Disability and corporate social responsibility reporting:

an analysis comparing reporting practices of 40 selected multinational enterprises

Juanjo Cordero, Tania Ortiz de Zúñiga, Marleen Rueda

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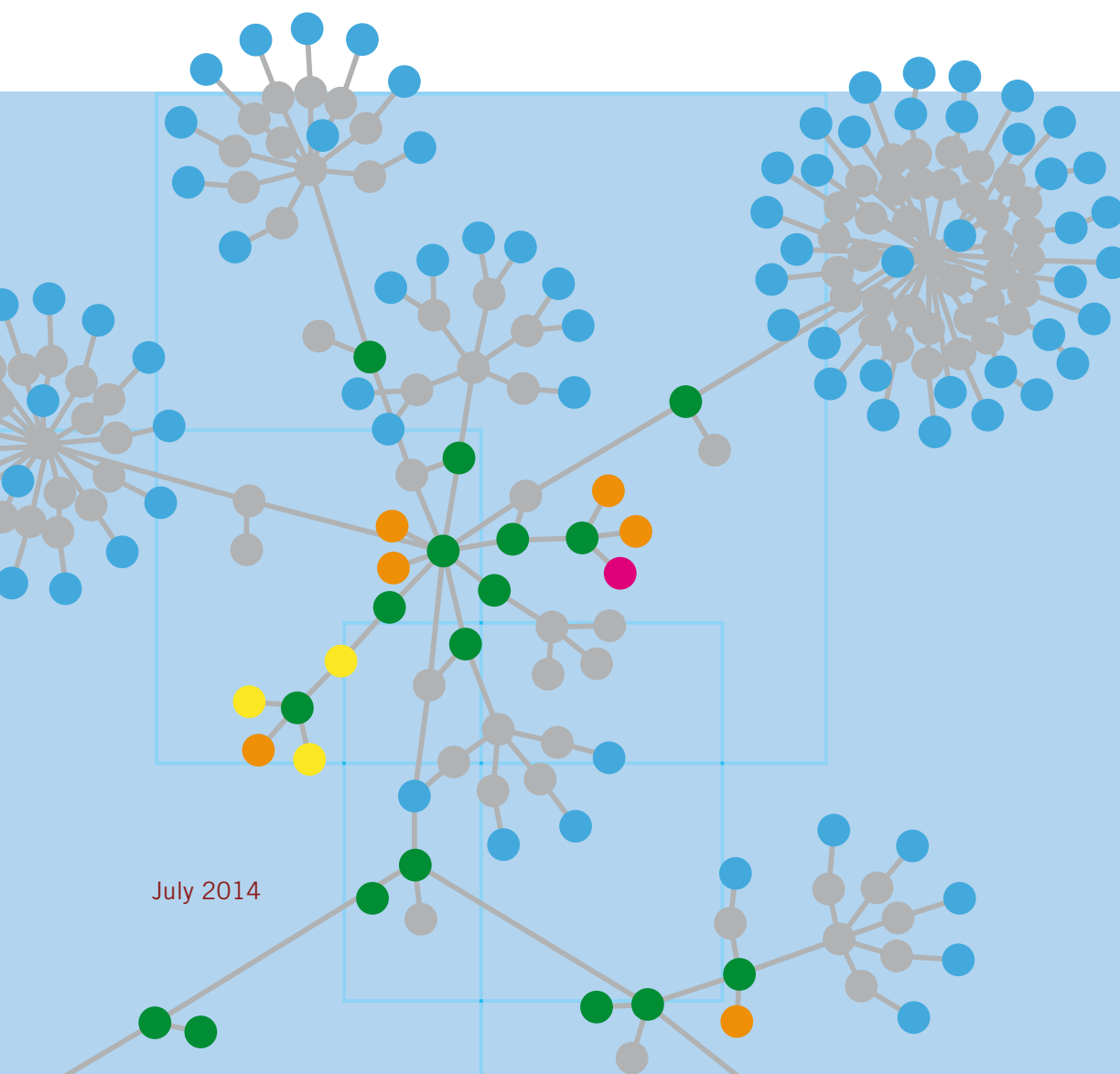
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INTERNATIONAL LABOUR OFFICE • GENEVA

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List of abbreviations

CSR	corporate social responsibility
EU	European Union
GRI	Global Reporting Initiative
Guiding Principles	UN Guiding Principles on Business and Human Rights
HR	Human Resources
ILO	International Labour Organization
ISO	International Organization for Standardization
MNE	multinational enterprise
OECD	Organisation for Economic Co-operation and Development
UNHRC	United Nations Human Rights Council
WHO	World Health Organization

1. Foreword and acknowledgements

This working paper 'Disability and CSR Reporting: An analysis comparing reporting practices of 40 selected multinational enterprises' was produced by the ILO Global Business and Disability Network to provide information on the way in which the inclusion of persons with disabilities in employment is featured in corporate social responsibility (CSR) reporting of multinational enterprises (MNEs). The aim was to better understand the current situation and extent of MNEs reporting on CSR policies and activities in their global operations. The recommendations for reporting of MNEs on disability issues are representing the views of the external team of authors.

The working paper was developed under the overall guidance of the ILO Global Business and Disability Network Secretariat, and the paper was written by an external team consisting of Juanjo Cordero Tania Ortiz de Zúñiga, and Marleen Rueda. Valuable contributions were also received from the Steering Committee of the ILO Global Business and Disability Network. In addition, we would wish to thank all of the persons involved in the development of this working paper, including all the interviewed persons representing companies and organizations. This paper will give the basis for potential future work with MNEs on CSR and promotion of disability inclusion in companies, and we welcome any further comments and ideas from our members and companies.

ILO Global Business and Disability Network Secretariat

2. Executive summary

For the last 40 years MNEs, governments and international institutions have tried to provide a common framework for CSR. A recent milestone towards that goal was the endorsement by the United Nations Human Rights Council (UNHRC) in 2011 of the UN Guiding Principles on Business and Human Rights (Guiding Principles). The Guiding Principles have promoted convergence around the standards they set out, implying a key shift from a voluntary approach of CSR to the acknowledgement that enterprises have the responsibility to assess their impact on human rights and address the adverse impact they might have on them. At its centre lies the Universal Declaration of Human Rights, 1948 (UN), and based on its principles, and focus of this report, the Convention of the Rights of Persons with Disabilities, adopted in 2006. According to these instruments, the rights of people with disabilities should be seen as a human right, and integrated in CSR strategies of all enterprises.

The objectives of the present report are to review (i) how enterprises report on the inclusion of people with disabilities, in particular their employment, as part of their CSR reporting and (ii) to provide recommendations on how people with disabilities should be included in CSR reporting.

The methodology combines the analysis of CSR and sustainability reports produced by 40 MNEs with interviews with experts in the field of CSR and reporting, including members of the International Labour Organization's (ILO) Global Business and Disability Network. Indicators were established to assess whether disability has been integrated in each of the following issues: leadership and strategy, employment policies, data on employment, accessibility, and policies concerning suppliers and subcontractors. This report thus includes an analysis on how MNEs address each of these issues, includes a number of examples from relevant reports on how the MNEs presented this information and provides recommendations on how disability could be more effectively addressed in CSR reporting.

As a general trend, disability tended to be poorly reflected. The analysis found that a number of enterprises known to be active in addressing disability did not report on the initiatives taken. The absence of Global Reporting Initiative (GRI) indicators on disability, the standard followed by almost all MNEs reviewed, might explain this development. This tendency should be reversed when disability will be included in the next version of the GRI indicators.

MNEs have a habit to report on initiatives taken in the enterprise's country of origin and only for the reporting period. There is heterogeneity in how disability is considered, often seen as a non-discrimination or equality issue, under a human rights approach, but also as a matter of diversity and inclusion adding value to the enterprise. With few exceptions disability is addressed specifically. However, enterprises fail to report on a strategic approach on disability.

In the field of employment policies, raising awareness on disability is the initiative most mentioned by the MNEs followed by recruitment and selection, and adaptation of jobs. Very few enterprises report on the inclusion of disability in their policies on promotion, health and safety, job retention, or on having specific grievance procedures in place.

Less than half of the enterprises analysed provided data on workers with disabilities, whether the total number of workers or the share of total workers. Only two enterprises reported having added an additional level of analysis: gender, type of contract and professional categories. This allowed them to uncover other sources of discrimination towards workers with disabilities. Data are rarely linked to targets, and poorly disaggregated by year and by country. Other reporting limitations were found on the way disability is included in the supply chain and in the development of products and services adapted to disabled people.

Challenges identified by experts that explain this weak reporting on disability include: an outdated vision of CSR linked with voluntarism that has not yet integrated the human

rights impact-approach; the failure to identify disability as a relevant issue in reporting; lack of expertise on disability and knowledge on how to manage disability from an employment perspective; the absence of information systems in place to gather accurate and comprehensive information and data on disability by country; and an array of legal frameworks, each with its own definitions of disability and its own requirements in terms of how disability should be dealt with and reported on. The experts perceived the lack of a common definition of disability as a relevant obstacle for reporting, others mentioned the need to keep data on disability confidential.

Based on the analysis of CSR reporting by 40 MNEs, this report provides a series of recommendations on how enterprises could improve reporting on disability. As to a general reporting approach recommendations include: the acknowledgement of disability as a human right and its reporting implications, the need to take into consideration the multidimensional nature of disability and the variety of disability levels, the inclusion in reporting of all management areas of the enterprise and the entire supply chain, a focus on impact (policies are not considered enough to ensure a real change) and a number of key identified issues, including employment.

Furthermore, the report also provides specific recommendations on each of the areas analysed, including leadership and strategy, employment policies, employment data, accessibility and suppliers.

3. CSR and disability: from voluntarism to an impact-based approach

3.1 The significance of MNEs in setting employment standards

MNEs are the principal drivers of globalization and through their investment bring substantial benefits to the working and living conditions of millions of people worldwide. Thus playing a vital role in promoting economic and social progress.

The analysis of employment practices by multinational enterprises is limited by the lack of systematic data. However, the available data illustrate the impact of MNEs on employment: according to the U.S. Bureau of Economic Analysis, worldwide employment by MNEs in the US increased 1.5 per cent in 2011 reaching 34.5 million workers.[1]

One of the key aspects of the role of MNEs as employers is their ability to diffuse practices across borders. This process not only has the potential to drive change in national employment relations systems but can also influence, both positively and negatively, the competitive position of the firms themselves. Moreover, the diffusion of practices can be seen as a crucial test of how MNEs integrate their operations across quite distinct national systems.

Today, businesses increasingly demand adherence to internationally accepted standards and principles in their operations, including in their value chains. These standards and principles underline the policies that deliver productivity, and encourage enterprises to operate in a socially responsible manner.

3.2 A changing CSR framework

CSR refers to the responsibility of enterprises for their impact on society, namely on economic, environmental, social and human rights, and on corporate governance aspects. It focuses on the impact and the risks on the rights and concerns of the stakeholders to a Group, clearly identified and participants in the enterprise's strategy on CSR.

Some may regard CSR as a new concept that landed on the corporate agenda in recent years. But in fact, it is based on the global social justice movement that for more than 40 years has demanded of transnational enterprises to conform to basic human rights principles. During all these decades, MNEs, governments and international institutions have tried to provide a common framework for CSR that gives response to the changing needs of societies and the role and responsibilities that MNEs have, as they indeed have an impact on the rights and wellbeing of people.

A major milestone towards the establishment of a global framework for CSR, triggering a change in the CSR approach worldwide, was the approval, by the United Nations Human Rights Council in 2011, of the Guiding Principles on Business and Human Rights. The Guiding Principles establish an authoritative global standard on the respective roles of businesses and governments in helping ensure that enterprises respect human rights in their own operations and in their business relationships. The Guiding Principles are based on

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1. Summary Estimates for Multinational Companies: Employment, Sales, and Capital Expenditures for 2011, www.bea.gov/newsreleases/international/mnc/2013/mnc2011.htm [accessed 16 June 2014].

extensive research and consultations with representatives from governments, businesses, civil society organizations, and legal and academic experts across all continents, and gained broad acceptance and support even before their adoption by the UNHRC.

They elaborate on the three pillars of the UN Protect, Respect and Remedy Framework that Professor Ruggie proposed to the Human Rights Council in 2008. The three pillars of the Framework are:

- A **State's duty to protect** against human rights abuses by third parties, including businesses, through appropriate policies, regulation, and adjudication.

- The **corporate responsibility to respect** human rights, that is, to act with due diligence to avoid infringement on the rights of others and to address adverse impacts involvement.

- The need for **greater access by victims to effective remedy**, both judicial and non-judicial.

The Guiding Principles spell out the implications of these three pillars of the UN framework for governments, businesses and other stakeholders. They are applicable to all governments and to all businesses in all situations.

The Guiding Principle No. 11 sets out that all businesses should respect human rights. This means that they should avoid infringing on the human rights of others and should address adverse human rights impacts in which they are involved. Businesses responsibilities to respect human rights are:

- Exercising a global standard of expected conduct for all business enterprises wherever they operate.

- Existing independently from a States' ability and/or willingness to fulfil their own human rights obligations, and in doing so not diminishing those obligations.

- Operating over and above compliance with national laws and regulations protecting human rights.

Furthermore, according to Guiding Principle No. 12, "depending on circumstances, business enterprises may need to consider additional standards. For instance, enterprises should respect the human rights of individuals belonging to specific groups or populations that require particular attention … people with disabilities." Therefore, the responsibility of business enterprises to respect human rights refers to internationally recognized human rights, understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the ILO's Declaration on Fundamental Principles and Rights at Work.

As per Guiding Principle No. 14, the responsibility to respect human rights applies to all enterprises regardless of their size, sector, operational context, ownership and structure. Guiding Principle No. 23 establishes the obligations of business enterprises to comply with all applicable laws and respect internationally recognized human rights, wherever they operate.

The Guiding Principles have played a key role in the development of similar standards by other international and regional organizations, leading to global convergence around the standards they set out. It is worth highlighting recent updates towards this convergence:

- The European Commission's: *A renewed EU strategy 2011–14 for Corporate Social Responsibility*.

- The recent adoption by the EU Parliament and the Council of the *Directive on disclosure of non-financial and diversity information by certain large enterprises and groups*.

- The 2011 update of the *Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises*.

a) *The European Union's (EU) strategy 2011–14 for Corporate Social Responsibility* moves from a previous definition of CSR, established in 2001, "a concept whereby enterprises integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" towards a "modern understanding of CSR (2011)", where CSR refers to the responsibility of enterprises for their impacts on society. According to the Strategy, "to fully meet their CSR, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders." The aim is "to maximise the creation of shared value for their owners/shareholders and for their other stakeholders and society at large" and "identifying, preventing and mitigating their possible adverse impacts".

