

Disability Hub Europe and Fundación ONCE welcome the inclusion of disability in the EC proposal for a Corporate Sustainability Reporting Directive

On 21 April 2021, the European Commission (EC) adopted [a proposal for a Corporate Sustainability Reporting Directive \(CSRD\)](#), which will amend the existing reporting requirements of the Non-Financial Reporting Directive 2014/95/EU. The CSRD proposal is part of an ambitious package of measures expanding the Sustainable Finance agenda, developing the European Green Deal, and better achieving the 2030 Agenda and the SDG, helping to contribute to a more sustainable and inclusive recovery.

The proposal introduces a richer and more demanding context for reporting (eg. extending the scope of companies affected, double materiality perspective, content assurance required, digitalization), enabling more reliable and comparable sustainability information needed by investors and other stakeholders. Among other novelties, in the CSRD the Commission also proposes the development of **EU sustainability reporting standards**.

These standards, to be included in upcoming delegated acts, will specify the information to be reported related to environmental, social and governance (ESG) factors¹. Disability Hub Europe and Fundación ONCE particularly welcome the inclusion of disability-related standards as part of the social factors companies will report on. These include:

*“equal opportunities for all, including gender equality and equal pay for equal work, training and skills development, **and employment and inclusion of people with disabilities**”².*

This represents an important milestone for advancing towards a more inclusive and comprehensive understanding of Sustainability, particularly of its social factors, and reflects the Commission’s will to leave no one behind - including the 87 million Europeans with disabilities. Both from Disability Hub Europe and from Fundación ONCE individually, we have worked to contribute in this process and therefore celebrate the achievements so far, still to be negotiated with the Parliament and the Council for a final adoption.

We also recognize that these achievements build upon previous important steps, within a decade of progress concerning Corporate Social Responsibility and Sustainability policies and regulations, and the consideration of people with disabilities and accessibility in this context (see Annex).

The 2030 Agenda and the SDGs (which explicitly refer to people with disabilities), the UN Convention on the Rights of Persons with Disabilities (ratified by the EU and all EU member states), together with EU non-discrimination legislation³, the European

¹ As foreseen in CSRD Article 1 amending Directive 2013/34/EU (“the Accounting Directive”).

² As stated in CSRD Article 1 (4) on new Article 19b 2 (b) (i).

³ Disability is one of the discrimination grounds addressed by EU’s non-discrimination legislation (Directive 2000/78/EC establishing a general framework for equal treatment in employment and occupation) and it is also recognized by the EU Treaty together with age, gender, racial or ethnic origin, religion or belief, or sexual orientation (article 10), as well as in the EU Charter of Fundamental Rights (article 21 and 26).

Accessibility Act, the EU Strategy for the Rights of Persons with Disabilities 2021-2030 and the European Pillar of Social Rights, among others, are significant elements setting the need to effectively consider disability and accessibility within Sustainability developments (pertaining strategy, financing and reporting).

In this sense, we highlight the value of mentioning “employment and inclusion of people with disabilities” in the CSRD, as this will bring more visibility on the employment of persons with disabilities as well as on the impact that companies have as regards the social inclusion of persons with disabilities. In this sense, we call on the Commission and EFRAG, in the context of the upcoming EU reporting standards, to take stock of already existing internationally applicable instruments, such as GRI and Fundación ONCE 2019 Guide on [Disability in Sustainability Reporting](#).

Furthermore, in order to fully embed disability perspective into the CSRD and the future EU reporting standards, we draw the attention to the need to apply universal accessibility to the reporting digitalization processes. Equally, accessibility of products services and environments should be dealt with, considering the role of persons with disabilities (and their families) as users, clients and consumers, particularly in an aging European population.

Finally, considering the different tools that will help to consolidate sustainable finance, including the CSRD and the reporting standards, it will be essential that inclusion of people with disabilities is well reflected in the context of a future Social Taxonomy and in the alignment with the Sustainable Finance Disclosure Regulation (SFRD).

About Fundación ONCE

Fundación ONCE's mission is to promote the quality of life of people with disabilities and their families, particularly focusing on the areas of training, employment and universal accessibility of environments, products and services. Based in Spain and founded by ONCE (the National Organization of the Spanish Blind), Fundación ONCE has extensive experience in labour inclusion of people with disabilities and accessibility, and collaborates beyond borders with private companies, governments at all levels, EU institutions, academia and other civil society organizations.

