



# **GRI Topic Standard Project for Labor – Training and Education exposure draft**

## **Comments to be received by 29 April 2025**

---

This exposure draft of the GRI Labor Topic Standards is published for public comment by the

[Global Sustainability Standards Board \(GSSB\)](#), the independent standard-setting body of GRI. This exposure draft is intended to replace [GRI 404: Training and Education 2016](#).

Any interested party can submit comments on this draft by 29 April 2025 via this [online survey](#).

As required by the [GSSB Due Process Protocol](#), only comments submitted in writing and in English will be considered. Comments will be published on the GRI website and considered a matter of public record. Instructions on how to submit comments are outlined on the first page of the online questionnaire.

A separate [explanatory memorandum](#) summarizes the objectives of the project and the summary of the proposals contained within this exposure draft.

This draft is published for comment only and may change before official publication.

For more information, please visit the [GRI Standards webpage](#). For questions regarding the exposure draft or the public comment period, please send an email to [labor@globalreporting.org](mailto:labor@globalreporting.org)

---

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).

# Contents

|   |    |
|---|----|
| Introduction.....   | 3  |
| 1. Topic management disclosures .....                                       | 7  |
| Disclosure TRED 1 Training and education policies .....                     | 7  |
| 2. Topic disclosures .....  | 10 |
| Disclosure TRED 2 Types and content of training and education provided..... | 10 |
| Disclosure TRED 3 Completed training and education .....                    | 12 |
| Disclosure TRED 4 Training and education outcomes and effectiveness .....   | 16 |
| Glossary .....  | 18 |
| Bibliography .....  | 20 |

## Note on reading this document

This document includes generic text used in all GRI Standards. This text is highlighted in grey and cannot be changed – please do not comment on this text.

Underlined terms in the draft Standard indicate terms for which definitions have been provided. Most of these terms are already defined in the *GRI Standards Glossary* – these definitions are highlighted in grey in the Glossary and cannot be changed. The proposed new definitions are not highlighted in grey and are open for review.

# 1 Introduction

2 *GRI TRED: Training and Education 202X* contains disclosures for organizations to report information  
3 about their training and education related-impacts, and how they manage these impacts.

4 The Standard is structured as follows:

- 5 • [Section 1](#) contains one disclosure, which provides information about how the organization  
6 manages its training and education-related impacts.
- 7 • [Section 2](#) contains three disclosures, which provide information about the organization's  
8 training and education-related impacts.
- 9 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI  
10 Standards. The terms are underlined in the text of the GRI Standards and linked to the  
11 definitions.
- 12 • The [Bibliography](#) lists authoritative intergovernmental instruments and additional references  
13 used in developing this Standard, as well as resources that the organization can consult.

14 The rest of the Introduction section provides a background on the topic, an overview of the system of  
15 GRI Standards and further information on using this Standard.

## 16 Background on the topic

17 This Standard addresses the topic of training and education.

18 Training and education refer to facilitating learning or acquiring competencies such as knowledge and  
19 skills through instruction, teaching, or practice. They are an investment in both the workers and the  
20 organizations' future by equipping workers with the skills they need to succeed in their jobs and  
21 enabling them to adapt to changing organizational needs. Training and education can also boost  
22 employee motivation, foster continuous development, and support seamless career transitions.

23 According to International Labour Organization (ILO) Recommendation No. 195 [1], lifelong learning  
24 encompasses activities undertaken throughout life to develop competencies and qualifications.  
25 Lifelong learning is crucial for helping workers adapt to significant changes, such as adopting new  
26 technologies, increasing digitalization, and transitioning to a low-carbon economy. The ability to adapt  
27 to workplace changes can increase productivity and innovation. In addition, lifelong learning helps  
28 workers maintain and enhance their employability and remuneration while also promoting the social  
29 inclusion of disadvantaged groups. Organizations can further contribute to the lifelong learning of  
30 workers in areas related to personal development, social integration, and healthcare.

31 Organizations are expected to identify their workers' educational objectives and skills gaps to facilitate  
32 a training and education program that supports the acquisition of knowledge, skills and competencies,  
33 and career development. Additionally, they should have a process for continuous feedback,  
34 evaluation of effectiveness, and consultations with workers' representatives to ensure that training  
35 and education programs remain relevant. See reference [4] in the Bibliography.

36 This Standard covers the organization's employees and workers who are not employees and whose  
37 work is controlled by the organization, hereafter 'workers who are not employees'. Workers who are  
38 not employees perform work for the organization but are not in an employment relationship with the  
39 organization. Control of work implies that the organization directs the work performed or has control  
40 over the means or methods for performing the work. See the [Control of Work Standard Interpretation](#)  
41 [to GRI 2: General Disclosures 2021](#) for more information.

