

Disability Disclosure Under the CSRD: Benchmarking the First Wave of Sustainability Reports

100-Company Snapshot of Disability Reporting in 2025



Table of Contents

I.	Introduction	2
II.	Background	3
III.	Methodology overview	5
IV.	Key findings.....	8
1.	Companies Are Taking Substantial Steps Toward Disability Data Disclosure ..	8
2.	Disability Mentions Are Already Mainstream: all of the companies analysed included references to persons with disabilities	9
3.	A Systemic Presence: Why Disability Belongs Across the ESRS.....	10
4.	S1-12 as a Catalyser of Other Specific Disability Measures	11
V.	Conclusions	12
VI.	Annexes.....	15
	About Disability Hub Europe	26

Foreword

At Fundación ONCE, we have long held the conviction that disability inclusion is not a peripheral issue: it is central to sustainability, particularly its social dimension. This belief has guided our work for years, shaping our efforts and our partnerships. True sustainability must also be social and inclusive, and that means recognizing the lived realities, contributions, and rights of persons with disabilities, 100 million citizens in the EU and more than 1 billion people worldwide.

As we move forward in redefining what responsible and sustainable business looks like, we must ensure that disability inclusion is not just acknowledged but embedded in every sustainability strategy.

One of the clearest reflections of a company's commitment to sustainability lies in how it reports on it. Reporting is not merely a technical exercise, it is a statement of values, priorities, and accountability. The Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) offer a robust framework for companies to articulate the progress made and the ambitions for the future. Importantly, this reporting framework includes numerous references to disability inclusion, affirming its rightful place in the sustainability narrative.

We are already seeing encouraging signs: the first wave of CSRD-aligned reports demonstrates that companies are ready to embrace inclusive sustainability reporting. Disability-related disclosures are beginning to appear—not as afterthoughts, but as integral components of broader strategies. This momentum is not accidental; it is the result of years of advocacy, guidance, active commitment by companies, key alliances and collaboration, including the work led by our initiative Disability Hub Europe, which focuses on the power of the binomial Disability & Sustainability and serves as the framework for this report.

This benchmark report is a continuation of that journey and reflects our ongoing commitment to convening policymakers, standard setters, corporate leaders, practitioners, and allies around the relevance of strengthening the social pillar of sustainability and the role of disability inclusion.

Together, we will continue to shape the future of sustainability reporting—one that is inclusive, impactful, and reflective of the diversity that strengthens our societies.

Alberto Durán López

Executive Vice-President, Fundación ONCE

I. Introduction

Disability Disclosure Under the CSRD: Benchmarking the First Wave of Sustainability Reports is the result of an assessment of how “first-wave” companies¹ (and other non-mandated companies that followed the Corporate Sustainability Reporting Directive (CSRD))², have addressed ‘disability mentions’ in their first sustainability reports, especially when applying the European Sustainability Reporting Standards (ESRS)³.

This publication follows the guide developed by Disability Hub Europe *Inclusive Reporting – A Business Guide to Disability and the ESRS* (“the Guide”), published in September 2025.

That Guide provided an analysis of the specific requirements as regards disability-related disclosures both in the CSRD and the ESRS. The aim of the Guide was to help companies align disability inclusion with ESRS requirements across strategy, governance, operations, and disclosures.

This report, in turn, is focused on a benchmarking study of how disability has been reflected in the first set of corporate sustainability reports issued under the CSRD in 2025 (for FY 2024).

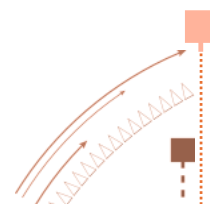
While the future of the CSRD, and its accompanying ESRS, is still debated by European institutions, the first reporting cycle has already triggered a wave of corporate action. Companies have begun disclosing sustainability information for the 2024 financial year, creating an unprecedented volume of data. According to some estimates⁴, more than 11,000 companies are expected to publish CSRD-aligned reports during 2025. This offers a unique opportunity to observe how companies are interpreting and operationalising the new reporting requirements, particularly in areas

¹ 1st wave encompass those companies that were already reporting under the Non-Financial Reporting Directive -or NFRD (i.e., large listed companies and public-interest entities with over 500 employees) and had to report according to CSRD for FY2024 (in 2025).

² <Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (Text with EEA relevance)>

³ <Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards>

⁴ Datamaran, ‘CSRD Reports Uncovered: Benchmarking the First Wave of 2025 Disclosures’ <<https://pages.datamaran.com/csrd-reports-uncovered-benchmarking-the-first-wave-of-2025-disclosures>>



such as disability inclusion. At the same time, recent regulatory developments, in particular the European Commission's "Quick Fix" delegated act⁵, have introduced further Disclosure Requirements' phase-ins for some wave 1 companies. This may limit the comparability of future datasets, especially for analyses based on reports issued in 2026 for the financial year 2025, creating inconsistencies in trend analysis. This reinforces the value of capturing insights now, at this critical early stage of implementation.

II. Background

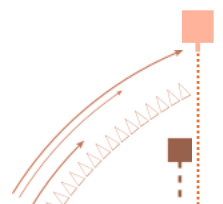
a) Disability in the CSRD and ESRS

The CSRD, and its annexed ESRS, have introduced unprecedented opportunities for companies to disclose social impacts, risks and opportunities, especially those related disability inclusion.

