

# on the verge: disability and sustainability reporting

an analysis of sustainability reporting  
practices in the **European Fortune 500**,  
2021-2023

Disability:IN<sup>®</sup>



# introduction & executive summary

disability reporting is *on the verge* – together, European regulatory modernization and global market pressures are driving disability data into sustainability disclosures

The demand for corporate disability data is intensifying in the European Union, where [27% of people over the age of 16 are people with disabilities](#) (EU). **Reporting on disability in business is on the verge of greater transparency as voluntary disclosures are replaced by standardized materiality assessments, mandated by the Corporate Sustainability Reporting Directive (CSRD).** The existing practices of the European Fortune 500 demonstrate that disability is already a material facet of business performance that warrants stakeholder disclosure. This report details how companies disclose information about disability for investors, strategists, employees, clients, and consumers' benefit. Today,

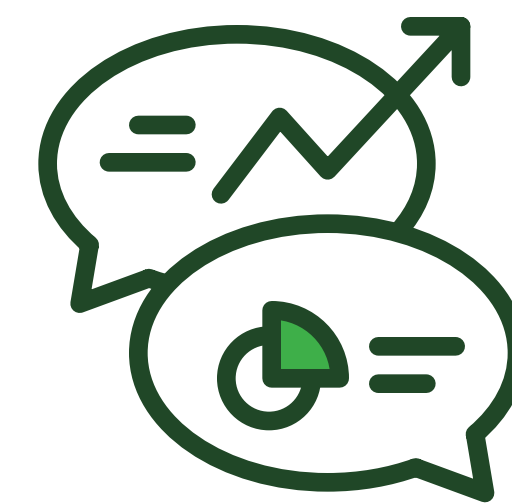
- 99% of European Fortune 500 companies report on non-financial data annually
- 72% of European Fortune 500 companies include disability in their non-financial reporting, and
- 30% of European Fortune 500 companies disclose disability workforce participation percentages





Starting in 2025, subject to a double materiality assessment, disability will be integrated into social and business conduct disclosures through the European Sustainability Reporting Standards (ESRS). Over the remainder of the decade, some 50,000 multinational and regional enterprises will begin factoring disability into their materiality assessments and reporting against ESRS standards, some as early as next year.

This modernization of corporate reporting codified by CSRD provides investors with information they need to make short-, medium-, and long-term financial decisions. Reporting on disability tells shareholders that companies are working to secure the disability inclusion advantage that yields higher revenue, net income, economic profit, and individual productivity ([Accenture, 2023](#)).





**72% of European Fortune 500 companies report on disability inclusion in their most recent non-financial disclosures**

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**44% of the reporting on disability involves quantitative data, meaning** companies are disclosing numerical data about their disability inclusive initiatives, often alongside written descriptions. Quantitative snapshots range from ERG membership size, workforce participation rates, self-identification response rates, figures related disability-owned business expenditures, or percentages of procurement dollars.

- **30% of European Fortune 500 companies voluntarily disclose workforce disability data** from voluntary identification of disability status with a median of 3.1%\*

**36% of reporting on disability is qualitative, meaning** a detailed written description of an internal company program, such as a disability-focused ERG, accessibility program or product, or supply chain initiative