## 42 System of GRI Standards

43 This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI  
44 Standards enable an organization to report information about its most significant impacts on the  
45 economy, environment, and people, including impacts on their human rights, and how it manages  
46 these impacts.

47 The GRI Standards are structured as a system of interrelated standards that are organized into three  
48 series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see [Figure 1](#) in  
49 this Standard).

### 50 Universal Standards: GRI 1, GRI 2 and GRI 3

51 [GRI 1: Foundation 2021](#) specifies the requirements that the organization must comply with to report in  
52 accordance with the GRI Standards. The organization begins using the GRI Standards by consulting  
53 [GRI 1](#).

54 [GRI 2: General Disclosures 2021](#) contains disclosures that the organization uses to provide  
55 information about its reporting practices and other organizational details, such as its activities,  
56 governance, and policies.

57 [GRI 3: Material Topics 2021](#) provides guidance on how to determine material topics. It also contains  
58 disclosures that the organization uses to report information about its process of determining material  
59 topics, its list of material topics, and how it manages each topic.

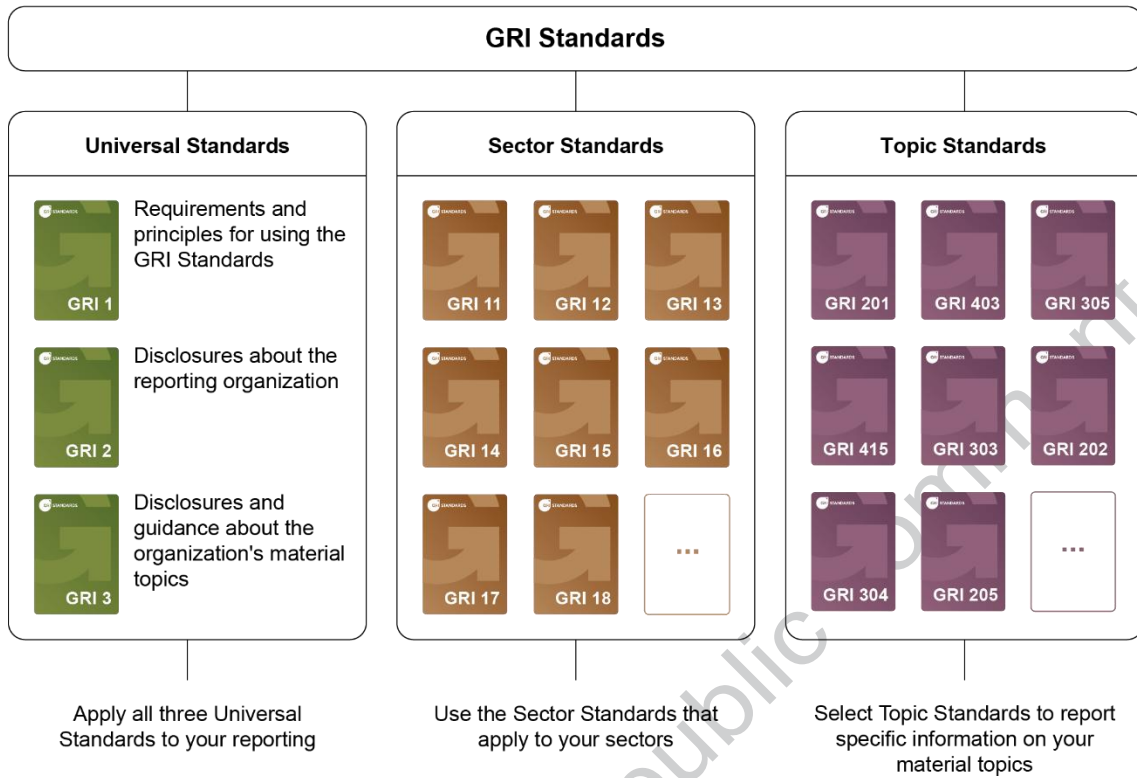
### 60 Sector Standards

61 The Sector Standards provide information for organizations about their likely material topics. The  
62 organization uses the Sector Standards that apply to its sectors when determining its material topics  
63 and when determining what to report for each material topic.

### 64 Topic Standards

65 The Topic Standards contain disclosures that the organization uses to report information about its  
66 impacts in relation to particular topics. The organization uses the Topic Standards according to the list  
67 of material topics it has determined using [GRI 3](#).

68 **Figure 1. GRI Standards: Universal, Sector and Topic Standards**



69 **Using this Standard**

70 This Standard can be used by any organization – regardless of size, type, sector, geographic location,  
 71 or reporting experience – to report information about its training and education-related impacts. In  
 72 addition to this Standard, disclosures that relate to this topic can be found in

- 73 • [GRI 2: General Disclosures 2021 \(see also Standard Interpretation 1 to GRI 2: General](#)  
 74 [Disclosures 2021, Control of work\)](#),
- 75 • [GRI EMPL: Employment 202X](#),
- 76 • [GRI REWO: Remuneration and Working time 202X](#)
- 77 • [GRI SICH: Significant Changes for Workers 202X](#).

