





Michael Meehan
Chief Executive, GRI

People with disabilities constitute the world's largest minority. Yet, to a great extent, they still remain marginalized in our societies.

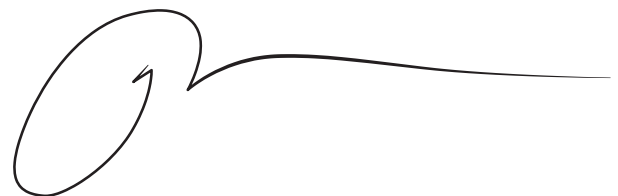
People with disabilities are, or could be, your organization's employees, consumers, business partners or members of your local community. It is important, therefore, that your organization recognizes how it impacts these people's rights through its operations, products, services and business relationships.

GRI has developed this guide in collaboration with Fundación ONCE to design a practical tool that helps organizations publicly communicate their commitment to respect and advance the rights of people with disabilities. It will help to understand the range of activities that can have an impact, positive or negative, on their rights, and identifies a number of GRI disclosures that can be used as a basis for reporting on disability.

This guide also showcases a number of case studies from organizations that have recognized the business value of disability by creating inclusive workplaces, and developing new products, services and environments. We hope that these will serve as source of inspiration and discussion among businesses and stakeholders.

GRI highly values Fundación ONCE's long-standing contribution to realizing the rights of people with disabilities in all spheres, public and private, and looks forward to working together to promote this guide as a key reporting tool.

Disability will be considered by GRI's governance bodies for inclusion in future updates to the GRI Guidelines. In the meantime, we hope that organizations will make use of this guide and integrate disability-related information into their reports and public disclosures. We sincerely hope it will assist them in meeting their responsibility to respect the rights of people with disabilities and leveraging disability as an enabler for business success.





Alberto Durán López

*Executive Vice-President, Fundación ONCE
President, ILUNION*

Fundación ONCE's mission is to improve the quality of life of people with disabilities and their families, mainly in the areas of training, employment and universal accessibility. Within this context, Fundación ONCE has worked for many years to mainstream the disability dimension into organizations' management as one of the differentiating values in businesses. It promotes social inclusion and it can also be a competitive advantage.

People with disabilities constitute more than one billion of the world's population. They are a "major minority", often remaining an untapped source of diversity, talent and innovation. They, and their families, represent a large consumer base, generating new business opportunities.

For many years, people with disabilities – and the organizations that represent them – have regarded corporate social responsibility and sustainability as suitable and appropriate arenas in which to spread awareness of disability. This includes raising awareness from a human rights perspective, as established by the UN Convention on the Rights of Persons with Disabilities of 2006, but also from a shared value perspective, whereby both people with disabilities and businesses, an society

as a whole, share the value generated by inclusive employment practices and accessible environments, products and services.

Many companies are already developing strategies that include disability as an opportunity for added value, thereby strengthening responsible or sustainable competitiveness and demonstrating that social investment can go hand-in-hand with cost-effectiveness. A shining example is ILUNION, the corporate group of ONCE and its Foundation that, with more than 31,000 employees – of which 32% have a disability – successfully inserts the social values of its founders into business.

The exercise of sustainability reporting gives companies and organizations the space to communicate what they are doing, as well as reflect on management aspects that could be improved. Following several national and international initiatives involving CSR and disability, Fundación ONCE and GRI have reached an agreement to launch this publication, which will help organizations report on disability using the G4 Guidelines.

Fundación ONCE greatly values GRI's commitment to mainstream key disability issues in its Guidelines and anticipates that the publication of this document will be a first step in helping and inspiring companies, thereby enriching information disclosure and transparent communication. Fundación ONCE also thanks the European Social Fund's support for making this publication possible.

A useful guide

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



About the Global Reporting Initiative

The Global Reporting Initiative (GRI) promotes the use of sustainability reporting as a way for organizations to become more sustainable and contribute to sustainable development. GRI's mission is to make sustainability reporting standard practice. To enable all companies and organizations to report their economic, environmental, social and governance performance, GRI produces free Sustainability Reporting Guidelines. GRI is an international not-for-profit, network-based organization. Its activity involves thousands of professionals and organizations from many sectors, constituencies and regions.

Website: www.globalreporting.org

Lead contributors for this publication include:
GRI: Bastian Buck, Laura Espinach, Jan te Roller

This guide can also help organizations better understand the business value of disability, as regards both creating inclusive workplaces, as well as taking advantage of the business case of disability for the development of new products, services and physical environments.



About Fundación ONCE

Fundación ONCE for the Cooperation and Social Inclusion of People with Disabilities (Fundación ONCE) has the main goal of promoting the quality of life of people with disabilities and their families, particularly focused on the areas of training, employment and universal accessibility of environments, products and services. Based in Spain, Fundación ONCE has long experience in CSR and Sustainability, collaborating beyond borders with private companies, public administrations and other organizations from the civil society, enhancing the disability perspective in this field. Fundación ONCE runs the Spanish Operational Programme "Fight Against Discrimination 2007-2013", which runs until 2015, co-funded by the European Social Fund, thanks to which several key activities can be developed, including this Guide.

Website: www.fundaciononce.es/es

Fundación ONCE: Maria Tussy, Carla Bonino

Contents

1. Disability and business	6
1.1 A major minority	6
1.2 The rights of people with disabilities and business responsibility	7
1.3 The business case of disability	11
2. The human rights and business cases of disability: company examples	12
Energis: Promoting inclusion and diversity within and outside	14
ILUNION: Spirit of achievement	15
L'Oréal: Inclusion of disability worldwide	17
Samsung Electronics: The power to experience new experiences	18
Standard Bank: Accommodating employees with disabilities	19
Telefónica: Integrating disability in the value chain	20
Westpac Group: Bringing everybody on board	21
Wipro: Creating a level playing field	22
3. Incorporating disability into GRI-based reporting	23
3.1 The right focus	23
3.2 Organizational governance and values	26
3.3 Embedding respect	29
3.4 Employment and decent work	32
3.5 Accessibility	36
3.6 Business relationships	40
3.7 Community	43
Additional resources	46
Acknowledgments	47

1. Disability and business

1.1 A major minority

Over a billion people – 15% of the world’s population – are currently estimated to be living with a disability.^{1,2}

They are our planet’s largest – and most frequently overlooked – minority group.

People with disabilities are part of our diverse society and constitute a source of untapped talent for employment and for the development of products and services. This could be used by companies as a competitive advantage.

Despite this, to date, people with disabilities remain largely marginalized from society. Too often it is obstacles such as the lack of accessible environments (e.g., stairs without ramps or lifts), non-inclusive or discriminatory policies, procedures or practices and people’s attitudes which actually do not allow every single person to fully access all spheres of life.

Evidence shows that, in general, people with disabilities have poorer health prognoses, and experience lower achievement in education and employment due to accessibility barriers of any kind (e.g., attitudinal, financial, physical), and are not always able to live independently or participate fully in communal

activities.³ For example, unemployment among people with disabilities is as high as 80% in some countries.⁴ This often results in high rates of poverty, marginalization from society, and denied access to development.

These difficulties are exacerbated in less advantaged communities. Research indicates that an estimated 80% of people with disabilities live in developing countries.⁵ An average of 18% of adults aged 18 years and older in low-income countries experience significant functioning difficulties in their everyday lives as a result of disability, compared to 11.8% of adults in high-income countries.⁶

In addition to those living in developing countries, vulnerable groups such as women, older people, and those living in extreme poverty also have a higher prevalence rate of disability, when compared to men or young adults. For all these groups the disability prevalence rate is even higher in developing countries. For example, the prevalence of disability among people aged 60 years and above is 43.4% in low-income countries, compared with 29.5% in high-income countries.⁷

¹ Source: World Health Organization (WHO) and World Bank. (2011). [World Report on Disability](#).

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

³ Source: World Health Organization (WHO) and World Bank. (2011). [World Report on Disability](#).

⁴ Source: United Nations (UN). [UN Enable: Factsheet on Persons with Disabilities](#). Accessed on 1 December 2014.

⁵ Source: United Nations (UN). [UN Enable: Factsheet on Persons with Disabilities](#). Accessed on 1 December 2014.

