabilities.[102]

Risks

Non-diverse and non-inclusive supply chains face risks related to supplier performance, reliability, and reputation. Supply chain disruptions, ethical sourcing concerns, and stakeholder scrutiny can result from suppliers failing to uphold inclusive practices.

Benefits

Strengthened supplier relationships, positive reputation, and fostering innovation are among the benefits of increased supplier diversity. A broader pool of suppliers can improve supplier performance and reliability, which may lead to increased competitiveness.

Engaging disability-inclusive or disability-owned suppliers enables access to a diverse pool of innovative vendors, fostering competition and bringing unique perspectives to the supply chain. For example, improving opportunities for founders with disabilities could unlock GBP 230 billion for the United Kingdom's economy.[103]

102 ILO GBDN. 2024. Disability-inclusive Supply Chains: Guide for Business.

103 More information about The Lilac Review can be found on their website.

KPIs:

- Percentage of suppliers assessed concerning disability-inclusive practices
- Percentage of suppliers that received training about how to become more disability-inclusive
- Percentage of spend on goods and services from disability-inclusive suppliers
- Percentage of spend on goods and services from disability-owned businesses
- Percentage of spend on goods and services from disability-inclusive suppliers
- Percentage of suppliers and vendors that prioritize disability inclusion and accessibility in their operations (as seen through policies and practices)
- Retention rate of diverse suppliers

Related Standards and Tools:

ILO GBDN SAT:

- Fundamentals 17, 19
- Allyship 44, 45

ESRS

- S2-1
- S2-2
- S2-3
- S2-4
- S2-5
- Strategy – ESRS 2 SBM-2
- Strategy – ESRS 2 SBM-3

Examples of Corporate Practice:

Apple's "Vocational Education for Persons with Disabilities" program supports employees wabilities in their professional growth and development, with focus on the manufacturing business. The program began targeting supplier facilities in mainland China when it was launched in 2022. For instance, Apple holds inclusion workshops at the level of supplier management and has forums to facilitate the sharing of best practices among the participating suppliers.[104]

Unilever has developed a disability-inclusive business integrity framework that integrates disability inclusion considerations across its business operations, including procurement, marketing, and product design.[105] This comprehensive approach goes beyond just employment practices and aims to make Unilever's entire value chain more accessible and inclusive for people with disabilities.[106]

TD Bank's Supplier Diversity Program promotes inclusivity by prioritizing suppliers which are majority- owned and operated by individuals with disabilities. Citi offers preferential contracts to minority-owned SME suppliers, including those owned by veterans with disabilities.[107]

▶ 3.7. Customer Satisfaction and Loyalty

Customer satisfaction refers to the extent to which customers, including customers with disabilities, are pleased with a product, service, or experience provided by a company. It reflects their perception of the quality, value, and overall experience associated with a brand.

Customer loyalty refers to the tendency of customers to consistently choose a particular brand over others and to remain committed to purchasing from that brand over time.

High levels of customer satisfaction often lead to increased customer loyalty, which can result in repeat business, positive word-of-mouth referrals, and long-term profitability for the company.

104 ILO GBDN. 2024. Disability-inclusive Supply Chains: Guide for Business.

105 United Nations Development Programme. Fostering Disability Inclusion and Business Integrity in ASEAN.

106 Unilever. 2023. Code of Business Principles and Code Policies.

107 IFC. 2022. Inclusive Banking for Persons with Disabilities.

Risks

Neglecting disability inclusion can pose significant reputational risks for companies. Negative media coverage and low social media sentiment indicating poor disability inclusion practices can lead to boycotts, backlash, and brand damage, thereby eroding consumer trust and stakeholder relationships, and ultimately negatively impacting market share and competitiveness.

Benefits

Disability-inclusive businesses often enjoy greater customer loyalty and brand value. Customers appreciate companies that prioritize social responsibility and inclusivity.