The CSRD integrates disability considerations across several provisions:

- In its preamble (Recital 49), the Directive recognises the relevance of social factors (including equality, non-discrimination, diversity, and inclusion) and explicitly calls for reporting aligned with core international frameworks, including the UN Convention on the Rights of Persons with Disabilities (UNCRPD). It requires that sustainability reporting standards address the employment and inclusion of persons with disabilities, including accessibility measures.
- Article 19. a). 5). -in reference to Article 20(1)(g) - reinforces this by requiring undertakings to disclose diversity policies in relation to their governance bodies, including disability as a relevant criterion.
- Article 29. b). further mandates that sustainability reporting standards (ESRS) cover social and human rights factors, explicitly naming the employment and inclusion of people with disabilities, alongside equal treatment, skills development, and workplace safety.

⁵ Commission Delegated Regulation (EU) of 11.7.2025 amending Delegated Regulation (EU) 2023/2772 as regards the postponement of the date of application of the disclosure requirements for certain undertakings: <https://ec.europa.eu/finance/docs/level-2-measures/csrd-delegated-act-2025-4812_en.pdf>.



- Finally, Article 6.1(e) and Recital 81 call for the European Commission to assess the accessibility of published sustainability reports for persons with disabilities by 30 April 2029, thereby addressing the format of corporate reporting.

The ESRS, as adopted in late 2023 and currently in force, also explicitly refer to the UNCRPD as the overarching framework for disability matters, adding to the international and European human rights instruments, including the eight *ILO Fundamental Conventions*⁶ and the *European Pillar of Social Rights* (with its principle 17 on “inclusion of people with disabilities”)⁷.

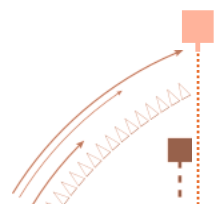
Through the ESRS Disclosure Requirements, persons with disabilities and accessibility are referred in areas such as:

- Recognition of persons with disabilities as part of vulnerable groups and diversity, concerning own workforce, supply chain, consumers and end-users, as well as regarding the management and supervisory bodies.
- Disability perspective in workplace representation processes.
- Reference to acquired disability in connection with social protection coverage.
- Specific indicator on the percentage of employees with disabilities.
- Consideration of disability with respect to incidents and complaints regarding severe impacts on human rights.
- Integration of disability in the definitions of equal opportunities, equal treatment, harassment.
- Examples of actions, good practices, and objectives that companies can adopt to promote disability inclusion and accessibility.⁸

⁶ The eight ILO Fundamental Conventions are: <Forced Labour Convention, 1930 (No. 29), the Abolition of Forced Labour Convention, 1957 (No. 105), the Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87), the Right to Organise and Collective Bargaining Convention, 1949 (No. 98), the Equal Remuneration Convention, 1951 (No. 100), the Discrimination (Employment and Occupation) Convention, 1958 (No. 111), the Minimum Age Convention, 1973 (No. 138), and the Worst Forms of Child Labour Convention, 1999 (No. 182)>

⁷ European Pillar of Social Rights, Principle 17: “People with disabilities have the right to income support that ensures living in dignity, services that enable them to participate in the labour market and in society, and a work environment adapted to their needs”.

⁸ Disability in the CSRD and ESRS: an overview. Inclusive Reporting - A Business Guide to Disability and the ESRS.



b) Relevance of ESRS 2, S1, S2, and S4

More concretely, it is in the ESRS where companies can find the S1-12 Disclosure Requirement (DR), which (if found material for the company after the double materiality assessment) specifically requires the disclosure of quantitative data on the percentage of employees with disabilities.

Other standards (such as S1 - Own workforce, S2 - Workers in the value chain, and S4- Consumers and end-users) allow for qualitative disability-relevant disclosures. Under the ESRS, companies are required to disclose disability-related information when the employment and inclusion of persons with disabilities are deemed material through the double materiality assessment.

Further details on how disability inclusion is embedded across the ESRS framework are provided in [Annex I](#) for ease of reference.

III. Methodology overview

The analysis of the sustainability reports has been undertaken on the basis of Disability Hub Europe's⁹ 360° approach to disability, through which persons with disabilities are stakeholders from a broad perspective, playing different roles in relation to business (employees, users, consumers, clients, providers, members of the community, etc).

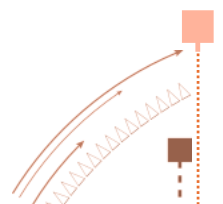
This section provides a summary of the methodological approach used in this benchmarking exercise.

a) Objectives and parameters of the benchmark

This benchmarking exercise provides a structured overview of disability-related disclosures in sustainability CSRD-compliant reports published in 2025 for the FY 2024. It aims to identify:

- 1 Whether companies include ESRS S1-12 (percentage of persons with disabilities in own workforce) as a quantitative disclosure. The analysis also checked whether this was further broken down by gender.
- 2 Whether other disability-related content is mentioned anywhere else in the report.

⁹ Disability Hub Europe (DHub) is a multi-stakeholder initiative led by the ONCE Foundation, focused on the potential of the binomial Sustainability & Disability to create more inclusive businesses and to foster social and labour inclusion of people with disabilities in Europe and beyond in a just transition context.



- 3 Where in the report such references appear and their nature ("General Narrative or "specific PATs"¹⁰). "General Narrative" encompasses vague or high-level statements; a "Specific PAT" refers to any clear reference to a policy, action, or target regarding "disability-related-matters". This allowed the analysis to track not just if disability was mentioned, but how substantively it was addressed.