78 An organization reporting in accordance with the GRI Standards is required to report the following  
 79 disclosures if it has determined training and education to be a material topic:

- 80 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- 81 • Any disclosures from this Topic Standard that are relevant to the organization’s training and  
 82 education-related impacts (Disclosure TRED 1 through Disclosure TRED 4).

83 See [Requirements 4 and 5 in GRI 1: Foundation 2021](#).

84 Reasons for omission are permitted for these disclosures.

85 If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g.,  
 86 because the required information is confidential or subject to legal prohibitions), the organization is  
 87 required to specify the disclosure or the requirement it cannot comply with, and provide a reason for  
 88 omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1](#) for more  
 89 information on reasons for omission.

90 If the organization cannot report the required information about an item specified in a disclosure  
91 because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the  
92 requirement by reporting this to be the case. The organization can explain the reasons for not having  
93 this item, or describe any plans to develop it. The disclosure does not require the organization to  
94 implement the item (e.g., developing a policy), but to report that the item does not exist.

95 If the organization intends to publish a standalone sustainability report, it does not need to repeat  
96 information that it has already reported publicly elsewhere, such as on web pages or in its annual  
97 report. In such a case, the organization can report a required disclosure by providing a reference in  
98 the GRI content index as to where this information can be found (e.g., by providing a link to the web  
99 page or citing the page in the annual report where the information has been published).

## 100 **Requirements, guidance and defined terms**

101 The following apply throughout this Standard:

102 Requirements are presented in **bold font** and indicated by the word 'shall'. An organization must  
103 comply with requirements to report in accordance with the GRI Standards.

104 Requirements may be accompanied by guidance.

105 Guidance includes background information, explanations, and examples to help the organization  
106 better understand the requirements. The organization is not required to comply with guidance.

107 The Standards may also include recommendations. These are cases where a particular course of  
108 action is encouraged but not required.

109 The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option.

110 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the  
111 [Glossary](#). The organization is required to apply the definitions in the Glossary.

# 1. Topic management disclosures

An organization reporting in accordance with the GRI Standards is required to report how it manages each of its material topics.

An organization that has determined training and education to be a material topic is required to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The organization is also required to report any disclosure from this section (Disclosure TRED 1) that is relevant to its training and education-related impacts.

This section is therefore designed to supplement – and not replace – Disclosure 3-3 in *GRI 3*.

## Disclosure TRED 1 Training and education policies

### REQUIREMENTS

The organization shall:

- a. describe its training and education policies for employees and workers who are not employees, including:
  - i. training and education objectives;
  - ii. how it identifies training and education needs;
  - iii. the scope of employees and workers who are not employees covered by the policies and, if applicable, explain why any are not covered;
  - iv. how it encourages participation and completion;
- b. describe the mechanisms to evaluate the effectiveness of training and education;
- c. describe how workers' representatives are involved in developing, implementing, and evaluating training and education policies.

### GUIDANCE

For clarity, the term 'workers who are not employees' refers to workers who are not employed by the organization but whose work is controlled by the organization. See the [Control of Work Standard Interpretation to GRI 2: General Disclosures 2021](#) for more information.

#### Guidance to TRED 1-a

The organization is required to separately report the information in TRED-1-a-i to iv for employees and workers who are not employees.

The organization can also describe its formal and nonformal training and education approach. Formal training and education can include those facilitated by recognized public and private institutions, ultimately leading to recognition (i.e., certification) from an accredited body. Nonformal training and education can include short courses, workshops, and seminars. Nonformal training and education may not always lead to a qualification.

The organization can also describe skill recognition systems as part of the training and education policies. Skill recognition systems are frameworks to acknowledge and validate a worker's knowledge, skills, and competencies acquired through various learning contexts, such as formal training and education, as well as prior work experience. This can also include the organization recognizing prior learning and previous work experience or formal training and qualifications gained abroad. Skill recognition systems enable workers' skills to be visible to organizations, leading to better job matching, improved employment opportunities, increased remuneration, and career development.

The organization can report how it includes specific groups in its training and education policy, such as vulnerable groups, under-represented social groups, and low-skilled workers.

The organization can report its participation in government or multi-stakeholder training and education initiatives. Examples include participating in local transition-to-work programs for under-represented social groups, providing input to educational authorities on what training and education should be

157 available to equip future workers with necessary skills, or encouraging women and girls to study  
158 STEM (science, technology, engineering, and mathematics).

