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Statement of use	NCC AB is reporting in accordance with the GRI Standards for the period 1st of January – 31st of December, 2023
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No sector standards are available yet from GRI

GRI Standard	Disclosure	Page reference	Requirement (s) omitted	Omissions		
				Reason	Explanation	
GENERAL DISCLOSURES 2021						
GRI 2: General Disclosures 2021	The organization and its reporting practices					
	2-1	Organizational details	6, 17			
	2-2	Entities included in the organization's sustainability reporting	54, 123			
	2-3	Reporting period, frequency and contact point	123			
	2-4	Restatements of information	105, 123			
	2-5	External assurance	123			
	Activities and workers					
	2-6	Activities, value chain and other business relationships	1, 2, 19–24, 96–97			
	2-7	Employees	112			
	2-8	Workers who are not employees	57, 112	Omission 2-8. Information about subcontractors.	Incomplete information.	Information on number of workers not being employees is missing.
	Governance					
	2-9	Governance structure and composition	33–38, 40–43, 96			
	2-10	Nomination and selection of the highest governance body	33–34			
	2-11	Chair of the highest governance body	40			
	2-12	Role of the highest governance body in overseeing the management of impacts	36, 95, 97			
	2-13	Delegation of responsibility for managing impacts	33–36, 95			
	2-14	Role of the highest governance body in sustainability reporting	17, 36, 95, 123			
	2-15	Conflicts of interest	35, 39–41, 113–115			
	2-16	Communication of critical concerns	36–39, 95, 113			
	2-17	Collective knowledge of the highest governance body	33, 36, 40–41	Omission 2-17. Experience within the Board on sustainable development.	Information unavailable.	Practice on reporting with regards to this type of experience is lacking.
	2-18	Evaluation of the performance of the highest governance body	33–34			
2-19	Remuneration policies	57–60				
2-20	Process to determine remuneration	34–35, 57–60,				
2-21	Annual total compensation ratio	59	Omission 2-21. Compensation ration in relation median for all employees is lacking.	Information unavailable.	Ambition to report when CSRD is implemented.	
Strategy, policies and practices						
2-22	Statement on sustainable development strategy	4–5				
2-23	Policy commitments	8–9, 95, 113–115				
2-24	Embedding policy commitments	8–9, 95, 113–115				
2-25	Processes to remediate negative impacts	98–104, 107–108, 110–111, 113–115				
2-26	Mechanisms for seeking advice and raising concerns	36, 99, 110–111, 113–114				
2-27	Compliance with laws and regulations	113–115				
2-28	Membership associations	96				
Stakeholder engagement						
2-29	Approach to stakeholder engagement	96				
2-30	Collective bargaining agreements	110–111				

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GRI Standard	Disclosure	Page reference	Requirement (s) omitted	Omissions	
				Reason	Explanation
MATERIAL TOPICS					
GRI 3: Material topics, 2021	3-1	Process to determine material topics	96–97		
	3-2	List of material topics	97		
Economic performance					
GRI 3: Material topics, 2021	3-3	Management of material topics	1–7, 15, 17, 93–97		
GRI 201: Economic performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	32		
Anti-corruption					
GRI 3: Material topics, 2021	3-3	Management of material topics	29, 37–39, 93–97, 113–115		
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	29, 113–115		
	205-2	Communication and training about anti-corruption policies and procedures	113–115		
	205-3	Confirmed incidents of corruption and actions taken	113–115		
Anti-competitive behavior					
GRI 3: Material topics, 2021	3-3	Management of material topics	29, 93–97, 113–115		
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	113–115		
Materials					
GRI 3: Material topics, 2021	3-3	Management of material topics	10–13, 93–101		
GRI 301: Materials 2016	301-2	Recycled input materials used	100–101		
Energy					
GRI 3: Material topics, 2021	3-3	Management of material topics	3, 93–98, 102–104		
GRI 302: Energy 2016	302-1	Energy consumption within the organization	103, 106		
Water and effluents					
GRI 3: Material topics, 2021	3-3	Management of material topics	93–99, 117–118		
GRI 303: Water and effluents 2018	303-1	Interactions with water as a shared resource	99	Omission 303-1. Approach to identify water-related impacts, how NCC works with stakeholders to manage water as a shared resource.	Information unavailable. Ambition to report when CSRD is implemented.
	303-2	Management of water discharge-related impacts Water consumption	98–99, 117–118	Omission 303-5. Information on water use.	Information unavailable. Ambition to report when CSRD is implemented.
Biodiversity					
GRI 3: Material topics, 2021	3-3	Management of material topics	93–99		
GRI 304: Biodiversity 2016	304-3	Habitats protected or restored	99		
Emissions					
GRI 3: Material topics, 2021	3-3	Management of material topics	3, 10–13, 32, 93–98, 102–106		
GRI 305: Emissions	305-1	Direct (Scope 1) GHG emissions	102–106		
	305-2	Energy indirect (Scope 2) GHG emissions	102–106		
	305-3	Other indirect (Scope 3) GHG emissions	102–106		
	305-4	GHG emissions intensity	3, 93, 102–105		
	305-5	Reduction of GHG emissions	102–106		
Waste					
GRI 3: Material topics, 2021	3-3	Management of material topics	93–98, 100–101, 118		
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	100–101		
	306-2	Management of significant waste-related impacts	100–101		
	306-3	Waste generated	101		

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GRI Standard	Disclosure	Page reference	Requirement (s) omitted	Omissions	
				Reason	Explanation
Supplier Environmental Assessment					
GRI 3: Material topics, 2021	3-3	Management of material topics	93–97, 113–115		
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	113–115		
Occupational Health and Safety					
GRI 3: Material topics, 2021	3-3	Management of material topics	3, 27–28, 93–97, 107–109		
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	107–109		
	403-2	Hazard identification, risk assessment, and incident investigation	27–28, 107–109, 113–115		
	403-3	Occupational health services	107–109		
	403-4	Worker participation, consultation, and communication on occupational health and safety	107–109		
	403-5	Worker training on occupational health and safety	107–109		
	403-6	Promotion of worker health	107–109		
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	107–109		
	403-8	Workers covered by an occupational health and safety management system	107–109		
	403-9	Work-related injuries	107–109		
Training and Education					
GRI 3: Material topics, 2021	3-3	Management of material topics	93–97, 110–112		
GRI 404: Training and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	110–112		
	404-3	Percentage of employees receiving regular performance and career development reviews	111	Omission 404-3. Percentage of employees who have completed a review.	Information unavailable. All employees are offered an annual review and follow-up.
Diversity and Equal Opportunity					
GRI 3: Material topics, 2021	3-3	Management of material topics	9, 93–97, 110–112		
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	110, 112		
Non-discrimination					
GRI 3: Material topics, 2021	3-3	Management of material topics	9, 94–97, 110–112		
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	110–112		
Supplier Social Assessment					
GRI 3: Material topics, 2021	3-3	Management of material topics	93–97, 113–115		
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	113–115		
Certified constructions and buildings					
GRI 3: Material topics, 2021	3-3	Styrning av väsentlig fråga	93–98, 116		
Company-specific disclosure: Certified constructions and buildings	NCC-1	Type and number of sustainability certifications, rating and labeling schemes	116		