⁶ Source: World Health Organization (WHO) and World Bank. (2011). [World Report on Disability](#).

⁷ Source: World Health Organization (WHO) and World Bank. (2011). [World Report on Disability](#).

Rather than excluding people with disabilities from the employment market and other spheres, various international bodies view it as a vital missed opportunity. In order to improve the situation which people with disabilities currently live in, a change of perception and attitude is essential: by promoting diversity, in this case integrating people with disabilities and their talents in employment; by contributing to the creation of new market opportunities related to products, services and environments that are accessible and designed for all; and by promoting a more inclusive society based on social innovation.

Many of the social barriers people with disabilities face are avoidable and the disadvantages associated with disability can be overcome. The following sections in this chapter highlight businesses' responsibility and opportunity to address this.

1.2 The rights of people with disabilities and business responsibility

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

The Convention on the Rights of Persons with Disabilities (CRPD),⁸ adopted by the United Nations in 2006, was the first document to elaborate in detail the rights of people with disabilities and set out a code of implementation. The Convention does not give people with disabilities “new” human rights,

it rather aims to ensure that people with disabilities enjoy the same human rights and opportunities as everyone else, as defined in the Universal Declaration of Human Rights of 1948.

The eight guiding principles that underlie the Convention are:

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

While the Convention outlines a number of obligations for governments, many of its core provisions deal with situations likely to involve businesses and other types of organizations.

For example, Article 9 on Accessibility requires that “States Parties” (countries who have ratified or acceded the Convention) take appropriate measures to ensure access for people with disabilities to the physical environment, transportation, information and communications, and other facilities and services open or provided to the public, both

⁸ Text of the Convention: www.un.org/disabilities/convention/conventionfull.shtml. As of 1 December 2014, the Convention had a total of 159 signatories and 151 parties. The full list of countries can be accessed here: https://treaties.un.org/Pages/ViewDetails.aspx?src=TREATY&mtdsq_no=iv-15&chapter=4&lang=en.

in urban and in rural areas. When private entities offer facilities and services which are open or provided to the public, countries need to ensure that those private entities take into account all aspects of accessibility for people with disabilities.

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

Many countries, whether States Parties to the CRPD or not, have passed legislation which is aimed directly at businesses. This ranges from employment quotas, where a percentage of the working places must be reserved for people with disabilities, to disability-related, non-discriminatory legislation, or to legislation that requires making certain environments, products or services accessible for people with disabilities.⁹

For example, the “1982 Spanish Law on the integration of people with disabilities” stipulates that companies employing 50 or more workers are required to hire a number

of people with disabilities that would amount to at least 2% of their total staff.¹⁰ In the USA, Section 255 of the Telecommunications Act of 1996 requires all manufacturers of telecommunications equipment and providers of telecommunications services to ensure that such equipment and services are designed and developed to be accessible to, and usable by individuals with disabilities, if readily achievable.¹¹

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

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

⁹ Source: International Labour Organization (ILO). (2014). [Achieving equal employment opportunities for people with disabilities through legislation: Guidelines](#).

¹⁰ Source: https://www.boe.es/diario_boe/txt.php?id=BOE-A-1982-9983.

¹¹ Source: <http://transition.fcc.gov/Reports/tcom1996.txt>.

The case of Europe

In an effort to ensure an effective and consistent implementation of the CRPD across the European Union, the European Commission launched the European Disability Strategy 2010-2020.¹² Its objectives are followed through by actions in eight priority areas, including accessibility of goods and services, employment, education and training, equality and participation. The Strategy highlights that building a society which is all-inclusive also brings market opportunities and fosters innovation, and that there is a strong business case for making services and products accessible to all, given the demand from a growing number of ageing consumers.

Another key milestone is the European Commission 2011-2014 Corporate Social Responsibility (CSR) Strategy,¹³ which stresses that, to fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations. The Strategy recognizes that the integration of people with disabilities is also part of the CSR agenda. In addition, the Strategy calls for public disclosure of

non-financial information by enterprises, and cites GRI as one of the international frameworks for the disclosure of social and environmental information.

In this context, the European Network for Corporate Social Responsibility and Disability (CSR+D), led by Fundación ONCE and co-funded by the European Social Fund, was established to raise awareness and to promote the integration of disability into CSR policy and business agendas, under a collaborative and multi-stakeholder approach. The ultimate aim is to enhance social inclusion and employment of people with disabilities in Europe, contributing at the same time to the development of responsible competitiveness of business. Civil society organizations such as this help in the dissemination of knowledge among governmental bodies, companies and within society. For example, CSR+D compiles a wealth of information and resources to guide businesses in the integration of disability in CSR,¹⁴ such as the CSR+D indicators¹⁵ and an analysis of disability disclosure in CSR reports.¹⁶

More recently, in September 2014, the Council of the European Union formally

¹² Source: <http://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX:52010DC0636>.

¹³ Source: http://ec.europa.eu/enterprise/policies/sustainable-business/files/csr/new-csr/act_en.pdf. The CSR Strategy is currently under revision: http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/public-consultation/index_en.htm.

¹⁴ Source: <http://www.csr-d.eu/>.

¹⁵ The indicators can be accessed here: www.csr-d.eu/wp-content/uploads/CSR_Disability_Indicators_EN11.pdf. They were developed based on previous work by Fundación ONCE for its [Guide on CSR and Disability](#) and have been used as input for this publication.

¹⁶ Source: www.csr-d.eu/en/csrd-outcomes/.

adopted a Directive¹⁷ on disclosure of non-financial and diversity information by certain large companies. The Directive introduces measures that will strengthen the transparency and accountability of approximately 6,000 companies in the EU. These so-called “public interest entities” with more than 500 employees will be:

- Required to report on environmental, social and employee-related, human rights, anti-corruption and bribery matters.
- Required to describe their business model, outcomes and risks of the policies on the above topics, and the diversity policy applied for management and supervisory bodies.
- Encouraged to rely on recognized frameworks such as GRI’s Sustainability Reporting Guidelines, the United Nations Global Compact (UNGC), the UN Guiding Principles on Business and Human Rights, OECD Guidelines, International Organization for Standardization (ISO) 26000 and the International Labour Organization (ILO) Tripartite Declaration.

This Directive came into force in December 2014 and member states have two years to transpose it into national laws. It is expected that the first company reports will be published in 2018 (financial year 2017-2018).

Lastly, companies can also benefit from the public-private partnership of the European Structural and Investment Funds 2014-2020, as disability is one of the investment priorities in the new Regulations.¹⁸

¹⁷ Source: http://register.consilium.europa.eu/doc/srv?l=EN&f=PE_47_2014_INIT.

¹⁸ Source: http://ec.europa.eu/regional_policy/information/legislation/index_en.cfm.

1.3 The business case of disability

As explored in the previous section, as a minimum, businesses have a responsibility to respect the rights of people with disabilities, as established by the UN Guiding Principles. In addition to that, businesses can actively promote these rights by embedding them into their strategies and business models to gain advantages and benefits. This is often referred to as the business case.

People with disabilities are, or could be, employees, consumers, business partners, such as suppliers and investors, and members of the local community in which the organization operates. As such, the opportunities and benefits that businesses can realize from actively incorporating consideration of people with disability needs into all business spheres are vast.

Evidence suggests that employees with disabilities demonstrate increased productivity, lower accident rates, and higher job retention compared with the general workforce. Employees with disabilities also contribute to diversity, creativity and workplace morale in an organization.¹⁹

People with disabilities have often acquired heightened sensibilities and unique skills. They are natural problem solvers and have a remarkable ability to adapt, which

enhances their potential to develop powerful business ideas and solutions. This is not only relevant for employment but also when it comes to identifying investment opportunities or conducting market research, for example, people with disabilities remain an untapped source of talent.

Another study shows that the benefits employers receive from incorporating people with disabilities in their workforce, as outlined above, can be obtained with little to no investment by the company. The employers in the study reported that a high percentage (58%) of accommodations in the workplace cost absolutely nothing to make, while the remaining accommodations typically cost around \$500.²⁰

In addition, people with disabilities, together with their families, constitute a large overlooked market with a considerable purchasing power to buy products and services that help them meet their everyday needs.