Employing people with disabilities enhances public perception. A United States based study found that 92% of consumers view companies that hire people with disabilities more favorably, and over 33% prefer to buy from such companies.[108] In the United Kingdom, 58% of people with disabilities report that the way a business treats them affects their friends' and family's shopping habits.[109]

KPIs:	Related Standards and Tools:
Net Promoter Score (NPS) Customer satisfaction scores, including data disaggregated by disability status Repeat purchase rate Representation of disability in brand communications Brand loyalty metrics, including retention rates of customers with disabilities Abandonment rates disaggregated (e.g. for B2C interactions or transactions) Number of customer complaints related to accessibility and accommodation issues Average resolution time for those complaints	**ILO GBDN SAT:** ▶ Customer 32, 33, 34, 35, 36, 37, 38, 39, 40 **ESRS** ▶ S4-2 ▶ S4-5 ▶ Strategy ESRS 2 SBM-3 ▶ Strategy ESRS 2 SBM-2 **SASB** ▶ Account holders (FN-CF-220a.1) ▶ Advertising and privacy (SV-AD-220a.1; TC-IM-220a.1; TC-SI-220a.1; TC-TL-220a.1) ▶ Advertising and audiences (SV-AD-220a.2) ▶ Campaigns (SV-AD-270a.2) ▶ Customer Information (SV-PS-230a.2 ▶ Secondary purposes (TC-IM-220a.2; TC-SI-220a.2; TC-TL-220a.2) **GRI** ▶ 2-23-bii

108 Siperstein G, et al. 2006. A national survey of consumer attitudes towards companies that hire people with disabilities.

109 ILO and United Nations Global Compact. 2017. Guide for business on the rights of persons with disabilities.

Examples of Corporate Practice:

Unilever reports that it prioritizes understanding the lives, experiences, and stereotypes faced by persons with disabilities, ensuring their stories are reflected in their brand communications. In 2023, Unilever targeted under-representation of people with disabilities in advertising by introducing the Inclusive Set Commitment to enhance access and opportunities industry wide.[110]

EDF, collaborating with the Royal National Institute of Blind People (RNIB) in the United Kingdom, works to improve its accessible customer journey, including for blind and partially sighted customers. Subsequently, the company made more large print, talk or braille format available in their communications with customers.[111]

Intel aims to enhance accessibility experiences on new key client computing platforms through augmented features, capabilities, collaborations, or services designed with input from people with disabilities. In 2022, Intel launched the 13th Gen Intel® Core™ processor family with features for improved PC-to-device connectivity, including one-click device pairing. These features include direct compatibility between Bluetooth hearing aids and PCs.[112]

110 Unilever. 2024. Realising our full potential. Unilever Annual Report and Accounts 2023.

111 RNIB. 2023. RNIB collaborate with EDF to ensure an accessible customer journey.

112 Intel. 2023-23 Corporate Responsibility Report.

3.8. Innovation and Product Development

Innovation and product development involve the creation and enhancement of new or existing products, services, or processes to meet the evolving needs and preferences of customers. It encompasses activities such as research, ideation, prototyping, testing, and commercialization.

Risks

Considering disability inclusion and accessibility solely as compliance requirements inhibits trust and innovation, hindering the potential for profitable products. Product design as well as marketing must be accessible to reach a wider market. In a United Kingdom based study, 90% of consumers were influenced in their purchasing decisions by design limitations, lack of available information, or the way information was presented.[113]

It is essential to recognize that individuals with disabilities are not solely a source of information and should not be pressured to share their ideas. Instead, it's best to create an inclusive environment where they feel valued and respected, and where their contributions are welcomed if they choose to participate.

Benefits

Employees from diverse backgrounds, including those with disabilities, bring a variety of perspectives and problem-solving approaches. This diversity can lead to the development of innovative products and services that better meet the needs of more customers, increasing market reach over sector and geography, driving growth in revenue and brand.

People with disabilities oftentimes exhibit an inclination towards innovation, propelled by the necessity to navigate inaccessible environments. Their daily experiences necessitate problem-solving and resourcefulness, cultivating a collaborative, communicative, and adept mindset in overcoming obstacles. Often using unconventional approaches, persons with disabilities can serve as "extreme users" of technology and infrastructure. Their distinct viewpoints and adaptive methods render them valuable assets in the realm of innovation.[114]

According to a study that took place across Brazil, Germany, India, Japan, and the United Kingdom, employees with disabilities often contribute innovative ideas, with 75% of employees with disabilities reporting potential value-driving concepts.[115]