Each company's CSRD-aligned sustainability report was reviewed using a standardized template and set of criteria (see [Annex II](#)).

b) Company selection process

The analysis covered a sample of 100 companies, selected using a combination of criteria and filtering processes.

1. Reporting under the CSRD/ESRS framework: only companies that published CSRD-aligned sustainability statements were considered for the purpose of this report.
2. Affiliation with disability-related business platforms or initiatives, to better capture early examples of committed and disability-aware reporting¹¹.
3. Affiliation with other EU relevant sustainability platforms.¹²
4. Geographic and sectoral diversity within the EU.

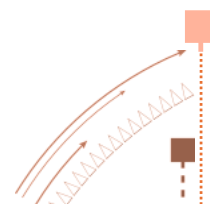
While this methodology introduces a degree of positive bias, it is intentional: the purpose of this exercise is to map potential best practices coming from relevant business and extract useful learnings from companies already inclined (or expected) to lead in disability-inclusive reporting under the CSRD.

Overall, the sample of 100 companies spans over 15 countries and 25 sectors, with the most represented countries being France (24), Germany (16), Spain (11), Austria and

¹⁰ PAT is a concept used within the workstream of EFRAG and the ESRS and stands for "Policy, Action and Targets". EFRAG – ESRS Compilations of Explanations: <https://www.efrag.org/sites/default/files/media/document/2024-07/Compilation%20Explanations%20January%20-%20July%202024.pdf>

¹¹ Particularly considering corporate members of the ILO Global Business and Disability Network (ILO GBDN) and, complementarily, some relevant country/regional platforms such as MyAbility (Austria) or Foro Inserta Responsable (Spain), or the Valuable 500 at international level.

¹² Mainly CSR Europe.



the Netherlands (9 each), and Italy (8). Countries such as Belgium (5), and Denmark (5), Switzerland (4), the United Kingdom, Sweden, and the United States (2 each); and Finland, Portugal and Ireland (1 each), are also represented.

Sector-wise, the represented groups are classified using the ESRS Sector classification¹³.

For a full overview of the 100 alphabetically ordered benchmarked companies (along with their corresponding country and sector), see the table in **Annex III**.

Based on this set of criteria, this document analysed sustainability reports published up until the 15th of September 2025.

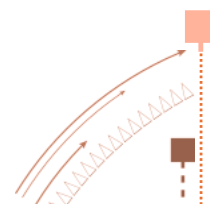
c) Output

The result is a comparative dataset that captures both the prevalence and quality of disability disclosures using the ESRS framework across the 100 companies analysed. The structured output enables:

1. Quantification of how many companies reference disability.
2. Identification of where in the ESRS structure disability is most often addressed.
3. Classification of the depth of disclosure (general narrative vs. specific PAT). This benchmark aims to demonstrate the feasibility of disability-inclusive reporting (by providing stakeholders with a realistic baseline for measuring progress in disability-inclusive sustainability disclosures).

¹³ ESRS Sector Classification:

<<https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/Working%20Paper%20Draft%20ESRS%20SEC1%20Sector%20Classification%20Standard%5B1%5D.pdf>>



IV. Key findings

Before delving into the specific findings, and as a general remark, it is important to highlight the considerable diversity observed across the sustainability reports analysed. The 100 reports reviewed varied significantly in terms of structure, length, and depth of content.

Some companies opted for highly structured, ESRS-aligned formats with clear tagging and cross-referencing, while others presented more narrative-driven or thematic approaches, often lacking explicit alignment with the ESRS framework.

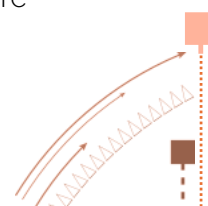
The extent and clarity of disability-related disclosures also differed widely—from detailed, data-rich sections with specific policies, actions, and targets (PATs), to brief, high-level mentions embedded in broader diversity statements. These contextual differences should be kept in mind when interpreting the findings that follow, as they shape the landscape in which disability-related reporting is currently emerging.

1. Companies Are Taking Substantial Steps Toward Disability Data Disclosure

Out of the 100 companies reviewed, 41 included the ESRS S1-12 (Persons with disabilities) disclosure in their reports, which requires companies to report the percentage of employees with disabilities in their own workforce, should it be deemed to be material. Among those 41, 18 companies went a step further and provided a gender-disaggregated breakdown of employees with disabilities, enhancing the transparency and granularity of their disclosures.

These results suggest that while the inclusion of disability data under S1-12 is not yet mainstream, there is a solid base of early adopters setting an important precedent. The fact that over 40% of companies reported under S1-12 (18% of the total sample reporting the gender-disaggregated breakdown of employees with disabilities) in their first CSRD-aligned reports, despite the original “phased-in” option that allowed them to delay this disclosure until 2026, indicates a strong early uptake, especially considering that many companies are still adjusting to the new framework. This finding is also particularly relevant in light of the recent extended phased-in proposed under the Commission’s “Quick Fix” delegated act¹⁴, which would allow undertakings to postpone S1-12 reporting until financial year 2027.

¹⁴ Commission Delegated Regulation (EU) of 11.7.2025 amending Delegated Regulation (EU) 2023/2772 as regards the postponement of the date of application of the disclosure



Moreover, 7 companies provided data related to the number of persons with disabilities employed even though they did not consider the S1-12 as material.

