



Reporting practices must continue to reflect the disability dimension of the ESRS standards

The ONCE Foundation welcomes the opportunity to provide feedback on the EFRAG's implementation guidance on the first set of the European Sustainability Reporting Standards (ESRS) under the Corporate Sustainability Reporting Directive (CSRD).

Having followed the development of the Directive and of the standards, we welcome the Commission's adoption of the recommendations by EFRAG, which **ensures that companies are required to report on the employment and inclusion of persons with disabilities in a mindful way**, in full coherence with the disability-related provisions of the final CSRD text.

To that end, we would like to congratulate EFRAG for its efforts to ensure the mindful implementation of Disclosure Requirements relating to inclusion of persons with disabilities, and would like to provide comments on the following aspects of the Guidelines:

Draft EFRAG IG 1 (MAIG):

The ONCE Foundation supports the guidance provided in IG 1 (MAIG) on materiality. The process of prioritisation of IROs should ensure that all relevant impacts, risks and opportunities are reflected in undertakings' MA processes, in particular when undertakings have not fully addressed these through their policies.

Special attention should be given to the issues of inclusion, diversity and vulnerable groups including persons with disabilities in the company's own workforce and value chain, but also regarding affected communities and consumers and end users. The ONCE Foundation urges EFRAG to provide further guidance on the materiality assessment to be conducted for such issues, in order to ensure that information is accurately and holistically assessed, avoiding the dilution of the provisions provided by the CSRD.

To that end, the ONCE Foundation congratulates EFRAG on its recommendation as to stakeholder engagement as per Chapter 3 MAIG and would like to further recommend additional guidance on engaging effectively with vulnerable stakeholders, in particular with regards to data collection and assessment in the double materiality process. This will be imperative to ensure that the ambition of the CSRD and the ESRS Delegated Act is upheld with regards to the inclusion and diversity provisions of the new legislative framework.

Draft EFRAG IG 2 (VCIG):

The ONCE Foundation believes that EFRAG's draft IG 2 guidelines require further clarification to account for the role of 'own operations' within its definition of the value chain, and how undertakings should navigate the definition differences between the guidelines and the Delegated Act.

Moreover, the ONCE Foundation strongly urges EFRAG to develop guidelines to address any potential data gaps derived from the phase-ins introduced by Appendix C of the Delegated Act, which particularly affects issues under ESRS S1, S2 and S4. It is imperative that the phase-ins, while allowing for a transitional period for undertakings to adapt to the new rules, do not perpetuate significant data gaps on issues of diversity and inclusion.

Draft EFRAG IG 3:

The ONCE Foundation appreciates the harmonization between IG 3 and the upcoming ESRS XSBL. In line with that, we strongly recommend that any future digitalization of reporting requirements, as well as any required input methods be constructed taken into consideration the accessibility for persons with disabilities, both for reporters and for users. To note, the CSRD already mandates the Commission to assess accessibility issues in future reviews.

When it comes to disability-related provisions, co-legislators supported the Commission's proposal and reinforced many provisions related to disability, especially when it came to workforce, diversity in Boards, accessibility or the recognition of the UN Convention on the Rights of Persons with Disabilities. EFRAG remained aligned with the CSRD and proposed detailed standards and indicators on those lines.

Ensuring the effective and ambitious, implementation of the agreed upon dedicated standards is a milestone in the inclusion of persons with disabilities, by reinforcing the principles of accountability and transparency in the corporate sector.

With this in mind, we count on EFRAG to further its work to ensure the guidance and implementation of the CSRD legislative framework maintains the ambition of the CSRD text in practice, and across the Union.

The ONCE Foundation would like to once again emphasize its commitment to work with the legislators to advance on **establishing the employment and inclusion of persons with disabilities as an element of corporate sustainability**. For any questions, please do not hesitate to contact Carla Bonino Covas at cbonino@fundaciononce.es.

About ONCE Social Group and the ONCE Foundation

ONCE Social Group is a Spanish corporation under public law whose main mission is the social inclusion of blind and partially sighted people in all areas of life. In 1988 ONCE, the Spanish National Organisation of the Blind, set up the ONCE Foundation, thus extending its commitment to solidarity to include people with disabilities in general. To achieve this, ONCE Foundation delivers actions focusing on training, employment and universal accessibility by and for people with disabilities, more than four million Spanish citizens.

ONCE Social Group's main sources of income, which is reinvested in the development of our social services in its entirety, is the sale of our responsible lottery products, as well as the revenues obtained from the activity of ILUNION, the group's socially-conscious business, created with the goal of employing persons with disabilities.

In addition, the ONCE Foundation's training and employment programmes for persons with disabilities, developed in partnership with the European Social Fund since 2000, are considered an example of best practice by the European Union; more than 600 million Euros have been invested and almost 130.000 jobs for persons with disabilities have been created – 44% of them

being women with disabilities, and near 25% youngsters. Furthermore, the ONCE Foundation has been awarded by the European Commission to implement the European Accessibility Resource Centre – “AccessibleEU”, as the common European one-stop-shop on accessibility offering cutting edge experience, knowledge and practical skills for a wide range of actors.

Overall, ONCE Social Group (formed by ONCE, the ONCE Foundation and ILUNION) has a joint workforce of near 73.000 employees, 61% of whom have a disability. We are, as a group, the fourth biggest private employer in Spain, as well as the biggest employer of persons with disabilities worldwide.

The ONCE Social Group, including the ONCE Foundation itself, is subject, since 2019, to the elaboration of non-financial reporting statements, following the national transposition of Directive 2014/95/EU by national Law 11/2018 and will be subject to the implementation of the CSRD and the ESRS.