Many pioneering companies have begun to integrate the rights of people with disabilities in their business strategies and started to develop innovative practices, products and services. A number of cases drawn from a variety of regions, sectors and activities are examined in the next chapter.

¹⁹ Source: International Labour Organization (ILO). (2010). *Disability in the Workplace: Company Practices*.

²⁰ Job Accommodation Network (JAN). (2013). *Workplace Accommodations: Low Cost, High Impact*.

2. The human rights and business cases of disability: company examples

Telefónica (page 20)

- Telecommunications sector
- 126,730 employees
- Disability focus areas: employment; accessibility; business relationships; community

L'Oréal (page 17)

- Cosmetics sector
- 77,400 employees
- Disability focus areas: embedding respect; employment; accessibility

Samsung Electronics (page 18)

- Technology hardware sector
- 307,000 employees
- Disability focus areas: employment; accessibility; community

CHILE

FRANCE

SPAIN

INDIA

REPUBLIC OF KOREA

SOUTH AFRICA

AUSTRALIA

Enersis (page 14)

- Electric utility sector
- 11,574 employees
- Disability focus areas: governance; employment; accessibility

Standard Bank (page 19)

- Financial services sector
- 49,000 employees
- Disability focus areas: embedding respect; employment; accessibility

Westpac Group (page 21)

- Financial services sector
- 36,000 employees
- Disability focus areas: embedding respect; employment; accessibility

ILUNION (page 15)

- Commercial services sector
- 30,961 employees
- Disability focus areas: governance; embedding respect; employment, accessibility; business relationships; community

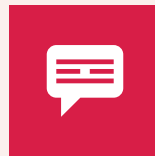
Wipro (page 22)

- Information technology sector
- 154,000 employees
- Disability focus areas: governance; employment; community

“We believe that transparency and communication will help raise awareness about the risk of social exclusion of people with disabilities, and promote good practices in this area” – Bárbara De Los Ángeles Echeñique González, Head of Development and Quality of Life, Enersis

“You will have the best service provider, and at the same time you will be providing opportunities to highly talented people that no longer want to be mere spectators of their lives. They want to become forgers of their own future” – Alberto Durán López, President, ILUNION

“The diversity and, in particular, the disability policies that L’Oréal implements around the world are considered an added value for the company’s business, which is why they are present in every area” – Stéphanie Oueda, Manager of the International Diversities Team at L’Oréal



“A company like Telefónica cannot refuse the provision of services to this large – and growing – market sector, especially given the demographic trends in Europe, such as an aging population” – Emilio Vera, Manager of Reputation and Sustainability, Telefónica

“Patent donations are a very effective way to ensure new technology is accessible to people with disabilities. Samsung will continue to explore new ways to promote greater accessibility in the future” – Samsung’s Corporate Sustainability Management Office (CSMO)

“65% of people with disabilities would consider moving their banking to an organization that shows leadership in services for people with disabilities” – Siobhan Toohill, Head of Group Sustainability and Community, Westpac Group

“We introduced a centrally allocated and managed budget for special appliances and software to help accommodate our employees with disabilities” – Wendy Orr, Head of Inclusion, Standard Bank

“Employees with disabilities are extremely committed and tend to stay with us for a very long time” – Ayaskant Sarangi, VP and Head of HR, Wipro BPS

Promoting inclusion and diversity within and outside

Energis Group has been developing a culture of Corporate Social Responsibility and Sustainability to enable it to become a leader in the markets in which it operates – and a benchmark of inclusion and diversity in the workplace. The development and implementation of its “Senda” plan over the last years, across its operations in Latin America, demonstrates this commitment. The plan presents ambitious objectives in several areas, including the integration of people with disabilities and who are at risk of social exclusion, and the management of diversity and equal opportunities in the workplace, among other goals.

“The Chilean labor law does not provide employment quotas for people with disabilities,” says Bárbara De Los Ángeles Echeñique González, Head of Development and Quality of Life. “But Energis has implemented inclusion programs aimed at this group. This commitment stems from top management, and various initiatives have been deployed throughout the organization.”

In addition to recruiting people with disabilities, Energis has recently launched

a new program which seeks to incorporate interns and students with a physical disability into the company, in order to further their technical careers. The group sees great benefits in this initiative: “Not only do the students gain work experience, but it helps to create a culture of inclusion and diversity in the organization and allows us to identify any improvements or adjustments that need to be made to our facilities,” says Bárbara.

As a client-oriented company, Energis also wants to make sure that its facilities and services can be accessed by all. Examples of this include preparing invoices in Braille for the visually impaired, and implementing an SMS texting system for clients with hearing impairment.

“We believe that transparency and communication will help raise awareness about the risk of social exclusion of people with disabilities, and promote good practices in this area,” says Bárbara. “This is why Energis publishes all of its activities in this area in its sustainability report.”

More on disability:

- +400 receipts issued in Braille, without charge, for the visually impaired.
- Energis’ Campus Latam, a continuous virtual education platform, allows e-learning training courses to reach the company’s employees in a massive and simultaneous manner on different topics such as equal opportunities, inclusion, diversity and disability, among others.
- Link: [Sustainability Report 2013](#)



Spirit of achievement

ILUNION is a corporate group of social enterprises owned by [ONCE](#) and its [Foundation](#). Their mission is to develop innovative and competitive businesses capable of creating employment for people with disabilities while maintaining a balance between social values and profits. ILUNION's project is unique in the world.

The inclusion of people with different disabilities working normally in a professional environment, together with the embedding of the "design for all" concept along the value chain, has become ILUNION's corporate identity and also its principal competitive advantage.

With more than 30 years of experience, ILUNION is the main social company service provider in Spain. Its portfolio offers more than 50 lines of business structured in five divisions: Comprehensive Services, Health and Social Care, Consultancy, Travel and Leisure, and Marketing. In Spain, they are leaders in the technology and accessibility sector and in the sector of industrial laundry.

ILUNION employs nearly 31,000 people, 32% of which are people with disabilities and 60% of which are women.

ILUNION believes that the integration of people with disabilities in the workplace represents a good opportunity for innovation in the management of diversity and talent. ILUNION's Human Resource policy constitutes a key element for the achievement of the

company's mission. The retribution and goal setting systems incorporate both economic and social objectives. All human resource procedures – including recruitment procedures, employee performance assessments, health and risk prevention programs, career development tools, open dialogue processes, work-life balance considerations, and social benefit plans for the workforce – take into account the great number of employees with different disabilities and their specific needs.

In 2013, ILUNION obtained the SAP Quality Awards 2013 for the People Development Project, which includes a work package to manage specific data related to needs, services and programs provided by the company to the workers with disabilities.

ILUNION develops accessibility and usability analyses regarding the workplace on a continuous basis. It provides adapted job sites and toolkits, accessible communication channels, both internal (e.g., intranets, newsletters) and external (e.g., websites, media sets), and solutions for general use and adapted to specific needs.

Another source of innovation at ILUNION is the development of accessible products and services for people with disabilities. Some interesting examples include the APP Accessible Plus Medicine project to facilitate the reading of information leaflets of medical products to visually impaired and elderly people, the Accessible Search Engine for



Accessible Travelling project, the Apsis4all Project, (accessible cash machines and vending machines) and the ICARUS project about air transportation for people with reduced mobility.

More on disability:

- ILUNION's workforce grew by 2,229 people in 2013. Out of these, 1,158 were people with disabilities. During the current economic crisis, the group has shown a positive trend in job creation for people with disabilities.
- ILUNION has 474 work centers across Spain, out of which 229 are "Centros Especiales de Empleo" (CEEs, in English: Special Employment Centers). CEEs are work centers where people with disabilities make up more than 70% of the workforce.
- Link: [ILUNION Website](#)

L'ORÉAL

Inclusion of disability worldwide

L'Oréal has been developing a global strategy in favor of the professional inclusion of people with disabilities in the company since 2008. It focuses on five priorities: awareness; accessibility to information and workplaces; partnerships; recruitment and long-term development.