The fact that a significant number of companies voluntarily reported this Disclosure Requirement (DR) S1-12, or the data related to it, reinforces the feasibility of disability reporting and highlights the risks of stalling and confusion that further delays could bring.

The sample also shows significant room for improvement, since half of the companies (50 out of 100) did not include S1-12, despite mentioning disability in other sections. Moreover, 2 particular cases were identified in which companies claimed to have the DR S1-12 as material but did not include the respective information.

2. Disability Mentions Are Already Mainstream: all companies analysed included references to persons with disabilities

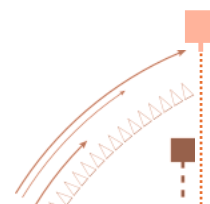
The whole sample of companies reviewed included at least one reference to disability or related terms (e.g., accessibility, disabled persons, diverse abilities) in their sustainability reports. Whether through explicit mentions of disability in workforce policies, value chain impacts, or inclusive product design, companies are already recognising disability as a relevant reporting topic.

This 'universal' inclusion signals both widespread feasibility and corporate appetite for addressing disability within sustainability reporting. It also demonstrates that existing topical standards and Disclosure Requirements (DR) provide a valuable reporting structure that helps early adopters frame meaningful disclosures.

While this result is to some extent expected, given that the selected companies show some level of prior commitment to disability-related initiatives, it does not diminish its value. The sample consists of 100 major companies from across 15 countries and 25 economic sectors, representing a significant cross-section of the European and global economy. Their combined presence represents an estimated \$5.5 trillion USD¹⁵ in annual revenue, and reflects the substantial economic footprint of the private sector actors involved. This underscores the relevance of their practices, disclosures, and policies in setting a precedent for broader market uptake.

requirements for certain undertakings: <https://ec.europa.eu/finance/docs/level-2-measures/csrd-delegated-act-2025-4812_en.pdf>.

¹⁵ This estimate is based on own calculations using moderate revenue approximations per sector, derived from public financial data (e.g. Fortune Global 500, Forbes Global 2000, and public annual reports) for each company represented in the mapping.



3. A Systemic Presence: Why Disability Belongs Across the ESRS

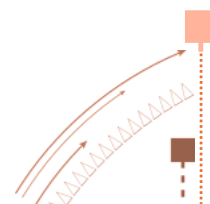
As mentioned, disability-related content appeared in all of the studied reports; and it was mapped across more than 40 different ESRS sections and Disclosure Requirements (DRs). In total, 498 comments from the sustainability reports – other than the ones related to S1-12 – were taken into consideration¹⁶. Out of those, the most referenced standard was S1 (Own Workforce), with 107 mentions, particularly under S1-1 (Policies), S1-4 (Actions), S1-2 (Stakeholder Engagement), S1-5 (Targets), and S1-11 (Social Protection).

Other commonly cited sections included SBM-3 (Material impacts, risks and opportunities and their interaction with strategy and business model), and S4-2 (Processes for engaging with consumers and end-users about impacts). Mentions also extended to S2 (Workers in the value chain), S3 (Affected communities), and GOV standards (the governance processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities), showing that companies are beginning to acknowledge disability impacts beyond internal workforce structures.

However, a significant number of references (69) were located in narrative sections not clearly mapped to ESRS standards (labelled as “Other Section” in [Annex IV](#)) indicating structural ambiguity or a lack of tagging. Therefore, several ideas can be drawn from this dataset:

1. This distribution highlights the centrality of S1 (Own Workforce) as the primary entry point for companies addressing disability in their sustainability reporting. Its dominance reinforces that companies most often associate disability with workforce inclusion and internal HR-related policies, as envisioned under S1-12 and related DRs. Moreover, the high frequency of S1-1 (Policies related to own workforce) and S1-4 (Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions) shows a readiness among companies to align narrative commitments with operational content.
2. The relatively high visibility of SBM-3 indicates that many companies are engaging with the concept of double materiality, explicitly linking disability to their strategic impacts, risks and opportunities. Meanwhile, the presence of

¹⁶ This number represents the number of compiled comments from all the reports, other than S1-12-related mentions. It is not the result of the sum of mentions per section, because each compiled comment might have been correlated, by the company, to multiple sections. Therefore, the comments have been counted as part of the respective identified sections.



disability in S4 (Consumers and end-users), S2 (Workers in the value chain), S3 (Affected communities) standards suggests that some companies are starting to recognize disability inclusion beyond their own workforce.

3. Disability-related information was acknowledged and incorporated across disclosures, indicating a growing recognition of its relevance within corporate reporting practices. However, the still significant number of non-ESRS-based references (labelled as "Other Section"), should be viewed with caution. It shows that a significant share of disability-related content is either unstructured or not properly attributed to the ESRS framework, which can limit comparability and accountability.

All in all, these findings highlight companies' willingness to address disability beyond their own workforce-related policies, actions, and targets.

4. S1-12 as a Catalyser of Other Specific Disability Measures

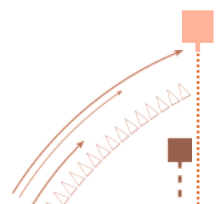
In terms of the depth and structure of disability-related disclosures, companies were classified based on whether they predominantly used general narratives (e.g., broad, unsubstantiated inclusion statements) or specific policies, actions, or targets (PATs) tied to disability.

