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

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 adequately 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

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inclusion efforts more comprehensive. For each of the ten areas¹ 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.

¹Workforce 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 performance². 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 levels³.

² Hunt V, et al. 2018. [Delivering through Diversity](#).

³ Ludke R. 2021. [The ESG Imperative of Disability Inclusion](#).

KPIs:	Related Standards and Tools:
<p>Percentage of employees with disabilities in the overall workforce*</p>	<p>ILO GBDN SAT:</p> <ul style="list-style-type: none"> • Culture 22, 28, 31
<p>Percentage of employees with disabilities in leadership and management roles + disaggregated by gender identity**</p>	<p>ESRS</p> <ul style="list-style-type: none"> • S1-1 • S1-5 • S1-12
<p>Percentage of total staff (including hiring staff, managers) participating in regular training around diversity and inclusion, including disability inclusion and accessibility issues</p>	<p>GRI</p> <ul style="list-style-type: none"> • 405-1 • 2-9-c • 2-23-bii
<p>Percentage of persons with disabilities by age group</p>	<p>SASB</p> <ul style="list-style-type: none"> • 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)
<p>Percentage of employees with disabilities who have stayed in the company by x years</p>	<ul style="list-style-type: none"> • Monetary loss (CG-MR-330a.2; FB-FR-310a.4; FB-RN-310a.3)
<p>Percentage points of disability pay gap</p>	
<p>*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.</p> <p>**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.</p>	<p>UN SDG</p> <ul style="list-style-type: none"> • 8.5.1 • 8.5.2 • 10.2.1 <p>Valuable 500</p> <ul style="list-style-type: none"> • Workforce Representation



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 disabilities⁴.

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 France⁵.

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 destigmatising having a disability⁶.

Salesforce has developed a "Workforce Navigator" program that provides personalized support and career development opportunities for employees with disabilities⁷. This initiative goes beyond just hiring to ensure the long-term success and advancement of people with disabilities within the organization.

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 leaving⁸.

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

⁴ Faithfull M. 2023. [Zara Boss Pledges To Double Disabled Workforce Within Two Years](#).

⁵ Sanofi. 2023. [2023 Corporate Social Responsibility](#).

⁶ Unilever. [A Beacon of Diversity and Inclusion](#).

⁷ ILO. 2019. [Women in Business and Management: The Business Case for Change](#).

⁸ McFeely S and Wigert B. 2019. [The Fixable Problem Costs Businesses \\$1 Trillion](#).

well as being less likely to believe their opinions matter or feel happy, motivated, and a sense of belonging^{9,10}.

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 innovation¹¹. Those with a strong sense of belonging demonstrate 56% higher overall job performance and take 75% fewer sick days¹².

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.



⁹ 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](#).

¹⁰ ILO GBDN. 2023. [Trust and self-identification: Measuring success in changing corporate cultures](#).

¹¹ Kennedy J. 2020. [The Power of Belonging: What It Is and Why It Matters in Today’s Workplace](#).

¹² Fraone J and Levine L. [Leveraging Employee Resource Groups \(ERGs\) for Business Success](#).

KPIs:	Related Standards and Tools:
Employee Net Promoter Score (eNPS) of employees with disabilities, compared to the employee score of employees without disabilities	ILO GBDN SAT: <ul style="list-style-type: none"> • Culture 23, 24, 27, 30 • Fundamentals 7, 11, 15
Satisfaction levels among employees with disabilities on cultural workplace inclusivity, compared to peers without disabilities	ESRS <ul style="list-style-type: none"> • S1-1 • S1-2 • S1-11 • S1-17
Satisfaction levels of employees with disabilities in ERGs or affinity groups	UN SDG <ul style="list-style-type: none"> • 4.5.1
Proportion of employees with disabilities and allies in ERGs	Valuable 500 <ul style="list-style-type: none"> • Training • 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	



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 2021¹³.

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 inclusion¹⁴. 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 country¹⁵.

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.