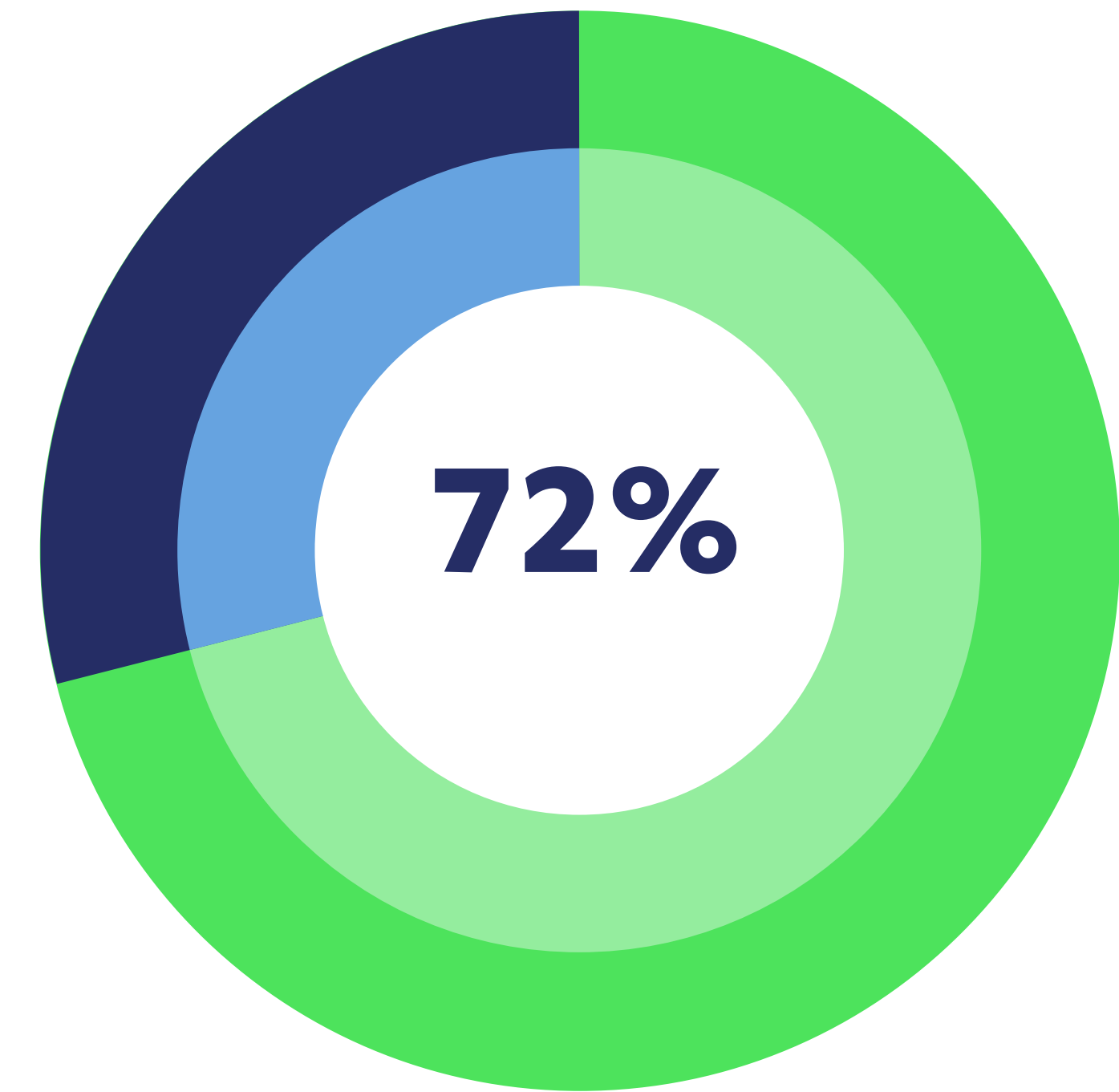
**20% of reporting on disability is nominal, meaning** an isolated mention of disability or a disability-related affiliation

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# findings & reporting trends





public disability reporting is *on the verge* – **72% of the Fortune 500** now include disability in their sustainability reporting practices

disability has been embraced by corporate leaders as an asset in business performance, rendering **Europe's reporting on disability uniform** across tiers, **quantified** by workforce metrics, and **responsive** to localized national contexts

## Uniform

- Even adoption of disability inclusive initiatives and reporting across Fortune tiers and industries

## Quantified

- Almost half of European companies report quantitative disability metrics

## Responsive

- Disclosures respond to localized definitions and legal requirements across national contexts in Europe