113 Business Disability Forum. 2022. What Disabled Consumers Choose to Buy and Why.

114 Mailloux C and Ludke R. 2021. Disability-Driven Innovation: The True Future of Work.

115 Sherbin L and Kennedy J. 2017. Disabilities and Inclusion.

KPIs:

Percentage of teams who identify as having persons with disabilities involved across all parts of the product cycle, including needs assessment, marketing, and product evaluation

Accessibility rating of all new products and services

Feedback rating from customers with disabilities on marketing and communication efforts

Proportion of involvement of persons with disabilities in product testing and development processes

Monetary investment in research and development for accessible technologies and solutions

Related Standards and Tools:

ILO GBDN SAT:

- Customer 38

ESRS

- S4-5
- Strategy ESRS 2 SBM-3

Examples of Corporate Practice:

L'Oréal, recognized as a leading brand in product innovation, addresses the challenges faced by an estimated 50 million individuals worldwide with limited fine motor skills. Daily tasks like applying makeup can be particularly daunting for this demographic. In response, L'Oréal's scientists and engineers are developing HAPTA, a handheld, ultra-precise smart makeup applicator tailored for users with restricted hand and arm mobility.[116]

Microsoft's dedication to disability inclusion spans its product lifecycle, demonstrated through its inclusive design approach which has created accessible software, hardware, and services for diverse users. Notable examples include the Xbox Adaptive Controller, Immersive Reader, and Surface Adaptive Kit, developed collaboratively with users with disabilities,[117] and features such as live captioning in Microsoft Teams.

116 Casey C. 2023. Disability Inclusion Means Action.

117 Microsoft. Surface Adaptive Kit – design with accessibility in mind and in collaboration with the disability community.

▶ 3.9. Community Engagement and Partnerships

Community engagement involves building and maintaining relationships with local communities to understand their needs, concerns, and aspirations. It involves activities such as dialogue, collaboration, and investment in community initiatives that contribute to social and economic development.

Partnerships involve collaborating with external organizations, such as NGOs, organizations of persons with disabilities, government agencies, and other businesses, to address common challenges and achieve shared goals.

Risks

The risks include loss of support and trust from local communities, civil society organizations, and advocacy groups, which can lead to protests, boycotts, and regulatory scrutiny, disrupting business operations and jeopardizing long-term operations.

Benefits

A proactive approach to gain support and trust from local communities, civil society organizations, and advocacy groups may lead to positive outcomes such as increased customer loyalty and improved brand perception.

Partnerships with disability organizations and community-based groups offer insights into the challenges faced by persons with disabilities, including employees, customers, and business partners, and provide avenues for driving positive change.[118]

118 Barifouse R, et al. 2009. Creating Change Innovations in the World of Disability.

KPIs:

Number of people impacted by disability-focused community outreach programs, initiatives, and awareness campaigns

Number of partnerships with disability NGOs, organizations of persons with disabilities, government agencies, and other stakeholders to advance disability inclusion goals

Percentage of financial contributions to disability-focused philanthropic activities and social impact projects

Participation rates of employees in disability inclusion activities at community level

Related Standards and Tools:

ILO GBDN SAT:

- Culture 23, 25, 26, 29
- Customer 38

ESRS

- S1-2
- S4-2

UN SDG

- 16.7.2

GRI

- 413-1
- 3-3[119]
- 2-29

Examples of Corporate Practice:

Standard Chartered Bank's global Futuremakers initiative champions youth with visual impairments through education, increasing employability, and entrepreneurship programs facilitated by NGO and charity partners. Notably, 10% of persons reached through these interventions from 2019 to 2023 self-identified as having a disability. From November 2022 to October 2023, the initiative reached 4,473 visually impaired persons and 12,930 persons with other disabilities, primarily via employability programs – equalling a more than fourfold increase compared to the preceding twelve months.[120]

In 2021, **Atos** contributed to advancing inclusive education in Africa by participating in the Africa edition of the Information and Communications Technology (ICT) 4 Inclusion Challenge, in partnership with GIZ. The competition aimed to develop digital innovations enhancing education access for individuals with disabilities on the continent. Among 202 applications from 37 countries, ten teams were chosen for a virtual bootcamp, from which three finalists emerged from Kenya, Nigeria, and South Africa.