¹³ Tata Consultancy Services. [DEI Framework – Neurodiversity, Gender, Race Inclusion](#).

¹⁴ ILO GBDN. 2023. [Businesses leading the way on disability inclusion: A compilation of good corporate practices](#).

¹⁵ Unilever. [A Beacon of Diversity and Inclusion](#).

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 descriptions¹⁶. 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 requirements¹⁷.

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 skills¹⁸.

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.



¹⁶ Lu W. 2019. [This is How Employers Weed Out Disabled People From Their Hiring Pools.](#)

¹⁷ Caroline C. 2020. [Do Your DI Efforts Include People with Disabilities?](#)

¹⁸ 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: <ul style="list-style-type: none"> • 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, compared 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 disabilities¹⁹.

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 issues²⁰.

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 rates²¹.

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 turnover²². According to the Work Institute, the average cost of replacing an employee is USD 16,500 for someone earning a median salary²³.

The Society for Human Resource Management (SHRM) estimates that the cost of replacing a minimum wage hourly worker is around USD 1,500²⁴, which includes hiring, onboarding, training, and lost

¹⁹ IFC. 2022. [Inclusive Banking for Persons with Disabilities](#).

²⁰ Schneider Electric. 2022. [2022 Sustainability Development Report](#).

²¹ ILO GBDN. 2024. [Capgemini France Signs Landmark Agreement for Disability Inclusion](#).

²² McFeely S and Wigert B. 2019. [The Fixable Problem Costs Businesses \\$1 Trillion](#).

²³ Apollo Technical LLC. 2024. [Employee Retention Statistics](#).

²⁴ Midlands Technical College. 2022. [Measuring the Real Cost of Employee Turnover](#).

productivity. For higher-level or technical positions, the cost of turnover can range from 100% to 150% of the employee’s annual salary²⁵.

Benefits



Retention of talent improves workforce diversity and morale, regardless of disability status²⁶. 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-solving²⁷. 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.

KPIs:	Related Standards and Tools:
Retention rate overall, and disaggregated by employees’ disability status	ILO GBDN SAT: • Fundamentals 10, 11, 12, 13, 14
Turnover rates overall, and disaggregated by employees’ disability status, broken down further into voluntary and involuntary, and length of time in company	ESRS • S1-1 • S1-11 • S1-17
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	GRI • 406-1 • 401-2 •
Internal mobility rate overall, and disaggregated by employees’ disability status	UN SDG • 1.3.1
Percentage of persons with disabilities participating in development programs, compared to peers without disabilities	
Integration of feedback from exit interviews with employees with disabilities	

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 workforce²⁸.

²⁵ Gallup. [The Fixable Problem Costs Businesses \\$1 Trillion.](#)

²⁶ IFC. 2022. [Inclusive Banking for Persons with Disabilities.](#)

²⁷ Aichner T. 2021. [The economic argument for hiring people with disabilities.](#)

²⁸ IFC. 2022. [Inclusive Banking for Persons with Disabilities.](#)

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-identification²⁹.

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 opportunities³⁰.

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 productivity³¹.

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.

²⁹ United Nations Development Programme. [Fostering Disability Inclusion and Business Integrity in ASEAN](#).

³⁰ Unilever. 2024. [Realising our full potential](#). Unilever Annual Report and Accounts 2023.

³¹ Rasool, et al. 2021. [How Toxic Workplace Environment Effects the Employee Engagement: The Mediating Role of Organizational Support and Employee Wellbeing](#).

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 organization³².

KPIs:	Related Standards and Tools:
Accessibility rating of the physical workspaces*	ILO GBDN SAT: <ul style="list-style-type: none"> Fundamentals 7, 8, 9, 14, 15, 16, 18, 21 ESRS <ul style="list-style-type: none"> S1-1 S1-4 S4-5 Strategy ESRS 2 SBM-3 UN SDG <ul style="list-style-type: none"> 11.2.1 11.7.1 Valuable 500 <ul style="list-style-type: none"> Digital Accessibility ISO <ul style="list-style-type: none"> 30071-1:2019 40500: 2012 13066-1:2011
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	
<p>* 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.</p>	

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 professionals³³.

