



on the verge: disability and sustainability reporting

an analysis of sustainability reporting
practices in the Global Fortune 500,
2021-2024

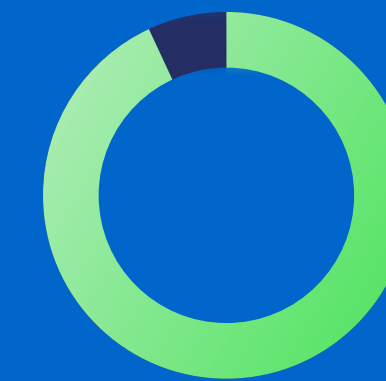
introduction & executive summary

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

The demand for workforce disability data is intensifying around the world as rulemaking bodies that regulate financial markets embrace sustainability disclosures as material to financial performance. One area of particular interest is disability. How are companies collecting and reporting on disability as a sustainability matter? For answers, this report looks to the current practices of the world's top companies. An examination of Global Fortune 500 companies demonstrates that disability is *already* a material facet of business performance that warrants stakeholder disclosure.

Reporting on disability in business is *on the verge* of greater transparency as voluntary disclosures are superseded by mandatory materiality assessments and disclosures.

This report details how companies disclose information about disability for investors, strategists, employees, clients, and consumers' benefit.



93% of Global Fortune 500 companies issue annual sustainability reports



65% of Global Fortune 500 companies include disability in their reports



30% of Global 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](#)).



65% of Global Fortune 500 companies report on disability inclusion in their most recent non-financial disclosures

50% of these reports publish quantitative data about disability, 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.

↳ **Overall, 30% of Global Fortune 500 companies voluntarily disclose workforce disability data** from voluntary identification of disability status with a median of 2.58%.

77% of these reports share qualitative data about disability inclusive initiatives, meaning a detailed written description of an internal company program, such as a disability-focused ERG, accessibility program or product, or supply chain initiative.

16% of current global reporting on disability is nominal, meaning an isolated mention of disability or a disability-related affiliation.

51% of APAC Global Fortune 500 companies report on disability inclusion in their most recent non-financial disclosures. Without China, 84% of companies headquartered in APAC report on disability inclusion.

64% of these reports publish quantitative data about disability, *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.

➔ **Overall, 31% of APAC Global Fortune 500 companies voluntarily disclose workforce disability data** from employee identification of disability status with a median of 1.7%.

73% of these reports share qualitative data about disability inclusive initiatives, *meaning* a detailed written description of an internal company program, such as a disability-focused ERG, accessibility program or product, or supply chain initiative.

17% of current APAC reporting on disability is nominal, *meaning* an isolated mention of disability or a disability-related affiliation.

findings & reporting trends



disability has been embraced by corporate leaders as an asset in business performance, rendering **global reporting on disability uniform** across global Fortune tiers, **regionalized** in reporting norms, and segmented by **sector**

Uniform

Even adoption of disability inclusive initiatives and reporting across Fortune tiers