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119 If a company determines local communities are a material topic, GRI has standards to list vulnerable communities affected and to describe the approach of identifying stakeholders within local communities. Specific sector standard reference numbers are Oil and Gas Sector GRI 11.15.1 and GRI 11.16.1, and Coal Sector GRI 12.9.1 and 12.10.1. For more information, please see the GRI website.

120 Standard Chartered. Diversity, Equity, and Inclusion Impact Report 2023: Unlocking the potential of our unique diversity.

The winning entry, Vinsighte from Nigeria, employs AI to facilitate access to books and texts for visually impaired persons. All finalists received cash prizes, a three-month mentorship at Atos, and the opportunity to pitch for entry into the Atos Scaler accelerator program.[121]

In preparation for the Paris 2024 Olympics and Paralympics, **Sanofi** developed a Disability Etiquette training package with the Global Ability+ ERG to equip volunteers with the necessary knowledge and skills for interacting in an inclusive and respectful manner with individuals from diverse backgrounds during the Games. This mandatory training was designed to be used by all volunteers and later rolled out across the company.[122]

▶ 3.10 Advocacy and Government Relations

Policy advocacy involves influencing government policies, regulations, and decisions to support specific causes, interests, or objectives. It includes activities such as lobbying, public campaigns, and coalition-building to raise awareness, mobilize support, and promote change.

Government relations involve managing relationships with government officials, agencies, and stakeholders to effectively communicate and advocate for the interests of an organization.

Both policy advocacy and government relations play crucial roles in shaping the business environment, addressing societal issues, and advancing organizational goals through collaboration with policymakers and key stakeholders.[123]

121 Atos. 2021. Integrated Report 2021.

122 Sanofi. 2023. 2023 Corporate Social Responsibility.

123 The ILO, in collaboration with the International Organisation of Employers (IOE), has created a self-assessment tool for businesses to help enterprises in comparing their social policies and practices with the principles outlined in the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration). This declaration, negotiated and adopted by governments, employers, and workers' representatives worldwide, is the leading global reference for labour and employment policies, offering crucial guidance for enterprises.

Risks

Organizations that do not proactively engage with governments on disability inclusion risk regulatory scrutiny, policy changes, and advocacy pressure, potentially resulting in negative policy outcomes and strained relations.

Benefits

By collaborating constructively with policymakers, organizations can help shape disability- inclusive policies that benefit both society and their business operations. This proactive approach may enhance reputation and mitigate regulatory risks.[124]

By promoting shared values, trust, and cooperation, as well as socially responsible behavior, these practices help strike a balance between the interests of workers and employers.

KPIs:

Number of people reached through engagement events with policymakers and government agencies on disability inclusion issues such as accessibility and barrier-free hiring practices

Compliance percentage with disability- related laws and regulations, e.g. disability employment quotas

Related Standards and Tools:

ILO GBDN SAT:

- Fundamentals 1, 2, 20
- Allyship 43, 46

ESRS

- S1-2

GRI

- 2-23
- 2-29

UN SDG

- 16.7.2
- 17.18

124 Barifouse R, et al. 2009. Creating Change Innovations in the World of Disability.

Examples of Corporate Practice:

Lloyds hosted the launch of The Lilac Review UK, a government-backed independent review aimed at addressing inequality faced by businesses led by persons with disabilities and leveling up entrepreneurial opportunities across the United Kingdom. Led by Small Business Britain, the Lilac Review has conducted extensive research and analysis to identify and remove challenges faced by entrepreneurs with disabilities.[125]

Companies can lobby for action towards disability inclusion by engaging with partners on the topic. For example, **Atos** has a Connected Ecosystem approach which includes external and internal communications, marketing, branding, and key events like Global Accessibility Awareness Day (GAAD) and International Day of Persons with Disabilities (IDPWD). It also involves collaborations with partners such as the ILO GBDN, The Valuable 500, the WeThe15 movement, various regional NGOs and bilateral development cooperation agencies.

125 Please see more information about The Lilac Review

4
Conclusion

The benefits of a diverse and inclusive workforce on business performance, employee retention, brand reputation, innovation, and consumer satisfaction are well documented. Adopting and implementing a comprehensive corporate disability inclusion approach focused on the employment cycle - including the proactive attraction, recruitment, retention and career progression of persons with disabilities - increases such benefits and at the same time mitigates risks for companies.

