

For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report.

GRI Standard		Page Reference or Disclosure		Omissions	SDG Link	UNCG	SASB
Universal Standards							
GRI 101: Foundation 2016							
Organizational profile							
GRI 102: General Disclosures 2016	GRI 102-1	Name of the organization.	CEMEX SAB de CV				
	GRI 102-2	Activities, brands, products, and services.	p.4 - CEMEX at a Glance p.5 - Our Portfolio Offering p.47-55 - Delivering a Superior Customer Experience p.60 - Sustainable and Resilient Infrastructure and Mobility We do not sell products that are banned in certain markets or that were the subject of stakeholder questions or public debate.				
	GRI 102-3	Location of headquarters.	San Pedro Garza García, México				
	GRI 102-4	Location of operations.	p.4 - CEMEX at a Glance p.201- Main subsidiaries				
	GRI 102-5	Ownership and legal form.	CEMEX SAB de CV (NYSE: CX / BMV: CEMEX), a holding company, is a public stock corporation with variable capital organized under the laws of Mexico.				
	GRI 102-6	Markets served.	p.4 - CEMEX at a Glance p.29 - Global Review of Operations				
	GRI 102-7	Scale of the organization.	p.4 - CEMEX at a Glance p.5 - Our Portfolio Offering p.12 - Our Value Creation Model p.29- Global Review of Operations p.117 - Consolidated Income Statements				
	GRI 102-8	Information on employees and other workers.	p.42 - Talent Management and Retention: Delivering A Delightful Employee Experience p.207 - Non-financial Information Permanent Employees: 31,400 Male 6,008 Female 37,408 Total. Temporary Employees: 2,979 Male 253 Female 3,232 Total. Permanent Employees: 3,996 Central 7,032 Mexico 8,866 USA 2,976 AMEA 9,289 Europe 5,249 SCA&C 37,408 Total. Temporary Employees: 0 Central 2,258 Mexico 0 USA 0 AMEA 563 Europe 411 SCA&C 3232 Total. Full-time Employees: 34,136 Male 6,064 Female 40,200 Total. Part-time: 243 Male 197 Female 440 Total. We do not have a substantial number of workers who are legally recognized as self-employed. Seasonal variations are insignificant.		8.5, 10.3	6	
	GRI 102-9	Supply chain.	p.5 - Our Portfolio Offering How cement is made https://www.cemex.com/products-services/products/cement#_how-cement-is-made Suppliers https://www.cemex.com/suppliers/overview				3

