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# ► Putting the I in ESG: Inclusion of Persons with Disabilities as Strategic Advantage of Sustainability Practices for Corporates and Investors

Executive Summary



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This guide delves into the increasingly significant intersection of disability inclusion and Environmental, Social, and Governance (ESG) and sustainable business practices - thereby underscoring how these dimensions are becoming integral to corporate and investment strategies worldwide. In the context of this guide, ESG encompasses a broad range of topics that investors and companies use to evaluate and enhance their long-term sustainability and ethical impact. The move by investors and companies to incorporate disability inclusion into the ESG ecosystem is still in its early stages. Clearer direction on the "why" and "how" to integrate disability inclusion into their ESG strategies is essential for advancing these efforts and ensuring that disability inclusion becomes a meaningful part of ESG approaches and responsible business conduct.

Section one outlines the origins and evolution of the ESG ecosystem. It further explores how ESG concepts have shifted from niche considerations to mainstream criteria that guide corporate decision-making and investment strategies. As ESG reporting has expanded, disability inclusion has emerged as a crucial, yet often overlooked, aspect within the "S" (social) component. This guide highlights how disability inclusion intersects with other identity dimensions, making it an important factor for companies and investors to consider when addressing diversity, equity, and inclusion (DEI) in their operations. Section one further establishes the foundational concepts, offering an overview of the key ESG ecosystem and their global market relevance. These concepts are vital to understand for companies seeking to not only meet regulatory requirements but also appeal to socially conscious investors and improve their sustainability practices.

Section two shifts the focus to the key stakeholders: companies, investors, and rating providers. For companies, disability inclusion presents numerous benefits, including enhanced innovation, improved employee engagement, and increased access to a broader talent pool. However, challenges remain in conducting comprehensive materiality assessments that capture representative disability data and adequately reflect its business value. Additionally, this guide emphasizes the concept of double materiality - even though not all ESG approaches are aligned with this concept - wherein disability inclusion is both financially material to companies and socially material to stakeholders. In this context, disability inclusion is shown not only as an ethical imperative but as a factor that can directly influence a company's financial performance and long-term resilience.

While investors are beginning to recognize the financial implications of disability inclusion in companies, there is a need to use clearer and standardized definitions that can be reasonably adapted to industries, sectors, and countries to better reflect varying yet homogenized needs in investment decisions. This guide provides an overview of the drivers behind investments, such as consumer demand, regulatory shifts, and evolving societal expectations. Guidelines for investors are discussed, with methods for assessing disability inclusion within investment portfolios, alongside the financial risks and opportunities it presents. Prominent rating agencies - S&P Global, MSCI, EcoVadis, and FTSE - are reviewed for their role in shaping how disability inclusion is assessed and reported in ESG rankings.

In section three, this guide provides a framework for defining and reporting on corporate practices that make disability inclusion efforts more comprehensive. For each of the ten areas\* of this framework, a definition, potential risks of not addressing the area, benefits, 2-8 KPIs, existing corporate examples as well as the KPIs' alignment with relevant global standards, frameworks and tools are provided.

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\* Workforce Diversity, Employee Engagement and Satisfaction, Talent Acquisition, Talent Retention and Turnover Rates, Workplace Accessibility and Accommodations, Supplier Diversity, Customer Satisfaction and Loyalty, Innovation and Product Development, Community Engagement and Partnerships, Policy Advocacy and Government Relations

# A Comprehensive Framework for Disability Inclusion



The appendix provides further details on the standards and frameworks with which the proposed KPIs are aligned - namely the ILO Global Business and Disability Network's Self-Assessment Tool (ILO GBDN SAT), the European Sustainability Reporting Standards (ESRS), Sustainability Accounting Standards Board (SASB) standards, Global Reporting Initiative (GRI) standards, the United Nations Sustainable Development Goals (SDGs), ISO 26000, and The Valuable 500's KPIs. This alignment ensures that disability-related metrics are not only consistent but also credible and comparable across industries and world regions. By offering a clear and structured approach to measuring disability inclusion, this guide enables stakeholders to set targets, track progress, identify gaps, and drive meaningful outcomes.

This guide concludes with a call to action, urging companies and investors to view disability inclusion not just as a compliance issue, but as a strategic advantage that enhances business performance, resilience, and societal impact. It highlights the need for a holistic approach to ESG that fully incorporates disability inclusion within the broader social agenda. The appendix provides further details on the global standards, frameworks and tools with which the KPIs this guide proposes are aligned.

This ILO GBDN guide makes a compelling case for the integration of disability inclusion within ESG practices and reporting, demonstrating how this alignment can drive double materiality by influencing both financial performance and social outcomes. As global reporting frameworks continue to evolve, disability inclusion is poised to play a more prominent role in shaping sustainable business practices, ensuring that no one is left behind in the pursuit of economic, social, and environmental progress.



We are the world's only coming-together of leading multinational companies working with the ILO – the United Nations agency for the world of work – to the benefit of business, persons with disabilities and economies and communities worldwide. As ILO Global Business and Disability Network, we aim to promote decent work for persons with disabilities in the private for-profit sector – with a geographical focus on developing countries. At global level, our Network comprises more than 35 leading multinational enterprises from diverse industry sectors as well as several international non-business entities with specialised disability expertise, including the International Disability Alliance. At the level of individual countries, more than 35 National Business and Disability Networks on all continents pertain to our Network.

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