Investors are increasingly considering non-financial factors and sustainability considerations - also within ESG frameworks - in their decision-making processes. Among these, the inclusion of people with disabilities in the workforce is gaining attention. Investors are encouraged to actively engage with companies on their disability inclusion practices, alongside other DEI and sustainability efforts. From an investor's perspective, a focus on disability inclusion can reduce risks and support their goals for increased positive social impact.

In addition, there is a growing presence of disability inclusion metrics that are used by rating agencies, which can assist investors in making informed decisions. These agencies are encouraged to review and enhance their rating methodologies to include meaningful questions that can drive the inclusion of persons with disabilities. At the same time, they are called upon to improve both the quantity and quality of these assessments and give them greater importance in overall evaluations.

Companies are encouraged to meaningfully include employees with disabilities at all levels of the organization. In addition to key actions like getting senior leadership commitment, allocating financial and human resources and providing relevant training on disability inclusion and accessibility issues, companies should define the purpose of disability-related data collection and the desired outcomes, clarifying how this information will enhance the working lives of employees with disabilities. Consistent communication across the organization is essential to ensure that all stakeholders understand the reasons and benefits of data collection. It is also crucial to establish a trust-based and secure ways for employees to self-identify as persons with disabilities, with clear guidelines on anonymity and data usage.

This guide highlights good practices from several companies, with a focus on the guide's KPIs framework for defining and reporting on corporate practices that make disability inclusion efforts more comprehensive. Businesses are encouraged to be inspired by these examples and improve their own practices, while considering to start selecting KPIs from the framework and report on their disability inclusion work accordingly - ultimately showing their commitment to benefit both their business and society at large.

Appendix

The following includes the full names of frameworks, tools, and standards and disclosures referred in Section 3 of this guide.

ILO Global Business and Disability Network's Self-Assessment Tool (ILO GBDN SAT)

The ILO GBDN Charter's Ten Principles provide a comprehensive framework for companies to achieve business success while creating equal opportunities for people with disabilities. Aligning with these principles can help companies strengthen their disability inclusion efforts and reporting. In accordance with the Ten Principles of the ILO GBDN Charter, as well as the universal principles underpinning the United Nations Convention on the Rights of Persons with Disabilities, the ILO GBDN SAT and its 47 questions across four domains (Fundamentals, Culture, Customer, Allyship) empowers businesses worldwide to identify priorities for action. This internal management tool for companies enables local businesses in any country to define and implement best practices that enhance both business outcomes and the well-being of persons with disabilities. It helps organizations assess their current policies, procedures, and initiatives related to disability inclusion across various areas such as recruitment, workplace accommodations, and accessibility, among others.

European Sustainability Reporting Standards (ESRS)

The European Union's Corporate Sustainability Reporting Directive (CSRD) and associated ESRS is designed to reflect stakeholders' growing needs for consistent, transparent, comparable, relevant, and reliable information on sustainability matters, including disability inclusion. European Union law mandates that all large companies and publicly listed companies (excluding listed micro-enterprises) must disclose information regarding the risks and opportunities related to social and environmental issues, as well as the impact of their activities on people and the environment. This requirement is designed to assist investors, civil society organizations, consumers, and other stakeholders in assessing the sustainability performance of companies to improve decision-making, aligning with the objectives of the European Green Deal.[126,127]

The following disclosures reference people with disabilities.

- S1-1 Policies related to own workforce
- S1-2 Processes for engaging with own workforce and workers' representatives about impact
- S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions
- S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
- S1-11 Social protection
- S1-12 Persons with disabilities

126 European Commission. Corporate Sustainability Reporting.

127 Disability:IN. 2024. Disability Inclusion in the EU: A Legal Analysis to Guide Corporate Responsibilities Under New EU Disability Inclusive Legislation.