159 See references [2], [3], [5], and [6] in the Bibliography.

160 **Guidance to TRED 1-a-i**

161 Training and education objectives can include enhancing workers' employability by strengthening their  
162 skills to support lifelong learning, preparing them to meet changing needs and work trends, and  
163 helping manage the organization's impacts.

164 The organization can report how its training and education objectives contribute to regional and  
165 national schemes to facilitate workers' lifelong learning. For example, the organization describes  
166 collaborates with educational institutes to offer numeracy and literacy classes to both its employees  
167 and non-employee workers. This initiative contributes overall aims to enhance the local educational  
168 levels of its workers in the region.

169 **Guidance to TRED 1-a-ii**

170 An organization can identify its training and education needs based on organizational needs,  
171 regulatory needs, and worker feedback. Training and education needs can also be determined  
172 through different assessments. For example:

- 173 • Job-task analysis of job functions, task requirements, and associated competencies.
- 174 • Organizational analysis of the organization's strategic priorities and regulatory environment.
- 175 • Worker analysis of individual skills and the type of training individuals need.

176 The organization can report how frequently it identifies training and education needs.

177 The organization can describe how it identifies appropriate training and education needs for workers  
178 from vulnerable groups, such as persons with disabilities. It can describe whether institutions or civil  
179 society organizations specialized in working with such workers (e.g., Disabled Person Organizations  
180 (DPOs)) were consulted to identify training and education needs.

181 **Guidance to TRED 1-a-iii**

182 If training and education policies cover all employees and workers who are not employees, a brief  
183 statement of this fact is sufficient to comply with the requirement.

184 If training and education policies only cover some employees, the organization can report which types  
185 or categories of employees or workers who are not employees are not covered. Employee type refers  
186 to the types of employees reported under [Requirement 2-7-b](#) in [GRI 2](#): permanent employees,  
187 temporary employees, non-guaranteed hours employees, full-time employees, and part-time  
188 employees.

189 Employee category refers to the breakdown of employees by level (such as senior management or  
190 middle management) and function (such as technical, administrative, or production).

191 The organization can report which types of workers who are not employees are covered by training  
192 and education policies (e.g., agency workers, apprentices, or contractors). See [Guidance to 2-8-a](#) in  
193 [GRI 2](#) for more information on workers who are not employees.



194 **Guidance to TRED 1-a-iv**

195 Participation includes enrolling and being able to attend training and education, whereas completion  
196 refers to when all the required components, assessments, and learning objectives have been  
197 successfully fulfilled. Participation and completion could be affected by the accessibility of the training  
198 and education. Examples of how the organization can encourage participation include choosing a  
199 location that is accessible and offering training during regular working hours to avoid disrupting  
200 workers' childcare arrangements.

201 The organization should report measures taken to encourage the participation of workers from  
202 vulnerable groups such as persons with disabilities or young people. For example, the organization  
203 can describe how it ensures that training and education programs are accessible to persons with  
204 disabilities by facilitating the use of readers, interpreters, and adapted materials. The organization  
205 should report if it provides paid leave to employees and workers to attend training and education and  
206 covers the training and education costs, including course fees and materials. The organization should  
207 report any remuneration deductions for training and education made to an employee or worker who is  
208 not an employee. The organization can also report this under [Disclosure REWO 1-c](#) in [GRI REWO:  
209 Remediation and working time 202X](#). The organization can also report how it links training and  
210 education with its performance management system and career advancement. The organization can  
211 also describe its performance management under [Disclosure EMPL 4](#) in [GRI EMPL: Employment  
212 202X](#).

213 **Guidance to TRED 1-b**

214 Mechanisms used to evaluate the effectiveness of training and education can include worker  
215 feedback such as surveys, pre- and post-training assessments, or direct observation. The  
216 organization should describe the methodologies and mechanisms adopted to evaluate the  
217 effectiveness of training and education. It can describe how it processes and analyzes the evaluation  
218 outcome and how evaluations are used to improve future training and education.

## 219 2. Topic disclosures

220 An organization reporting in accordance with the GRI Standards is required to report any disclosures  
221 from this section (Disclosure TRED 2 through Disclosure TRED 4) that are relevant to its training and  
222 education-related impacts.

### 223 Disclosure TRED 2 Types and content of training and 224 education provided

#### 225 REQUIREMENTS

226 The organization shall:

- 227 a. describe the type and content of training and education provided to employees and  
228 workers who are not employees;  
229  
230 b. describe how training and education programs support the transition to work.

#### 231 GUIDANCE

232 For clarity, the term 'workers who are not employees' refers to workers who are not employed by the  
233 organization but whose work is controlled by the organization. See the [Control of Work Standard](#)  
234 [Interpretation to GRI 2: General Disclosures 2021](#) for more information.

#### 235 Guidance to TRED 2-a

236 The organization is required to report TRED 2-a separately for employees and workers who are not  
237 employees.

238 The organization is required to provide a high-level overview of the content of training and education  
239 provided. A detailed description of the content is not required.