GRI Standard			Page Reference or Disclosure	Omissions	SDG Link	UNCG	SASB
GRI 102-10	Significant changes to the organization and its supply chain.		p.122, p.143 - Notes to the consolidated financial statement				
GRI 102-11	Precautionary Principle or approach		p.91-96 - Risk management p.50-51 - Portfolio Innovation: A Key Driver of Our Customer Centricity Strategy Position Paper on Climate Change: https://www.cemex.com/documents/20143/160187/cemex-position-climate-change-2020.pdf				
GRI 102-12	External initiatives.		CEMEX has been a signatory to the UNGC since 2004 and in 2019 CEMEX enrollment changed to participant. For more information, see www.unglobalcompact.org . CEMEX was a founding member of the Cement Sustainability Initiative (CSI), a voluntary sector project of the World Business Council for Sustainable Development established in 1999 and adheres to the Cement Sustainability Initiative's protocol for measuring emissions. As of 2019, responsibilities of the CSI migrated to the Global Cement and Concrete Association (GCCA), for which CEMEX is also a founding member. For more information, see https://gccassociation.org/ CEMEX is also a member of the Carbon Pricing Leadership Coalition.				
GRI 102-13	Memberships of associations		p.21 - Communication Mechanisms with Our Stakeholders Global Partnerships: https://www.cemex.com/sustainability/stakeholder-engagement/global-partnerships Sustainability Organizations: Global Cement and Concrete Association, Carbon Pricing Leadership Coalition, Industry Associations: CEMBUREAU (Europe), FICEM / FIHP (Latin America), PCA / NRMCA (EEUU), Cemap (Philippines), Canacem (Mexico)				
Strategy							
GRI 102: General Disclosures 2016	GRI 102-14	Statement from the most senior decision-maker	p.6-8 - Letter to Stakeholders				
	GRI 102-15	Key impacts, risks, and opportunities.	p.91-96 - Risk management https://www.cemex.com/sustainability/strategy#tab-risk-management p.17-18 - What our stakeholders consider important p.23-25 - Our 2030 Sustainability Plan				
Ethics and integrity							
GRI 102: General Disclosures 2016	GRI 102-16	Values, principles, standards and norms of behavior.	Code of Ethics and Business Conduct https://www.cemex.com/documents/20143/160115/code-of-ethics.pdf Company values: https://www.cemex.com/about-us/our-history		16.3	10	
	GRI 102-17	Mechanisms for advice and concerns about ethics	p.105 -108 - Ethics and compliance ETHOSline is a safe and confidential tool to ask questions and report potential violations related to ethics, compliance and governance topics (anonymous option is available, except for France due to local legal requirements). ETHOSline can be accessed either online or throughout intranet and is available to all employees. Our reporting system is now managed by NAVEX GLOBAL, a third-party expert on ethics and compliance reporting. ETHOSline is open for the public in general. Local ethics committees are also available in most of the countries where we operate.		16.3	10	
Governance							
GRI 102: General Disclosures 2016	GRI 102-18	Governance structure	p.97-113 - Governance Investor Center: https://www.cemex.com/investors/corporate-governance/management-team				
	GRI 102-19	Delegating authority	p.99-100 - Board Directors p.101 - Board committees https://www.cemex.com/investors/corporate-governance/committees#navigate p.101 - Sustainability Committee https://www.cemex.com/sustainability/strategy#tab-sustainability-committee For CEMEX, sustainability starts with our Board of Directors and is rolled out across our entire organization. Our Sustainability Committee is comprised of four board members reporting directly to the Board of Directors, along with the Audit and the Corporate Practices & Finance Committees. It is supported by our Corporate Sustainability function, which reports to the Vice President of Sustainability, Commercial and Operations Development, who is a member of our Executive Committee. To ensure sustainability is embedded into our entire business strategy, we have coordinators representing each geographical region where CEMEX operates. In parallel, our Global Sustainability Functional Network works to implement our core sustainability initiatives across all of our countries and business lines.				

GRI Standard		Page Reference or Disclosure	Omissions	SDG Link	UNCG	SASB
GRI 102-20	Executive-level responsibility for economic, environmental and social topics.	p.101 - Board committees https://www.cemex.com/investors/corporate-governance/management-team#navigate Our current Executive Vice President Sustainability, Commercial and Operations Development is Juan Romero p. 104				
GRI 102-21	Consulting stakeholders on economic, environmental and social topics.	p.101- Board committees https://www.cemex.com/investors/corporate-governance/committees#navigate p.101 - Sustainability Committee https://www.cemex.com/sustainability/strategy#tab-sustainability-committee p.21 - Communication Mechanisms with Our Stakeholders p.105 -108 - Ethics and compliance https://www.cemex.com/about-us/ethics-compliance p.106-107 - Our reporting mechanism – ETHOSline CEMEX Advisory Panel: https://www.cemex.com/sustainability/reports/external-advisory-panel Investor Center: https://www.cemex.com/investors/contact#navigate		16.3, 16.7		
GRI 102-22	Composition of the highest governance body and its committees.	p.97-113 - Governance Investor Center: https://www.cemex.com/investors/corporate-governance#navigate		5.5, 16.7		
GRI 102-23	Chair of the highest governance body	In May 2014 CEMEX appointed Rogelio Zambrano as Chairman of the Board of Directors and Fernando A. González as Chief Executive Officer.		16.6		
GRI 102-24	Nominating and selecting the highest governance body	We first ensure that prospective directors meet all legal qualifications and requirements to serve on the board. We then assess whether an individual is qualified based on his/her work performance, knowledge regarding issues relevant to CEMEX, and other experience. There's not a nomination process, the selection is through shareholders by a process of law.		5.5, 16.7		
GRI 102-25	Conflicts of interest	Under Mexican law, any director who has a conflict of interest with CEMEX in any transaction must disclose that fact to the other directors and is prohibited from participating or being present during the deliberations and voting on that transaction. Code of Ethics and Business Conduct, p.25 https://www.cemex.com/documents/20143/160115/code-of-ethics.pdf		16.6		
GRI 102-26	Role of highest governance body in setting purpose, values, and strategy	p.101- Board committees https://www.cemex.com/investors/corporate-governance/committees#navigate p.101 - Sustainability Committee https://www.cemex.com/sustainability/strategy#tab-sustainability-committee Investor Center: https://www.cemex.com/investors/corporate-governance				
GRI 102-27	Collective knowledge of highest governance body	p.101- Board committees p.101 - Sustainability Committee				
GRI 102-28	Evaluating the highest governance body's performance	p.101- Board committees p.101 - Sustainability Committee The board assesses its own performance on a variety of issues, including environmental, social, governance, and economic performance, based on reports received by the different board committees and on an annual assessment during the shareholder meeting. The evaluation is not independent and is constant given that the board has regular meetings. The actions taken in response to evaluation of the performance of economic, environmental and social topics will be addressed by the Sustainability Committee.				
GRI 102-29	Identifying and managing economic, environmental, and social impacts	p.101 - Board committees p.101 - Sustainability Committee Investor Center: https://www.cemex.com/investors/corporate-governance#navigate Ethics and Compliance: https://www.cemex.com/about-us/ethics-compliance		16.7		
GRI 102-30	Effectiveness of risk management processes.	p.91-96 - Risk management				
GRI 102-31	Review of economic, environmental, and social topics	p.97-113 - Governance				