Out of the total 100 companies analysed:

- 45 are Specific PAT predominant.
- 43 are General Narrative predominant.
- 12 present a balanced mix of both.

In light of these findings, it is worth noting that 45 out of the 100 companies analysed in this report - nearly half of all companies - include specific policies, action and targets; this shows that a wide range of companies are taking concrete, measurable actions on disability inclusion, going beyond general statements and aligning their reports more closely with the ESRS. In turn, 43 out of 100 still rely primarily on general narrative statements that may acknowledge disability but do not specify what is being done or measured (or whether there is a specific policy only focused on disability). Furthermore, 12 out of 100 present a balanced approach combining general narratives with a more concrete focus.

In addition to these findings, when looking exclusively into the 41 companies that reported on S1-12 (see point 1. of this section), the pattern becomes even clearer: approximately 68% of those companies (28 companies) adopted a "Specific PAT-predominant" approach, around 20% (8 companies) relied mainly on "General



Narrative” statements, while the remaining 12% (5 companies) displayed a mixed approach.

These results indicate that companies disclosing under S1-12 are significantly more likely to pair quantitative reporting with actionable content. In other words, they are not only counting their workforce but also outlining policies, initiatives, and targets to support disability inclusion in practice.

V. Conclusions

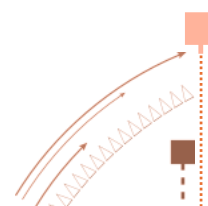
This benchmarking exercise provides strong evidence that disability inclusion is already a reality in sustainability reporting under the CSRD. The findings from this first wave of reports are encouraging, both in terms of breadth and depth.

Given the scope, scale, and economic weight (combined estimated annual revenue of USD 5.5 trillion¹⁷) represented by the sample; these conclusions carry particular relevance, reflecting trends across a wide spectrum of sectors (25) and geographies (15) within the European market. Furthermore, the showcased heterogeneity of the reports studied in this publication reflects both the flexibility allowed under the CSRD and the varying degrees of preparedness and internal prioritisation of disability inclusion across companies and sectors. It also underscores the importance of standardisation and guidance to ensure comparability and traceability of disclosures.

The analysis of the reports and the extraction of the key findings, as stated in the previous section, allow for the consideration of the following conclusions:

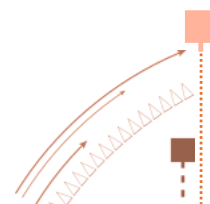
- 1. S1-12 is gaining early traction:** 41% of the companies analysed reported under S1-12, with nearly half of them providing additional detail such as gender disaggregation. This uptake suggests that companies are not only willing to measure disability data but also have the capacity to do so within current reporting frameworks and standards.
- 2. All companies mention disability:** the whole sample of companies made at least one reference to disability, accessibility, or other related disability-inclusion contents in their sustainability disclosures. This signals clear market appetite and proves that reporting on disability-related information is not only feasible, but already widely embraced by companies in practice. Although this result could

¹⁷ See [Key Finding 2](#).

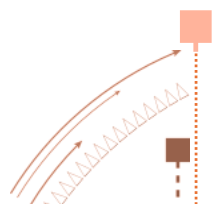


have been anticipated due to the companies' known engagement with disability initiatives, its significance remains undiminished. In fact, their combined presence, visibility, and influence make their early disclosure practices particularly impactful in setting a precedent for broader market uptake.

- 3. Companies using S1-12 report more meaningfully:** among S1-12 adopters, the majority were classified as having "Specific PAT predominant" disclosures. This refers to companies that have more of their disability-related mentions classified as "Specific Policies, Actions and Targets", rather than as "General narratives". A link between quantitative reporting and meaningful action can therefore be inferred. In other words, this fact supports the idea that S1-12 acts as a driver for quality, nudging companies toward more concrete disclosures that go beyond rhetorical commitments.
- 4. Disability content is widespread across the ESRS:** references to disability were not limited to workforce topics alone. Instead, they appeared across the ESRS in more than 40 different Disclosure Requirements, from governance (G1) to consumer engagement (S4) (see [Annex IV](#) for the table with the distribution). This confirms that disability is relevant across the full spectrum of sustainability themes.
- 5. Unstructured disclosures pose a risk:** many companies still rely on general statements without specific measures, with 69 mentions (out of 498) falling outside the ESRS structure. This underscores the need for standardization and guidance, especially if the ESRS is to support comparability, remain traceable and analytically useful, and prevent symbolic reporting.
- 6. Safeguarding disability visibility in future regulatory revisions is essential:** while no formal changes to the ESRS have yet been adopted, the ongoing revision of the CSRD and the European Commission's mandate to simplify the ESRS signal a critical juncture. The findings of this report clearly show that disability-related disclosures — particularly structured disclosures like S1-12 — are already being used by companies and are driving meaningful action. Any attempt to remove or dilute these elements would not only contradict emerging market practice but also risk undermining the progress made by early adopters. The sustained visibility of disability within the ESRS architecture, especially as part of the sub-sub-topics in the table of AR.16, remains essential for guiding companies toward consistent and clearer reporting on inclusion. Weakening or removing S1-12 and other disability references in future revisions of the ESRS would reduce accountability and compromise the momentum already achieved. Maintaining and



strengthening these provisions is therefore crucial to ensure continuity, comparability, and ambition in corporate sustainability reporting.