The EU Strategy also sets the reference standards for CSR, noting that:

> For enterprises seeking a formal approach to CSR, guidance is provided by internationally recognized principles and guidelines, in particular the recently updated OECD Guidelines for Multinational Enterprises, the ten principles of the United Nations Global Compact, the ISO 26000 Guidance Standard on Social Responsibility, the ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy, and the United Nations Guiding Principles on Business and Human Rights. This core set of internationally recognized principles and guidelines represents an evolving and recently strengthened global framework for CSR. European policy to promote CSR should be made fully consistent with this framework.

According to these principles and guidelines, "CSR at least covers human rights, labour and employment practices …, environmental issues … and combating bribery and corruption. Community involvement and development, the integration of people with disabilities, and consumer interests, including privacy, are also part of the CSR agenda."

b) In a clear move to strengthen this approach, and to promote a further commitment in terms of reporting, the EU Parliament and the Council have recently promoted a *Directive on disclosure of non-financial and diversity information by certain large enterprises and groups*. The objective, as stated in the Directive, is "to increase the transparency of certain enterprises, and to increase the relevance, consistency, and comparability of the non-financial information currently disclosed, by strengthening and clarifying the existing requirements." Furthermore, and in order to enhance consistency and comparability of non-financial information disclosed throughout the Union, "enterprises should be required to include in their annual report a non-financial statement containing information relating to at least environmental matters, social and employee-related matters, respect for human rights, anti-corruption and bribery matters. Such statement should include a description of the policies, results, and the risks related to those matters."

c) The *OECD Guidelines for Multinational Enterprises* were also updated in 2011, to integrate the impact-approach. According to the latest version of these guidelines, enterprises should (i) respect the internationally recognized human rights of those affected by their activities; (ii) carry out risk-based due diligence; (ii) avoid causing or contributing to adverse impacts; (iv) seek to prevent or mitigate an adverse impact and (v) engage with relevant stakeholders.

The corporate responsibility to respect human rights is also reflected in the human rights chapter of the *Guidance on Social Responsibility (ISO 26000)* from the International Organization for Standardization (ISO), and in the revised *Sustainability Framework and Performance Standards* of the International Finance Corporation (part of the World Bank Group).

Old debate, new consensus

The international initiatives described above imply a key shift from a voluntary approach of CSR to the acknowledgement that enterprises have the responsibility to assess their impact on human rights and address the adverse impact they have on others. In terms of its impact on CSR, this implies a shift from:

- a good will approach to create a "better world" on a voluntary basis towards measuring and mitigating the impacts and risks on rights due to business decisions,
- national legislation compliance to international human rights compliance in every context,
- best practice to minimum requirement expected,
- the enterprises own definition of the scope and materiality on CSR to an open and inclusive definition of the scope and materiality,
- and from self-regulation to a common framework or regulation on some CSR aspects.

3.3 Non-discrimination of people with disabilities as a human right

In the new CSR context described above, promoted by adoption of the Guiding Principles, international rights considered to be human rights are the focus of the actions taken by enterprises to address their corporate responsibility. At the centre lies the Universal Declaration of Human Rights that states in its Art. 1 that "all human beings are born free and equal in dignity and rights". Furthermore, according to Art. 2: "Everyone is entitled to all the rights and freedoms set forth in the Universal Declaration without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status." Art. 4 states that "equality of opportunity and treatment for disabled men and women workers shall be respected".

Based on those Articles, and the UN Convention of the Rights of Persons with Disabilities, adopted in 2006, non-discrimination of people with disabilities is a human right that should be integrated in CSR strategies of all enterprises, including multinationals.

Under Art. 27 "Work and employment" of the Convention on the Rights of Persons with Disabilities it is specified that: "States Parties recognize the right of persons with disabilities to work, on an equal basis with others; this includes the right to the opportunity to gain a living by work freely chosen or accepted in a labour market and work environment that is open, inclusive and accessible to persons with disabilities."

In the field of work and employment, the ILO Vocational Rehabilitation and Employment (Disabled Persons) Convention, 1983 (No. 159) puts an obligation on ratifying countries to implement and periodically review their national policy on vocational rehabilitation and employment of disabled persons. It aims at ensuring that appropriate vocational rehabilitation measures are made available to all categories of disabled persons, and at promoting employment opportunities for disabled persons in the open labour market. Such policies should be based on the principle of equal opportunity between disabled workers and workers generally. Equality of opportunity and treatment for disabled men and women workers should be respected. Special positive measures aimed at effective equality of opportunity and treatment between disabled workers and other workers shall not be regarded as discriminating against other workers.

The international framework, and in particular the acceptance of the UN Convention on the Rights of Persons with Disabilities, that entered into force in 2008, is having an impact on the way countries are legislating on disability. The Convention has so far been ratified by 141 countries, and according to some experts consulted, the Convention is bringing about a degree of homogenization in national legislations on disability.

Nevertheless, according to the *World Report on Disability*, prepared by the World Health Organization (WHO) and the World Bank,[2] people with disabilities still face substantive discrimination in the world of work:

- In employment rates: in OECD countries, the employment rate of people with disabilities (44%) was just more than half of people without disabilities (75%).
- By type of contract: in the US, 44% of workers with disabilities are in some contingent or part-time employment arrangement, compared to 22% of those without disabilities.
- Gender discrimination: women with disabilities commonly earn less than men with disabilities.
- Remuneration: the wage gaps between men and women with and without disabilities are as big as the difference in employment rates.

2. WHO and World Bank: World Report on Disability, 2011.

According to the *World Report on Disability*:

> Anti-discrimination laws provide a starting point for promoting the inclusion of people with disabilities in employment. Where employers are required by law to make reasonable accommodations – such as making recruitment and selection procedures accessible, adapting the working environment, modifying working times, and providing assistive technologies – that can reduce employment discrimination, increase access to the workplace, and change perceptions on the ability of people with disabilities to be productive workers. A range of financial measures, such as tax incentives and funding for reasonable accommodations, can be considered to reduce additional costs that would otherwise be incurred by employers and employees.

A key step towards the promotion of the inclusion of disability in reporting has been the decision taken by the Board of Directors of the Global Reporting Initiative to include in its next version of indicators, specific indicators on disability. Since GRI indicators are the most widely used standard in the world for issuing corporate social responsibility, it is expected that this move will promote the inclusion of disability in the strategy and policies of MNEs.
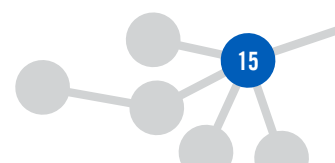
4. Objective and methodology

The objectives of this report, as set by the ILO, are (i) to produce a publication that provides information on the way in which the inclusion of people with disabilities, in particular concerning their employment, is featured in CSR reporting by MNEs and (ii) to provide recommendations on how people with disabilities should be included in CSR reporting.

In order to achieve the former objectives, the methodology combined the analysis of CSR or sustainability reports produced by 40 MNEs with interviews with experts in the field of CSR and reporting.

4.1 Analysis of the reports from MNEs

Selection of enterprises

A sample of 40 enterprises was selected based on two criteria:

- a general principle of geographic and industry balance (see Figures 1 and 2) following the Global Industry Classification Standard (GICS) taxonomy (as per the data consolidated in the table of referenced enterprises, included in Appendix 1),

- and the enterprise's participation in disability-related initiatives, such as the ILO Global Business and Disability Network or the European Network for Corporate Social Responsibility and Disability (CSR+D), or its inclusion in specialized works and reports, such as the *Analysis of Disability Disclosure in CSR*, prepared by the European Network on CSR and Disability, as well as previous ILO work on disability at the workplace.

North America (9)   Africa (3)   Asia (6)

Latin America (4)   Europe (16)   Australia (2)
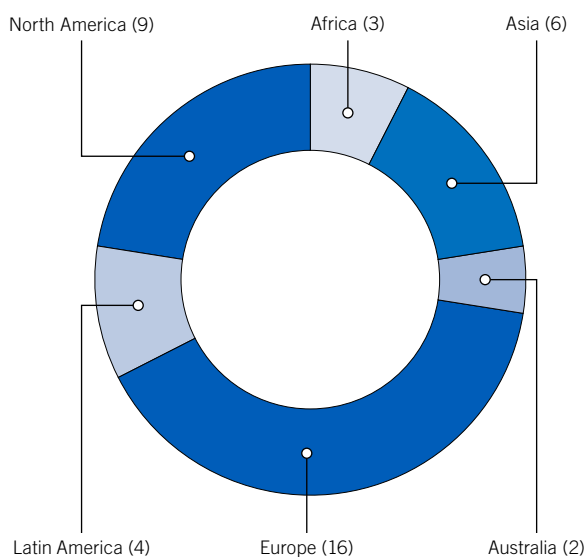
Figure 1 Geographical breakdown of selected enterprises

Information services (2)   Information technology (8)   Chemical (6)   Professional services (5)

Basic materials (1)

Industry (6)   Food industry (5)   Financial (4)   Energy (3)

Figure 2 Sector breakdown of selected enterprises

Issues analysed

The issues considered in the analysis were selected based on the two main international instruments on disability: the UN Convention for the Rights of Persons with Disabilities, adopted by the UN General Assembly in 2006, and the ILO Vocational Rehabilitation and Employment (Disabled Persons) Convention, 1983 (No. 159). Other relevant employment-related issues were extracted from the ILO's Code of Practice on Managing Disability at the Workplace[1] and the *Analysis on Disabili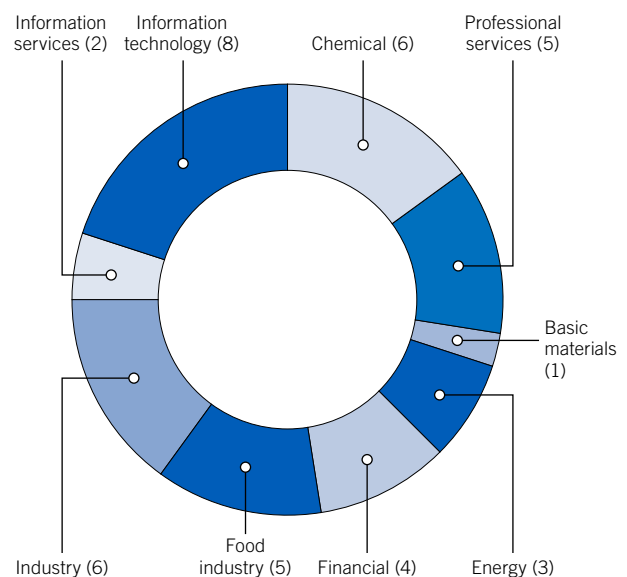ty Disclosure in CSR Reports* prepared by the European Network on CSR and Disability.[2] The selected indicators to review these issues are included in the table below.

Table 4.1 Disability reporting indicators used in the analysis

TOPIC	DISABILITY REPORTING INDICATORS	
Leadership and Strategy	1.	Is there a commitment to people with disabilities?
	2.	Has a commitment regarding disability been endorsed by the top management?
	3.	Does the report mention national regulations and international conventions on disability?
	4.	Is there a description of a strategy or action plan for the reporting period to implement the commitment?
	5	Does the strategy include monitoring and evaluation mechanisms?
	6.	Have the organizations representing people with disabilities been identified as stakeholders?
	7.	Have these organizations taken part in the preparation of the strategies or action plan on disability?
Employment Policies (Is the principle of non-discrimination / disability mentioned?)	1.	Employment and human resources
	2.	Recruitment and selection policy
	3.	Training
	4.	Promotion
	5.	Health and safety
	6.	Adaptation of jobs
	8.	Job retention (policies on acquired disabilities)
	7.	Specific internal procedures to address claims on on-discrimination
	9.	Awareness raising
Data on Employment	1.	The total number of employees with disabilities
	2.	Percentage of employees with disabilities in the enterprise or group
	3.	Employees with disabilities disaggregated by gender
	4.	Type of contract (training, short-term, other types of contract)
	5.	Professional categories such as top management, middle level management and administration
	6.	Ratio of basic salary and remuneration for employees with and without disabilities by employee category
	7.	Minimum percentage of employees with disabilities required as per national regulations
Accessibility	1.	Has the enterprise elaborated on a global assessment of its accessibility level?
	2.	Is there an accessibility plan?
	3.	Actions carried out to improve accessibility to the enterprise's facilities and workplaces, including its web page
	4.	Does the accessibility plan include monitoring and evaluation mechanisms?
	5.	Does the enterprise report on its products and services that include *Design for All* [*] and universal accessibility principles?
	6.	Does the enterprise have products or services specifically targeted to people with disabilities?
Suppliers and subcontractors	1.	Does the report mention specific policies and criteria relative to disability adopted in the contracting processes with suppliers and subcontractors?
	2.	Does the report mention the percentage of contracts signed with sheltered workshops, cooperatives or self-employed workers with disabilities, compared to the total number and volume of contracts?

* The term Design for All is used to describe a design philosophy targeting the use of products, services and systems by as many people as possible without the need for adaptation.

1. Managing Disability at the Workplace. ILO Code of Practice, ILO, 2002, www.ilo.org/wcmsp5/groups/public/@ed_emp/documents/publication/wcms_103324.pdf [accessed 16 June 2014].
2. Analysis of Disability Disclosure in CSR Reports, European Network for Corporate Social Responsibility and Disability, 2012, www.csr-d.eu/static/attached/Analysis_of_Disability_Disclosure_in_Sustainability_Etiquetado.pdf [accessed 16 June 2014].

Based on the indicators, a template for the analysis of the sustainability reports of each enterprise was prepared, to get quantitative results on whether and how the reports address the information selected and the level of disaggregation, by countries and time series. Examples of good practice have been selected and included in the relevant sections of this report.

Furthermore the analysis includes the way information is treated in the selected reports, as well as the scope of the strategies and policies that address disability. A more detailed analysis of the collected data per enterprise and per indicator is then presented, including a brief description of the indicator, through a set of tables presenting the quantitative consolidated results per enterprise for each of the indicators, the main and most relevant findings, and a number of issues for discussion. To illustrate the way the issues analysed have been addressed in the reports, and in order to showcase good practice, a number of extracts from relevant reports are presented. The examples selected are in most cases extracts from the reports, and therefore the use of the language has not been changed.

4.2 Meetings with experts

The methodology also included meetings with a number of experts in the field of CSR and reporting. These experts (see Appendix 2) were identified based on their roles in employers' organizations, international reporting institutions or in their capacity as ILO experts. Others are members of the ILO Global Business and Disability Network or the European network for CSR and Disability, represent research institutions and come from private enterprises active in the field of CSR.