Regionalized

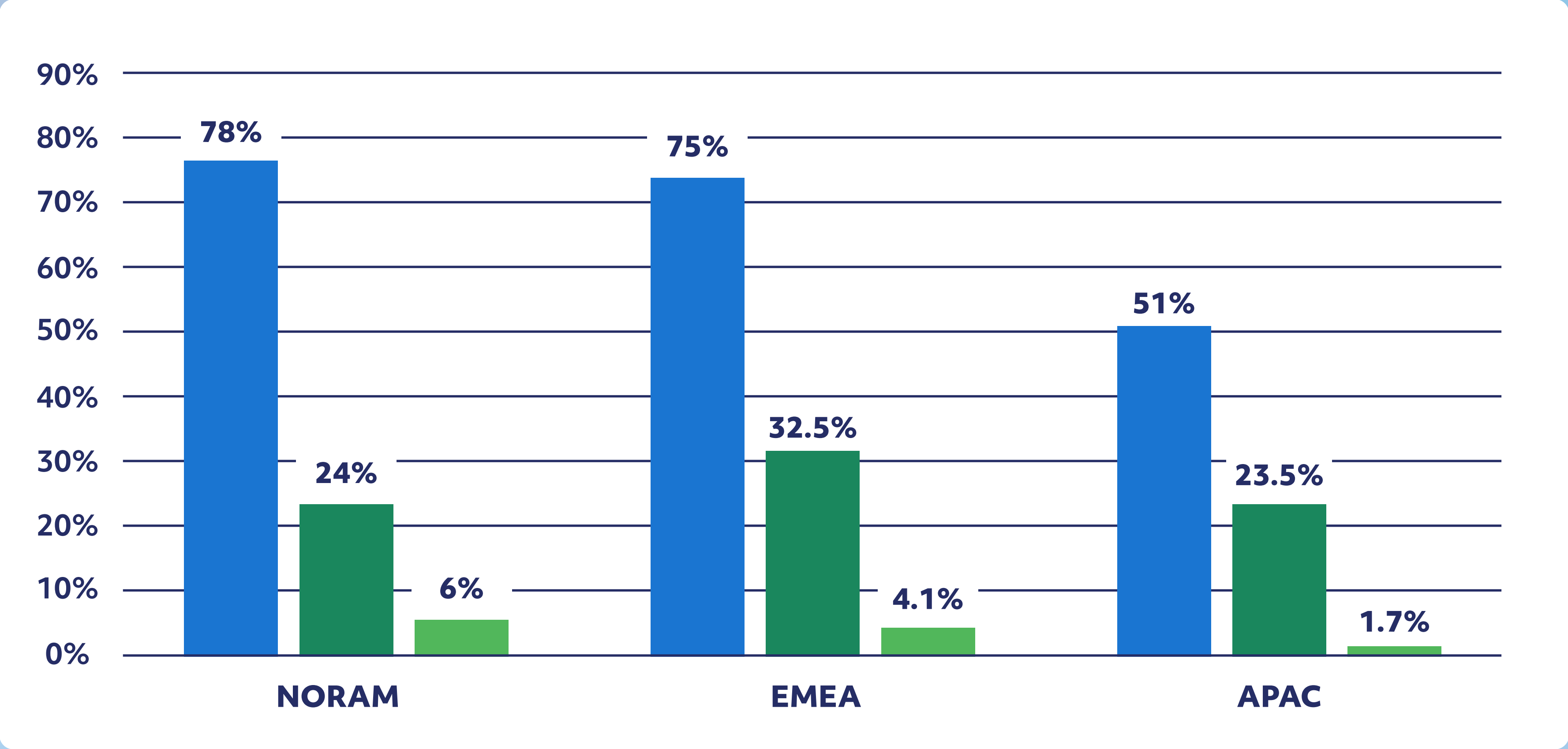
Regionalized reporting conventions

Sectoral

Economic sector aligned reporting norms

regional global comparison

Inclusion of Disability and Self Identified Workforce Data with Percentage of Disabled Employees by Region



regional global disclosure comparison

	NORAM	LATAM	EMEA	APAC	GLOBAL
Number of Fortune 500 Companies	150	13	120	217	500
Percent that include Disability in Impact Reporting	78%	69%	75%	51%	65%
Percent that Report Self ID Data	24%	53%	32.5%	23.5%	30%
Self ID Median	6%	2.7%	4.1%	1.7%	2.59%
Percent that include Disability in Supplier Diversity	39%	0%	12.5%	4%	17%
Include Engagement with Disability Org in Report	47%	8%	33%	9%	26%
Include ERG in Report	46%	23%	20%	5%	22%



disability reporting by sector

Primary Sector

The primary sector comprises businesses that produce or collect natural resources. This includes agriculture, mining and quarrying, forestry, and the oil and gas industry.

