

SASB - Engineering & construction services

Topic	Accounting metric	GRI Standards disclosure and page in Skanska Annual and sustainability report	Comments
Environmental impact of project development	1) Number of incidents of non-compliance with environmental permits, standards, and regulations	1) 307-1 (p. 83)	
	2) Discussion of processes to assess and manage environmental risks associated with project design, siting and construction	2) 103-1 (p. 51-56, 69-72) 103-2 (p. 40-41, 51-56, 69-72, 80) 103-3 (p. 41, 69-72)	
Structural integrity & safety	1) Amount of defect- and safety-related rework costs		No Group level disclosure.
	2) Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents		
Workforce health & safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	1) 403-9 (p. 61-62, 81) 2) 403-9 (p. 61-62, 81)	
Lifecycle impacts of buildings and infrastructure	1) Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	1) SoD-1 (p. 4, 70) and p. 69	
	2) Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	2) 103-2 (p. 40-41, 51-56, 69-72, 80)	
Climate Impacts of Business Mix	1) Amount of backlog for (1) hydrocarbon related projects and (2) renewable energy projects	This type of disclosures are being developed in connection with the implementation of the EU's Taxonomy.	1.1) On Jan 17, 2018, Skanska communicated a complete exit of the US power sector. Only minor completions of legacy projects remain. 1.2) Examples of renewable energy projects are plants with solar, wind, geothermal, hydro, biomass and district heating and cooling, but is not currently reported at Group level.
	2) Amount of backlog cancellations associated with hydrocarbon-related projects		2) No Group level disclosure.
	3) Amount of backlog for non-energy projects associated with climate change mitigation		3) No Group level disclosure.
Business ethics	1) (1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	1) Zero, p.19 and p. 65	
	2) Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and (2) anticompetitive practices	2) 205-3 (p. 65) and 206-1 (p. 65)	
	3) Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behavior in the project bidding processes	3) 103-1 (p. 39, 51-56, 65-66) 103-2 (p. 38-41, 51-56, 65-66, 80) 103-3 (p. 51, 65-66)	