All meetings (via Skype or phone) focussed on the following questions:

- What weaknesses, limitations or challenges are found, in your view, in the way enterprises report on disability in employment?
- What specific information on disability shows genuine commitment by the enterprise in terms of integrating disability in their strategy and operations?
- What type of information do you think is most relevant regarding disability at the workplace?
  – Employment data (number of workers with disabilities, percentage of workers with disabilities, per type of contract, professional category, gender…);
  – Integration of disability in employment and human resources policies: recruitment and selection, promotion, health and safety, training, others.
  – Accessibility to the workplace and working tools;
  – Policies concerning suppliers;
  – Others
- How should this information be presented to be useful to the enterprise's stakeholders? Generally integrated or as specific sections on disability?

A summary of the main views of the experts can be found in Chapter V.

Additionally, the team of consultants met with the members of the ILO Global Business and Disability Network in December 2013. The main outcome of the analysis was presented, and participants provided feedback on the same issues discussed with the experts, listed above. The views of participants have also been included in the relevant sections of this report.

5. Results of the analysis

5.1 Observations on the way disability is addressed in CSR reporting

Out of the 40 reports analysed, a number of observations can be made on the way disability is generally addressed in reporting. It is important to stress that the analysis presented below does not scrutinize the strategies, policies and other initiatives in place to deal with disability at the workplace, but rather whether, and how enterprises report about them.

The enterprises selected tended to present the initiatives taken on disability in their sustainability reports, and occasionally in integrated reports. These reports often include references to other tools where the information on disability is presented with further detail, such as websites, specific reports, communications or press releases. Whenever these tools mentioning disability were provided in sustainability reports or integrated reports, this information was included in our analysis.

The following general remarks, regarding the analysis of the reports, can be made:

- The absence of information in the reporting does not imply the absence of a strategy on disability. We have in fact found "champion" enterprises, with well-established and defined strategies for employees with disabilities that do not include that information in their reports. This fell outside the scope of our analysis.

- Almost all enterprises analysed, follow GRI standards to report on corporate responsibility. In this regard, the absence of GRI reporting standards on disability is probably one reason that explains why the information is treated in such a heterogeneous way across enterprises: it might be dealt with in stand-alone chapters, integrated in a "diversity and inclusion" chapter, and often as a criterion of the principle of non-discrimination. In some cases, activities for people with disabilities are presented in an anecdotal way, often blurring the lines between corporate responsibility and philanthropy.

- This same heterogeneity is observed across the disaggregation of data as it refers to two topics: employees with disabilities on the one hand (by gender, salary and level of responsibility), which has rarely been registered in the reports analysed, and the geographical scope of implementation of strategies and activities across enterprise subsidiaries on the other hand, which makes it rather difficult to understand the reach of those corporate strategies and activities.

Scope of the strategies and policies

While some enterprises seem to be taking relevant initiatives to integrate disability, generally there seems to be no continuity in the way enterprises report about the practical application of commitments on disability across their subsidiaries and countries of operation, making it difficult to evaluate the consistency of strategies, policies and initiatives across the group.

The available information does not lead to the conclusion that enterprises implement their commitment in a strategized way. Reports do not inform on connections between policies, implementation plans and monitoring and evaluation mechanisms. Targets are rarely established.

Whenever an action in a particular country is described it appears to be more on an anecdotic level (a stand-alone example) than a "success story" on how a global corporate strategy is implemented. Reporting on the existence of a strategic focus is missing as well as its practical implementation on the ground.

5.2 Results per indicator

Leadership and strategy: Commitment

Question 1: Is there a commitment to people with disabilities?

Under this indicator, information may vary from a specific commitment on disability as part of the enterprise's general statement on their sustainability strategy, to a commitment made when disability is addressed in a specific heading of the report. Various levels of commitment were identified: (i) a specific commitment to disability on its own, (ii) as part of a more general commitment on equality, non-discrimination, diversity or inclusion, (iii) or a general commitment to equality, non-discrimination, diversity or inclusion with no specific reference to disability. A fourth case scenario (iv) relates to enterprises where no commitment was made in their sustainability reports on these topics.

Quantitative results

Table 5.1 Is there a commitment to people with disabilities?

Specific commitment on disability	**21**	**53%**
Disability is mentioned under non- discrimination, diversity, inclusion	8	20%
Disability is not mentioned but there's a mention of non-discrimination ,diversity, inclusion	5	13%
Disability is not mentioned, neither is discrimination, diversity, inclusion	6	15%

Main findings

Fifty three per cent of enterprises showing a specific commitment towards disability might seem a relatively high percentage, but the sample taken for the analysis was formed by firms that, as mentioned above, already had showed some level of engagement to disability (members of the ILO Global Business and Disability Network, members of the European Network for CSR and Disability, member of national networks on disability, enterprises having shown good practices). An interesting question for further research would be to ask if enterprises, without having a reporting requirement (GRI or others) on disability, would they consider their commitment on disability a topic of relevance to include in their reports.

Selected examples

VOLKSWAGEN. Volkswagen AG is particularly committed to helping employees with reduced capacity or disabilities. (…) Volkswagen is committed to respect, tolerance and cosmopolitanism. Treating each other with respect and working together means valuing each individual's personality. Volkswagen guarantees equal opportunity and equal treatment irrespective of ethnicity, skin colour, gender, disability, ideology, faith, nationality, sexual orientation, social background or political conviction (…).

L'ORÉAL. With regard to disability, L'Oréal has been developing a global policy since 2008 in favour of professional insertion of the disabled in the Company. This policy focuses on five priorities: infrastructures, maintenance in employment, recruitment, subcontracting and partnerships.

ANZ Banking Group Limited. As a large employer, our employment decisions can significantly benefit the lives of disadvantaged and under-represented individuals, including people with disability (…). Our commitment to attracting, including and helping people with a disability to progress is reflected in the global policies, frameworks and governance mechanisms we have in place across our business. This is also highlighted in our recently released Accessibility and Inclusion action plan.

STANDARD BANK. In South Africa, we will provide a simplified online disclosure process and we will engage with our country operations outside South Africa to determine what disability management practices exist. Our ultimate goal in the long term is to develop a group-wide approach to disability that is based on consistent underlying principles with appropriate flexibility, so that we can be relevant to all people in the countries in which we operate.

Question 2: Has a commitment to issues regarding disability been endorsed by the top management?

Under this indicator the enterprise is reinforcing its commitment to disability, giving it a more formal and institutional backing.

Quantitative results

Table 5.2 Has a commitment regarding disability been endorsed by the top management?

Yes	No
10 (25.0%)	30 (75.0%)

Main findings

Out of the 21 enterprises with specific commitment on disability only 10 reported having a specific endorsement by the management, which then was more likely to result in a strategy dealing with disability. The other remaining enterprises might have made a commitment to other social obligations, but did not indicate in having a strategic decision in their corporate policy.

When in fact disability is part of the strategic commitment of the enterprise, it might have a number of implications:

- sustainability in time,
- the groups' commitment would then cover all countries and operations it represents,
- an impact in all management areas (among others employment, accessibility and suppliers) would be seen.
- With the act of a public commitment, it would force the enterprise to be responsive and allow the relevant parties to be demanding on its effectiveness and comprehensiveness.

Selected examples

THOMPSON REUTERS. Diversity and Inclusion are essential to our success and Thomson Reuters takes a strong stand against any kind of discrimination. Employee Resource Groups (ERGs) create awareness and understanding of the cultures represented in our business and throughout the world. They also provide a network of support for our people and help to deliver our Diversity and Inclusion strategy. In 2012, we had over 80 active local groups representing the interests and exchanging information for our Asian, black, disabled, Latino and Hispanic, LGBT, veteran and female colleagues across our markets. Led from the very top of the organization, our progress this year was built on our new Diversity and Inclusion (D&I) strategy driving an extensive series of development and networking opportunities, strengthening our internal culture through engagement and the creation of a Diversity and Inclusion Community of Practice. We positively encourage feedback with our CEO and CPO hosting several breakfast and lunch events around the world actively seeking feedback from our colleagues. Additionally The Hub provides opportunity for a moderated and open discussion.

INTESA SAN PAOLO. Throughout all the management processes, the consideration of issues associated with diversity (gender, skills, background and generation) continued to play a significant role within the overall aim of increasing concreteness of the principles of the Group's Code of Ethics. Partnerships continued with organisations and associations working on the issues of inclusion in the employment field of the disabled.

VALE. Under the Inclusion Program for People with Disabilities, Workshops with managers and HR professionals from all regions were held to align the Program's guidelines and create awareness among HR professionals in all regions.

Question 3: Does the report mention national regulations and international conventions on disabilities?

This indicator merely shows that some national regulations or international conventions have been mentioned somewhere in the reports. A *yes* does not imply that they are reporting on implementation neither on the specificities of the regulation applicable to their business.

Quantitative results

Table 5.3 Leadership and strategy indicators

Yes	No
6 (15.0%)	34 (85.0%)

Main findings

Out of the 21 enterprises with specific commitment on disabilities, only six reference national regulations (4) or international conventions (2) on disability. Reference to regulations might show that the enterprise sees its commitment also as an obligation, and this implies a minimum set of initiatives that need to be taken in the field of disability at the workplace.

Nevertheless, as the analysis also shows, whenever national legislation is mentioned, it is generally the legislation applicable in the group's country of origin. But the information provided does not indicate whether the standard is taken as a reference for the enterprise's operations in the rest of the countries, neither reports on the applicable national regulations in those countries. While legislations diverge nationally, no report mentions applicable regulations on disability in each of the countries where it operates.

Selected examples

VOLKSWAGEN. As part of the German government's national action plan to implement the United Nations Convention on the Rights of Persons with Disabilities, Volkswagen in Germany has been focusing on the inclusion of employees with disabilities.

TELEFONICA. In Spain in 2012, Telefonica complied with the LISMI (the law on social integration of the disabled that requires a quota of 2% of employees with disabilities in enterprises of 50 or more workers) to the tune of 3.04% and the total value of its purchases from special employment centres reached 4.2 million Euros.

VALE. Created in 2004 in order to comply with Law 8,213 of July 25, 1991, which requires reserving vacancies for people with disabilities, Vale's Inclusion Program for People with Disabilities in Brazil is coordinated by the Human Resources area. The program has the goal of hiring 140 professionals every year in accordance with Vale's Conduct Adjustment Agreement (TAC in Portuguese) with the Brazilian Public Prosecution Ministry.

INFOSYS. The principles and goals of Universal Declaration of Human rights are at the centre of our Diversity and Inclusion (D&I) strategy.

Leadership and strategy: Implementation strategy

Question 4: Is there a description of a strategy or action plan for the reporting period to implement the commitment?

Under this indicator, enterprises that mentioned having a strategy or plan, even if not described, have been included.

Quantitative results

Table 5.4 Is there a description of the strategy or action plan for the reporting period to implement the commitment?

Yes	No
8 (20.0%)	32 (80.0%)

Main findings

Out of the 21 enterprises that made a specific commitment on disability, only eight have reported having a strategy or action plan for the period covered in their reports, and therefore, for most of the enterprises, there is no evidence that the commitment translates into an implementation plan. Many enterprises report on a variety of initiatives on disability, but these might not have been a strategic approach or be part of a plan.

Selected examples

SODEXO. The enterprise stated that 85.4% of the Group revenues were coming from enterprises that were implementing action plans to integrate people with disabilities in the workplace.

SANOFI. In 2008, Sanofi extended an agreement to promote integration and job retention of disabled people in France for the period 2009–2012. Thanks to improved awareness, numerous employees with disabilities (300 in three years) have declared their disabilities to the Group so that specific measures could be taken as needed to accommodate their needs. In 2012, we renewed the agreement for the third time, for the period 2013–2016.

WIPRO. To continue to strengthen our diversity initiatives around gender, people with disability and nationality. This will translate into both, (I) higher numbers and proportions and (II) processes and systems". (…) Employees and Sustainability at the workplace: Continued focus to make policies inclusive and improve accessibility of infrastructure for Persons with Disabilities. (…) In 2009, Wipro introduced a comprehensive framework designed to aid the inclusion and a high degree of contribution by employees with disabilities who worked with Wipro. This laid the foundation to welcome more people with disability into Wipro.

Question 5: Does the strategy include monitoring and evaluation mechanisms?

Under this indicator, the data include enterprises that declared having a monitoring and implementation mechanism linked to their strategy on disability, even if it these mechanisms are not described.

Selected examples

SODEXO. The 50 member Global Diversity and Inclusion Task Force was launched six years ago to develop and implement global initiatives to support Sodexo's continuous progress toward the achievement of its diversity and inclusion objectives. Two thematic task forces support Sodexo's initiatives toward ensuring the inclusion of people with disabilities and Lesbian, Gay, Bisexual and Transgender employees, helping to provide an international perspective and identify the best strategies in each country.

Quantitative results

Table 5.5 Does the strategy include monitoring and evaluation mechanisms?

Yes	No
1 (2.5%)	39 (97.5%)

Main findings

Out of eight enterprises having strategies addressing disability, only one enterprise, Sodexo, reported having a monitoring and implementation mechanism. As it can be seen below, the enterprise reports on the mechanism, but it does not provide any information on its impact.

Question 6: Have organizations representing people with disabilities been identified as stakeholders?

A *yes* implies that organizations representing people with disabilities have been identified as part of the enterprise's interest groups. This included both those organizations that have been formally identified as the enterprise's stakeholders as well as those that have been involved in some exchange regarding disability at the workplace.

Quantitative results

Table 5.6   Have the organizations representing people with disabilities been identified as stakeholders?

Yes	No
9 (22.5%)	31 (77.5%)

Question 7: Have these organizations taken part in the preparation of the strategy or plan of action on disability?

The strategy or plan of action relates to the enterprise's overall strategy or action plan on disability (see also indicator 1.4.).

Quantitative results

Table 5.7   Have these organizations taken part in the preparation of the strategy or action plan on disability?

Yes	No
2 (5.0%)	38 (95.0%)

Main findings

Only two enterprises having a strategy or plan to implement their commitment, did involve organizations representing people with disabilities. Two other enterprises involved representative groups in the preparation of plans for specific areas or operations.