240 The type of training and education can be formal or nonformal. Formal training and education are  
241 institutionalized and planned by public organizations and recognized private bodies. Training and  
242 education in the workplace may also be considered formal if it leads to a qualification recognized by  
243 national education authorities (or equivalent). Nonformal training and education can include short  
244 courses, workshops, and seminars. Nonformal training and education may not always lead to a  
245 qualification or recognized by relevant educational authorities.

246 Content refers to the subject areas or themes covered by the training and education. The content can  
247 build technical, soft, and interpersonal skills. In addition to employability skills, the organization can  
248 report if the provided training and education contributes to other aspects of a worker's lifelong  
249 learning, such as:

- 250 • Foundational skills necessary for further learning and development, such as numeracy and  
251 literacy, and digital skills.
- 252 • Life skills that enable workers to succeed in work and society. For example, effective  
253 communication, household financial management, and civic engagement.
- 254 • Awareness raising on specific issues, such as sexual and reproductive healthcare, workers'  
255 fundamental rights, or local conservation efforts.

256 See reference [8] in the Bibliography.

257 The organization can also report whether training and education were in-person or online and the  
258 format, such as workshops, seminars, classroom training, on-the-job training, e-learning, simulations,  
259 and coaching.

260 The organization can report what types of training and education are mandatory or voluntary for  
261 employees and workers who are not employees.

262 The organization can also report the frequency of training and education opportunities.

263 Informal training (also referred to as informallearning) and education are unstructured and unofficial  
264 methods of learning, such as mentoring and job shadowing. The organization can also report planned  
265 informal training offered to its workers, especially where on-the-job training is important for  
266 professional development, such as internships and work placements. The organization can report the  
267 methods used to create a culture and environment that encourages informal training, such as team-  
268 building activities, instructional videos, mentorship, and shadowing programs.

269 The organization can describe the content of up- and re-skilling training and education for employees  
270 affected by significant changes as reported under [Disclosure SICH 3 in GRI SICH: Significant](#)  
271 [Changes for Workers 202X](#).

#### 272 **Guidance to TRED 2-b**

273 Transition to work refers to where employees and workers who are not employees are supported in  
274 obtaining employment through training and education programs. Training and education benefit  
275 workers transitioning to or temporarily leaving work by enabling them to acquire new or updated skills.  
276 Examples of transitions include school-to-work through internships and apprenticeships, and workers  
277 who left their jobs to assume family responsibilities, or sheltered employment for persons with  
278 disabilities.

279 The organization can also describe the employment conditions for interns and apprentices as part of  
280 its policy reported under [Disclosure EMPL 2 in GRI EMPL: Employment 202X](#)

281 **Disclosure TRED 3 Completed training and education**

282 **REQUIREMENTS**

283 **The organization shall:**

- 284 a. **report, in head count, the total number of employees who have completed training and**  
285 **education, and for each significant location of operation provide a breakdown by:**
- 286 i. **employee category;**  
287 ii. **gender;**
- 288 b. **report, in head count, the total number of workers who are not employees who have**  
289 **completed training and education, and for each significant location of operation provide a**  
290 **breakdown by:**
- 291 i. **type of workers who are not employees;**  
292 ii. **gender;**
- 293 c. **for each significant location of operation, report the average hours of training and**  
294 **education undertaken by employees with a breakdown by content;**
- 295 d. **for each significant location of operation, report the average hours of training and**  
296 **education undertaken by workers who are not employees with a breakdown by content;**
- 297 e. **report the definition used for ‘significant locations of operation’;**
- 298 f. **report contextual information necessary to understand how the data has been compiled,**  
299 **including standards, methodologies, and assumptions used.**

300 **GUIDANCE**

301 For clarity, the term ‘workers who are not employees’ refers to workers who are not employed by the  
302 organization but whose work is controlled by the organization. See the [Control of Work Standard](#)  
303 [Interpretation to GRI 2: General Disclosures 2021](#) for more information.

304 **Guidance to TRED 3-a and TRED 3-b**

305 These requirements show differences in training and education between employees and workers who  
306 are not employees, employee categories, types of workers who are not employees, and genders.

307 Completed training and education means the workers have fulfilled program requirements in hours of  
308 attendance, activities, and assessments during the reporting period. The evidence of completion  
309 could be a certificate, a letter, or some other formal record.