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 warehouses³⁴.

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 inclusion³⁵.

³² ILO. 2016. [Promoting diversity and inclusion through workplace adjustments: A practical guide.](#)

³³ ILO GBDN. 2023. [Businesses leading the way on disability inclusion: A compilation of good corporate practices.](#)

³⁴ Sanofi. 2023. [2023 Corporate Social Responsibility.](#)

³⁵ 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 help suppliers to become more inclusive and employ persons with disabilities³⁶.

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 economy³⁷.

³⁶ ILO GBDN. 2024. Disability-inclusive Supply Chains: Guide for Business.

³⁷ More information about The Lilac Review can be found on their [website](#)

KPIs:	Related Standards and Tools:
Percentage of suppliers assessed concerning disability-inclusive practices	ILO GBDN SAT: <ul style="list-style-type: none"> • Fundamentals 17, 19 • Allyship 44, 45
Percentage of suppliers that received training about how to become more disability-inclusive	ESRS <ul style="list-style-type: none"> • S2-1 • S2-2
Percentage of spend on goods and services from disability-inclusive suppliers	<ul style="list-style-type: none"> • S2-3 • S2-4 • S2-5
Percentage of spend on goods and services from disability-owned businesses	<ul style="list-style-type: none"> • Strategy – ESRS 2 SBM-2 • Strategy – ESRS 2 SBM-3
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	

Examples of Corporate Practice:

Apple’s “Vocational Education for Persons with Disabilities” program supports employees with disabilities 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 suppliers³⁸.

Unilever has developed a disability-inclusive business integrity framework that integrates disability inclusion considerations across its business operations, including procurement, marketing, and product design³⁹. This comprehensive approach goes beyond just employment practices and aims to make Unilever’s entire value chain more accessible and inclusive for people with disabilities⁴⁰.

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 disabilities⁴¹.

³⁸ ILO GBDN. 2024. Disability-inclusive Supply Chains: Guide for Business.

³⁹ United Nations Development Programme. [Fostering Disability Inclusion and Business Integrity in ASEAN.](#)

⁴⁰ Unilever. 2023. [Code of Business Principles and Code Policies.](#)

⁴¹ IFC. 2022. [Inclusive Banking for Persons with Disabilities.](#)

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.

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 companies⁴². In the United Kingdom, 58% of people with disabilities report that the way a business treats them affects their friends' and family's shopping habits⁴³.

⁴² Siperstein G, et al. 2006. [A national survey of consumer attitudes towards companies that hire people with disabilities.](#)

⁴³ ILO and United Nations Global Compact. 2017. [Guide for business on the rights of persons with disabilities.](#)

KPIs:	Related Standards and Tools:
Net Promoter Score (NPS)	ILO GBDN SAT:
Customer satisfaction scores, including data disaggregated by disability status	<ul style="list-style-type: none"> Customer 32, 33, 34, 35, 36, 37, 38, 39, 40
Repeat purchase rate	ESRS
Representation of disability in brand communications	<ul style="list-style-type: none"> S4-2 S4-5 Strategy ESRS 2 SBM-3 Strategy ESRS 2 SBM-2
Brand loyalty metrics, including retention rates of customers with disabilities	SASB
Abandonment rates disaggregated (e.g. for B2C interactions or transactions)	<ul style="list-style-type: none"> 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)
Number of customer complaints related to accessibility and accommodation issues	GRI
Average resolution time for those complaints	<ul style="list-style-type: none"> 2-23-bii

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-wide⁴⁴.

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 customers⁴⁵.

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 PCs⁴⁶.

⁴⁴ Unilever. 2024. [Realising our full potential. Unilever Annual Report and Accounts 2023.](#)

⁴⁵ RNIB. 2023. [RNIB collaborate with EDF to ensure an accessible customer journey.](#)

⁴⁶ 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 presented⁴⁷.