Selected examples

ORANGE. To respond to the new requirements of people with disabilities, France Telecom-Orange applies an active policy of meetings and partnerships with specialist professionals, institutions, and organisations. In 2012, the Group participated in:

the work of the Club Accessibilité des Grandes Entreprises (large corporations' accessibility club);

international working groups on accessibility within the European Commission, the ITU, and AFNOR; meetings relating to the transposition of the European Directive of November 25, 2011 and spearheaded by the Comité Interministériel du Handicap (Inter-Ministry Disability Committee), Arcep, and the Observatoire de l'Accessibilité (accessibility research institute);

all major disability-related conferences and trade shows in France (like Autonomic Paris, Marseille, and Metz), as well as numerous community-based events with local disability organisations

IBM. In 2010, IBM's People with Disabilities (PwD) Council leaders sat down with eight IBMers with disabilities from around the globe for a "reverse mentoring" session, in which the executives learned about the opportunities and challenges of the PwD constituency (…) The first-of-its-kind seminar addressed some of the actual and perceived barriers PwD employees face as they enter the workplace. Attendees were also asked tough questions resulting in a powerful PwD initiative called In Their Shoes, which includes video modules on accessibility and innovation, client attitudes toward people with disabilities, mentoring and career advancement and recruiting—all geared toward highlighting both existing and future ways IBM can help our PwD community.

DOW CHEMICAL. Seven employee networks – each with a senior executive sponsor – bring together people with a common interest to share experiences, find mentors, seek professional development, and gain access to senior leadership. One of these seven networks is the Disability Employee Network.

Employment Policies

The analysis of the data regarding policies on employment and human resources included eight different policies: a general policy on employment and human resources, recruitment and selection, training, promotion, health and safety, adaptation of jobs, internal procedures to address grievances, and job retention (policy on acquired disabilities). For each policy, the first issue under scrutiny was the existence of a general commitment towards non-discrimination applicable to all workers, including, but not specifically, workers with disabilities. The second issue analysed, was to assess whether people with disabilities were specifically mentioned in the policies.

The outcome of the analysis is reflected in the table below. Under *yes*, enterprises are counted that have a policy mentioning the principle of non-discrimination or a specific commitment to disability. A *no* implies either that the policy does not mention non-discrimination or disability, or that there is no such policy at all. The third indicator discloses whether the enterprises report on the specific initiatives taken to implement these policies.

Table 5.8 Employment policies indicators

	Is the principle of non-discrimination mentioned in these policies and procedures?		Is the issue regarding disability specifically included in these policies and procedures?		Does the report describe what the measures taken consist of?	
	Yes	No	Yes	No	Yes	No
Employment and human resources	18 (45.0%)	22 (55.0%)	15 (37.5%)	25 (62.5%)	10 (25.0%)	30 (75.0%)
Recruitment and selection policy	21 (52.5%)	19 (47.5%)	18 (45.0%)	22 (55.0%)	12 (30.0%)	28 (70.0%)
Training	3 (7.5%)	37 (92.5%)	6 (15.0%)	34 (85.0%)	5 (12.5%)	35 (87.5%)
Promotion	8 (20.0%)	32 (80.0%)	4 (10.0%)	36 (90.0%)	4 (10.0%)	36 (90.0%)
Health and safety	3 (7.5%)	37 (92.5%)	5 (12.5%)	35 (87.5%)	3 (7.5%)	37 (92.5%)
Adaptation of jobs	7 (17.5%)	33 (82.5%)	13 (32.5%)	27 (67.5%)	9 (22.5%)	31 (77.5%)
Specific internal procedures to address claims on non-discrimination	7 (17.5%)	33 (82.5%)	2 (5.0%)	38 (95.0%)	2 (5.0%)	38 (95.0%)
Job retention (policies on acquired disabilities)	3 (7.5%)	37 (92.5%)	3 (7.5%)	37 (92.5%)	3 (7.5%)	37 (92.5%)
Awareness raising	13 (32.5%)	27 (67.5%)	19 (47.5%)	21 (52.5%)	16 (40.0%)	24 (60.0%)

Main findings

In general, reporting showed two approaches to the inclusion of disability at the workplace: specific policies and initiatives targeting workers with disabilities, or general policies and implementation mechanisms that ensure equal opportunities for all workers, regardless of whether inequality is based on disability, gender or age.

The analysis made clear that enterprises most often reported having included disability in their awareness raising initiatives, followed by recruitment and selection, and adaptation of jobs. Very few enterprises reported on the inclusion of disability in their policies on promotion, health and safety and job retention or on having specific grievance procedures.

As a general rule, enterprises didn't report on the establishment of quantitative targets that allowed stakeholders to evaluate the effectiveness of the policies on disability and allowed measuring progress in time.

When it came to training, enterprises have reported on a variety of initiatives, including training workers with disabilities to better perform their work. These included improving their skills in the provision of services and their relations with customers, but also to teach non-disabled workers how to deal with clients with disabilities. Awareness raising initiatives for workers and managers were also reported.

Eighteen enterprises specifically mentioned disability in their recruitment and selection policies; interestingly, a similar number of enterprises reported on the percentage or number of workers with disabilities (17 provided data on employment of workers with disabilities).

Many enterprises reported on recruitment and selection procedures for their own country of origin. The challenge would be for them to expand these procedures to the entire organization.

While 29 enterprises declared having a general commitment to disability (see indicator 1.1), the number dropped substantially when it came to specific policies. Enterprises reporting on specific initiatives to implement the policies are even lower.

Only one enterprise reported on workers with disabilities by professional category, while four enterprises have a specific commitment towards disability in their promotion policies. More generally, maybe with the exception of the number of employees with disabilities, enterprises failed to report on the impact of their policies regarding employment and human resources.

Indicator 1: Employment and human resources

Table 5.9 Indicators on employment and human resources

	Yes	No
Is the principle of non-discrimination mentioned in these policies and procedures?	18 (45.0%)	22 (55.0%)
Is the issue of disability specifically included in these policies and procedures?	15 (37.5%)	25 (62.5%)
Does the report describe what the measures taken consist of?	10 (25.0%)	30 (75.0%)

Selected examples

OMRON. At Omron, we respect individuality and diversity, as is pledged by the Omron Principles. As such, we are expanding employment opportunities for people with disabilities. Inspired by our corporate core value – "Working for the benefit of society" – we established OMRON Taiyo Co., Ltd., in 1972 in cooperation with social welfare organization Japan Sun Industries. Based in Beppu, Oita Prefecture, this enterprise established Japan's first factory for the employment of people with disabilities. Later, in 1986, we established OMRON Kyoto Taiyo Co., Ltd., in Kyoto.

SODEXO. Sodexo has a comprehensive global plan to integrate diversity and inclusion into our programs, policies and practices at every level of the organization. Sodexo's leadership teams are committed to ensuring that diversity and inclusion is a part of our everyday business activities, from recruiting the best talent to providing consumers and clients with the most innovative services.

SANOFI. Recruiting individuals with disability to join our workforce and facilitating their retention has been a Sanofi priority for over 15 years. … The Diversity Policy is based on non-discrimination, which is integrated into our Human Resources processes.

SONY. The Diversity Development Department, which is part of the Human Resources Division, has devised a platform that capitalizes on the experience that Sony Group enterprises have in employing disabled individuals.

Indicator 2: Recruitment and selection policy

Table 5.10   Indicators on recruitment and selection policy

	Yes	No
Is the principle of non-discrimination mentioned in these policies and procedures?	21 (52.5%)	19 (47.5%)
Is the issue of disability specifically included in these policies and procedures?	18 (45.0%)	22 (55.0%)
Does the report describe what the measures taken consist of?	12 (30.0%)	28 (70.0%)

Selected examples

YUM! BRANDS. Yum! India opened the division's first specially abled KFC restaurant in 2008 and has since expanded to 16 speech and hearing impaired stores in nine cities employing over 300 hearing and speech impaired team members. The Yum! India team plans to continue developing specially abled restaurants with a goal of employing 1000 speech and hearing-impaired employees by 2015. The success of this program is driven by a 360 degree approach to developing specially abled team members focused on hiring, training, creating an enabling work environment, engaging the team members and assisting their development for growth and career progression.

SODEXO. Sodexo Spain works with more than 20 specialized organisations and regularly participates in job fairs and workshops to develop the employment of individuals with a disability. Internally, Sodexo Spain has set formal guidelines around:
– the recruitment of people with disabilities
– the clear evaluation of the skills needed for a given position
– an appropriate sourcing plan and trained interviewers
– people with disabilities' integration in the enterprise through team preparation
– or the assignment of a mentor
– targeted actions to respond to specific challenges such as sign language training for Sodexo staff

ADECCO. For candidates with disabilities, Adecco devised a number of programmes to assist the recruitment process, including a guaranteed interview scheme and creating a talent pool of people with disabilities, not only for the London Organising Committee of the Olympic and Paralympic Games LOCOG but also for other sponsors and suppliers of London 2012 and beyond. As a result, people with disabilities made up 10 per cent of London 2012's workforce.

ARCOR. Arcor offers hiring and promotion opportunities through reliable, inclusive and transparent processes which include … the Project on the Labour Inclusion of People with disabilities … In 2012 the enterprise formally launched the Project for the Inclusion of People with disabilities through different actions: a training workshop about "Selection of People with a Disability", a training course for the relationship with the community committees of the industrial sites, an accessibility survey in nine plants and in different positions, and meetings with organizations of the area in order to plan new inclusion strategies. As a result, in Argentina, Arcor made progress as regards the inclusion of people with disabilities in the following plants: Converflex Lujan, Frutos de Cuyo, Bagley Villa Mercedes, Bagley Salto and Edificio Chacabuco. On the other hand, in Brazil, the initiative was consolidated and 82 people with disabilities have been hired while 107 are in the contract phase.

Indicator 3: Training

Table 5.11 Indicators on Training

	Yes	No
Is the principle of non-discrimination mentioned in these policies and procedures?	3 (37.5%)	37 (92.5%)
Is the issue of disability specifically included in these policies and procedures?	6 (52.5%)	34 (85.0%)
Does the report describe what the measures taken consist of?	5 (50.0%)	35 (87.5%)

Selected examples

YUM! BRANDS. Thailand: Hearing-impaired associates were extensively trained on order-taking procedures and understanding customer preferences. Other team members working at the same location received training in communicating with the hearing-impaired to assist them as needed when providing services.

ORANGE. A new training course on "how to manage employees with disabilities" was introduced within Orange Business Services in November 2012. A new specialised professional training course was also launched in late 2012 to allow people with disabilities find employment as customer service technicians. Five workers with disabilities made up the course's first class.

By the end of 2012, over 6,000 people (salespeople, technicians, webmasters, and marketing staff) had been trained in the Autonomy offerings and in customer service for the elderly and disabled, and 750 qualified advisers had also received special training.

The Group's efforts in 2012 focused on training employees at the 1014 customer centre on the Autonomy range and the "Easy Internet" option that lets users easily surf the Internet thanks to an intuitive interface on a USB key. … Orange Spain has also developed a training programme called Orange for All in association with the Spanish

National Organization for Blind People, ONCE. Over 4,000 sales people have already been trained to meet the special needs of the elderly and disabled.

SAMSUNG. In cooperation with the local Korean Research Institute for Vocational Education & Training affiliated with the Korea Employment Agency for the Disabled, SEM operates customized training programs in the electrical and electronic fields, and an open recruitment system of people with disabilities.

TELEFONICA. In Venezuela, 531 of our collaborators received a total of 675 hours of training in this field. There were six workshops on integration of disability, 12 workshops on service to disabled customers, and seven events of practical experience with disabled customers. In addition, there were coaching sessions and 12 "stand ups" on the experiences of a successful woman who has been able to use her special abilities. Also, a certification program for disabl0ed collaborators was designed, to be introduced in 2013. The essential objective is to guide disabled staff through the process of medical certification as far as their inclusion in the register of CONAPDIS (the national council for people with disabilities). Likewise, in the United Kingdom, more than 80 employees received training on service to people with disabilities, and over 200 employees throughout the sales network in the Czech Republic received the same.

Indicator 4: Promotion

Table 5.12 Indicators on Promotion

	Yes	No
Is the principle of non-discrimination mentioned in these policies and procedures?	21 (52.5%)	19 (47.5%)
Is the issue of disability specifically included in these policies and procedures?	18 (45.0%)	22 (55.0%)
Does the report describe what the measures taken consist of?	12 (30.0%)	28 (70.0%)

Selected examples

YUM! BRANDS. Thailand: A program in KFC Thailand, called We Hear Every Dream, provides KFC careers for the hearing-impaired. Hearing impaired team members receive the same compensation and career growth opportunities as others in similar roles in the organization.

ARCOR. Arcor offers hiring and promotion opportunities through reliable, inclusive and transparent processes which include the Internship Program, a Partnership Plan with Universities, the Young Professionals Program, the Project on the Labour Inclusion of People with disabilities and "Arcor Internal Searches" (AIS).

Indicator 5: Health and safety

Table 5.13 Indicators on health and safety

	Yes	No
Is the principle of non-discrimination mentioned in these policies and procedures?	21 (52.5%)	19 (47.5%)
Is the issue of disability specifically included in these policies and procedures?	18 (45.0%)	22 (55.0%)
Does the report describe what the measures taken consist of?	12 (30.0%)	28 (70.0%)

Selected examples

ENEL. On the basis of good practices identified in the Group a Global Plan on health and prevention has been established, aimed at defining a minimum common standard applied throughout Enel. The Plan, which is broken down into the three health areas identified by the World Health Organization (physical, mental and social), envisages a series of prevention and awareness-raising initiatives which will start in 2013: initiatives to help the disabled.

VOLKSWAGEN. Specific for Germany: On the initiative of the German automotive industry's representatives of people with severe disabilities, Volkswagen AG, AUDI AG and Porsche AG took part in a research study entitled "Ageing Healthily and Appropriately in the Automotive Industry: Career-Long Participation and Inclusion", known by its German acronym, PINA. This cooperation project, which is funded by Germany's Federal Ministry of Labour and Social Affairs, also involves Darmstadt University of Technology and the University of Cologne. The partners are developing tools and initiatives to maintain the health and working capacity of older employees.

Indicator 6: Adaptation of jobs

Table 5.14 Indicators on adaptation of jobs

	Yes	No
Is the principle of non-discrimination mentioned in these policies and procedures?	7 (17.5%)	33 (82.5%)
Is the issue of disability specifically included in these policies and procedures?	13 (32.5%)	27 (67.5%)
Does the report describe what the measures taken consist of?	9 (22.5%)	31 (77.5%)

Selected examples

YUM! BRANDS. Thailand: A program in KFC Thailand, called We Hear Every Dream, provides KFC careers for the hearing-impaired. With a goal of hiring 70% specially abled staff in its first restaurant, the team installed new machines, equipment and a special management system

TELEFONICA. The work integration service contacts job-seekers and enterprises to fill vacancies, as well as to carry out other tasks related to counselling, training, adaptation of posts, and elimination of architectural barriers.