In 2011, L'Oréal, together with the Italian Ministry of Labour and Social Policy, and Telefónica, joined the CSR+Disability (CSR+D) network as founding partner: an initiative led by Fundación ONCE. The purpose of this transnational network is to promote access to work and social inclusion for people with disabilities throughout Europe. As result of this partnership, in the framework of the CSR+D network, the 1st European Award for Social Entrepreneurship and Disability "Promoting Social Investment" was created in 2013. This award aims to identify and reward projects from European social entrepreneurs in the field of inclusion of people with disabilities, or innovative projects initiated by entrepreneurs with disabilities. L'Oréal also actively supports the second edition of the award which will be bestowed in 2015.

To accelerate the inclusion of disability in its subsidiaries, L'Oréal developed the Disability Initiatives Trophies (DIT) in 2008. The DIT is an internal competition that recognizes the

L'Oréal subsidiaries' efforts to foster inclusion of disability in the workplace. Held every two years since 2008, the trophies evolved from an event only held in France, to an international level in 2012 with 14 countries participating. In 2014, they became truly global, with all 65 subsidiaries submitting at least one project that encourages the inclusion of disability in the workplace.

In 2013, L'Oréal Chile received the "Sello Inclusivo" (inclusion seal), which rewards efforts made regarding accessibility. L'Oréal also signed an agreement with the ILO, becoming part of the Global Business and Disability Network. This allows the sharing of best practices and interaction with stakeholders, such as non-governmental organizations, civil associations and other businesses.

In order to encourage actions on the International Day of Persons with Disabilities on 3 December 2014, a communication kit was sent out to all L'Oréal entities helping them to organize awareness-raising events under the theme of Disability Awareness Days. In response, events were carried out in Brazil, USA, Mexico, China, Japan, Uruguay and Turkey among others. Additionally, the head office teams were mobilized to raise awareness on this topic in France.

More on disability:

- In 2013, L'Oréal reached the mandatory rate of 6% of the French workforce recognized as people with disabilities.
- Links: [Labour practices and decent work](#); [Sustainable Development Report 2013](#); [Environmental, Social and Governance Reporting according to the G4 GRI Guidelines](#)



The power to experience new experiences

Samsung Electronics is committed to ensuring that people with disabilities are part of its ongoing sustainability initiatives. This reflects Samsung's corporate values, which emphasize respect for all individuals. Therefore, Samsung is constantly evaluating the accessibility of new products for people with disabilities:

“We understand how important it is to develop products that are accessible and that's why we have made this approach an integral part of our corporate values,” comments Samsung's Corporate Sustainability Management Office (CSMO).

In 2012, as one of the key initiatives in this area, Samsung made 26 patents related to accessibility available to the public, which covered features such as mobile phone text input systems based on sight recognition. The release of these patents enables other industry developers to incorporate such accessibility functionalities for free in their own devices and product development. “Patent donations are a very effective way to ensure new technology is accessible to people with disabilities. Samsung will continue to explore

new ways to promote greater accessibility in the future,” said the CSMO.

Samsung also created a dedicated research team in 2012 that aims to enhance convenience for people with disabilities by taking into consideration the different types of disabilities and special needs, while improving IT product user-convenience for general consumers. It also explores intuitive interface and interaction methods while surveying and analyzing related laws and regulations around the globe to reflect new innovations in future product development. As a result of their effort, Samsung introduced the “Look At Me” app to help improve the lives of children with autism to develop communications skills with the ultimate goal of deepening personal relations with those around them.

Samsung reports its progress in this area in its sustainability reports. “We want to encourage industry transparency on such efforts and thus welcome this guide. It is beneficial to receive guidance and direction on disability-related reporting and be transparent about our activities in this area.”

More on disability:

- In 2013, 1.6% of Samsung's Korean workforce had a disability according to the definition of disability under the national Employment Promotion and Vocational Rehabilitation of Persons with Disabilities Act.
- Samsung has created the Stepping Stone internship program for college students with disabilities and a special open recruitment program for graduates with disabilities.
- The Samsung Barrier Free program helps accommodate employees with disabilities in an easier, more comfortable environment.
- Links: [Sustainability Report 2014](#); [Next-Generation Mouse for People with Disabilities](#); [The Look At Me Project](#)



Accommodating employees with disabilities

Standard Bank started to develop a disability program after the adoption of the Employment Equity Act of 1998, which required companies to improve representation of underrepresented groups in the workforce, including people with disabilities.

“These laws really brought disability to the forefront of our agenda. In the process of developing our disability program, we became aware of the needs of our customers with disabilities. It also made us think about our positioning towards people with disabilities living in the community,” says Wendy Orr, Head of Inclusion.

Accessibility is an important element in Standard Bank’s disability policy. “We introduced a centrally allocated and managed budget for special appliances and software

to help accommodate our employees with disabilities. This took away an important barrier for hiring people with disabilities,” explains Wendy. Outside the company, Standard Bank is increasing accessibility of its facilities and services for customers, including its ATMs and branches. These efforts are complemented by management training sessions and campaigns that focus on increasing awareness.

Reporting on disability helps Standard Bank to continuously evaluate and reflect on their disability policies. Wendy: “I like to think that we would have these disability policies in place regardless of our sustainability reporting obligations, but we would not monitor them with the same rigor. Plus, we are proud of what we are doing and want to share our activities in this area.”

More on disability:

- In 2013, 1.2% of Standard Bank’s South African workforce had declared a disability that had been verified in their internal processes under the Employment Equity Act’s definition of disability.
- A customer support training for employees was developed to assist customers with disabilities in the best possible way.
- Standard Bank’s Disability Forum within the South African operation assists in identifying and remedying physical, social and attitudinal barriers.
- A collaboration has been set up with recruitment agencies that specialize in the placement of people with disabilities.
- Links: [Sustainability Report 2013](#); [Diversity and inclusion](#); [Access for people with disabilities](#); [Strategic partnership with ILO’s Global Business and Disability Network](#)



Integrating disability in the value chain

Telefónica has a long-standing commitment to disability: it is a founding partner of the European Network for CSR and Disability (CSR+D) led by Fundación ONCE, and frequently includes disability-related disclosures in its sustainability reporting. The company directs a lot of effort into the integration of people with disabilities within its workforce.

“In Spain, if you design a standard product without paying attention to the needs of people with disabilities and their families, then you only have access to 85% of the market,” says Emilio Vera, Manager of Reputation and Sustainability. “A company like Telefónica cannot refuse the provision of services to this large – and growing – market sector, especially given the demographic trends in Europe, such as an aging population.”

In response to this reality, Emilio says: “We have implemented innovative technologies that have allowed us to break down barriers and open the door to the remaining 15% of

the market.” To achieve this, the company pursued two lines of product development: adapting standard products to the needs of people with disabilities, and developing new, specific lines. One of the most innovative is an eHealth service, which monitors dependent people in their own home. This results in less disturbance for people with disabilities as well as a reduction in administrative costs.

Web accessibility is also key issue for Telefónica. “Nearly all of the group’s 4,000 web pages have been adapted to meet level AA of W3C’s web content accessibility guidelines,” says Emilio.

The company is committed to the integration of people with disabilities in the job market: “To attract and retain talent, you have to remove as many barriers as possible,” says Emilio. Telefónica has also initiated its own Ability Awards (see link below) to recognize public or private actors who develop sustainable business models by including people with disabilities in their value chains.

More on disability:

- In 2013, 3.2% of Telefónica’s Spanish workforce were recognized as having a disability. This was 1.2% above the national legal requirement.
- The amount of money dedicated to social innovation and disability was €8,688,997 in 2013. Spending on contracts signed with social suppliers amounted to €4,548,894.
- Volunteering activities promoted by the company involved 3,051 employees and benefited 16,397 people with disabilities.
- Dialogues have been established between Telefónica and organizations representing people with disabilities: ONCE, CERMI, CNSE, FIAPAS, ASPAYM Granada and CENTAC.
- Links: [Sustainability Report 2013](#); [Telefónica Ability Awards](#)



Bringing everybody on board

Westpac Group has been actively addressing disability through its regularly updated “Accessibility Action Plans” for more than a decade and publicly reports progress through the [Australian Human Rights Commission website](#). “We deliberately focus on accessibility,” explains Siobhan Toohill, Head of Group Sustainability and Community. “Barriers, such as poor design, create access restrictions for people with impairments. If you can take those barriers away and focus on universal access principles for employees, customers and the community, an impairment is no longer a disability.”