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 innovation⁴⁸.

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 concepts⁴⁹.

⁴⁷ Business Disability Forum. 2022. [What Disabled Consumers Choose to Buy and Why.](#)

⁴⁸ Mailloux C and Ludke R. 2021. [Disability-Driven Innovation: The True Future of Work.](#)

⁴⁹ Sherbin L and Kennedy J. 2017. [Disabilities and Inclusion.](#)

KPIs:	Related Standards and Tools:
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	ILO GBDN SAT: • Customer 38
Accessibility rating of all new products and services	ESRS • S4-5 • Strategy ESRS 2 SBM-3
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	

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 mobility⁵⁰.

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 disabilities⁵¹, and features such as live captioning in Microsoft Teams.

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.

⁵⁰ Casey C. 2023. [Disability Inclusion Means Action](#).

⁵¹ Microsoft. [Surface Adaptive Kit – design with accessibility in mind and in collaboration with the disability community](#).

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 change⁵².

KPIs:	Related Standards and Tools:
<p>Number of people impacted by disability-focused community outreach programs, initiatives, and awareness campaigns</p>	<p>ILO GBDN SAT:</p> <ul style="list-style-type: none"> • Culture 23, 25, 26, 29 • Customer 38
<p>Number of partnerships with disability NGOs, organizations of persons with disabilities, government agencies, and other stakeholders to advance disability inclusion goals</p>	<p>ESRS</p> <ul style="list-style-type: none"> • S1-2 • S4-2 <p>UN SDG</p> <ul style="list-style-type: none"> • 16.7.2
<p>Percentage of financial contributions to disability-focused philanthropic activities and social impact projects</p>	<p>GRI</p> <ul style="list-style-type: none"> • 413-1 • 3-3 ⁵³
<p>Participation rates of employees in disability inclusion activities at community level</p>	<ul style="list-style-type: none"> • 2-29

⁵² Barifouse R, et al. 2009. [Creating Change Innovations in the World of Disability](#).

⁵³ 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](#).

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 months⁵⁴.

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.

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 program⁵⁵.

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 company⁵⁶.

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 stakeholders⁵⁷.

⁵⁴ Standard Chartered. [Diversity, Equity, and Inclusion Impact Report 2023: Unlocking the potential of our unique diversity.](#)

⁵⁵ Atos. 2021. [Integrated Report 2021.](#)

⁵⁶ Sanofi. 2023. [2023 Corporate Social Responsibility.](#)

⁵⁷ 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 risks⁵⁸.

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:	Related Standards and Tools:
<p>Number of people reached through engagement events with policymakers and government agencies on disability inclusion issues such as accessibility and barrier-free hiring practices</p> <hr/> <p>Compliance percentage with disability-related laws and regulations, e.g. disability employment quotas</p>	<p>ILO GBDN SAT:</p> <ul style="list-style-type: none"> • Fundamentals 1, 2, 20 • Allyship 43, 46 <p>ESRS</p> <ul style="list-style-type: none"> • S1-2 <p>GRI</p> <ul style="list-style-type: none"> • 2-23 • 2-29 <p>UN SDG</p> <ul style="list-style-type: none"> • 16.7.2 • 17.18

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 disabilities⁵⁹.

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.

⁵⁸ Barifouse R, et al. 2009. [Creating Change Innovations in the World of Disability](#).

⁵⁹ 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^{60,61}.

⁶⁰ European Commission. [Corporate Sustainability Reporting](#).

⁶¹ Disability:IN. 2024. [Disability Inclusion in the EU: A Legal Analysis to Guide Corporate Responsibilities Under New EU Disability Inclusive Legislation](#).

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
- 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: 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 topics⁶² on vulnerable groups within local communities

United Nations Sustainable Development Goal (UN SDGs)

⁶² 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.

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 disabilities
- 11.2.1 – 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
- 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 inclusion⁶³. 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?

⁶³ 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.