Secondary Sector

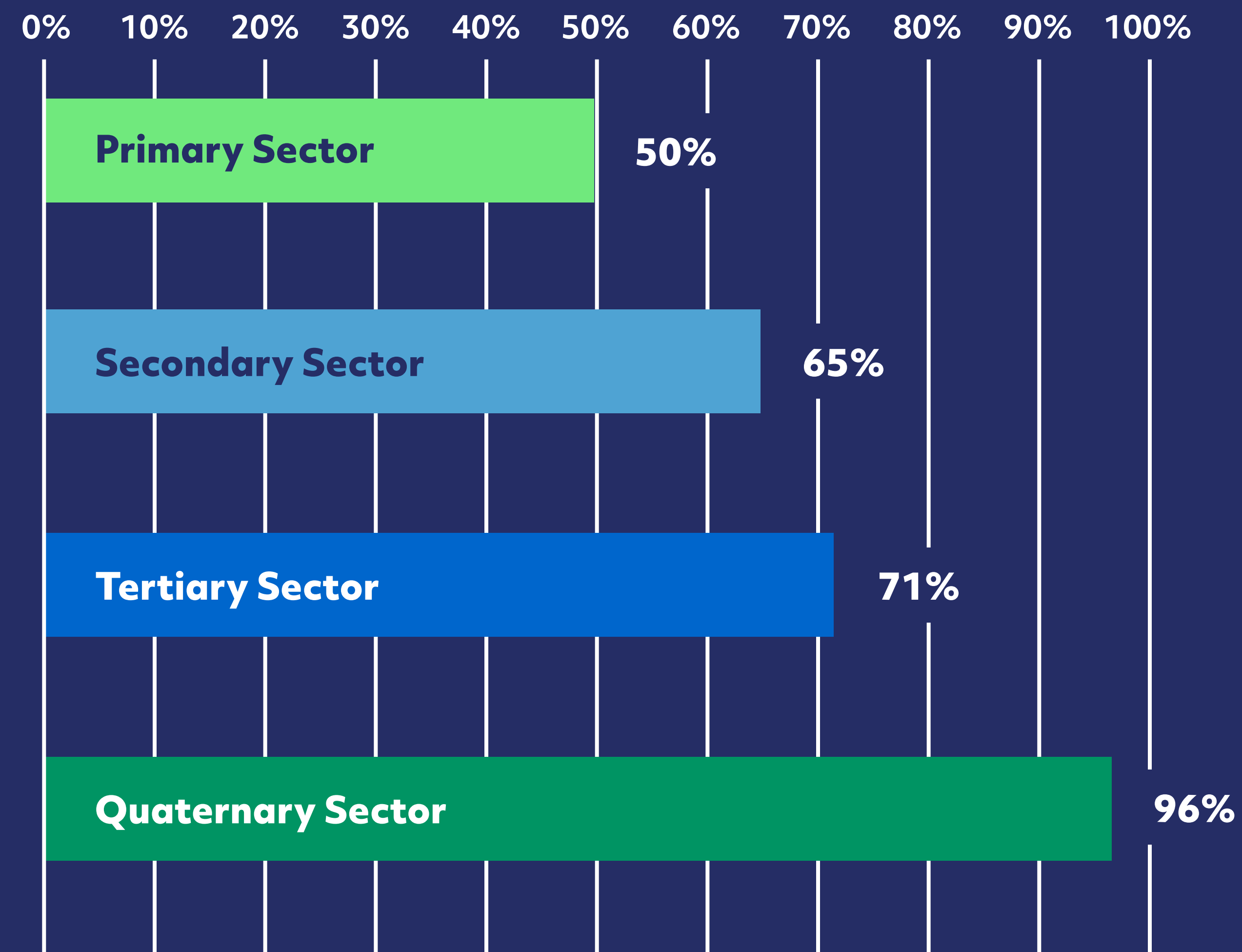
Businesses in the secondary sector process raw materials into finished products. All processing, construction, and manufacturing jobs fall into this sector, including aerospace manufacturing, automobile production, textile production, shipbuilding, chemical, and engineering industries.

Tertiary Sector

Also known as the service sector, the tertiary sector comprises service providers, including retail sales, transportation, insurance companies, restaurants, tourism, entertainment, legal services, health care, and financial services.

Quaternary Sector

The quaternary sector includes businesses related to intellectual activities, such as education, government decision-making, information technology, research and development, and entertainment.



disability reporting & workforce representation by sector

Sector	Percent Reporting Self ID	Median Self ID
Primary Sector	50%	2.16%
Secondary Sector	65%	2.58%
Tertiary Sector	71%	2.70%
Quaternary Sector	96%	3.10%