As well as increased inclusion, the Action Plans respond to a market demand. “Research shows that 65% of people with disabilities would consider moving their banking to an organization that shows leadership in services for people with disabilities,” notes Siobhan. The research was conducted by the [Australian Network on Disability](#), a national body of employers that learn from each other and ultimately increase business confidence

in welcoming people with disabilities as customers and employees, which Westpac Group was a founding member of.

“Building a network of employees who are advocates for accessibility is equally important. ABLE (Assisting Better Lives for Everyone) is a network of over 500 employees both with and without disabilities, who are raising awareness across the Group. This team of champions are rolling out disability confidence training and creating resources such as guidelines for supporting customers with disabilities,” explains Grazia Pecoraro, Manager Diversity and Flexibility.

“Engaging your workforce is critical for building a culture of inclusion,” says Grazia. “When they talk to colleagues, family and friends about what we do, our employees increase awareness of disability both in and outside of our company. We think it is important to bring everybody on board, not only people with disabilities,” according to Grazia.

More on disability:

- Over 1,300 employees attended a Breaking Down the Barriers disability confidence training session in 2014.
- An active network of over 500 employee advocates for accessibility through the ABLE Employee Action Group, including awareness raising campaigns on the International Day of People with Disability.
- Links: [Accessibility Action Plan](#); [2014 Annual Review and Sustainability Report](#)



Creating a level playing field

“Wipro’s disability initiative is the result of a personal commitment by our Chairman. By partnering with NGOs, NASSCOM (the industry association for the IT-BPM sector in India) and events organized by the government, we do our bit to influence policy in India to create a level playing field for people with disabilities in the workplace,” says Ayaskant Sarangi, who leads the initiative.

“Every year, Wipro participates in job fairs for people with disabilities,” explains Ayaskant. “We see these events as a source of a very powerful talent pool for us. Employees with disabilities are extremely committed and tend to stay with us for a very long time.” Wipro is also active in creating better education

opportunities for underprivileged children with disabilities. These initiatives go beyond mere funding and also include promoting knowledge sharing and awareness-raising around disability among participating NGOs and society.

Wipro plans to expand its reporting scope on disability. Ayaskant: “Customers and investors are becoming increasingly interested in our diversity policies. It is also a way to benchmark our activities. We are currently evaluating the need for new indicators, such as retention rates of employees with disabilities. In that sense, there is a clear value in trying to help companies to address disclosure on disability with this publication.”

More on disability:

- 75,000 employees have participated in an online training session on diversity and inclusion, including disability.
- 450 employees have currently voluntarily declared their disability.
- The employee resource group “Winclusive” supports employees with disabilities. This initiative evolved into a global online community group that provides on-demand support and information to people with disabilities around the world.
- Link: [Sustainability Report 2012-2013](#)

3. Incorporating disability into GRI-based reporting

GRI provides the most widely used global sustainability reporting standard that enables businesses to track and publicly disclose their sustainability impacts and performance, including those on human rights.

GRI's most up-to-date standard – the G4 Guidelines – provides extensive guidance on how to disclose a company's human rights impacts and performance and covers a number of diversity-related aspects. In addition, G4 encourages organizations to break certain data down by indicators of diversity, such as disability.

This section explains how organizations can use the G4 Guidelines as the basis for reporting their commitment to respecting and promoting the rights of people with disabilities, and provides practical guidance on how to expand existing disclosures in G4 to report on a number of disability-related matters.

Download the GRI Guidelines

Download the GRI Guidelines at:

www.globalreporting.org/G4

If you are new to the GRI Guidelines, download an introduction here:

www.globalreporting.org/resource-library/GRI-An-introduction-to-G4.pdf

3.1 The right focus

G4 places the concept of materiality at the heart of sustainability reporting. This means encouraging reporting organizations to only provide information on the issues that are really critical to allow interested parties to gain an understanding of the organization's impacts on the economy, the environment and society and its ability to address these impacts.

As a first step, organizations should determine whether disability is a material topic by assessing whether:

- The organization has significant impacts (whether positive or negative) on the rights of people with disabilities, through either its operations, products, services and/or business relationships.
- The topic of disability may substantively influence the assessments and decisions of stakeholders.

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

A responsibility to respect. An opportunity to promote

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

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

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

As examined in Chapter 1, businesses' responsibility to respect human rights is more than just being compliant. It is not only a matter of "do no harm", but also how organizations can do more to support and promote human rights. Both approaches are not exclusive, but mutually reinforcing. To that end, organizations could ask themselves the following question during the report content

definition process: What are the ways in which an organization's core business and footprint could be used to further contribute to greater promotion of human rights?

For example, the CRPD and national law in many countries forbid discrimination on the basis of disability in the political, economic, social, cultural, civil or any other field, by any person, organization or private enterprise. This includes discrimination with regard to all matters concerning all forms of employment. Organizations need not stop here. They can go beyond by translating this *obligation* into added value for the organization by, for example, embracing a culture of diversity and inclusion. The added value that employers have found by doing so include that employees with disabilities demonstrate more increased productivity, lower accident rates, and higher job retention compared with the general workforce, to name just a few.

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

The G4 Guidelines provide useful principles and guidance for determining whether a topic is material (that is, whether a topic or impact is relevant enough that it should be reported) and where (where do impacts occur). See the [G4 Guidelines – Implementation Manual](#), pages 9-13 and 31-40.

Selected reporting examples

Samsung Electronics: Samsung Electronics is committed to product accessibility and convenience. It conducts research on enhancing accessibility to smart devices to help all people, including persons with disabilities and the elderly, benefit from technological advancements. In 2012, Samsung Electronics created a dedicated research organization that aims to not only improve IT product user-convenience for general consumers, but also enhance convenience for people with disabilities by taking into consideration the different types of disabilities and special needs. It also explores intuitive interface and interaction methods while surveying and analyzing related laws and regulations around the globe to reflect new innovations in future product development.

Example: Sound Detector – The inability to hear ordinary sounds, such as a baby’s cry or a doorbell, can create challenges for an individual. Perhaps more importantly, it is crucial that individuals are able to recognize and react to emergency signals such as alarm bells. Samsung Electronics developed technology that automatically detects such sounds and enables people with hearing impairments to perceive visual alarms or vibration through a display screen.

Source: [Sustainability Report 2014](#)

Telefónica: Diversity is a competitive advantage. Having a team of professionals that accurately reflects the societies in which we operate, allows us to better understand our clients and surprise them with new products that fit their needs. It also makes it possible to offer them high quality services, which subsequently have an impact on our profits.

Our Business Principles include the fundamental right to equality:

“We promote equal opportunities and we treat all individuals fairly and impartially, without discriminating on the basis of race, color, nationality, ethnic origin, religion, gender, sexual orientation, marital status, age, disability, or family responsibilities.”

However the concept of diversity goes much further, it is a fundamental value. The reasons that diversity is a critical management factor for us are many. But from these we can highlight, first, the need to use all of our talent, and second, the importance of other market segments, of other nontraditional groups with a large purchasing capacity, such as women, handicapped individuals, elderly, etc.

Source: [Sustainability Report 2013](#)

Communicating the organization's focus

If an organization has identified disability (or specific aspects thereof, such as accessibility or employment) as a material topic, it should disclose this in its report. In addition, organizations should report the process they have used to identify disability as a material topic, and any stakeholder engagement used in the process. See the [G4 Guidelines – Implementation Manual](#), disclosures G4-17 to G4-27 on pages 31-44.

When reporting on their stakeholder engagement activities (disclosures G4-24 to G4-27), organizations can explain if people with disabilities have been identified as a stakeholder group, their approach to engaging with this group (including the appropriateness of the engagement methods), the issues they have raised and how these have been addressed by the organization. Organizations may explain if they have engaged with organizations representing the interests of people with disabilities.

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

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

3.2 Organizational governance and values

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

An organization can show its commitment to the rights of people with disabilities by making sure its governance and values support the respect and promotion of these rights. For example, it may encourage the presence of people with disabilities in its governance bodies or subscribe to external charters or initiatives that promote disability.

Identifying the number of people with disabilities in an organization's governance bodies and workforce across all operations can be a challenging endeavor, for both small and large organizations. Challenges may include the observance of privacy requirements in national legislation, cultural barriers such as fear and social stigma, or a lack of understanding and harmonized definitions of disability.