GRI Standard			Page Reference or Disclosure	Omissions	SDG Link	UNCG	SASB
GRI 102: General Disclosures 2016	GRI 102-32	Highest governance body's role in sustainability reporting	p.101 - Board committees p.101 - Sustainability Committee				
	GRI 102-33	Communicating critical concerns	p.101 - Board committees p.105-108 - Ethics and compliance Investor Center: https://www.cemex.com/investors/contact#navigate Ethics and Compliance: https://www.cemex.com/about-us/ethics-compliance				
	GRI 102-34	Nature and total number of critical concerns		We do not disclose details of Board meetings.			
	GRI 102-35	Remuneration policies	p.189 - Notes to the consolidated financial statements Our key executives, including our senior management, participate in a Variable Compensation Plan that distributes a bonus pool based on the company's and the individual's performance. This bonus is calculated and paid annually-part in cash and part in restricted stock shares (Certificado de Participación Ordinarios) under a Restricted Stock Incentive Plan according to responsibility level. CEMEX does not have a global compensation scheme that specifically rewards social or environmental performance.				
	GRI 102-36	Process for determining remuneration	CEMEX offers a competitive compensation package based on the responsibility level of the position, and it is designed considering the following: the representation of the labor markets in which a given CEMEX Business Unit competes for talent; the data should be compiled from independent, professional, third party surveys; the data should include market base pay and total cash compensation of comparable companies.				
	GRI 102-37	Stakeholders' involvement in remuneration	During the Annual Shareholders Meeting, investors have the opportunity to share their point of view regarding remuneration for CEMEX Executives and Board Members. Through this feedback, compensation is agreed.		16.7		
	GRI 102-38	Annual total compensation ratio	Total: 25 Bahamas: 2.5 Barbados: 3.7 Colombia: 23.69 Costa Rica: 19.3 Croatia: 11.3 Czech Republic: 16.5 Dominican Republic: 20.5 Egypt: 29.4 El Salvador: 2.6 France: 12.2 Germany: 7.3 Guatemala: 7.3 Haiti: 22.5 Israel: 16.6 Jamaica: 11.3 Mexico: 78.4 Nicaragua: 5.6 Panama: 26.3 Peru: 12.7 Philippines: 33.9 Poland: 12.7 Puerto Rico: 5.7 Spain: 29.7 Trinidad: 1.6 UAE: 18.3 UK: 10.4 USA: 23.1				
	GRI 102-39	Percentage increase in annual total compensation ratio	Total: 4 Bahamas: 3 Barbados: 4 Colombia: 4 Costa Rica: 1 Croatia: 4 Czech Republic: 6 Dominican Republic: 5 Egypt: 10 El Salvador: 4 France: 3 Germany: 3 Guatemala: 5 Haiti: 12 Israel: 5 Jamaica: 6 Mexico: 5 Nicaragua: 6 Panama: 2 Peru: 5 Philippines: 6 Poland: 5 Puerto Rico: 3 Spain: 2 Trinidad: 0 UAE: 3 UK: 3 USA: 3				
	Stakeholder engagement						
GRI 102: General Disclosures 2016	GRI 102-40	List of stakeholder groups	p.17-21 - Engaging Our Stakeholders p. 22 Our Partnerships https://www.cemex.com/sustainability/stakeholder-engagement/our-business-partners p.56-69 - Sustainable Communities				
	GRI 102-41	Collective bargaining agreements	p.208 - Non-financial information, Employees covered by a collective bargaining agreement by region (%)		8.8		
	GRI 102-42	Identifying and selecting stakeholders	p.12 - Our Value Creation Model https://www.cemex.com/sustainability/model/overview p.21 - Communication Mechanisms with Our Stakeholders p.47-48 - Fostering Customer Centricity p.57 - Community Engagement and Dialogue Our Stakeholder Management Model is a step-by-step process by which a business unit identifies the opportunities to engage with stakeholders, sets specific goals, selects the most relevant stakeholders and creates an action plan. The first step to identifying stakeholders is to analyze the issues represented in our Materiality matrix, Public Affairs agenda, Risk agenda and the strategic business plans. For each issue, we identify what objectives we want to achieve and the expected outcomes we are targeting. We then brainstorm the main stakeholder groups related to each issue and set of objectives.				
	GRI 102-43	Approach to stakeholder engagement	p.17-21 - Engaging Our Stakeholders https://www.cemex.com/sustainability/stakeholder-engagement p. 22 Our Partnerships https://www.cemex.com/sustainability/stakeholder-engagement/our-business-partners p.47-48 - Fostering Customer Centricity				