310 See Table 1 for an example of how to present the information on TRED 3-a and TRED-3-b.

311 **Table 1. Example template for presenting total number of employees and workers who are not**  
 312 **employees that completed training and education programs, by employee category and**  
 313 **gender**

| Head count                  |   | Significant location of operation 1                        | Significant location of operation 2 | Significant location of operation 3 | Significant location of operation 4 |
|-----------------------------|---|--|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Employees</b>            | <b>Employee categories (TRED 3-a-i)</b> |  |                                     |                                     |                                     |
|                             | Category 1                              |  |                                     |                                     |                                     |
|                             | Category 2                              |  |                                     |                                     |                                     |
|                             | Category 3                              |  |                                     |                                     |                                     |
|                             | Category 4                              |  |                                     |                                     |                                     |
|                             | <b>Gender (TRED 3-a-ii)</b>             |  |                                     |                                     |                                     |
|                             | Men                                     |  |                                     |                                     |                                     |
|                             | Women                                   |  |                                     |                                     |                                     |
|                             | Other*                                  |  |                                     |                                     |                                     |
|                             | Not disclosed**                         |  |                                     |                                     |                                     |
|                             | <b>Total (TRED 3-a)</b>                 |  |                                     |                                     |                                     |
|                             | Total                                   |  |                                     |                                     |                                     |
|                             | <b>Workers who are not employees</b>    | <b>Types of workers who are not employees (TRED 3-b-i)</b> |                                     |                                     |                                     |
| Type 1                      |   |  |                                     |                                     |                                     |
| Type 2                      |   |  |                                     |                                     |                                     |
| Type 3                      |   |  |                                     |                                     |                                     |
| <b>Gender (TRED 3-b-ii)</b> |   |  |                                     |                                     |                                     |
| Men                         |   |  |                                     |                                     |                                     |
| Women                       |   |  |                                     |                                     |                                     |
| Other*                      |   |  |                                     |                                     |                                     |
| Not disclosed**             |   |  |                                     |                                     |                                     |
| <b>Total (TRED 3-b)</b>     |   |  |                                     |                                     |                                     |
| Total                       |   |  |                                     |                                     |                                     |

314 \*Gender as specified by the employees or the workers who are not employees themselves.

315 \*\*Gender is not disclosed by the employees or the workers who are not employees themselves.

316 The organization is free to choose how to report breakdowns by gender. It is not required to report the  
 317 four categories suggested in Table 1. For example, instead of an 'other' category, the organization  
 318 can report any gender category specified by employees or workers who are not employees.

319 The organization can report the total training cost expenditure per employee or worker who is not an  
 320 employee by each significant location of operation. The training costs can include venue costs,  
 321 instructor fees, training materials, and worker time.

322 The organization can also report the number of employees who have been up- and re-skilled due to  
 323 the significant changes reported under [Disclosure SICH 3](#) in [GRI SICH: Significant Changes for](#)  
 324 [Workers 202X](#).

325

326 **Guidance to TRED 3-a-i**

327 The breakdown by employee category should cover their position, such as senior and middle  
 328 management. This information is derived from the organization’s human resources system.

329 **Guidance to TRED 3-b-i**

330 The types of workers who are not employees and whose work is controlled by the organization  
 331 include agency workers, apprentices, contractors, home workers, interns, self-employed persons,  
 332 sub-contractors, and volunteers. See [Guidance to 2-8-a in GRI 2: General Disclosures 2021](#) for more  
 333 information on workers who are not employees.

334 **Guidance to TRED 3-c and TRED 3-d**

335 The content refers to the subject areas or themes that training and education cover.

336 When reporting, the organization should include the hours of formal or nonformal training and  
 337 education undertaken during the reporting period, regardless of whether programs have been  
 338 completed.

339 Hours of training and education should always be reported for workers whose training and education  
 340 are part of their employment conditions, such as vocational or transition-to-work schemes like  
 341 internships, apprenticeships, or work placements. An organization can report the number of hours  
 342 employees or workers who are not employees undertaken with planned informal training.

343 The average hours of training and education by content by employees is calculated using the  
 344 following formula:

|   |   |   |
|---|---|---|
| Average training and education hours by content | = | Total number of training and education hours provided to employees in certain content |
|   |   | Total number of employees   |

345 The average hours of training and education by content by workers who are not employees is  
 346 calculated using the following formula:

|  |   |   |
|--|---|---|
| Average training and education hours by content and by workers who are not employees | = | Total number of training and education hours provided to workers who are not employees in certain content |
|  |   | Total number of workers who are not employees   |

347 The total number of employees and workers who are not employees are reported under [Disclosure 2-7](#)  
 348 and [Disclosure 2-8](#) in [GRI 2: General Disclosures 2021](#). The organization can also give a further  
 349 breakdown of average hours of training and education by content by employee category, employee  
 350 type, gender, or age of employees or workers who are not employees.

351 See Table 2 for an example of how to present the information on the breakdown of content TRED 3-c  
 352 and TRED 3-d.

