



Item 04 – GRI Topic Standard Project for Labor – Training and Education exposure draft

For GSSB approval

Date	30 January 2025
Meeting	20 February 2025
Project	GRI Topic Standard Project for Labor
Description	<p>This document sets out the exposure draft of the GRI Training and Education Standard.</p> <p>The explanatory memorandum (Item 03) summarizes the objectives of the project and the significant proposals contained within the draft. These are submitted for GSSB approval for public exposure.</p> <p>If approved, exposure is proposed to commence in late February and run until late April 2025.</p>

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.

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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 employees 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 The 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.

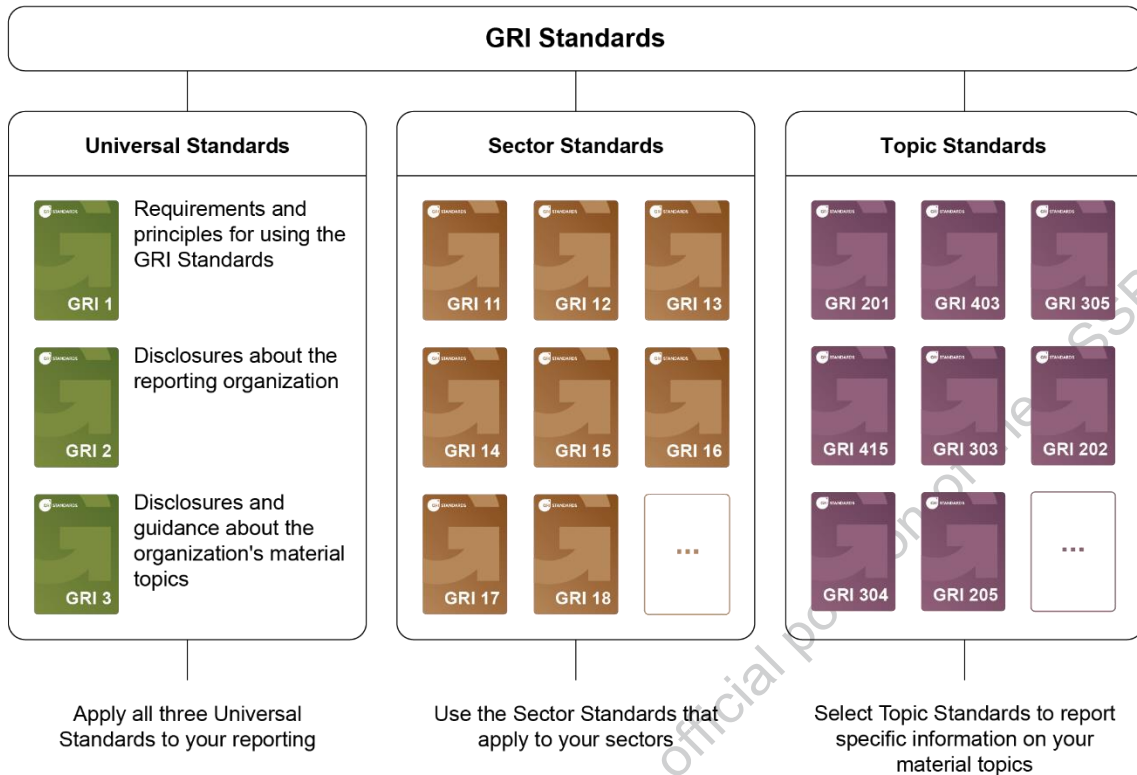
60 **Sector Standards**

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 how
166 it works with educational institutes to provide numeracy and literacy classes to its employees and
167 workers who are not employees which will overall contribute that improve the local educational levels
168 of its workers in a 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 supports 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 are typically provided
244 in short courses, workshops, or seminars, in addition to alternative and complementary to formal
245 training. Nonformal training and education lead to skills or abilities not recognized by relevant
246 educational authorities.

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

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

257 See reference [8] in the Bibliography.

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

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

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

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

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

274 **Guidance to TRED 2-b**

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

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

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

284 **REQUIREMENTS**

285 **The organization shall:**

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

302 **GUIDANCE**

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

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

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

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

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

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

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

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

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

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

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

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

327

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

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

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

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

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

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

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

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

345 The average hours of training and education by content by employees is calculated using the
346 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

347 The average hours of training and education by content by workers who are not employees is
348 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

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

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

355 **Table 2. Example template for presenting the average hours of training and education content**
 356 **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
Employees									
Workers who are not employees									

357 **Guidance to TRED 3-e**

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

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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.

410 **Guidance TRED 4-b**

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

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

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

427 **Guidance TRED 4-c**

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

430 Glossary

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

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

436 **employee**

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

439 **employee category**

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

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

443 **full-time employee**

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

446 **non-guaranteed hours employee**

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

449 Source: ShareAction, *Workforce Disclosure Initiative Survey Guidance Document*, 2020;
450 modified

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

452 **part-time employee**

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

455 **permanent employee**

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

458 **stakeholder**

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

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

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

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

467 **temporary employee**

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

471 **vulnerable group**

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

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

482 Note: Vulnerabilities and impacts can differ by gender.

483 **worker**

484 person that performs work for the organization

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

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

490 **worker representative**

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

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

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

500 Bibliography

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

503 **Authoritative instruments:**

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

506 **Additional references:**

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

516 **Resources:**

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

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