ORANGE. In 2012, the Group's Mission Insertion Handicap also provided assistance in Poland to help adapt worksta-tions for employees with disabilities.

ANZ. In Bangalore, a purpose built sign language dictionary was developed for five of these employees in our core operations, who have hearing and speaking challenges.

STANDARD BANK. We have launched disability guide-lines and conversation tools to enable our line managers to accommodate and support people with disabilities in the workplace. We will focus on up skilling our line managers on how to accommodate and support employees with disabilities.

Indicator 7: Specific internal procedures to address claimson non-discrimination

Table 5.15 Indicators on specific internal procedures to address claims on non-discrimination

	Yes	No
Is the principle of non-discrimination mentioned in these policies and procedures?	7 (17.5%)	33 (82.5%)
Is the issue of disability specifically included in these policies and procedures?	2 (5.0%)	38 (95.0%)
Does the report describe what the measures taken consist of?	2 (5.0%)	38 (95.0%)

Selected examples

ORANGE. French employee discrimination hotline Allodiscrim sent four complaints from job applicants who were not selected. One complaint related to racial dis-crimination; another to discrimination against the disabled. The two others did not specify a type of discrimination. An investigation did not reveal any evidence that showed the applicants had been the victim of discrimination.

INTESA SAN PAOLO. Intesa Sanpaolo constantly moni-tors non-discrimination issues. In Italy no related reports were received, whilst – through the Code of Ethics mailbox – one report was received from the International Subsidiary Banks, which proved unfounded.

VALE. Vale maintains a Reporting Channel to receive reports of discrimination and/or harassment in the work-place, always observing the applicable laws in the locations in which it operates.

ENEL. The enterprise reports disaggregated data of com-plaints for discrimination in relation to disability. No com-plaints in the last 3 years.

Indicator 8: Job retention (policy on acquired disabilities)

Table 5.16 Indicators on job retention (policy on acquired disabilities)

	Yes	No
Is the principle of non-discrimination mentioned in these policies and procedures?	3 (7.5%)	37 (92.5%)
Is the issue of disability specifically included in these policies and procedures?	3 (7.5%)	37 (92.5%)
Does the report describe what the measures taken consist of?	3 (7.5%)	37 (92.5%)

Selected examples

VOLKSWAGEN. In Germany: Work2Work is a key programme across all our sites and creates new job opportunities for employees with performance impairment. One of Work2Work's aims is to reintegrate employees who have suffered illness or injury into Volkswagen's production and specialist departments, and since 2005, it has had some 200 successes to its credit.

SODEXO. In 2011, Sodexo Finland developed the Early Support Model programme whose objectives include:
– Supporting and promoting employees with limited work ability or a disability
– Retaining and maintaining these employees in their job

– Extending work careers for aging employees and preventing long term sick leaves when accommodations can be made to adapt to the employees' new needs
– Helping units to modify daily work for employees with disabilities.

ORANGE. Several collective agreements were signed in 2012 to supplement and reinforce the Social Contract within the Group: … an agreement in Germany on the re-integration of employees after an extended leave due to illness or disability, as well as mandatory agreements in several countries dealing with pension plans, the rules for calculating collective bonuses, internal rules for local employee representative bodies and updates to plant rules governing employee rules and working conditions.

Indicator 9: Awareness raising

Table 5.17 Indicators on awareness raising

	Yes	No
Is the principle of non-discrimination mentioned in these policies and procedures?	13 (7.5%)	27 (67.5%)
Is the issue of disability specifically included in these policies and procedures?	19 (7.5%)	21 (52.5%)
Does the report describe what the measures taken consist of?	16 (7.5%)	24 (60.0%)

Selected examples

SANOFI. We have sought to improve employee awareness through communication campaigns such as International Women's Day, the French week to raise awareness about the employment of disabled persons, and other occasions throughout our affiliates. Several training initiatives were organized in 2012, in line with local needs:

Affiliates in 18 countries organized diversity training for 2,189 employees; In the United States, all employees took part in Diversity and Inclusion Awareness e-learning; and in France, 33 employees in Human Resources took diversity and non-discrimination e-training (216 employees total since 2008), and 74 employees received training about disability.

SODEXO. Sodexo's disAbility Voice Continues to Raise Awareness: Sodexo's disAbility Voice, a new taskforce created in May 2011, brings together 19 representatives from 15 Sodexo entities worldwide. Its mission is to raise awareness in countries, exchange best practices to create a culture of inclusion, provide new resources and create a

welcoming work environment that fully utilizes individuals with disabilities in our organisation.

INTESA SAN PAOLO. In 2012 the Corporate and Investment Banking Division launched training courses dedicated to the issue of diversity, with classroom teaching, brainshops and workshops focusing on female empowerment, the enhancement of intergenerational diversity, internationalisation and cultural differences. There are a number of goals: encouraging the start of a career path, balancing professional growth with female motivation, disseminating the inter-generation issue, adopting a common approach to the challenges posed by cultural diversity, and finally improving the role of managers in the diversity inclusion processes within the enterprise.

AMERICAN EXPRESS. To deepen employees understanding of the value of diversity and inclusion at American Express, we offer a Diversity and Inclusion Curriculum via web-based and face-to-face training and leader debrief sessions.

Data on Employment

Indicator 1: The total number of employees with disabilities

This indicator demonstrates the number of employees with disabilities provided by the enterprise. A *yes* indicates that the enterprise is reporting on the number of employees with disabilities. A *no* means it does not provide any information.

The second part of the table shows the level of disaggregation of the data: (i) consolidated for the whole group, (ii) provided for a number of countries only, (iii) or by each of the countries where the group operates.

Quantitative results

Table 5.18 Indicator on total number of employees with disabilities

	Yes	No
	11 (27.5%)	29 (72.5%)
	Number of enterprises	**% of those who report**
i. Consolidated	4	36%
ii. Info on some countries	7	64%
iii. Info on all countries	0	0%

Indicator 2: Percentage of employees with disabilities in the enterprise or group

The indicator reflects the share of workers with disabilities as part of the workforce. The second table shows the level of disaggregation of the information provided: (i) consolidated for the whole group, (ii) information only on specific countries, or (iii) information on all countries where the group operates.

Quantitative results

Table 5.19 Indicator on percentage of employees with disabilities in the enterprise or group

	Yes	No
	12 (30.0%)	28 (70.0%)
	Number of enterprises	**% of those who report**
i. Consolidated	5	42%
ii. Info on some countries	7	58%
iii. Info on all countries	0	0%

As can be seen in the table above, 12 enterprises provided a percentage of employees with disabilities and 11 provided the number of workers with disabilities. As six enterprises provided data on both percentage and number, the total number of enterprises that provided data on employment of people with disabilities amounts to 17 (see Table 5.20).

Table 5.20 Data on enterprises reporting on employees with disabilities

	Number or years	Number of enterprises	% of those who report
Years reported	1	5	29%
	2	3	18%
	3	5	29%
	4	0	0%
	5	3	18%
	6	0	0%
	7	1	6%

Main findings

Out of the 40 enterprises analysed, 17 provide data on workers with disabilities, either as a total number of workers or as a share of workers with disabilities out of the total. Only six enterprises (15 per cent of the sample) reported on both. The analysis also showed that 11 enterprises reported on the number of workers with disabilities, and 12 reported on the share of workers with disabilities.

No enterprise provides data on the number of employees with disabilities, or the share of total workers with disabilities disaggregated by country. Almost one third of the enterprises provide data only for one year, while one-fourth report data on more than three years.

The share of workers with disabilities reported on varies from 2 to 5 per cent with the exception of Volkswagen, who reported having 7 per cent of workers with disabilities.

Selected examples

ORANGE. France: The percentage of employees with disabilities across all entities covered by the French economic and social unit, including employees with disabilities declared under the French DOETH system (mandatory yearly declaration for employees with disabilities), outsourcing to the protected sector, and civil servants re-assigned to a different job by a career transition board, stood at 4.97% in 2012, versus 4.56% in 2011.

VOLKSWAGEN. People with disabilities made up 7.22 per cent of the total work- force of Volkswagen AG in 2012, once again well above the statutory quota. 55 per cent of all employees with severe disabilities worked in production and 45 per cent in the non-production sector.

STANDARD BANK. We are actively working to create an enabling environment that supports employees with disabilities, which requires that we continuously improve our ability to recruit, manage and develop them. At December 2012, 2.0% (2011: 2.2%) of our South African workforce declared that they had disabilities, with 1.2% (2011: 0.7%) of the total South African workforce being black people with disabilities. Our target for total representation of people with disabilities is 3% of Standard Bank South Africa's workforce.

INTESA SAN PAOLO. This commitment has allowed placement within the Group of around 60 people, in compliance with regulations and enhancing the special skills of individuals in relation to their role and to the level of complexity required by their departments of assignment.

VALE. In 2012, Vale hired 219 people with disabilities, representing an increase of 18% compared to 2011, surpassing the TAC's target by 56%.

L'ORÉAL. Due to the fact that there are not definitions and requirements to hire persons with a disability in all the countries in which L'Oréal has a presence, it is not possible to provide an average consolidated rate of disability for the Group.

Indicators

3: Employees with disabilities disaggregated by gender

4: Type of contract (training, long term, short-term, other types of contract)

5: Professional categories (top management, medium management, administrative…)

6: Ratio of basic salary and remuneration for employees with disabilities and without disabilities by employee category

These indicators might reveal other sources of discrimination towards workers with disabilities in terms of employment. Similarly, by using these indicators we were able to assess whether the human resources and employment policies implemented are having an impact, and are therefore effective.

Quantitative results

Table 5.21 Indicators on data on employment

	Yes	No
Employees with disabilities disaggregated by gender	1 (2.5%)	39 (97.5%)
Type of contract (training, long term, short-term, other types of contract)	1 (2.5%)	39 (97.5%)
Professional categories (among others top management, middle level management and administrative)	1 (2.5%)	39 (97.5%)
Ratio of basic salary and remuneration for employees with and without disabilities by employee category	0 (0.0%)	40 (100.0%)

Main findings

The previous tables indicate that only 17 enterprises provided some data on workers with disabilities as part of the workforce. Out of these, only two enterprises reported having analysed that data by adding an additional level of analysis: gender, type of contract and professional categories. This information allowed the enterprise to discover whether workers with disabilities face other sources of discrimination at the workplace.

Selected examples

ENEL. Under GRI indicator LA13 -Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership and other indicators of diversity- the enterprise provides detailed disaggregated data on employment of persons with disabilities: number and percentage of employees with disabilities by gender, or number and percentage of employees with disabilities by professional categories – executives, supervisors, while-collar workers and blue-collar workers.

ORANGE. France: The hiring and on boarding programme brought the hiring rate for workers with disabilities under permanent contracts from 3.2% in 2011 to 4.3% in 2012 and increased the number of work-based learning contracts by 70%, from 39 to 70 contracts in 2012.

Indicator 7: Minimum percentage of employees with disabilities required as per national regulations

This indicator demonstrates whether an enterprise is bound by legal employment requirements in terms of minimum percentage of workers with disabilities. A *yes* means that the specific legal requirement was provided in their report, at least for one country of operation. A *no* implies that the specific legal requirement was not provided, even if the report might have mentioned elsewhere a compliance with the relevant laws and regulations.

Quantitative results

Table 5.22 Indicators on minimum percentage of employees with disabilities required as per national regulations

Yes	No
3 (7.5%)	37 (92.5%)

Main findings of the analysis

A total of three enterprises out of 40 provided information on the specific legal requirements regarding disability at the workplace, but they did so making reference only to applicable legislation in their countries of origin - France, Brazil and Japan.

The enterprise that reported the best performance in terms of share of workers with disabilities (up to 7 per cent) did indicate that this was well beyond the legal requirement in its country of origin, but did not mention the specific percentage required by law.

Selected examples

VALE. 140 professionals every year in accordance with Vale's Conduct Adjustment Agreement (TAC in Portuguese) with the Brazilian Public Prosecution Ministry.

L'ORÉAL. The rate typically provided is that of L'Oréal in France, by comparison with the requirement of 6%.

SONY. Sony's commitment in this area extends beyond legal compliance. In fiscal year 2012, employees with disabilities accounted for 2.52% of Sony Corporation's workforce, while the average for domestic Sony Group enterprises, which employed a total of 201 individuals with disabilities, was 1.96%, both well above the 1.8% mandated by Japanese law for enterprises over a certain size.

Accessibility: Physical and virtual accessibility

Question 1: Has the enterprise elaborated on a global assessment of its accessibility level?

Under this indicator, data was collected by enterprises reported on a description of activities as they refer to accessibility needs. Which lead us to believe that there has been a study on the enterprise's needs, both in terms of physical and virtual accessibility for people with disabilities. Therefore, while most of the reports do not mention specifically the existence of a pre- assessment of their accessibility level, we have positively rated this indicator whenever the information presented included initiatives aimed at improving accessibility.

Question 2: Is it there an accessibility plan?

This indicator aims at discovering the level of strategic planning an enterprise undertook concerning accessibility levels in the workplace and virtually. A positive rating was given whenever there was explicit reference to a planning process, and not just a set of activities.

Question 3: Actions carried out to improve accessibility to the enterprise's facilities and workplaces, including its web page (specifying the accessibility level)

This indicates whether enterprises reported on activities undertaken to improve accessibility to the enterprise's workplace, including websites. Activities described were either part of a corporate response to accessibility needs (usually in the headquarters) or anecdotal interventions at certain subsidiaries that seemed to be isolated initiatives, later chosen as a best practice and advertised throughout the group's report.

Question 4: Does the plan include monitoring and evaluation mechanisms?

This indicator aims to study the practical implementation, follow up and regular review of the accessibility plans, when provided.

Quantitative results

Table 5.23 Accessibility indicators on physical and virtual accessibility

	Yes	No
Has the enterprise elaborated a global assessment of its accessibility level?	7 (17.5%	33 (82.5%
Is there an accessibility plan?	5 (12.5%	35 (87.5%
Actions carried out to improve accessibility to the enterprise's facilities and workplaces, including its web page (specifying the accessibility level)	8 (20.0%	32 (80.0%
Does the plan include monitoring and evaluation mechanisms?	3 (7.5%	37 (92.5%

Main findings

A strategic planning process to improve physical and virtual accessibility at the workplace is rarely reported on, nor is accessibility itself. Companies that do report on this topic (12 enterprises, 30 per cent of those reviewed) do so at the activity level (20 per cent), and mostly as anecdotes, rather than as part of a plan (only 12.5 per cent report on an existing plan).