# European Fortune 500 reporting trends

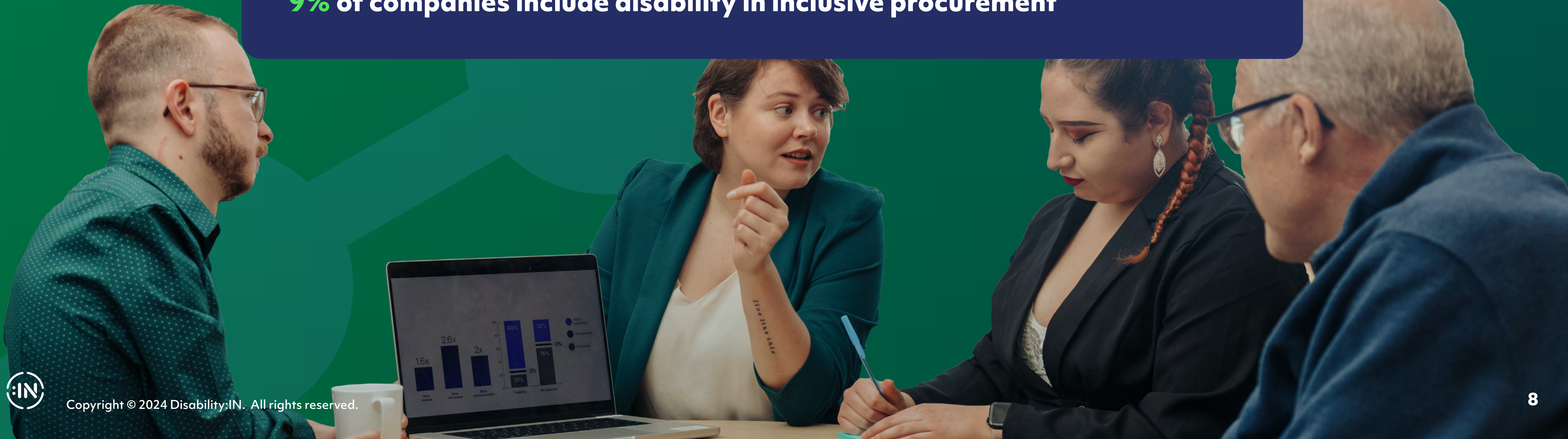
**72%** of companies include disability in most recent annual report

**30%** of companies disclose workforce disability data

**22%** of companies disclose partnership with a disability-focused non-profit

**15%** of companies mention a disability-focused ERG

**9%** of companies include disability in inclusive procurement





Europe is *on the verge* of greater transparency around disability driven by legislative modernization and the Corporate Sustainability Reporting Directive



The US is *on the verge* of widespread voluntary disclosure driven by market pressures and stakeholder demand

# Europe & the US – data comparison

	European Fortune 500	U.S. Fortune 500
<b>Include Disability in Annual ESG/ CSR/Integrated Reports</b>	72%	65%
<b>Publish Self Identified Workforce Disability Participation Rates in Report</b>	30%	10%
<b>Median Self Reported Workforce Disability Participation Rate*</b>	3.1%	6%
<b>Include Disability in Definition of Inclusive Procurement in Report</b>	9%	36%
<b>Mention a Disability-focused ERG in Report</b>	15%	32%
<b>Publish Partnership with a Disability-Focused Organization</b>	22%	34%



# the future of disability reporting

disability reporting is *on the verge*  
– together, European regulatory  
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## **call to action: identify opportunities & mitigate risks related to disability in business**

- **Conduct a double materiality assessment for disability** to identify the dimensions of impact and financial materiality on your business
- **Collect and disclose disability data on your own workforce** – multinational companies must build organizational capacity around disability in their own operations to meet growing demand for sustainability data
- **Incorporate disability inclusion throughout your value chain**, from disability inclusive supply chains to accessible consumer products upstream
- **Think beyond compliance by investing in disability-focused employee resource groups (ERGs)** that can drive inclusive culture in the workforce and support data integrity

# defining double materiality for disability



**Impact Materiality:**  
Potential positive or negative impact on people with disabilities in the company's own operations and/or in the upstream (consumer) or downstream (supplier) value chain

**Double Materiality:**  
impact on & impact of 101m people with disabilities in Europe

**Financial Materiality:**  
People with disabilities could reasonably be expected to trigger financial effects on the company if the group generates risks or opportunities that could have a material influence on the company's financial performance





