

GRI 404: Training and Education - Topic Standard - Cross-sectoral
Disclosure GRI 404-2

Programs for upgrading employee skills and transition assistance programs

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
Skills upgrade support	Describe the kinds of employee development programmes in place and the support given to help staff build or refresh skills.	HR / Learning and Development	The programme list does not reconcile to the learning system or budget, so informal coaching or ad hoc training is missed.	Training plan, learning catalogue, budget approvals, attendance records, and internal summaries of development support.
Career transition support	Describe the support offered to help people stay employable and manage the end of working life when they retire or leave employment.	HR / Employee Relations	Retirement and termination support are mixed together or one leaver group is omitted, so the reported scope does not match the actual exit support provided.	Outplacement materials, retirement support packs, leaver process notes, and records of transition services offered.

How to prepare

- 1 Set the reporting boundary first:** decide which workforce groups, locations, and time period the disclosure will cover, and make sure that choice is applied consistently across both parts of the item.
- 2 Define the two content buckets in plain terms:** one for skills-upgrading support given to employees, and one for help offered when people are leaving work or moving toward retirement, so the reporting team uses the same interpretation throughout.
- 3 Gather the underlying records for each bucket:** programme descriptions, participant lists or counts, dates, delivery notes, and any internal approvals or policy documents that show the support was actually provided.
- 4 Compile the disclosure in the format you will publish:** for the first part, state the kind of support and how broad it was; for the second, describe the transition support and how it helped people remain employable or manage the end of employment.
- 5 Record any exclusions, scope changes, or one-off adjustments clearly,** including what was left out and why, so a reviewer can see how the final figures or narrative were built.
- 6 Check the draft against the official source and your evidence pack line by line,** confirming that the wording, scope, and supporting material match the underlying requirement before sign-off.

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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