353 **Table 2. Example template for presenting the average hours of training and education content**  
 354 **by employees and by workers who are not employees with a breakdown by content**

|                                      | Significant location of operation 1 |           |           | Significant location of operation 2 |           |           | Significant location of operation 3 |           |           |
|--------------------------------------|-------------------------------------|-----------|-----------|-------------------------------------|-----------|-----------|-------------------------------------|-----------|-----------|
|                                      | Content 1                           | Content 2 | Content 3 | Content 1                           | Content 2 | Content 3 | Content 1                           | Content 2 | Content 3 |
| <b>Employees</b>                     |                                     |           |           |                                     |           |           |                                     |           |           |
| <b>Workers who are not employees</b> |                                     |           |           |                                     |           |           |                                     |           |           |

355 **Guidance to TRED 3-e**

356 Locations of operation refer to where the organization has operational sites or specific geographical  
 357 areas where its activities are conducted. Significant locations of operation can be the same across  
 358 different reported disclosures or differ for each, depending on the organization's impacts.

Exposure draft for public comment

## Disclosure TRED 4 Training and education outcomes and effectiveness

### REQUIREMENTS

The organization shall:

- a. report the outcomes of the training and education provided to employees and workers who are not employees;
- b. report the effectiveness of the training and education provided to meet the training and education objectives described under TRED 1-a-i;
- c. report contextual information necessary to understand how the data has been compiled, including indicators, standards, methodologies, and assumptions used.

### GUIDANCE

For clarity, the term 'workers who are not employees' refers to workers who are not employed by the organization but whose work is controlled by the organization. See the [Control of Work Standard Interpretation to GRI 2: General Disclosures 2021](#) for more information.

This disclosure demonstrates the outcomes and effectiveness of the training and education provided by the organization.

Training and education outcomes show what has been accomplished, such as changes in behavior, knowledge, or skills gained by the end of the training and education. Information on outcomes can be used to assess if objectives as described in TRED 1-a-i have been met and whether training and education were effective.

#### Guidance TRED 4-a

The organization is required to separately report the information in TRED-4-a for employees and workers who are not employees.

The organization should show that there is a credible link between the specific training and education provided and the outcomes of the training and education for the employees and workers who are not employees.

Examples of training and education outcomes are:

- Improved knowledge of a subject. For example, after completing training on preventing discrimination and harassment, employees and workers who are not employees can understand incidents of discrimination and harassment. In addition, the organization can report that the number of reported incidences has decreased.
- Changes in behavior. For example, after completing a training on effective leadership, managers adopt more effective leadership styles which is reflected in feedback received during a 360-performance review process.
- Improved career mobility of employees. For example, women within the organization are promoted after being placed on mentorship schemes to promote career advancement. This is demonstrated by filling more senior positions within the organization after this incentive.

The organization can describe how the outcomes of training and education affect employees and workers who are not employees. For example, improved skills and knowledge may lead to promotion, increased income, enhanced employability, or increased worker satisfaction and motivation. This can further affect the well-being of employees and workers who are not employees. For example, well-being can be improved when increased income reduces financial stress or enables working fewer hours, improving work-life balance.

The organization can also report how training and education programs have reduced negative impacts. For example, an organization provides training on preventing discrimination and harassment and subsequently reduces the number of reported incidents.

The organization can report the methods used to assess the training and education outcomes, such as satisfaction surveys (verbal or written feedback), monitoring work through observation, certifications obtained, and performance evolution.



408 **Guidance TRED 4-b**

409 The effectiveness of the training and education provided is assessed by determining whether  
410 outcomes support the objectives reported under TRED 1-a-i. For example, the organization may set  
411 an objective to help unskilled young people from disadvantaged backgrounds gain technical skills to  
412 secure employment. To assess this, the organization can measure young people's participation and  
413 completion rate in their apprenticeship schemes and the number and percentage of those who  
414 secured employment at the organization or elsewhere.

415 If the training and education objectives have not been met, the organization should explain why. For  
416 example, the organization can report that it achieved a 40% completion rate of young people within its  
417 apprenticeship program instead of its objective of 85%. The organization can then explain the reasons  
418 why its objectives were not met and if they are addressing these issues in future training and  
419 education activities. For example, the organization can report that young people's challenging  
420 personal circumstances hindered their participation in the apprenticeship schemes and newer  
421 programs, which include pastoral support and increased flexibility to accommodate their  
422 circumstances better.

423 The organization should also report evidence of achievements, such as the rate of training  
424 participation and completion or the scores of the pre- and post-assessments.

425 **Guidance TRED 4-c**

426 The organization can use qualitative or quantitative indicators to measure the outcomes and  
427 effectiveness of the training and education programs.

## 428 Glossary

429 This glossary provides definitions for terms used in this Standard. The organization is required to  
430 apply these definitions when using the GRI Standards.

431 The definitions included in this glossary may contain terms that are further defined in the complete  
432 [GRI Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or in  
433 the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.