VI. Annexes

Annex I: Disability in ESRS

A full overview of the ESRS standards and disclosure requirements (DRs) relevant to disability, including the role of S1-12 and qualitative references across ESRS 2, S1, S2, and S4; can be found in [Inclusive Reporting: A Business Guide to Disability and the European Sustainability Reporting Standards | D-Hub](#).

The scheme of disability-relevant DRs in the standards is the following:

ESRS 2 – General Disclosures (Mandatory)

- Include percentage by gender and other aspects of diversity for the members of the company's administrative, management and supervisory bodies/board that the company considers. Disability may be recognised as a fundamental dimension of diversity.

ESRS S1 – Own Workforce

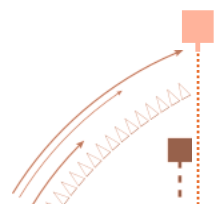
- Disclose on Policies, Actions and Targets (PAT) and some disability-specific metrics when disability is a material sustainability matter:
 - S1-1 on policies.
 - S1-2 on engagement with workers' representation.
 - S1-4 on actions related to material impacts, risks and opportunities.
 - S1-5 on targets related to material impacts, risks and opportunities.
 - S1-11 on social protection.
 - S1-12 on persons with disabilities.
 - S1-17 on human rights impacts.

ESRS S2 – Workers in the Value Chain

- Assess how value chain practices affect workers with disabilities.

ESRS S4 – Consumers and End Users

- Report on policies related to consumers and end-users, including processes for assessing impacts, risks and opportunities concerning consumers as well as remediation mechanisms.



Anex II: Screening process

Each of the 100 company's sustainability report has been reviewed using standardized criteria, including the following steps:

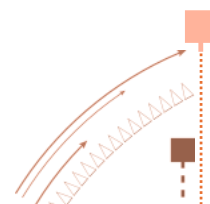
A. Check for Inclusion of ESRS S1-12:

- Question: Has the company disclosed the percentage of persons with disabilities in their own workforce under S1-12? Potential answers: (yes/no). If "yes", the relevant data was noted and considered for analysis¹⁸
- If "yes", is a breakdown by gender provided? Potential answers: (yes/no). If "yes", the relevant data was noted and considered for analysis.

B. Identify General Mentions of Disability:

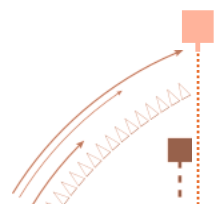
- Regardless of whether the company has, or has not, included S1-12, its report has also been studied under this next Question: Does the company mention disability-related content anywhere else in the sustainability report (excluding S1-12)? Potential answers: (yes/no).
- If 'yes', the context (i.e., the title or subtitle where the information is contained in the report) and the content itself, were noted and considered for analysis (e.g. accessibility policies, stakeholder engagement, etc.).
- Tag the Section(s) Where Disability is Mentioned:
 - The references' (or mentions') location in the report has been also identified, though only if the company has classified them following the ESRS structure.
For example, if the mention of disability-related content is referenced by the company to be under S1-5, this was noted down as such. However, if the location of the reference is under a company-specific title, this was classified as "Other section".

¹⁸ Note: after the review of 100 companies, 9 cases appeared where: either companies claimed to have s1-12 as material but did not specify the information; or the opposite, where they did not consider the s1-12 as material but still provided data related to the percentage of persons with disabilities employed. These cases were classified differently as those companies who either did, or did not, include S1-12 in their reports.



- Categorize the type of mention:
 - The mentions have been identified as "General narrative" or "Specific PAT" depending on the level of granularity of the comment and/or measure regarding disability in the report.
 - "General Narrative" includes high-level or generic mentions of disability that lack concrete follow-up or supporting measures. These typically appear in broad lists of diversity commitments or policy statements and may include phrasing that do not specify how such commitments are operationalized. Mentions in this category are often embedded in overarching inclusion statements and are not tied to identifiable or measurable implementation steps. Due to their non-specific nature, such disclosures may risk being perceived as superficial or performative.
 - "Specific PAT"¹⁹, on the other hand, refers to any disclosure where disability is clearly connected to a defined policy, concrete action, or measurable target. This includes stand-alone disability initiatives, as well as integrated measures within broader inclusion strategies (provided that "disability" is distinctly mentioned and its relevance to the PAT is substantiated). These references reflect a more solid approach to disability inclusion and provide meaningful insight into how companies are actively addressing the topic.

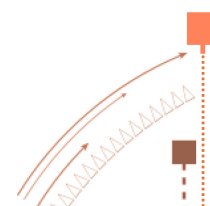
¹⁹ PAT is a concept used within the workstream of EFRAG and the ESRS and stands for "Policy, Action and Targets". EFRAG – ESRS Compilations of Explanations: <https://www.efrag.org/sites/default/files/media/document/2024-07/Compilation%20Explanations%20January%20-%20July%202024.pdf>



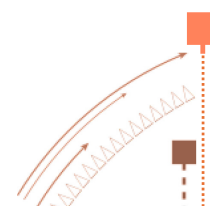
Annex III: Full list of companies analysed

List of the 100 companies assessed in this benchmark report, by Country (headquarters) and Sector (based on the ESRS Sector Classification), presented by alphabetical order:

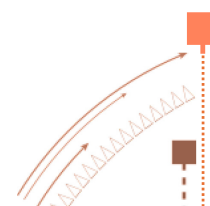
COMPANY NAME	COUNTRY	SECTOR
AB INBEV	Belgium	Food & Beverages
ACCIONA	Spain	Energy Production & Utilities
ACCOR	France	Hotels & Lodging
ADIDAS	Germany	Textiles, Apparels, Footwear & Accessories
AGRANA	Austria	Agriculture & Farming
AHOLD DELHAIZE	Netherlands	Wholesale & Retail trade
AIRBUS	Netherlands	Aerospace & Defence
AKZO NOBEL	Netherlands	Chemicals & Biofuels
ASML	Netherlands	Electronics
ATOS	France	Software & IT Services
AUTOSTRADA PER L'ITALIA	Italy	Transportation
AXA	France	Insurance
BALOISE	Switzerland	Insurance
BANK OF AMERICA	Ireland	Banking
BARCLAYS	United Kingdom	Banking
BASF	Germany	Chemicals & Biofuels
BAYER	Germany	Biotechnology & Pharmaceuticals
BBVA	Spain	Banking
BELFIUS	Belgium	Banking
BIG (BUNDES IMMOBILIEN GESELLSCHAFT)	Austria	Real Estate & Services
BMW GROUP	Germany	Automobiles & Other Transport Vehicles
BNP PARIBAS	France	Banking



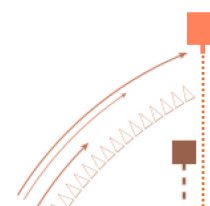
BREMBO	Italy	Machinery & Equipment
CAPGEMINI	France	Software & IT Services
CARREFOUR	France	Wholesale & Retail trade
COCA-COLA HBC AG	Switzerland	Food & Beverages
CONTINENTAL	Germany	Machinery & Equipment
DAIMLER TRUCK	Germany	Automobiles & Other Transport Vehicles
DANFOSS	Denmark	Machinery & Equipment
DANONE	France	Food & Beverages
DEUTSCHE BANK	Germany	Banking
DHL	Germany	Transportation
ENAGAS	Spain	Energy Production & Utilities
ENDESA	Spain	Energy Production & Utilities
ENEL	Italy	Energy Production & Utilities
ENERGIEAG	Austria	Energy Production & Utilities
ENGIE	France	Energy Production & Utilities
ESSILORLUXOTTICA	France	Medical Equipment & Services
FERRARI	Italy	Automobiles & Other Transport Vehicles
FORD MOTOR COMPANY	United States	Automobiles & Other Transport Vehicles
FORVIA	France	Machinery & Equipment
FORVIS	United States	Professional & Commercial Services
FUCHS	Germany	Chemicals & Biofuels
GENERALI	Italy	Insurance
GESTAMP	Spain	Machinery & Equipment
HENKEL MANAGEMENT AG	Germany	Chemicals & Biofuels
HSBC CONTINENTAL EUROPE	France	Banking
IBERDROLA	Spain	Energy Production & Utilities
INDITEX	Spain	Textiles, Apparels, Footwear & Accessories



ISS	Denmark	Professional & Commercial Services
IVECO GROUP	Netherlands	Automobiles & Other Transport Vehicles
JULIUS MEINL	Austria	Food & Beverages
KERING	France	Textiles, Apparels, Footwear & Accessories
KNORR-BREMSE	Germany	Machinery & Equipment
LA POSTE	France	Transportation
LEONARDO	Italy	Aerospace & Defence
L'ORÉAL	France	Chemicals & Biofuels (Cosmetics)
LVMH	France	Textiles, Apparels, Footwear & Accessories
MAERSK	Denmark	Transportation
MAPFRE	Spain	Insurance
MERCEDES-BENZ	Germany	Automobiles & Other Transport Vehicles
MERCK	Germany	Biotechnology & Pharmaceuticals
NOKIA	Finland	Electronics
NOVO NORDISK	Denmark	Biotechnology & Pharmaceuticals
ORANGE	France	Media & Communication
ORSTED	Denmark	Energy Production & Utilities
ÖSTERREICHISCHE POST AG	Austria	Transportation
PIRELLI	Italy	Machinery & Equipment
POSTE ITALIANE	Italy	Transportation
PROSIEBENSAT.1 PULS 4 GMBH	Germany	Media & Communication
PWC	Netherlands	Professional & Commercial Services
RAIFFEISEN HOLDING LOWER AUSTRIA-VIENNA	Austria	Banking
RANDSTAD	Netherlands	Professional & Commercial Services
RENAULT	France	Automobiles & Other Transport Vehicles



REPSOL	Spain	Oil & Gas - Midstream & Downstream
ROCHE	Switzerland	Biotechnology & Pharmaceuticals
SAINT-GOBAIN	France	Construction Materials
SANOFI	France	Biotechnology & Pharmaceuticals
SANTANDER	Spain	Banking
SAP SE.	Germany	Software & IT Services
SCHNEIDER ELECTRIC	France	Electronics
SHELL	United Kingdom	Oil & Gas - Upstream & Services
SOCIÉTÉ GÉNÉRALE	France	Banking
SOLVAY	Belgium	Chemicals & Biofuels
SONAE	Portugal	Wholesale & Retail trade
SOPRA STERIA	France	Software & IT Services
STELLANTIS	Netherlands	Automobiles & Other Transport Vehicles
STMICROELECTRONICS	Switzerland	Electronics
STRABAG	Austria	Construction & Engineering
SYENSQO	Belgium	Chemicals & Biofuels
TELEFONICA	Spain	Media & Communication
TOTAL ENERGIES	France	Oil & Gas - Midstream & Downstream
UCB	Belgium	Biotechnology & Pharmaceuticals
UNILEVER	United Kingdom	Food & Beverages
VATTENFALL	Sweden	Energy Production & Utilities
VEOLIA	France	Water & Waste Services
VERBUND AG	Austria	Energy Production & Utilities
VIG (VIENNA INSURANCE GROUP)	Austria	Insurance
VOLKSWAGEN	Germany	Automobiles & Other Transport Vehicles
VOLVO	Sweden	Automobiles & Other Transport Vehicles