- S1-17 Incidents, complaints, and severe human rights impacts
- S2-1 Policies related to value chain workers
- S2-2 Processes for engaging with value chain workers about impacts
- S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns
- S2-4 Taking action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions and approaches
- S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
- S4-2 Processes for engaging with consumers and end-users about impacts
- S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
- Strategy ESRS 2 SBM-2 Material impacts, risks and opportunities and their interactions with strategy and business model
- Strategy ESRS 2 SBM-2 - Interests and views of stakeholders
- Strategy ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model

Sustainability Accounting Standards Board (SASB)

SASB Standards help organizations disclose industry-specific sustainability risks and opportunities impacting cash flows, financing, or capital costs over various time horizons. These standards highlight the most relevant sustainability issues for investors across 77 industries, developed through a rigorous, transparent process involving research, stakeholder participation, and oversight by the independent SASB Standards Board. Recognized globally, SASB Standards ensure consistent and comparable sustainability disclosures.

In August 2022, the International Sustainability Standards Board (ISSB) of the IFRS Foundation took over the SASB Standards. The ISSB is dedicated to maintaining, enhancing, and evolving these standards, and continues to encourage their use by companies and investors. However, SASB has several disclosures under different sector groupings which refer to people with disabilities, and those disclosures are referenced in this guide.

The following sectors and industries contain language specific to people with disabilities:

Consumer Goods Sector

Multiline and Specialty Retailers & Distributors

- CG-MR-330a.1 – Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management and (c) all other employees
- CG-MR-330a.2 – Total amount of monetary losses as a result of legal proceedings associated with employment discrimination

Food & Beverage Sector

Food Retailers & Distributors

- FB-FR-310a.4 - Total amount of monetary losses as a result of legal proceedings associated with: (1) labour law violations and (2) employment discrimination

Restaurants

- FB-RN-310a.3 - Total amount of monetary losses as a result of legal proceedings associated with (1) labour law violations and (2) employment discrimination

Financials Sector

Asset Management & Custody Activities

- FN-AC-330a.1 - Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees

Consumer Finance

- FN-CF-220a.1 – Number of account holders whose information is used for secondary purposes
- FN-IB-330a.1 – Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management and (c) all other employees

Services Sector

Advertising & Marketing

- SV-AD-220a.1 – Discussion of policies and practices relating to targeted advertising and consumer privacy
- SV-AD-220a.2. Percentage of online advertising impressions that are targeted to custom audiences
- SV-AD-270a.2. Percentage of campaigns reviewed for adherence with a self-regulatory assessment procedure or equivalent, percentage of those in compliance
- SV-AD-330a.1 – Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees

Media & Entertainment

- SV-ME-260a.1 – Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees

Professional & Commercial Services

- SV-PS-330a.1 – Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, and (c) all other employees
- SV-PS-230a.2. Description of policies and practices relating to collection, usage, and retention of customer information

Technology & Communications Sector

Hardware

- TC-HW-330a.1. – Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees

Internet Media & Services

- TC-IM-330a.3 - Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees
- TC-IM-220a.1 - Description of policies and practices relating to targeted advertising and user privacy
- TC-IM-220a.2 - Number of users whose information is used for secondary purposes

Software & IT Services

- TC-SI-220a.1. Description of policies and practices relating to targeted advertising and user privacy
- TC-SI-220a.2 - Number of users whose information is used for secondary purposes
- TC-SI-330a.3 - Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees

Telecommunication Services

- TC-TL-220a.1. Description of policies and practices relating to targeted advertising and customer privacy
- TC-TL-220a.2. Number of customers whose information is used for secondary purposes

Global Reporting Initiative (GRI)

The GRI develops the GRI Standards, the world's most comprehensive and widely used set of sustainability reporting standards, available for free in twelve languages. The GRI presents a widely recognized framework for sustainability reporting, helping companies disclose their ESG impacts. It offers standardized guidelines that enable organizations to measure and communicate their sustainability performance transparently and comparably.

To enhance inclusivity, GRI and Fundación ONCE, in collaboration with KPMG and in the framework Disability Hub Europe, published in 2019 and updated in 2023 the technical guide Disability in sustainability reporting, to help companies take advantage of GRI standards to enhance their sustainability reporting related to disability inclusion issues. This guide assists businesses in adapting GRI standards to ensure comprehensive reporting on their efforts to support and empower persons with disabilities.

The following standards reference people with disabilities (as relevant to the topic of this paper).