the future of disability reporting

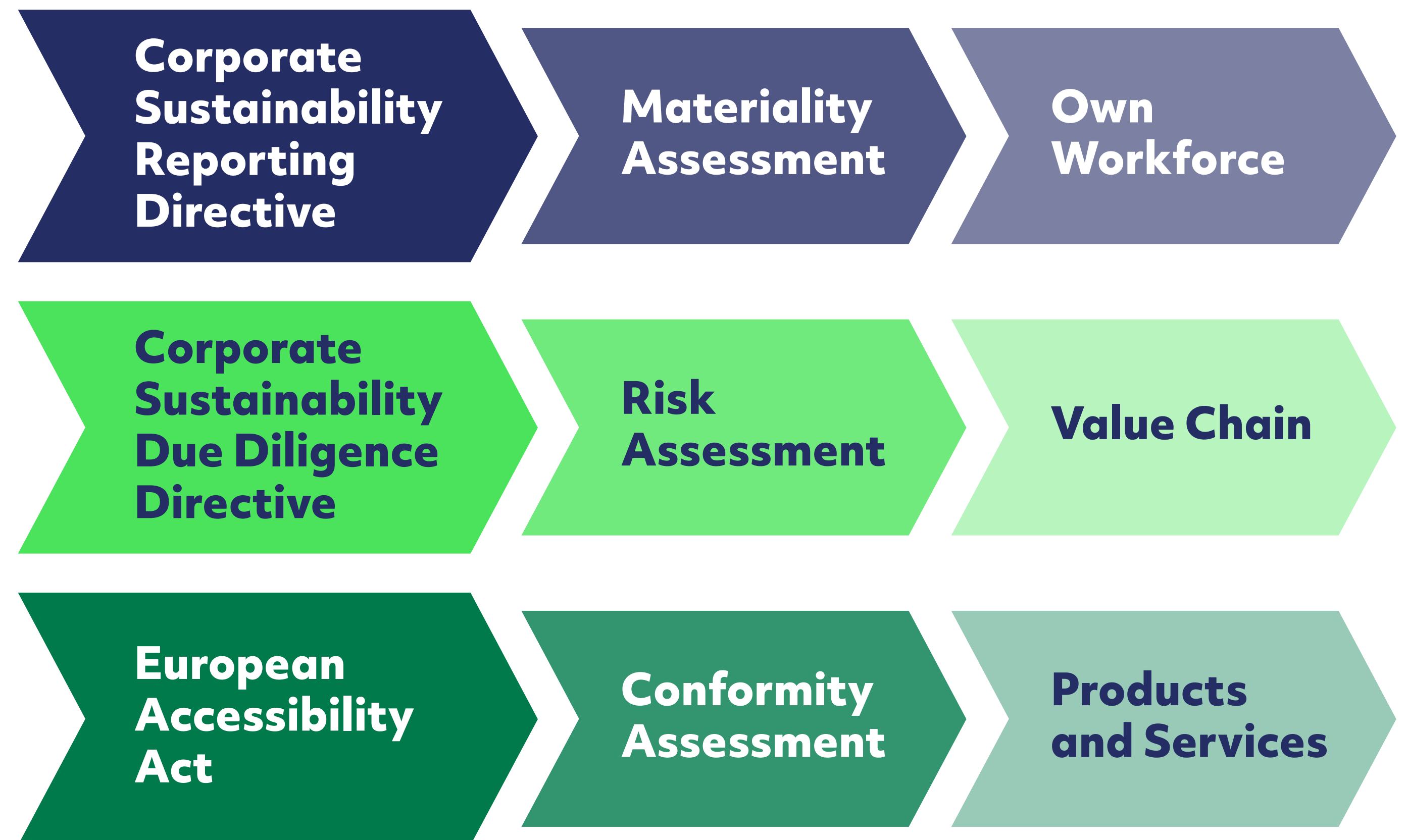
disability reporting is *on the verge*
– together, European regulatory
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into sustainability disclosures



REUTERS/ Johanna Geron

DISABILITY INCLUSION IN THE EU:
A LEGAL ANALYSIS TO GUIDE CORPORATE
RESPONSIBILITIES UNDER NEW EU DISABILITY
INCLUSIVE LEGISLATION

new **sustainability reporting requirements in the European Union (EU)** require global companies operating in the single market to analyze disability as a sustainability matter and make all products and services accessible



regulations reach beyond the EU to leading corporations headquartered all over the world



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

Incorporate disability inclusion throughout your value chain, from disability inclusive supply chains to accessible consumer products upstream

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

Think beyond compliance by investing in disability-focused employee resource groups (ERGs) that can drive inclusive culture in the workforce and support data integrity

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

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**Learn More About Disability:IN
Research & Policy**

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