### 434 **employee**

435 individual who is in an employment relationship with the organization according to national law or  
436 practice

### 437 **employee category**

438 breakdown of employees by level (such as senior management, middle management) and function  
439 (such as technical, administrative, production)

440 Note: This information is derived from the organization's own human resources system.

### 441 **full-time employee**

442 employee whose working hours per week, month, or year are defined according to national law or  
443 practice regarding working time

### 444 **non-guaranteed hours employee**

445 employee who is not guaranteed a minimum or fixed number of working hours per day, week, or  
446 month, but who may need to make themselves available for work as required

447 Source: ShareAction, *Workforce Disclosure Initiative Survey Guidance Document*, 2020;  
448 modified

449 Examples: casual employees, employees with zero-hour contracts, on-call employees

### 450 **part-time employee**

451 employee whose working hours per week, month, or year are less than the number of working hours  
452 for full-time employees

### 453 **permanent employee**

454 employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time  
455 work

### 456 **stakeholder**

457 individual or group that has an interest that is affected or could be affected by the organization's  
458 activities

459 Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due*  
460 *Diligence Guidance for Responsible Business Conduct*, 2018; modified

461 Examples: business partners, civil society organizations, consumers, customers, employees and  
462 other workers, governments, local communities, non-governmental organizations,  
463 shareholders and other investors, suppliers, trade unions, vulnerable groups

464 Note: See [section 2.4 in GRI 1: Foundation 2021](#) for more information on 'stakeholder'.

### 465 **temporary employee**

466 employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific  
467 time period expires, or when the specific task or event that has an attached time estimate is  
468 completed (e.g., the end of a project or return of replaced employees)

469 **vulnerable group**

470 group of individuals with a specific condition or characteristic (e.g., economic, physical, political,  
471 social) that could experience negative impacts as a result of the organization's activities more  
472 severely than the general population

473 Examples: children and youth; elderly persons; ex-combatants; HIV/AIDS-affected households;  
474 human rights defenders; indigenous peoples; internally displaced persons; migrant  
475 workers and their families; national or ethnic, religious and linguistic minorities;  
476 persons who might be discriminated against based on their sexual orientation, gender  
477 identity, gender expression, or sex characteristics (e.g., lesbian, gay, bisexual,  
478 transgender, intersex); persons with disabilities; refugees or returning refugees;  
479 women

480 Note: Vulnerabilities and impacts can differ by gender.

481 **worker**

482 person that performs work for the organization

483 Examples: employees, agency workers, apprentices, contractors, home workers, interns, self-  
484 employed persons, sub-contractors, volunteers, and persons working for  
485 organizations other than the reporting organization, such as for suppliers

486 Note: In the GRI Standards, in some cases, it is specified whether a particular subset of  
487 workers is required to be used.

488 **worker representative**

489 person who is recognized as such under national law or practice, whether they are:

- 490 • a trade union representative, namely, a representative designated or elected by trade unions  
491 or by members of such unions; or
- 492 • an elected representative, namely, a representative who is freely elected by the workers of  
493 the undertaking in accordance with provisions of national laws, regulations, or collective  
494 agreements, whose functions do not include activities which are recognized as the exclusive  
495 prerogative of trade unions in the country concerned.

496 Source: International Labour Organization (ILO), *Workers' Representatives Convention*, 1971  
497 (No. 135)

## 498 **Bibliography**

499 This section lists authoritative intergovernmental instruments and additional references used in  
500 developing this Standard, as well as resources that the organization can consult.

### 501 **Authoritative instruments:**

- 502 1. International Labour Organization (ILO), *Human Resources Development Recommendation*, 2004  
503 (No. 195).

### 504 **Additional references:**

- 505 2. International Labour Organization (ILO), *Internships and Employability*, 2021.
- 506 3. United Nations Educational Scientific and Cultural Organization (UNESCO), *International*  
507 *Standard Classification of Education (ISCED)*, 2011.
- 508 4. Organisation for Economic Cooperation and Development (OECD), *Economics and Finance of*  
509 *Finance and Lifelong Learning*, 2001.
- 510 5. International Labour Organization (ILO), *Strengthening Skills Recognition Systems:*  
511 *Recommendations for Key Stakeholders*, 2016.
- 512 6. International Labour Organization (ILO), *Understanding the Potential Impact of Skills Recognition*  
513 *Systems on Labor Markets: Research Report*, 2016.

### 514 **Resources:**

- 515 7. W. McGehee and P.W. Thayer, *Training in Business and Industry*, 1961.
- 516 8. United Nations International Children's International Fund (UNICEF), *Measuring Life Skills in the*  
517 *Context of Life Skills and Citizenship Education in the Middle East and North Africa: Executive*  
518 *Summary*, 2019

519