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

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-15</p> <p>a. List externally developed economic, environmental and social charters, principles or other initiatives to which the organization subscribes or which it endorses.</p>	<p>Mention externally developed charters,²¹ principles or other initiatives related to disability to which the organization subscribes or which it endorses.</p>
<p>G4-38</p> <p>a. Report the composition of the highest governance body and its committees by:</p> <ul style="list-style-type: none"> • Executive or non-executive • Independence • Tenure on the governance body • Number of each individual’s other significant positions and commitments, and the nature of the commitments • Gender • Membership of under-represented social groups • Competences relating to economic, environmental and social impacts • Stakeholder representation 	<p>Disclose the composition of the highest governance body and its committees by the number of members with disabilities.</p>
<p>G4-40</p> <p>a. Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including:</p> <ul style="list-style-type: none"> • Whether and how diversity is considered • Whether and how independence is considered • Whether and how expertise and experience relating to economic, environmental and social topics are considered • Whether and how stakeholders (including shareholders) are involved 	<p>Disclose whether and how “people with disabilities” is used as a criterion for nominating and selecting highest governance body members.</p>

²¹ For examples of externally developed Disability Charters across the European Union, see http://ec.europa.eu/justice/discrimination/diversity/charters/index_en.htm.

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-56</p> <p>a. Describe the organization’s values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.</p>	<p>Describe whether a commitment to respect the rights of people with disabilities forms part of the organization’s values, principles, standards and norms of behavior such as codes of conduct and codes of ethics. This may be part of broader diversity and inclusion statements.</p>
<p>G4-LA12 COMPOSITION OF GOVERNANCE BODIES AND BREAKDOWN OF EMPLOYEES PER EMPLOYEE CATEGORY ACCORDING TO GENDER, AGE GROUP, MINORITY GROUP MEMBERSHIP, AND OTHER INDICATORS OF DIVERSITY</p> <p>a. Report the percentage of individuals within the organization’s governance bodies in each of the following diversity categories:</p> <ul style="list-style-type: none"> • Gender • Age group: under 30 years old, 30-50 years old, over 50 years old • Minority groups • Other indicators of diversity where relevant <p><i>For the full list of disclosure requirements, see p. 163 in the G4 Guidelines – Implementation Manual.</i></p>	<p>Disclose the percentage of individuals within the organization’s governance bodies that have a disability.</p>

3.3 Embedding respect

An organization may want to show that it has embedded its commitment to respecting the rights of people with disabilities throughout the entire organization and that

it has systems in place to raise awareness of policies and procedures, and to identify situations in which this commitment or right has been (or may be) infringed.

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-DMA</p> <p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach 	<p>Describe policies and specific actions aimed at embedding respect for the rights of people with disabilities throughout the organization (e.g., non-discriminatory policies, awareness-raising programs).</p> <p>Describe any processes the organization used to identify actual or potential impacts on the rights of people with disabilities throughout its operations, such as due diligence. This may include, for example, organizational risks assessments or grievance mechanisms.</p>
<p>G4-43</p> <p>a. Report the measures taken to develop and enhance the highest governance body’s collective knowledge of economic, environmental and social topics.</p>	<p>Describe measures taken to develop and enhance the highest governance body’s collective knowledge of disability-related matters.</p>

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-HR2 TOTAL HOURS OF EMPLOYEE TRAINING ON HUMAN RIGHTS POLICIES OR PROCEDURES CONCERNING ASPECTS OF HUMAN RIGHTS THAT ARE RELEVANT TO OPERATIONS, INCLUDING THE PERCENTAGE OF EMPLOYEES TRAINED</p> <p>a. Report the total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations.</p> <p>b. Report the percentage of employees in the reporting period trained in human rights policies or procedures concerning aspects of human rights that are relevant to operations.</p>	<p>Disclose the total number of hours in the reporting period devoted to training on policies or procedures concerning aspects of people with disabilities' rights that are relevant to operations, and the percentage of employees who have received training on them.</p> <p>Indicate whether training is also provided to employees engaged in customer services.</p>
<p>G4-HR3 TOTAL NUMBER OF INCIDENTS OF DISCRIMINATION AND CORRECTIVE ACTIONS TAKEN</p> <p>a. Report the total number of incidents of discrimination during the reporting period.</p> <p>b. Report the status of the incidents and the actions taken with reference to the following:</p> <ul style="list-style-type: none"> • Incident reviewed by the organization • Remediation plans being implemented • Remediation plans have been implemented and results reviewed through routine internal management review processes • Incident no longer subject to action 	<p>Indicate whether any of the identified incidents of discrimination concern the rights of people with disabilities. Describe the nature of the discrimination incident (e.g., employment, accessibility of products and services).</p>
<p>G4-HR12 NUMBER OF GRIEVANCES ABOUT HUMAN RIGHTS IMPACTS FILED, ADDRESSED, AND RESOLVED THROUGH FORMAL GRIEVANCE MECHANISMS</p> <p>a. Report the total number of grievances about human rights impacts filed through formal grievance mechanisms during the reporting period.</p> <p>b. Of the identified grievances, report how many were:</p> <ul style="list-style-type: none"> • Addressed during the reporting period • Resolved during the reporting period <p>c. Report the total number of grievances about human rights impacts filed prior to the reporting period that were resolved during the reporting period.</p> <p><i>See also Indicators G4-LA16 and G4-SO11.</i></p>	<p>Indicate whether any of the identified grievances concern the rights of people with disabilities.</p>

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-SO8 MONETARY VALUE OF SIGNIFICANT FINES AND TOTAL NUMBER OF NON-MONETARY SANCTIONS FOR NON-COMPLIANCE WITH LAWS AND REGULATIONS</p> <p>a. Report significant fines and non-monetary sanctions in terms of:</p> <ul style="list-style-type: none"> • Total monetary value of significant fines • Total number of non-monetary sanctions • Cases brought through dispute resolution mechanisms <p>b. If the organization has not identified any non-compliance with laws or regulations, a brief statement of this fact is sufficient.</p> <p>c. Report the context against which significant fines and non-monetary sanctions were incurred.</p>	<p>Disclose the monetary value of significant fines and the total number of non-monetary sanctions for non-compliance with laws and regulations regarding disability (e.g., workplace discrimination, non-compliance with employment quotas for people with disabilities).</p>
<p>G4-PR7 TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH REGULATIONS AND VOLUNTARY CODES CONCERNING MARKETING COMMUNICATIONS, INCLUDING ADVERTISING, PROMOTION, AND SPONSORSHIP, BY TYPE OF OUTCOMES</p> <p>a. Report the total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:</p> <ul style="list-style-type: none"> • Incidents of non-compliance with regulations resulting in a fine or penalty • Incidents of non-compliance with regulations resulting in a warning • Incidents of non-compliance with voluntary code <p>b. If the organization has not identified any non-compliance with regulations and voluntary codes, a brief statement of this fact is sufficient.</p>	<p>Disclose the total number of incidents of non-compliance with regulations and voluntary codes regarding the portrayal of people with disabilities in advertising and other marketing communications.</p>

3.4 Employment and decent work

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

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

Where to find more information?

The ILO Global Business and Disability Network offers a number of resources to help organizations create inclusive workplaces for people with disabilities. These can be accessed for free at:

www.businessanddisability.org

While much of the labor-related information covered in G4 could be broken down into people with disabilities, the following is a non-exhaustive list of suggestions on how to expand some of the employment-related disclosures in G4.

Identifying the number of people with disabilities in an organization's workforce across all operations can be a challenging endeavor, for both small and large organizations. Challenges may include the observance of privacy requirements in national legislation, cultural barriers such as fear and social stigma, or a lack of understanding and harmonized definitions of disability.