About Disability Hub Europe (DHub)

DHub is a European multi-stakeholder initiative led by Fundación ONCE and co-funded by the European Social Fund, focused on the binomial Disability and Sustainability, seeking to promote inclusive and sustainable business and leave no one behind, including 87 million Europeans with disabilities. Inspired in the 2030 Agenda and the SDGs, DHub's partnership comprises reference organizations committed to sustainability and disability: CSR Europe, Global Reporting Initiative (GRI), ILO Global Business and Disability Network (ILO GBDN), the European Disability Forum (EDF), the multinational companies L'Oréal and DOW, and Fundación ONCE (leading partner). <https://disabilityhub.eu/en>

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DHub partners:



Annex: Disability in CSR, Sustainability and Non-financial information, a decade of progress

- The renewed **EU Strategy 2011-14 for Corporate Social Responsibility** explicitly recognized, for the first time, disability as part of the CSR agenda. The disability dimension in CSR was further reinforced in the **European Parliament resolutions** of 6 February 2013 on CSR.
- **2030 Agenda for Sustainable Development** explicitly recognized people with disabilities (1 billion people in the world) as a vulnerable group. Different SDGs also refer to people with disabilities, such as SDG 8 on Decent Work and Economic Growth, SDG 10 on Reduced inequalities or SDG 11 on Sustainable Cities and Communities (with a specific mention of accessibility). Also, SDG 4 on Quality Education and SDG 17 on Partnerships for the Goals refer to people with disabilities⁴.
- In the context of **business and human rights**, the Guiding Principles on Business and Human Rights implementing the UN ‘Protect, Respect and Remedy’ Framework (UNGPs) or the OECD Guidelines for Multinational Enterprises include disability and so do other Commission instruments⁵. In addition, the recent EU Action Plan on Human Rights and Democracy 2020-2024 refers specifically to people with disabilities, in relation to many areas, including accessibility to infrastructure, transport and ICT as well and employment. Other reference institutions have underlined the link between business, human rights and disability, as is the case of the 2017 “Guide for business on the rights of persons with disabilities” by ILO and Global Compact⁶.
- The **European Commission guidelines on non-financial reporting adopted in June 2017 included specific and various references to people with disabilities** in relation to employee and board diversity, accessibility of products and services, and human rights, including examples of key performance indicators⁷.
- Furthermore, reference frameworks internationally acknowledged such as **Global Reporting Initiative-GRI** have highlighted the importance of the **disability dimension** in non-financial and sustainability reporting. An example is the Guide on [“Disability in Sustainability Reporting”](#) (published by GRI and Fundación ONCE with

⁴ Available [here](#): document on SDG and people with disabilities, published for the SDG 5th anniversary by the European Disability Forum (EDF) and Fundación ONCE.

⁵ Such as the Sector Guides for implementing the UNGPs as well as in the Guide for SME “My business and human rights”, and various references to disability are included in the 2015 EC staff working document on implementing the UNGPs.

⁶ Available [here](#).

⁷ References are included in the guidelines’ sections 4.6 Thematic aspects: b) social employee matters and c) respect to human rights; and 6 Board diversity disclosure – footnote. Examples of indicators included are: the number of people with disabilities employed or how accessible companies’ facilities, documents and websites are to people with disabilities.

the co-funding of the ESF, with specific guidance and indicators related to business and disability)⁸.

- At national level, an interesting example is the case of Spain, where Directive 2014/95/EU national transposition, by means of the Spanish Law 11/2018, did include specific references to disability and accessibility. France is another example, going further than the current Directive⁹.
- Finally, we recognize **disability** as an element of **diversity**, and people with disabilities as a source of **talent, growth, innovation and market opportunities**. The potential of inclusive businesses is being increasingly identified by companies, institutions and thematic initiatives around the world¹⁰. We underline the potential of the **360° approach to business and disability**¹¹, where people with disabilities are seen as stakeholders from a wide perspective, valuing their roles as employees, consumers (including their families seeking for accessible products and services), providers, employers, investors and part of the community in which a company operates.

⁸ Its first version was published in 2015, and later adapted in 2019 to the current GRI Standards. The 2019 guide [was presented at the European Parliament in Brussels in March 2019](#).

⁹ [Non-financial information and disability reporting in the European Union](#) (2021) by Fundación ONCE in the framework of Disability Hub Europe. The study includes an in-depth analysis of the Spanish IBEX 35® constituents (considering a total of 235 company reports between 2017 and 2019). It reveals that the entry into force of Law 11/2018 (transposing Directive 2014/95/ EU into Spanish legislation) had an impact on greater transparency as regards the disclosure of disability indicators. The Study [was presented in Feb 2021 with GRI](#).

Also available [2019 Guide on Disability, SDG and non-financial reporting](#) (in Spanish only), by the Spanish Committee of Representatives of People with Disabilities (CERMI), Fundación ONCE and Fundación Bequal, which analyses Law 11/2018 from a disability perspective.

¹⁰ Relevant international examples are the *ILO Global Business and Disability Network (ILO GBDN)*, the *Valuable 500 initiative* and *Disability Hub Europe in the EU*. At national level, there are other examples, such as the *Inserta Responsible Forum in Spain*, the *UK Business and Disability Forum*, the *Austrian Disability Business Forum*, The *UnternehmensForum* in Germany, or the *Come CloSeR to Disability Task Force* in Poland.

¹¹ A concept created within Disability Hub Europe.