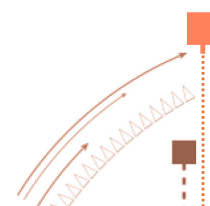


Annex IV: list of “disability-related mentions” distribution per section

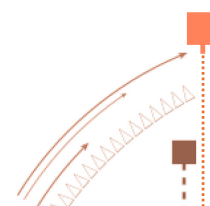
This table represents the distribution of ESRS sections or company-specific sections (represented by the row 'Other section') in which companies have included any disability-related mentions in their reports.

Note that these numbers do not sum the total number of 498 mentions compiled from the companies. This is because each mention may be correlated, by the reporting company, to multiple sections. Therefore, it has been represented accordingly.

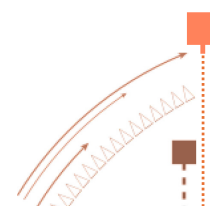
TOPICAL STANDARD / DR	COUNT
Other Section	69
S1 Own Workforce	107
S1-1 Policies related to own workforce	63
S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	55
SBM-3 Material impacts, risks and opportunities and their interaction of with strategy and business model	31
S1-2 Processes for engaging with own workers and workers' representatives about impacts	23
S4-2 Processes for engaging with consumers and end-users about impacts	18
S3 Affected Communities	17
S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	15
S1-11 Social protection	14
S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	13
S4-1 Policies related to consumers and end-users	13



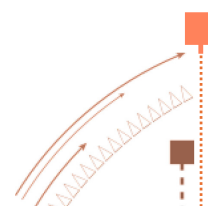
S4 Consumers and end-users	11
ESRS2 General disclosures	7
S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	7
SBM-1 Strategy, business model and value chain	6
S2-1 Policies related to value chain workers	5
S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	5
S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	5
S2 Workers in the value chain	5
S1-17 Incidents, complaints and severe human rights impacts	4
S2-2 Processes for engaging with value chain workers about impacts	4
GOV-1 The role of the administrative, supervisory and management bodies	4
G1-2 Management of relationships with suppliers	4
GOV-4 Statement on due diligence	4
S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	3
S1-6 Characteristics of the undertaking's employees	3
S1-9 Diversity metrics	3
S1-8 Collective bargaining coverage and social dialogue	3
S4. SBM-3 Material impacts, risks and opportunities and their interaction of with strategy and business model	3



G1-1 Corporate culture and business conduct policies and corporate culture	3
S4. MDR-A Minimum disclosure requirement - Actions MDR-A – Actions and resources in relation to material sustainability matters	2
SBM-2 Interests and views of stakeholders	2
S1-15 Work-life balance metrics	2
S3-2 Processes for engaging with affected communities about impacts	2
GOV-2 Information provided to, and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	2
S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	2
MDR-P Minimum disclosure requirement – Policies adopted to manage material sustainability matters	2
MDR-A Minimum disclosure requirement – Actions and resources in relation to material sustainability matters	2
MDR-M Minimum disclosure requirement – Metrics in relation to material sustainability matters	2
S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	2
S3-1 Policies related to affected communities	2
S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns	1
S1-16 Compensation metrics (pay gap and total compensation)	1
S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	1
S1-14 Health and safety metrics	1



S4. MDR-P Minimum disclosure requirement - Policies MDR-P – Policies adopted to manage material sustainability matters	1
G1 Business conduct	1
S1-10 Adequate wages	1
G1-4 Incidents of corruption or bribery	1
GOV-3 Integration of sustainability-related performance in incentive schemes	1
S3. SBM-3 Material impacts, risks and opportunities and their interaction of with strategy and business model	1
G1-6 Payment practices	1
GOV-5 Risk management and internal controls over sustainability reporting	1
	1
MDR-T Minimum disclosure requirement – Targets – Tracking effectiveness of policies and actions through targets	



About Disability Hub Europe

Disability Hub Europe (DHub) is a multi-stakeholder initiative led by the ONCE Foundation, focused on the potential of the binomial Sustainability & Disability to create more inclusive businesses and to foster social and labour inclusion of people with disabilities in Europe and beyond in a just transition context. DHub brings together a group of diverse partners representing different actors, including relevant Sustainability platforms and standards setters, multinational companies, the social economy, the social movement of persons with disabilities and business and disability networks. The mission of DHub is to serve as reference collaborating framework that supports the advancement of global sustainability and business strategies, as well as public sustainability agendas, through a social and disability-inclusive lens. For its creation and consolidation, DHub has counted with the support of the European Social Fund.

The leading team behind this publication includes:

- Fundación ONCE: Carla Bonino
- Weber Shandwick Brussels acting as Technical Secretariat of Disability Hub Europe: Luis Cervilla Bordiú & Jaime Bacariza Morillas

This document was finalised in October 2025. For further information please visit:
<https://disabilityhub.eu/en>