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

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-DMA</p> <p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p>c. Report the evaluation of the management approach, including:</p> <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach 	<p>Describe employment and decent work-related policies and specific actions aimed at people with disabilities. This includes existing employees that have acquired a disability. Employment and decent work-related policies and specific actions may cover aspects such as recruitment, retention, promotion, remuneration, adaptation of jobs and equipment, training, or health and safety.</p>
<p>G4-10</p> <p>a. Report the total number of employees by employment contract and gender.</p> <p>b. Report the total number of permanent employees by employment type and gender.</p> <p>c. Report the total workforce by employees and supervised workers and by gender.</p> <p>d. Report the total workforce by region and gender.</p> <p>e. Report whether a substantial portion of the organization’s work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors.</p> <p>f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).</p>	<p>Disclose the total number of employees with disabilities, broken down by gender, employment contract and employment type.</p> <p>Disclose the percentage of employees with disabilities compared to the total workforce.</p>

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-LA1 TOTAL NUMBER AND RATES OF NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER BY AGE GROUP, GENDER AND REGION</p> <p>a. Report the total number and rate of new employee hires during the reporting period, by age group, gender and region.</p> <p>b. Report the total number and rate of employee turnover during the reporting period by age group, gender and region.</p>	<p>Disclose the number and rate of new employee hires that have disabilities during the reporting period.</p> <p>Disclose the number and rate of turnover of employees with disabilities during the reporting period.</p>
<p>G4-LA10 PROGRAMS FOR SKILLS MANAGEMENT AND LIFELONG LEARNING THAT SUPPORT THE CONTINUED EMPLOYABILITY OF EMPLOYEES AND ASSIST THEM IN MANAGING CAREER ENDINGS</p> <p>a. Report on the type and scope of programs implemented and assistance provided to upgrade employee skills.</p> <p>b. Report on the transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.</p>	<p>Describe the type and scope of programs implemented and assistance provided to upgrade the skills of employees with disabilities.</p> <p>Describe the transition assistance programs provided to facilitate continued employability and the management of career endings (resulting from retirement or termination of employment) for employees with disabilities or employees that have become unable to work due to disability while working for the organization.</p>

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-LA12 COMPOSITION OF GOVERNANCE BODIES AND BREAKDOWN OF EMPLOYEES PER EMPLOYEE CATEGORY ACCORDING TO GENDER, AGE GROUP, MINORITY GROUP MEMBERSHIP, AND OTHER INDICATORS OF DIVERSITY</p> <p>b. Report the percentage of employees per employee category in each of the following diversity categories:</p> <ul style="list-style-type: none"> • Gender • Age group: under 30 years old, 30-50 years old, over 50 years old • Minority groups • Other indicators of diversity where relevant <p><i>For the full list of disclosure requirements, see p. 163 in the G4 Guidelines – Implementation Manual.</i></p>	<p>Disclose the percentage of employees, per employee category and age group, that have disabilities.</p>

3.5 Accessibility

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

The terms “universal design” and “design for all” are often used in the context of accessibility to mean the design of products, environments, programs and services that can be used by all people, to the greatest extent possible, without the need for adaptation or specialized design.²² This also includes access to the physical environment, to transportation and to information and communication²³ (including information and communications technologies and systems).

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

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

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-DMA</p> <ul style="list-style-type: none"> a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach, including: <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach 	<p>Describe policies and specific actions aimed at improving the accessibility of the organization’s facilities, products, services, and communications. This may include making accommodations in the workplace, and the accessibility of the organization’s website.</p> <p>Disclose any resources allocated to these actions (e.g., financial, human, technological).</p>

²² Source: United Nations (UN). (2006). *Convention on the Rights of Persons with Disabilities (CRPD)*.

²³ “Communication” includes languages, display of text, Braille, tactile communication, large print, accessible multimedia as well as written, audio, plain-language, human-reader and augmentative and alternative modes, means and formats of communication, including accessible information and communication technology. Source: United Nations (UN). (2006). *Convention on the Rights of Persons with Disabilities (CRPD)*.

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-8</p> <p>a. Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).</p>	<p>Indicate whether people with disabilities are a target market and describe the type of products and services provided to this market.</p>
<p>G4-9</p> <p>a. Report the scale of the organization, including:</p> <ul style="list-style-type: none"> • Total number of employees • Total number of operations • Net sales (for private sector organizations) or net revenues (for public sector organizations) • Total capitalization broken down in terms of debt and equity (for private sector organizations) • Quantity of products or services provided 	<p>Disclose the quantity of products and services that include “design for all” or “universal design” considerations.</p> <p>Disclose the quantity of products and services specifically designed for people with disabilities.</p> <p>Describe the positive impacts that these products and services have generated.</p>
<p>G4-EC7 DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED</p> <p>a. Report on the extent of development of significant infrastructure investments and services supported.</p> <p>b. Report the current or expected impacts on communities and local economies. Report positive and negative impacts where relevant.</p> <p>c. Report whether these investments and services are commercial, in-kind, or pro bono engagements.</p>	<p>Indicate whether the significant infrastructure investments and services supported contributed to improved accessibility for people with disabilities, such as improving transport links or IT infrastructure.</p>

Relevant GRI disclosure

Possible suggestions on how the GRI disclosure may be extended to include disability

G4-PR3 TYPE OF PRODUCT AND SERVICE INFORMATION REQUIRED BY THE ORGANIZATION’S PROCEDURES FOR PRODUCT AND SERVICE INFORMATION AND LABELING, AND PERCENTAGE OF SIGNIFICANT PRODUCT AND SERVICE CATEGORIES SUBJECT TO SUCH INFORMATION REQUIREMENTS

a. Report whether the following product and service information is required by the organization’s procedures for product and service information and labeling:

	YES	NO
The sourcing of components of the product or service		
Content, particularly with regard to substances that might produce an environmental or social impact		
Safe use of the product or service		
Disposal of the product and environmental/social impacts		
Other (explain)		

b. Report the percentage of significant product or service categories covered by and assessed for compliance with such procedures.

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

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-PR5 RESULTS OF SURVEYS MEASURING CUSTOMER SATISFACTION</p> <p>a. Report the results or key conclusions of customer satisfaction surveys (based on statistically relevant sample sizes) conducted in the reporting period relating to information about:</p> <ul style="list-style-type: none">• The organization as a whole• A major product or service category• Significant locations of operation	<p>Disclose the results or key conclusions of customer satisfaction surveys relating to the organization's accessibility measures.</p>

3.6 Business relationships

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

include clients, suppliers or investment partners such as joint ventures.

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

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-DMA</p> <ol style="list-style-type: none"> a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach, including: <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach 	<p>Describe any processes the organization used, such as due diligence, to identify actual or potential impacts on the rights of people with disabilities linked to its business partners. This may include the inclusion of clauses in investment contracts or assessing impacts in the supply chain.</p> <p>Describe policies and specific actions aimed at promoting the inclusion of people with disabilities in business relationships. This may include selecting suppliers that incorporate accessibility-related criteria into their products and services or selecting suppliers owned or staffed by people with disabilities. This means suppliers where the majority of owners or staff are people with disabilities.</p>

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-EC9 PROPORTION OF SPENDING ON LOCAL SUPPLIERS AT SIGNIFICANT LOCATIONS OF OPERATION</p> <p>a. Report the percentage of the procurement budget used for significant locations of operation spent on suppliers local to that operation (such as percentage of products and services purchased locally).</p> <p>b. Report the organization’s geographical definition of ‘local’.</p> <p>c. Report the definition used for ‘significant locations of operation’.</p>	<p>Disclose the percentage of spending on local suppliers that are owned or staffed by people with disabilities, at significant locations of operation. This means suppliers where the majority of owners or staff are people with disabilities.</p>
<p>G4-HR1 TOTAL NUMBER AND PERCENTAGE OF SIGNIFICANT INVESTMENT AGREEMENTS AND CONTRACTS THAT INCLUDE HUMAN RIGHTS CLAUSES OR THAT UNDERWENT HUMAN RIGHTS SCREENING</p> <p>a. Report the total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.</p> <p>b. Report the definition of ‘significant investment agreements’ used by the organization.</p>	<p>Disclose the total number and percentage of significant investment agreements and contracts that include clauses covering the rights of people with disabilities.</p>

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-HR11 SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE HUMAN RIGHTS IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN</p> <ol style="list-style-type: none"> a. Report the number of suppliers subject to human rights impact assessments. b. Report the number of suppliers identified as having significant actual and potential negative human rights impacts. c. Report the significant actual and potential negative human rights impacts identified in the supply chain. d. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which improvements were agreed upon as a result of assessment. e. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which relationships were terminated as a result of assessment, and why. <p><i>See also Indicators G4-LA15 and G4-SO10.</i></p>	<p>Indicate whether any of the human rights impacts identified in the supply chain concern the rights of people with disabilities.</p>

