

GRI 404: Training and Education - Topic Standard - Cross-sectoral
Disclosure GRI 404-1

Average hours of training per year per employee

Framework: GRI Standards

Type: Narrative disclosure

Regime: Voluntary

Effective: 2018-07-01

ESRS: ESRS S1 Own Workforce

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Gender split	Capture the gender categories used for the workforce disclosure, using the same definitions and labels as the underlying people data.	HR / People Analytics	Categories do not align with employees' self-identification or HRIS codes, so the reported split cannot be reconciled to the source population.	HRIS workforce extract, diversity reporting definitions, and any self-identification guidance used to classify staff.
Worker category	Capture the employee groupings used for reporting, with each person assigned to the correct workforce category under the organisation's own classification rules.	HR / People Operations	A definition mismatch means contractors, fixed-term staff, or other groups are coded differently in HRIS and the disclosure, so the category totals do not reconcile.	HRIS employee master data, workforce segmentation rules, and payroll or contract records used to assign categories.
Training hours average	Capture the average number of training hours completed by employees during the reporting period, based on the same employee set and time window used in the training records.	L&D / HR Analytics	Period and population are mixed, so the average is calculated from a different employee set or time window than the training source records.	Learning management system reports, training attendance logs, and the calculation workbook showing the average and the employee count used.

How to prepare

- 1 Set the reporting boundary first:** decide which employee groups and locations are in scope for this disclosure, and keep that scope consistent across the figures or narrative you will present.
- 2 Define the categories you will use before collecting data.** Use clear internal labels for gender and employee groupings so the same terms are applied throughout the calculation or explanation.
- 3 Gather the supporting records for the period you are reporting on.** Pull together the source evidence that shows the training time for employees, along with the underlying workforce breakdowns needed to present the disclosure.
- 4 Work out the reported result from the evidence, or prepare the narrative if the disclosure is being explained in words.** Make sure the final output reflects the average training time for employees during the reporting period.
- 5 Record any exclusions, restatements, or changes in method.** Explain what was left out, what changed from the prior period if anything did, and why the reported approach is the one being used.
- 6 Check the draft against the official source before sign-off.** Confirm that the scope, category labels, evidence trail, and final wording all match the underlying requirement and that nothing material has been missed or added.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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