A closer look at the reports demonstrates that three enterprises reported having undertaken an assessment on the accessibility level only, one reported having an accessibility plan, and four reported having done an assessment of the accessibility level as well as having accessibility plans. Consequently, seven enterprises reported having assessed their accessibility level, and five actually have accessibility plans.

A few enterprises report on how they champion the process to incorporate strategic planning on accessibility at the workplace, conducting needs assessments, planning processes, and monitoring and evaluation of measures adopted. Furthermore, enterprises like ANZ Banking are leading the way to further "integrating the ideas of accessibility and inclusion across… business".

None of the enterprises reported on compliance with existing national and international regulations on accessibility at the workplace, despite the fact that regions like Europe have quite a consolidated legislation as well as control mechanisms.

Selected examples

Needs assessment

ORANGE. Accessibility audits have also been carried out at ten sites in France.

VOLKSWAGEN. In Germany: Work2Work is a key programme across all our sites and creates new job opportunities for employees with performance impairment. It focuses on achieving an optimal fit between the requirements of the workplace and employees' existing potential, enabling them to make a major contribution to creating value despite their performance impairment.

Accessibility plans

ANZ. Our 2013–2015 Accessibility and Inclusion action plan (AIP), launched in early May 2013, illustrates how we intend to shift our focus from having a Disability Action Plan to formally integrating the ideas of accessibility and inclusion across our business. In particular, we have 19 commitments under four key themes: Premises and facilities/ Products and services/ Employment & inclusion/ Inspiring Leadership and Governance. It builds on work arising from our previous Disability Action Plans, the first of which was launched in 2008.

VALE. To fulfil its commitment to continue advancing in this area, Vale is in the final stage of preparing a set of instructions that will support areas with accessibility measures in order to eliminate physical barriers that impede the mobility of persons with disabilities at the enterprise.

ORANGE. Ensuring website accessibility: Since 2005, the Group has been involved in a vast programme to make its internal and external websites accessible, in line with the international Web Accessibility Initiative (WAI) standards. (…) The Group is also in the process of rolling out numerous accessibility initiatives – like sound boxes, audio-induction loops, a signage system using pictograms, and equipment for the disabled at its stores in France.

Expertise in adapting its distribution network is also being shared with Orange Spain. Stores in the country have been fitted with audio-induction loops to make it easier for people with auditory impairments to speak with sales staff.

Initiatives on accessibility

SONY. Sony Taiyo (a subsidiary) has implemented concepts such as universal design and inclusive design – a comprehensive workplace design concept that emphasizes usability, environment and education to meet the needs of people regardless of age or ability – to create a work environment in which anyone can work irrespective of whether or not they have a physical limitation.

SAMSUNG. … we carry out awareness education about the disabled, and make great efforts to improve their working environment, including the installation of convenient facilities for people with disabilities, job analyses for employment, and educational courses.

OMRON. Over the years, a number of measures have been implemented to make OMRON Taiyo and OMRON Kyoto Taiyo more comfortable workplaces for people with disabilities. Thanks to these efforts, the factories are becoming an ever more conducive environment for enabling employees to exercise their skills. Improvements to the workplace environment at these factories have been realized through the introduction of production tools, support equipment, and semi-automatic devices that employees develop themselves in accordance with their own needs, as well as through other activities seeking improvement in such areas as productivity or quality. At the same time, employees are developing their own skills so that they may better utilize this environment. Furthermore, we draw on the knowledge gained from these employees, as well as on our universal design expertise, to help contribute through other activities to the development of more comfortable working and living environments for people with disabilities.

Accessibility to products and services

Question 5: Does the enterprise report on its products and services that include *Design for All* and universal accessibility principles?

This indicator addresses whether enterprises reported on the application of the *Design for All* and universal accessibility principles. Be it reporting on its commitment to do so, or providing practical examples of products and services developed following those principles. The practical application of these principles can also be a benchmark for the level of integration of accessibility into the core business of corporations.

Question 6: Does the enterprise have products or services specifically targeted at people with disabilities?

This indicator measures how enterprises reported on business development of products and services specifically targeted at people with disabilities.

Quantitative results

Table 5.24 Indicators on products and services targeted at people with disabilities

	Yes	No
Does the enterprise report on its products and services that include Design for All and universal accessibility principles?	4 (10.0%)	36 (90.0%)
Does the enterprise have products or services specifically targeted to people with disabilities?	7 (17.5%)	33 (82.5%)

Main findings

Only 10 per cent of the reports studied mention the application of *Design for All* and universal accessibility principles in the design of their products and services. Since so little reporting has been done on this area, we will ignore whether this gap represents, once again, a shortfall in the information provided or if enterprises are still to integrate accessibility into their core business, going beyond compliance of national legislation and international standards.

Among the enterprises that reported having developed products and services specifically targeted at clients with disabilities (17.5 per cent of the enterprises studied), none provided information on whether they received public subsidies (as part of government policies to facilitate access to products and services for people with disabilities) for this purpose.

Selected examples

Products and services with a Design for All *and universal accessibility principles*

YUM! BRANDS. Our Americana franchise group opened the first specially abled KFC restaurant in 1994. The restaurant in Cairo, Egypt is completely operated by deaf people and features special signage and back-of-house equipment to ensure a great experience for both customers and team members. Americana expanded to a second restaurant in 2000, and the success of both has led to further development in the region. Also initiatives have been undertaken in India and Thailand.

ORANGE. To broaden access to technology for all, including people made vulnerable by age, disability or illness, Orange has adopted a "design for all" strategy to ensure that difficulties with access are taken into account for our products and services at every stage from design to after-sales service. Orange has adopted a "design for all" strategy with the goal of enabling everyone to use the very best technology. This strategy is managed by the Group's Accessibility Department and is built on four main pillars:

– Adapting Orange products and services, and designing products that combine innovation, simplicity, and ergonomics to cater to specific disabilities;
– Incorporating the notion of accessibility in all the Group's activities, from design through to marketing, in all its markets;
– Establishing a tailored distribution network;
– Working with national and international institutions, organizations, and customers to better identify today's needs and develop partnerships.
– Several accessibility features are already available on the www.orange.fr and www.orange.com websites, the Fondation Orange blog, and the customer section of the orange.fr website.

STANDARD BANK. Our focus on disability extends to managing the accessibility of our branches to ensure that customers with disabilities have full access. This remains a challenge within the South African operation. Where issues arise, we liaise directly with our customers to provide remedies to improve accessibility and to understand what else we can do to ensure an inclusive approach to disability. →

*Products and services specifically targeted
for people with disabilities*

ENEL. Some forms of disability can markedly limit access to information and services to support customers. For this reason, many Group enterprises have envisaged solutions to assist customers with hearing or sight problems. In Italy, for example, bills are sent to non-sighted customers in Braille with all the main information on consumption and useful phone numbers. In Argentina and in Brazil, besides the bill being in Braille, an "audio" invoicing service is in operation by which an audio file is emailed in which the bill is read out in full by a registered voice. In Brazil, in addition, there is a dedicated phone contact channel for customers with hearing problems and retail outlet staff receive specific training to communicate through sign language.

VOLKSWAGEN. In addition, over recent decades, Volkswagen mobility aids have also helped to give people with disabilities greater independence and autonomy. The Company directly supplies a comprehensive range of driving aids for its vehicles including rotating and swivel seats, manually operated accelerator and brake controls, an EDAG automatic wheelchair loading device, and the FRANZ hands-free driving system.

TELEFONICA. One of Telefonica's main aims is to facilitate access to ICT for all parts of society, eliminating the geographical, economic, social and educational barriers, and those due to a disability, thus promoting the development of societies. For this, social innovation is a key element in driving e-Inclusion. In order to learn more about our disabled customers, Telefonica carries out market research to get to know their needs. The results of these studies and collaboration with the network of associations for the disabled are the basis for the introduction of accessible products and services by the Company.

In 2012, the following simple terminals were launched: in Spain, the Alcatel 282 easy terminal; in Telefonica O2 United Kingdom, the Doro 612; and, in Telefonica O2 Czech Republic, the Swissvoice SV39, MP50 and Winner WG11, WG8. In Spain, Telefonica continues to collaborate with Cestel and the CNSE (the confederation of associations for the deaf) on the sign language video interpretation service using the platform Svisual (http://www.svisual.org/). Also, in Argentina, Telefonica is developing an intermediation service for persons of impaired hearing or speech. Customers can access this service by calling 126, 125 or by means of a special chat facility. In 2012, there were more than 5,000 calls. In addition, in Brazil, Telefonica is aiming to launch ProDeaf, an application permitting communication between a hearing person and one with hearing difficulties by means of Brazilian sign language. This type of service can also be found in the Czech Republic.

Suppliers and Subcontractors

Question 1: Does the report mention specific policies and criteria relative to disability adopted in the contracting processes with suppliers and subcontractors (such as invitations to tender, evaluation criteria, and contract terms and conditions)?

Question 2: Does the report mention the percentage of contracts signed with sheltered workshops, cooperatives, or self-employed compared to the total number and volume of contracts?

Quantitative results

Table 5.25 Suppliers and subcontractors indicators

	Yes	No
Does the report mention specific policies and criteria relative to disability adopted in the contracting processes with suppliers and subcontractors?	8 (20.0%)	32 (80.0%)
Does the report mention the percentage of contracts signed with sheltered workshops, cooperatives or self-employed workers with disabilities, compared to the total number and volume of contracts?	3 (7.5%)	37 (92.5%)

Main findings

Compared to commitments made in other policies towards integrating disability at the workplace, the number of enterprises that reported having established a policy or criteria on disability in their contracting processes with suppliers or contractors, seems relatively high.

However, out of the eight enterprises that reported having established a policy or a set of criteria in their contracting processes, only three provided data on the volume of purchases made following these policies or criteria.

In spite of existing legislation in a number of countries promoting the establishment of relations with sheltered workshops, no enterprise reports the existence of such legislation.

Enterprises tended to report on the existing practice in their country of origin, but it is unclear whether these policies and criteria have been extended to other countries where their group operates.

Selected examples

Policy on disability with contractors and suppliers

L'ORÉAL. L'Oréal has decided to make its purchasing an original means of promoting social inclusion. Thus in mid-2010, the Group created a worldwide programme of purchasing with solidarity in mind: "Solidarity Sourcing". This project has been designed to help members of economically- vulnerable communities to achieve long-term access to work and income. With Solidarity Sourcing, the L'Oréal Group wishes to 'generalize' this philosophy, opening up its overall purchasing process to new categories of suppliers, who create employment in at-risk communities. (…) Five supplier communities are covered by the programme: enterprises working to include people with disabilities, enterprises working for social integration, very small enterprises, enterprises owned by minorities, and producers practising fair trade.

AMERICAN EXPRESS. We strive to achieve diversity in purchasing relationships, and actively seek to source from small businesses, and firms owned and operated by minorities, women, veterans and people with disabilities. In addition, large suppliers who do business with American Express are expected to demonstrate their own commitment to diverse sourcing through a plan or program established within their own business operations that quantitatively measure their purchases of goods and services from minority, women owned, physically challenged and small businesses.

ARCOR. This year the Responsible Inclusive Purchasing (RIP) Program continued. The program aims at expanding and improving the enterprise's sources of supply through the social and economic inclusion of groups from poor or vulnerable sectors. Twenty Arcor's sites made purchases from 30 RIP suppliers, including Civil Associations of young people and adults with disabilities and Labour Cooperatives, acquiring 13 types of different products or services amounting to 956,782 pesos, representing 50% more than the previous year.

Data on contracts

ORANGE. Greater use of the sheltered workers sector directly in line with its commitment to the integration of workers with disabilities in the workplace, France Telecom-Orange supports small and medium-sized enterprises in the sheltered workers sector. Since 2011, the Group is committed to obtaining a minimum of 15 million euros of its purchases from this sector each year. This objective was surpassed in 2012, with more than 16.8 million euros of purchases obtained from the sheltered workers sector. Over time, the work contracted to this sector has diversified: cleaning and maintenance of green spaces, as well as back office work, printing and network services.

TELEFONICA. Volume of purchases from social suppliers 3,437,084 Euro (2011) and 4,225,258 Euro (2012).

VOLKSWAGEN. Volkswagen is also helping to boost employment for people with severe disabilities outside the Company: during the reporting year alone, it placed orders worth more than €22 million with workshops employing people with disabilities.

6. Results of the meetings with experts

This chapter summarizes the main outcomes of the discussions held with experts, both those selected by the ILO and the team of consultants (listed in Appendix 2) as well as participants in the meeting of the ILO Global Network on Disability that took place in December 2013. All discussions focussed on the following four issues:

a) What weaknesses, limitations or challenges are found, in your view, in the way enterprises report on disability in employment?

b) What specific information on disability shows genuine commitment of the enterprise in terms of integrating disability in their strategy and operations?

c) What type of information do you think is most relevant regarding disability at the workplace?
   i.   Employment data (number of workers with disabilities, percentage of workers with disabilities, per type of contract, professional category, gender…);
   ii. Integration of disability in employment and human resources policies: recruitment and selection, promotion, health and safety, training, others.
   iii. Accessibility to the workplace and working tools;
   iv. Policy with suppliers;
   v.   Others

d) How should this information be presented to be useful to the enterprise's stakeholders? Included generally or under specific sections on disability?

As mentioned earlier in the report (the second item in Chapter III), the experts represent a variety of backgrounds from the private sector and business organizations to experts on CSR and disability, academics, and members of networks on CSR and disability. The following is a summary of the responses gathered per issue.

a) What are the weaknesses, limitations or challenges found in the way enterprises report on disability in employment?

The experts pointed at three main types of challenges that enterprises face, and that explain why disability is not given any or more attention in sustainability reports.

First, and grouped under *management approach*, a number of experts pointed at (i) an outdated vision of CSR linked with voluntarism that has not integrated the human rights impact-approach fostered by the EU and the UN. Their responses focussed as well on (ii) technical difficulties in gathering and presenting the information, and (iii) on the enterprise not having identified disability as a significant or materiality- issue for CSR, where the focus of reporting should be placed.

Management approach and expertise available

As noted in the introductory chapter of this report, recent years have seen a shift in the way CSR has been framed internationally. It evolved from a voluntary approach where enterprises perceive reporting on social responsibility that should be based on compliance, to a human rights impact-based approach, as contained in the 2011–2014 EU Strategy for CSR and the Guiding Principles. More specifically, experts identified the following challenges enterprises face in addressing disability in their sustainability reports:

- A lack of knowledge on how to manage disability from an employment perspective. Enterprises seem to follow a commercial approach and use stand-alone initiatives, awards, certificates, signatures, philanthropic initiatives, and so on, rather than information on how they manage the inclusion of people with disabilities in the workplace in their human resources practices.