## **reporting on disability subject to the European Sustainability Reporting Standards (ESRS)**

**S1-1 – Policies related to own workforce**

**S1-2 – Processes for engaging with own workforce**

**S1-11 – Social protection**

**S1-12– Persons with disabilities**

**S1-17 – Incidents, complaints and severe human rights impacts**

**S2-2 – Processes for engaging with value chain workers about impacts**

**S4-2 – Processes for engaging with consumers and end users about impacts**

**S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**

**GOV-1 – The role of the administrative, management and supervisory bodies**

*\*subject to materiality assessment*

# about the research

**Methods & Methodology.** This report is based on a descriptive analysis of non-financial disclosures published annually by leading European companies, including those subject to the Non-Financial Reporting Directive (NFRD). All analysis was completed prior to the implementation of the Corporate Sustainability Reporting Directive (CSRD). Led by doctoral-level researchers, the Disability:IN research team performed manual coding and validity checks in the content coding process. We opted for manual hand coding over machine learning because of the nuance around disability and the tendency to euphemize the construct of disability (disability, multiple abilities, adaptabilities, different abilities, etc.). Reports were processed and coded for evidence of systematic disability inclusive workplace initiatives. We intentionally did not include legal language about non-discrimination, disability benefits coverage, or charitable contributions (financial or volunteer hours) to disability-related non-profits. While important, these policies and practices are not evidence of disability inclusive workplace initiatives, product development, accessibility programs, or diversity strategies. In coding, we counted and tracked evidence of disability inclusion as: a written description of disability inclusion initiative (e.g., hiring, retention and development of employees with disabilities), internal programs (e.g., physical or digital accessibility, consumer product development, employee accommodations, external sign-on or commitments), partnerships with disability-focused organizations (e.g., Disability:IN, Valuable500, ILO Business Disability Network), description of a disability-focused employee network, inclusion of disability in the definition of inclusive procurement (excluding sheltered workshops) and/or disclosure of workforce self identification (identification of disability) rates and/or other quantitative measures of disability engagement. \*Verification and identification of disability status in Europe involves third party medical documentation of disability and a disability severity rating that affects reporting to employers, and some European laws prohibit collection/aggregation of disability data in the workforce. Caution should be exercised in comparing this data across countries.

**Data Sources.** Publicly-available European Fortune 500 annual non-financial or integrated reports, published between 2021-2023 under the umbrella of Environmental, Social, and Governance (ESG); Corporate Social Responsibility (CSR); Diversity, Equity, and Inclusion (DEI), Impact, Sustainability, Global Impact, etc. All reports were published prior to the Commission's adoption of the European Sustainability Reporting Standards (ESRS).





Disability:IN is the leading nonprofit driving disability inclusion and equality in business worldwide. Our network of more than 500 publicly-traded corporations expands opportunities for people with disabilities across industries. Our organization and 25 local affiliates nationwide raise a collective voice of positive change for people with disabilities in business. We do this by:

- Promoting disability inclusion through heightening awareness;
- Advising corporations on and sharing proven strategies for including people with disabilities in the workplace, supply chain, and marketplace; and
- Expanding opportunities for people with disabilities by helping companies invigorate their disability initiatives, explore best practices, incorporate culture changes, and realize positive business outcomes.

## About the Disability:IN Research Team

**Reid Jewett Smith, Ph.D.** is the Director of Research & Policy at Disability:IN. She holds a doctorate from the Lynch School of Education & Human Development at Boston College, a Master's Degree in American History from Brown University, and a Bachelor's Degree in American History Summa Cum Laude from Boston University.

**Jacob Wilson** is the Research and Policy Analyst at Disability:IN. He studied Sustainable Business at the University of South Florida, where he earned a Master's in Global Sustainability and a Bachelor's in Mass Communications.

**Louis Olander, Ph.D.** is a learning and research consultant at Disability:IN. His doctorate is in Urban Education from the CUNY Graduate Center with a focus on disability inclusion in organizational development and leadership.

**Megan Weuestewald** is a research intern at Disability:IN and law student at the Boston University School of Law.



[Learn More About Disability:IN Research & Policy](#)

3000 Potomac Avenue  
Alexandria, VA 22305  
[info@DisabilityIN.org](mailto:info@DisabilityIN.org)