- 401-2 Benefits provided to full-time employees that are not provided to temporary or part time employees
- 405-1 Diversity of governance bodies and employees
- 406-1 Incidents of discrimination and corrective actions taken
- 413-1 Operations with local community engagement, impact assessments, and development programs
- 2-9-c Governance structure and composition
- 2-23-bii Policy commitments to stakeholders
- 2-23 Policy commitments
- 2-29 Approach to stakeholder engagement
- 3-3 Management of material topics[128] on vulnerable groups within local communities

United Nations Sustainable Development Goal (UN SDGs)

The UN SDGs are a universal call to action to end poverty, protect the planet, and ensure prosperity for all by 2030. They provide a shared framework for governments, businesses, and civil society to address pressing global challenges, such as poverty, inequality, climate change, and environmental degradation. The SDGs aim to mobilize collective efforts towards achieving sustainable development and creating a better future for current and future generations.

The following goals and indicators of the UN SDGs refer to people with disabilities (as relevant to the topic of this paper).

- 1.3.1 - Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable
- 4.5.1 - Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, indigenous peoples and conflict-affected, as data become available) for all education indicators on this list that can be disaggregated
- 8.5.1 - Average hourly earnings of employees, by sex, age, occupation and persons with disabilities
- 8.5.2 - Unemployment rate, by sex, age and persons with disabilities
- 10.2.1 - Proportion of people living below 50 per cent of median income, by sex, age and persons with disabilities11.2.1 - Proportion of population that has convenient access to public transport, by sex, age and persons with disabilities
- 11.7.1 - Average share of the built-up area of cities that is open space for public use for all, by sex, age and persons with disabilities
- 16.7.2 - Proportion of population who believe decision-making is inclusive and responsive, by sex, age, disability and population group

128 If a company determines local communities are a material topic, GRI has standards to list vulnerable communities affected and to describe the approach of identifying stakeholders within local communities. Specific sector standard reference numbers are Oil and Gas Sector GRI 11.15.1 and GRI 11.16.1, and Coal Sector GRI 12.9.1 and 12.10.1.

- 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

ISO 26000

ISO 26000 is an international standard providing guidance on social responsibility, helping organizations contribute to sustainable development. It covers various aspects, including governance, human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement. By following ISO 26000, organizations can integrate socially responsible behavior into their operations and strategies, enhancing their contributions to a sustainable future while addressing stakeholder needs and expectations.

The following standards refer to measures of inclusion for people with disabilities.

- 30071-1:2019 – Code of practice for creating accessible information and communications technology (ICT) products and services
- 40500:2012 - Information technology — W3C Web Content Accessibility Guidelines (WCAG) 2.0
- ISO 13066-1:2011 - Information technology — Interoperability with assistive technology (AT)

The Valuable 500

The Valuable 500 brings together 500 companies to drive systemic change and unlock the social and economic value of people with disabilities. In 2023, The Valuable 500 proposed five KPIs to help organizations measure and track their progress in advancing disability inclusion.[129] They aim to provide a framework for assessing efforts in leadership commitment, workforce representation, accessibility, and cultivating an inclusive culture. Through these metrics, companies can evaluate and enhance their practices to ensure the meaningful inclusion of people with disabilities.

The five KPIs for disability inclusion by The Valuable 500 are:

- Workforce Representation: What percentage of the company's workforce identifies as disabled/ living with a disability?
- Goals: Which goals has the company defined specific to disability inclusion and how are business leaders measured against these goals?
- Training: Does your company provide disability inclusion training for its managers and employees?
- Employee Resource Groups (ERGs): Does your company have a disability-specific Employee Resource Group (ERG) in place with an executive sponsor?
- Digital Accessibility: Has your company undertaken a review of the accessibility of its digital platforms and content? If not, does the company have a plan to undertake a review over the next calendar year?

129 The Valuable 500. 2023. ESG and Disability Data: A call for Inclusive Reporting.

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We are the world's only coming-together of leading multinational companies working with the ILO – the United Nations agency for the world of work – to the benefit of business, persons with disabilities and economies and communities worldwide. As ILO Global Business and Disability Network, we aim to promote decent work for persons with disabilities in the private for-profit sector – with a geographical focus on developing countries. At global level, our Network comprises more than 35 leading multinational enterprises from diverse industry sectors as well as several international non-business entities with specialised disability expertise, including the International Disability Alliance. At the level of individual countries, more than 35 National Business and Disability Networks on all continents pertain to our Network.

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