- A lack of expertise on disability, reflected, among other things, in the inappropriate use of the language and the terminology, an issue considered by many as very sensitive.
- Enterprises also perceive that integrating disability is too expensive, and that it interferes too much on their business.

As a result, interviewees identified some of the weaknesses in the provision of information by enterprises. The reports lack in description, on how they deal with workers with disabilities, how awareness is built or how the workplace is adapted to workers with disabilities; how activities (such as trainings) are adapted to the special needs of workers with disabilities, and how they ensure that equal opportunities are provided to all workers.

Information is also missing on whether and how mechanisms in place tackle discrimination in employment. Employment data of workers with disabilities is generally scarce, and there is no information on applicable legislation, neither on compliance.

Technical difficulties

By technical difficulties is meant:

- The lack of an information system in place to gather accurate and comprehensive information and data on disability by country. Experts from MNEs admitted having difficulties in getting the information from the offices based in some of the countries where the enterprise operates. The information is just not available.
- The variety in legal frameworks also poses difficulties. Companies tend to report from a compliance perspective and thus are bound by different legislations establishing different reporting standards across countries, with the consequent negative impact when it comes to present comprehensive and consolidated information.
- A lack of a common understanding on how disability is defined (including by national legislations), understood, perceived and dealt with by the individuals affected and by society. While in some countries a disability might be socially accepted as a normal feature of an employment culture, in others it might be carried as a stigma with therefore workers reluctant to disclose their disability. As a consequence, enterprises struggle to gather global information and data on disability at the workplace, and hinder the enterprise's ability to identify and deal with disability.
- Some national legislations prevent enterprises to disclose information on disability, which is considered a confidential, private matter of the individual.

Disability is not identified as a significant or material issue within corporate responsibility

As part of the process for the design and implementation of a CSR strategy, as per international standards, the enterprise has to identify, in consultation with the identified interests groups, those issues that are a priority for the strategy of the enterprise regarding its corporate social responsibility. Linked to this process, some of the experts identified the following weaknesses that prevent enterprises from addressing disability in their reports and, often, from their CSR strategies:

- The lack of national or international reporting standards on disability which also affects compliant enterprises.
- A lack of compliance with existing regulations might also explain why some enterprises prefer not to report on disability. Enterprises might not feel comfortable adding the information, because (i) either they are not complying with the legal requirements, (ii) either the disability legislation is weakly implemented.
- Enterprises feel they do not need to report on disability because in many countries addressing disability is a legal requirement, and enterprises do not perceive it as being part of CSR. They consider it a human resources issue.
- Disability is not a priority for the target audience. Experts stressed that the primary target audience of sustainability reports tend to be shareholders and social investors; this is why reports often focus on the broad picture that includes issues such as environmental or financial information, devoting specific reports to other issues where disability might be included.

b) What specific information on disability would show genuine commitment by the enterprise in terms of integrating disability in their strategy and operations?

The experts interviewed stressed that commitment towards disability should be reflected in the provision of information on the following issues.

Data on employment

Many considered the number of workers with disabilities a crucial piece of information, straight and measurable, although limitations in some countries were also noted, linked to the respect of privacy in some cultures or existing confidentiality requirements in national legislation. In such cases, the enterprise could still provide aggregated data based on the enterprise's own records in providing assistance to employees. Moreover the enterprise should mention the countries where these restrictions exist, the nature of the restrictions and provide data of the countries where data on employment can be gathered.

One expert noted the importance of providing comprehensive data on employment, including roles, functions, levels of responsibility, level of education and job profile, and disaggregate it by sex.

Progression in time was also mentioned by a number of experts as a key indicator of commitment. A picture of a specific moment in time proves insufficient to measure whether progress has been made, and whether the enterprise has made "reasonable accommodation". As per Art. 2 of the UN Convention on the Rights of Persons with Disabilities: "The necessary and appropriate modification and adjustments not imposing a disproportionate and undue burden, where needed in a particular case, to ensure to people with disabilities the enjoyment or exercise on an equal basis with others of all human rights and fundamental freedoms."

Human Resources (HR) practices to ensure equality of opportunities

Many experts highlighted the importance of HR policies to integrate people with disabilities, which can ultimately reflect "successful management of equality", matching disability with the requirements of the work. Reporting should include active employment policies, such as recruitment procedures; training; raising awareness among workers and promotional activities; accessibility to the workplace (virtual and physical) and health and safety (special needs should be taken into account). In doing so, enterprises reflect on how they acknowledge and establish procedures to avoid discrimination and provide equal opportunities for workers with disabilities at the workplace.

Equal rights for people with disabilities as a human right

Some experts also noted that the integration and non-discrimination of workers with disabilities is a human right reflected in international instruments, and it is an obligation to acknowledge it, assess the impact of the enterprise on disability, and report what they are doing to address disability in their corporate strategy and policies.

Identify representative organizations as stakeholders

According to European experts, enterprises need to report on how they identify and consult with organizations representing people with disabilities as stakeholders, explaining how they integrate their views into their strategy, as well as the workers themselves, who should also be considered as stakeholders.

Disability is a multidimensional issue

Disability should be treated as a multidimensional and multilevel issue, differentiating various levels and types of disability (mental vs. physical) and considering not only the enterprise's workers with disabilities, but disability in the entire value chain (suppliers, partners, other stakeholders).

c) What type of information is most relevant regarding disability at the workplace?

i. Employment data (number of workers with disabilities, percentage of workers with disabilities, per type of contract, professional category, gender…);

ii. Integration of disability in employment and human resources policies: recruitment and selection, promotion, health and safety, training, others.

iii. Accessibility to the workplace and working tools;

iv. Policy with suppliers;

v. Others

Quite a few experts underlined that information on the issues listed is only relevant and useful if they are presented in an inter-related manner, especially employment data and human resources policies. This is, policies and their implementation should be linked with their impact to showcase that the objectives established have been achieved. This implies:

- that policies and commitments are important, but not enough to proof effective management;
- that activities should be described to understand how policies are implemented in practice;
- that data should be provided to understand the effectiveness of the policies and its evolution in time. Isolated data does not have much value if the evolution throughout the years is not showcased.

Experts found the list of issues relevant, but the following were particularly highlighted:

- Employment data are key to understanding the genuine integration of the workers with disabilities in the enterprise, beyond the number of workers with disabilities or the share of workers with disabilities as part of the total workforce. Quantitative information shedding light on the degree of integration could include information on workers with disabilities in the various professional categories such as the duration of their employment and data on promotion.
- Another way to look at it would be to report in quality terms: should the system be designed to measure volume, or rather the extent to which the programmes in place make employees perform up to their full potential? Should reports look at recruitment and selection and career advancement? According to an expert, talent recruitment and selection was a more relevant indicator. Also employee satisfaction surveys were an instrument to measure the relative 'satisfaction' of employees with disabilities compared to employees without disabilities.
- Reporting on the type of disabilities of employees could be also a way to understand the scope of the enterprise's commitment, especially in big MNEs: whether the focus lay with a particular group or whether they tackle disability in its full array of manifestations.
- Accessibility initiatives undertaken to give response to the various types of barriers identified: accessibility to products and services, activities, events, facilities and web pages.
- Information on how disability is mainstreamed in health and safety procedures at the workplace, as well as occupational risk prevention.
- Enterprises should explain how they relate to existing regulation. One expert mentioned that sometimes enterprises do not know what the expectations are, they are not aware of the legal requirements that affect them. And partly, the State is not performing its role properly by not informing the enterprises of what the legal requirements are. This information would show the standard that the enterprise uses as a baseline, to provide a context to the enterprise's operations.
- Information on how disability is managed in the whole value chain, information on social suppliers, purchases of products and services to special employment centres.
- Raising awareness activities: the work that is being done to change stereotypes on disability.
- Forge alliances with opinion leaders, and help them build their capacity to influence, perhaps through funding and participating in leadership development programmes for people with disabilities, in the communities where the enterprises operate.

Regarding the debate on confidentiality of the data on disability, experts expressed two different views, namely:

1. That monitoring disability at the workplace is a problem due to its confidential nature, information is not reliable and it could be counterproductive trying to obtain it. Most experts with a business community background, shared these views. To the challenge of getting the data some added the different definitions on disability in the different countries. According to these experts, it was up to the employee whether he or she wants to disclose a disability. Asking individuals to "declare" (an expert pointed out how even the use of "declaration" carried such negative connotation) their disability has proven an unhelpful management practice. CSR experts acknowledged the difficulties faced in providing data on employees with disabilities since in some countries there are cultural barriers, and requesting the individuals to disclose that information is just not feasible. This explains the huge differences in numbers between the various countries when it comes to the provision of data of employees with disabilities.

2. Others were of the opinion that statutory privacy requirements should not limit the ability of the enterprise to provide the information. First, it can be done in an aggregated manner. Then, it can be collected in countries where confidentiality is not protected by the law on this specific issue. Enterprises should report on what the legal restrictions and prohibitions are, the concerning countries, and report non-existence of legislation if applicable.

d) How should this information be presented to be useful to the enterprise's stakeholders? Included generally or under specific sections on disability?

Most experts interviewed shared the conviction that disability should be touched on throughout sustainability reports, since it affects various management areas (among others strategy, policies, human resources, product design, accessibility and suppliers).

Including information on disability throughout the report could reflect:

- a solid commitment to disability,

- regular inclusion of disability in the enterprise's operations,

- maturity in the way disability is managed.

To be able to include the reported information on disability everywhere, it should be identified as a materiality issue.

Other experts were of the opinion that, as a transitional measure, and since disability is still a relatively new reporting issue, it might be more appropriate at initial stages of reporting to devote a specific section on disability, providing a full overview and giving disability more visibility. On this, one expert drew the attention on the risk of using specific sections in spite of generalising, in that the transitory practice could become permanent. In this regard, the proposal was not to consider these as alternative options, but to encourage enterprises to advance in including disability in every section of the report, preserving for a limited time a specific heading on disability.
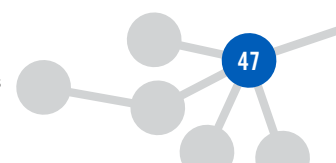
7. Conclusions and recommendations

7.1 Main challenges found on disability reporting

The analysis of the 40 reports highlights at a number of common trends in the way enterprises report on disability. It was found that disability tends to be poorly reflected in reporting, however this does not always imply the absence of strategies or initiatives on disability. In fact, the analysis revealed that many enterprises were active in addressing disability, but did not report on the initiatives taken. The absence of Global Reporting Initiative indicators on disability might explain this development, since almost all enterprises analysed follow GRI reporting standards.

The scope of the information provided on the various disability-related issues is quite narrow. MNEs incline to report only on initiatives taken in the enterprise's country of origin, where the headquarters are, and only for the reporting period.

There is heterogeneity in how disability is considered: it is often seen as a non-discrimination or an equality issue, but also as a matter of diversity and inclusion, reflecting the various degrees of commitment towards disability. While the first two refer to the respect of a human right, the latter consider the inclusion of disability as a good management practice that adds value to the enterprise.

This same heterogeneity is observed across the disaggregation of data as it refers to two issues: employees with disabilities on the one hand (by gender, wage and level of responsibility), which is rarely informed on, and the geographical scope of implementation of strategies and activities across enterprise subsidiaries on the other, which makes it rather difficult to understand the reach of those corporate strategies and activities.

Challenges or limitations in the provision of information, according to experts, might be related to the following.

Management approach and expertise available

There is still an outdated vision of CSR, linked with voluntarism, which has not yet integrated the human rights impact-approach fostered by the EU and the UN. Experts also identified two important weaknesses in enterprises' expertise: a lack of knowledge on how to manage disability from an employment perspective; and a lack of expertise on disability, reflected, among other issues, in the inappropriate use of the language and the terminology. Furthermore, the perception sometimes is that integration of disability in management is a costly expense.

Technical difficulties in gathering, processing and disclosing the information

Information systems able to gather accurate and comprehensive information and data on disability by country are lacking, and thus the information is often not available. There is also an array of legal frameworks, each with its own definitions of disability, its own requirements on how disability should be dealt with and reported on. The lack of a common definition of disability was perceived by the experts as a relevant obstacle for reporting.

Confidentiality was also pointed out by some as a barrier to report on certain issues, such as employment. Some national regulations prevent enterprises to disclose information on disability, which is considered a private matter of the individual.

Not considered as a material issue

According to international practice, the design of a CSR strategy implies an analysis to iden-
tify the most relevant issues, material issues, for the enterprise and its stakeholders where
the focus of CSR and reporting should be placed. Very often disability is not identified as
a material issue by the enterprise in its consultations with interest groups, and thus, is left
out in reporting.

Among the reasons why disability might not be identified as a material issue could
be, as mentioned above, the lack of national or international reporting standards on dis-
ability and poor compliance with existing regulations,(in case they exists on this issue).
But also several experts mentioned that nowadays disability is not a priority for the target
audience of CSR reports; reports mainly focus on reporting needs of shareholders and social
investors, who for the time being do not require information on disability. In some contexts,
experts also stated the difficulty in identifying the relevant disability organizations to be
involved in consultations.

Include throughout or specific sections

The analysis showed that, with few exceptions, disability is addressed in specific sections
or separate reports. Most experts interviewed were of the opinion that disability should be
generally included throughout sustainability reports, since it touches various management
areas (such as strategy, policies, human resources, product design, accessibility and sup-
pliers). Including disability in every section of the report could reflect a solid commitment
to disability, a regular practice of inclusion of disability in the enterprise's operations and
maturity in the way disability is managed.

As a transitional measure, and since disability is still a relatively new in reporting,
it might be more appropriate, at initial stages of reporting to devote a specific section on
disability, providing a full overview and giving disability more visibility, according to other
experts. In countries where discrimination is a matter of national priority, enterprises might
also prefer to highlight the work they are doing on this issue by devoting specific headings
to the way the rights of minority groups are handled.