3.7 Community

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

Organizations may want to show that they have implemented local community engagement and impact assessments that

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

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-DMA</p> <ol style="list-style-type: none"> a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach, including: <ul style="list-style-type: none"> • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach 	<p>Describe policies and specific actions aimed at identifying and addressing the organization’s impacts on people with disabilities in the communities in which it operates.</p> <p>Describe policies and specific actions aimed at improving the inclusion of people with disabilities in the communities in which the organization operates (e.g., volunteer programs that raise awareness of disability, collaboration with civil society organizations, and development of accessible transport infrastructure).</p>

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p>G4-EC1 DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED</p> <p>a. Report the direct economic value generated and distributed (EVG&D) on an accruals basis including the basic components for the organization’s global operations as listed below:</p> <ul style="list-style-type: none"> • Economic value distributed: <ul style="list-style-type: none"> - Community investments <p><i>For the full list of disclosure requirements, see p. 69 in the G4 Guidelines – Implementation Manual.</i></p>	<p>Disclose the economic value of community investments aimed at people with disabilities by type (e.g., sponsorships, infrastructure development). Additionally, disclose the economic value of community investments aimed at people with disabilities as a percentage of the total community investments made.</p>
<p>G4-SO1 PERCENTAGE OF OPERATIONS WITH IMPLEMENTED LOCAL COMMUNITY ENGAGEMENT, IMPACT ASSESSMENTS, AND DEVELOPMENT PROGRAMS</p> <p>a. Report the percentage of operations with implemented local community engagement, impact assessments, and development programs, including the use of:</p> <ul style="list-style-type: none"> • Social impact assessments, including gender impact assessments, based on participatory processes • Environmental impact assessments and ongoing monitoring • Public disclosure of results of environmental and social impact assessments • Local community development programs based on local communities’ needs • Stakeholder engagement plans based on stakeholder mapping • Broad based local community consultation committees and processes that include vulnerable groups • Works councils, occupational health and safety committees and other employee representation bodies to deal with impacts • Formal local community processes 	<p>Disclose the percentage of operations with implemented local community engagement, impact assessments, and development programs aimed specifically at people with disabilities or that include disability-related considerations.</p>

Relevant GRI disclosure	Possible suggestions on how the GRI disclosure may be extended to include disability
<p data-bbox="135 439 799 555">G4-SO₂ OPERATIONS WITH SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE IMPACTS ON LOCAL COMMUNITIES</p> <p data-bbox="135 566 842 683">a. Report operations with significant actual and potential negative impacts on local communities, including:</p> <ul data-bbox="172 692 810 808" style="list-style-type: none"><li data-bbox="172 692 612 728">• The location of the operations<li data-bbox="172 734 810 808">• The significant actual and potential negative impacts of operations	<p data-bbox="938 439 1461 640">Disclose operations with significant actual and potential negative impacts on the people with disabilities in the local communities in which the organization operates.</p>

Additional resources

General resources:

- [European Network for Corporate Social Responsibility and Disability \(CSR+D\)](#)
- Fundación ONCE. (2009). [CSR-D Guide Corporate Social Responsibility and Disability](#).
- [ILO Global Business and Disability Network](#)
- United Nations (UN). (2006). [Convention on the Rights of Persons with Disabilities \(CRPD\)](#).
- United Nations (UN). (2011). [Guiding Principles on Business and Human Rights, Implementing the United Nations “Protect, Respect and Remedy” Framework](#).

Human rights and disability reporting resources:

- Global Reporting Initiative (GRI), Realizing Rights and UN Global Compact Office. (2009). [A Resource Guide to Corporate Human Rights Reporting](#).
- International Labour Organization (ILO). (2014). [Disability and corporate social responsibility reporting: An analysis comparing reporting practices of 40 selected multinational enterprises](#).

Employment and decent work resources:

- International Labour Organization (ILO). (1955). [ILO R99 - Vocational Rehabilitation \(Disabled\) Recommendation](#).

- International Labour Organization (ILO). (1958). [ILO C111 - Discrimination \(Employment and Occupation\) Convention](#).
- International Labour Organization (ILO). (1983). [C159 - Vocational Rehabilitation and Employment \(Disabled Persons\) Convention](#).
- International Labour Organization (ILO). (1983). [R168 - Vocational Rehabilitation and Employment \(Disabled Persons\) Recommendation](#).
- International Labour Organization (ILO). (2002). [Managing disability in the workplace. ILO code of practice](#).
- International Labour Organization (ILO). (2014). [Achieving equal employment opportunities for people with disabilities through legislation: Guidelines](#).
- International Labour Organization (ILO). (2014). [Business as unusual: Making workplaces inclusive of people with disabilities](#).

Accessibility resources:

- World Wide Web Consortium (W3C). Web Accessibility Initiative (WAI). [Guidelines and Techniques](#). Accessed on 1 December 2014.

Acknowledgments

GRI and Fundación ONCE would like to thank the following experts for their valuable inputs and support during the development of this publication:

- Ana Blanco and Sean Cruse (United Nations Global Compact, United States of America)
- Ingrid Carolina Castillo Salgado and Bárbara De Los Ángeles Echeñique González (Enersis, Chile)
- Stefan Crets and Galina Shishkova (CSR Europe, Belgium)
- Alberto Durán López and Fernando Riaño Riaño (ILUNION, Spain)
- Dr. Glenn Frommer (ESG Matters Ltd., Hong Kong)
- Enrique Galván (CERMI, Spain)
- Christine Hillebrand and Stéphanie Oueda (L'Oréal, France)
- Jungsoo Hur and Seung-tae Kim (Samsung Electronics, Republic of Korea)
- FCPA Felicitas T Irungu (Felikar and Associates, Kenya)
- Dinni Lingaraj, Putul Mathur, Tushima Mukherjee, Ayaskant Sarangi and Vibha Sequeira (Wipro, India)
- Wendy Orr (Standard Bank, South Africa)
- Grazia Pecoraro and Siobhan Toohill (Westpac Group, Australia)
- Peter Purton (Trades Union Congress, United Kingdom)
- Tomás Sercovich (Forética, Spain)
- Stefan Trömel (International Labour Organization, Switzerland)
- Emilio Vera (Telefónica, Spain)

From GRI:

Brian Jones and Elena Pérez Vega.

From Fundación ONCE:

Ph.D. Miguel Ángel Cabra de Luna.

GRI and Fundación ONCE would like to thank *ILUNION, Accessibility, Studies and Projects* for its help with the accessibility of this publication.

Legal Liability

While the GRI Board of Directors encourages the use of the GRI Sustainability Reporting Guidelines by all organizations, the preparation and publication of reports based, completely or partially, on the GRI Guidelines is the full responsibility of those producing them. Neither the GRI Board of Directors, nor the Stichting Global Reporting Initiative can assume responsibility for any consequences or damages resulting directly or indirectly from the use of the GRI Guidelines in the preparation of reports or from the use of reports based on the GRI Guidelines.

Copyright

This document is copyright-protected by the Stichting Global Reporting Initiative (GRI) and Fundación ONCE. The reproduction and distribution of this document for information and/or use in preparing a sustainability report is permitted without prior permission from GRI and Fundación ONCE. However, neither this document nor any extract from it may be reproduced, stored, translated, or transferred in any form or by any means (electronic, mechanical, photocopied, recorded, or otherwise) for any other purpose without prior written permission from GRI or Fundación ONCE.

Trademark Notice

Fundación ONCE, the Fundación ONCE logo, Global Reporting Initiative, the Global Reporting Initiative logo, Sustainability Reporting Guidelines, and GRI are trademarks of Fundación ONCE and the Global Reporting Initiative respectively.

Content Disclaimer

The GRI Sustainability Reporting Guidelines contain the authoritative text. In case of any discrepancies between the contents of this guide and the GRI Guidelines, the text of the GRI Guidelines shall prevail.

Contact

If you have any questions or feedback on this document, please contact guidelines@globalreporting.org.