7.2 Key general considerations for effective reporting on disability according to experts

Experts highlighted a number of reporting features that an enterprise should address to
show genuine commitment towards addressing disability.

a) Acknowledgement of disability as a human right, and consequently, reporting on how it
is respected and dealt with.

b) Enterprises should take into consideration the multidimensional nature of disability, and
the variety of disability levels. Furthermore, (i) reporting should cover all management
areas of the enterprise as well as the entire supply chain (ii) and respond to the different
ways disability affects employees.

c) Focus on impact. To showcase commitment, policies and their implementation should be
evaluated in terms of their impact, and this in comparison with the goals initially estab-
lished. This implies:
   i.   a recognition that policies and commitments are important, but not enough to make
        a change;
   ii. activities need to be described in a way that allows the reader to understand how pol-
        icies are implemented in practice;
   iii. specific data and their evolution in time are needed to assess the effectiveness of the
        policies. Isolated data does not showcase per se the enterprise's commitment to the
        integration of disabilities.

d) Focus on key issues. Experts identified a number of key issues to be included in
   reporting, such as:
   i.   data on employment;
   ii. what accessibility measures have been taken to give response to the various types
        of disabilities identified, including accessibility of products and services, activities,
        events, facilities and web pages;

iii. human resources practices that ensure equal opportunities;
iv. identify and support the organizations representing people with disabilities so that they can participate and effectively perform their role as stakeholders;
v. identify the array of disabilities found at the workplace, especially in big MNEs;
vi. health and safety at the workplace; occupational risk prevention;
vii. existing regulations on disability affecting the enterprise;
viii. information on how disability is managed in the complete value chain, information on social suppliers, purchases of products and services to special employment centres;
ix. awareness-raising activities as to change stereotypes on disability;
x. make use of employee satisfaction surveys as an instrument to measure the relative satisfaction of employees with disabilities compared to employees without disabilities.

Recommendations on the reporting approach by MNEs on disability

– The rights of the people with disabilities are human rights. Consequently, enterprises have an obligation to respect these rights, avoid infringement, and address adverse human rights impacts with which they are involved. Thereby following the current approach of CSR endorsed by the UN and the EU.

– Providing equal rights to people with disabilities implies addressing it from a non-discrimination angle, and not exclusively as a diversity or inclusion issue.

– The relevance of reporting is directly linked to the extent of the impact of the enterprise on the rights of the people with disabilities.

– Information should focus on initiatives taken to comply with the responsibility of respecting these human rights.

– Organizations representing people with disabilities should be identified and consulted to prepare the CSR strategy, and disability be included in the materiality analysis.

– Information should allow stakeholders to evaluate the performance of the enterprise on disability, this is, the information presented should be coherent. The commitment should translate into operational policies and these

into concrete actions. Goals should be established, and there should be a set of indicators, qualitative and quantitative, allowing the assessment of the progress made and in the achievement of the goals established.

– In order to assess progress, the information should be provided for a number of consecutive years, and not stand-alone data.

– Data should be provided for all countries of operation, prioritising those with severe risks of violation.

– The enterprise should have in place an adequate system of information management, to be able to comply with the two previous recommendations regarding data from different countries and years reported.

– Enterprises should ensure the appropriate expertise on disability for an effective management; this implies understanding the multi-faceted dimension of disability and how it should be managed and reported, using the adequate language.

– Sustainability reports should gather basic information on commitment and performance on disability. To avoid lengthy reports, links to other sources with additional detailed information could be provided.

7.3 Recommendations per indicator

Reporting issues

Taking into account the information presented in Chapters I and II, the following presents the main findings of the analysis, bases on the indicators selected, together with recommendations on reporting to be considered by MNEs.

Leadership and strategy

While more than half of the enterprises under review provided information on a specific commitment made to disability, most of them failed to report on implementation plans or monitoring and evaluation mechanisms. Most enterprises failed to report on a strategic approach that addressed disability; very often, the initiatives reported are not part of a strategy or a plan, and are generally not included into the rest of the enterprises' management areas.

Less than a third of the enterprises mentioned the applicable legislation, and in most cases focused only on applicable regulations in the enterprise's country of origin. Enterprises did not indicate whether a specific standard, such as a national legal requirement, was taken as a reference for the entire group.

Information provided on participation of organizations representing people with disabilities was hardly found in any of the reports.

Recommendations on leadership and strategy

– Sustainability reports should include a clear commitment of the enterprise towards non-discrimination of people with disabilities, endorsed by the top management.
– The commitment should be effective in all countries and operations of the enterprise.
– The commitment should at least match the requirements derived from the UN Convention on the Rights of People with Disabilities. It would be desirable that the report also references the UN Convention.

– The commitment should translate into a strategy and an action plan, with clear objectives, and be reflected in the report. The effectiveness of the plan should be assessed.
– Reporting should describe the consultations undertaken with interests groups representing people with disabilities, and how their views have been addressed in the strategy.

Employment Policies

The analysis shows two approaches being used to include disability at the workplace: specific policies and initiatives targeting workers with disabilities, or general policies and implementation mechanisms that ensure equal opportunities for all workers, regardless of their disability level.

While most enterprises declared to be generally committed to addressing disability at work, the number drops substantially when it comes to reporting on specific policies. The number of enterprises reporting on specific initiatives to implement these policies is even lower.

The policy most mentioned as addressing disability is awareness raising, followed by recruitment and selection, and adaptation of jobs. Very few enterprises report on the inclusion of disability in their policies on promotion, health and safety, job retention, or on having specific grievance procedures.

Enterprises do not report on the establishment of quantitative targets, as part of an integral implementation, monitoring and evaluation plan, that would allow the enterprise and its stakeholders to evaluate the effectiveness of their policies on disability.

– Two approaches can be considered to integrate disability in the enterprise's employment policies: specific policies on disability or disability mainstreamed in general policies. Regardless of the option chosen, it is key to report on the establishment of the mechanisms needed to ensure equal opportunities in employment, that address the specific needs of people with disabilities different from the needs of other groups.

– Reporting on employment policies already in place should address, at least, the conditions of recruitment, hiring and employment, continuance of employment, career advancement, and safe and healthy working conditions; other relevant policies to report on are training,

adaptation of jobs and procedures to address claims on non-discrimination, and job retention.

– Information needs to be provided on whether these policies are being evaluated on a regular basis.

– Reporting should also include the specific initiatives taken to implement the policies and their impact, by establishing a set of indicators, quantitative or qualitative, able to measure impact and achievement of the goals established.

– Companies should report on whether the policies and initiatives are applied in all countries, and if not, explain why. Information on their impact should also be provided by country.

Data on employment

Less than half of the enterprises analysed provided data on workers with disabilities, either on the total number of workers or on the share of total workers. Out of these, only two enterprises reported having added an additional level of analysis: gender, type of contract and professional categories. These data allowed the enterprise to discover other sources of discrimination that workers with disabilities might be facing.

Generally, the way data are presented in reports does not allow stakeholders to evaluate the enterprise's performance in terms of employment policies. Data are rarely linked to targets, and are poorly disaggregated by year and by country. In this regard, no enterprise provided information on neither the number of employees with disabilities nor the share of total workers with disabilities disaggregated by country. Almost one third of the enterprises provided data only for one year, while one-fourth reported data on more than three years.

Information on the applicable national regulations on disability is hardly ever included. Whenever legal requirements were provided, referral is only being made to the laws applicable in the country of origin. No further information is provided for applicable regulations in other countries of operations or on whether regulations were used to set a standard for the entire group.

It is worth insisting on a debate regarding the provision of data on workers with disabilities, focused on the existing limitations that enterprises find in gathering those data. These refer first of all to limitations included in national legislations due to confidentiality protection, secondly to cultural barriers in countries where disability is carried as a stigma and finally to the fact that disability is defined differently across countries. These limitations put into question the reliability of the data provided and its comparability across countries.

– A very clear indicator of the impact of an enterprise's strategy on disability is data on the number of workers with disabilities and share of workers with disabilities as part of the total workforce, by country. Added value would be to provide disaggregated data by types of disability: physical, mental, intellectual, or sensory impairments.

– Companies should report on whether limitations exist in the collection of data, the nature of these limitations, and the specific data and country for which limitations exist.

– Other relevant indicators, that measure the advancement on the impact of policies on equal opportunities in employment, are data on workers with disabilities by professional categories, type of contract and remuneration, disaggregated by sex.

– To evaluate the effectiveness of employment policies, data should be provided for a time series, be compared with the objectives previously established and, if applicable, linked to the existing legal requirements.

Accessibility

The strategic planning process to improve physical and virtual accessibility at the workplace is rarely reported on, nor is accessibility itself. Enterprises that do report on this topic do so, in general, at the activity level rather than as part of a plan.

No enterprise, of those reviewed, reported on compliance to existing national and international regulations on accessibility at the workplace, despite the fact that regions like Europe have quite a consolidated legislation and control mechanisms.

Since little reporting is done in this area (as well as the application of the *Design for All* and universal accessibility principles), it is hard to conclude whether it is due to lack of information, or whether enterprises are still to integrate accessibility into their core business, going beyond compliance to national legislation and international standards.

Among the enterprises that reported having developed products and services specifically targeted at clients with disabilities, none informed on whether they received public subsidies to do so (as part of government policies to facilitate access to products and services for people with disabilities).

Recommendations on accessibility

– Reporting should include whether accessibility standards have been established, and how they relate to legal requirements.

– Advancement made in the implementation of the standard by country and the specific initiatives taken to implement it by country, for the reporting period, should be part of the report. A description of the initiatives taken to ensure reasonable accommodation could be provided as well.

– Reporting on whether mechanisms have been put in place, with the participation of representatives of workers with disabilities, to monitor and evaluate the implementation of accessibility standards is greatly encouraged.

– Enterprises should report on how products and services are being adapted to the special needs of people with disabilities either *designed for all* or targeted to people with disabilities. If the provision of services is linked to the exercise of an existing right, such as health or transportation services, the inclusion of disability could be even more relevant.

Suppliers

The number of enterprises reporting on having incorporated disabled-oriented policies or criteria in their supply chain is comparatively higher to other related policies. However, there is no information on how disability requirements are addressed to assure supplier's compliance.

Enterprises tend to report on the existing practice in their country of origin, but it is unclear whether these policies and criteria have been extended to other countries where the group operates.

Few countries have legislations that promote purchases in sheltered workshops as an alternative to the legal quota of workers with disabilities within each enterprise. In this regard, no enterprise reports on the existence of such legislation or any other related legislation as an incentive to work with sheltered workshops.

Recommendation on suppliers

– Enterprise's reporting should include information on whether the enterprise has established a policy or criteria relative to disability adopted in the contracting process with suppliers and subcontractors. Does it apply in all countries?

– Are disability requirements addressed when the implementation of the policy with suppliers is evaluated? Are there data available on the level of compliance?

– Enterprise's reporting should include the share of contracts signed with sheltered workshops, cooperatives or self-employed workers with disabilities out of total expenditure, by country. How these relate to existing legal requirements.

8. Appendices

8.1 Appendix 1.
List of enterprises included in the analysis

Company	Continent	Country (headquarters)	Sector
ADECCO	EUROPE	Switzerland	Professional Services
ALLEN AND OVERY	AUSTRALIA	Australia	Professional Services
AMERICAN EXPRESS	NORTH AMERICA	USA	Financial
ANZ Banking Group Limited	AUSTRALIA	Australia	Financial
ARCOR	LATIN AMERICA	Argentina	Food Industry
BASF	EUROPE	Germany	Chemical
DELTA HOLDING	EUROPE	Serbia	Food Industry
DOW CHEMICAL	NORTH AMERICA	USA	Energy
ENEL	EUROPE	Italia	Energy
FRANCE TELECOM ORANGE	EUROPE	France	Information Technology
IBM	NORTH AMERICA	USA	Information Technology
INFOSYS	ASIA	India	Professional Services
INTESA SAO PAOLO	EUROPE	UK	Financial
KOÇ HOLDING	EUROPE	Turkey	Industry
L'ORÉAL	EUROPE	France	Chemical
MANPOWER GROUP	NORTH AMERICA	USA	Professional Services
MICROSOFT	NORTH AMERICA	USA	Information Technology
MTN	AFRICA	South Africa	Information Technology
NOVARTIS	EUROPE	Switzerland	Chemical
NOVO NORDISK	EUROPE	Denmark	Chemical
OMRON	ASIA	Japan	Industry
PEPSICO	NORTH AMERICA	USA	Food Industry
PIRELLI	EUROPE	Italia	Industry
SAMSUNG	ASIA	Republic of Korea (South Korea)	Information Technology
SANOFI	EUROPE	France	Chemical
SASOL	AFRICA	South Africa	Energy
SERASA EXPERIAN	LATIN AMERICA	Brazil	Information services

Company	Continent	Country (headquarters)	Sector
SODEXO	EUROPE	France	Food Industry
SODIMAC	LATIN AMERICA	Chile	Industry
SONY	ASIA	Japan	Information Technology
STANDARD BANK	AFRICA	South Africa	Financial
TATA CONSULTANCY SERV.	ASIA	India	Professional Services
TELEFONICA	EUROPE	Spain	Information Technology
THOMAS REUTERS	NORTH AMERICA	USA	Information services
TITAN Cement Company	EUROPE	Greece	Industry
VALE	LATIN AMERICA	BRAZIL	Basic materials
VOLKSWAGEN	EUROPE	Germany	Industry
WALGREENS	NORTH AMERICA	USA	Chemical
WIPRO	ASIA	India	Information Technology
YUM! BRANDS	NORTH AMERICA	USA	Food Industry

8.2 Appendix 2.
List of experts interviewed

Experts	Organization
Susan Scott-Parker	CEO, UK Business Disability Forum, UK
Emily Sims	Senior Specialist, Multinational Enterprises and Social Policy, ILO, Switzerland
Andrés Yurén,	Senior Specialist, Bureau for Employers' Activities (ACT/EMP), ILO Office for the Southern Cone in Latin America, Chile
Adam Greene	Vice-President, Labour Affairs US Council for International Business (USCIB), USA
Bastian Buck	Director Reporting Framework, Global Reporting Initiative , The Netherlands
Emilio Vera	Sustainability and CR Manager, Telefonica, (telecommunications enterprise), Spain
Leticia Rato	Corporate Social Innovation, Telefonica, (telecommunication enterprise), Spain
Carla Bonino	European Programmes (CSR + d), Fundación ONCE, Spain
Michel Cles	Head of Human Resources Department. DLA PIPER (Law firm), UK
Ben Eavis	CR Manager UK, DLA PIPER (Law firm), United Arab Emirates
Marta Esteves de Almeida Gil	Brazilian sociologist, independent expert on disability at the workplace, Brazil
Fernanda Maria Pessoa di Cavalcanti	National manager, Project on Inclusion of Persons with Disabilities in the Labour Market, Ministry of Labour, Brazil
Leonor Lidón	Consultant and researcher, FUNDOSA and Fundación ONCE, Spain