GRI Standard		Page Reference or Disclosure	Omissions	SDG Link	UNCG	SASB
		p.58-69 - Responsible Practices Aligned with Community Investment Pillars CEMEX Net Promoter score for 2019 was 50%				
GRI 102-44	Key topics and concerns raised	p.17-18 - What our stakeholders consider important p.21 - Communication Mechanisms with Our Stakeholders p.47-48 - Customer Centricity p.56-69 - Sustainable Communities Our Materiality matrix is the result of a comprehensive analysis where we prioritized our Material issues taking into consideration the number and relevance of stakeholder groups that showed interest in key issues. Our Sustainability Model reflects those issues of greatest concern to both our stakeholders and the company. We have structured this report around the higher and highest Materiality issues and provided detail on how we are responding to concerns in each section of the report.				
Reporting practice						
GRI 102: General Disclosures 2016	GRI 102-45	Entities included in the consolidated financial statements	p.201 - Main subsidiaries p.218-219- Scope and Boundaries			
	GRI 102-46	Defining report content and topic Boundaries	p.12 - Our Value Creation Model p.17-18 - What our stakeholders consider important p.23-25 - Our 2030 Sustainability Plan https://www.cemex.com/sustainability/strategy#tab-our-----ambitions p.218-219- Scope and Boundaries			
	GRI 102-47	List of material topics	p.12 - Our Value Creation Model https://www.cemex.com/sustainability/model/overview p.17-18 - What our stakeholders consider important p.23-25 - Our 2030 Sustainability Plan https://www.cemex.com/sustainability/strategy#tab-our-----ambitions			
	GRI 102-48	Restatements of information	p.211 - Non-Financial Information, Footnotes p.218-219- Scope and Boundaries			
	GRI 102-49	Changes in reporting	p.211 - Non-Financial Information, Footnotes p.218-219- Scope and Boundaries			
	GRI 102-50	Reporting period	p.218-219- Scope and Boundaries			
	GRI 102-51	Date of most recent report	p.218-219 - Scope and Boundaries			
	GRI 102-52	Reporting cycle	p.218-219 - Scope and Boundaries			
	GRI 102-53	Contact point for questions regarding the report	p.219-218 - Scope and Boundaries			
	GRI 102-54	Claims of reporting in accordance with the GRI Standards	p.219 - Scope and Boundaries This report has been prepared in accordance with the GRI Standards: Comprehensive option Download the 2019 GRI's Content Index: https://www.cemex.com/sustainability/reports/global-reports			
	GRI 102-55	GRI content index	p.218-219- Scope and Boundaries Download the 2019 GRI's Content Index: https://www.cemex.com/sustainability/reports/global-reports			
	GRI 102-56	External assurance	p.17-18 - What our stakeholders consider important p.215-216 - KPMG Limited Security Assurance Report p.220-222 - External Advisory Panel Members and Statement CEMEX Advisory Panel: https://www.cemex.com/sustainability/reports/external-advisory-panel No relation between CEMEX and KPMG. Neither our highest governance body nor senior executives are involved in seeking assurance for the organization's sustainability report.			

GRI Standard		Page Reference or Disclosure		Omissions	SDG Link	UNCG	SASB
Economic topics							
Material topic: Economic performance							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p. 12 - Our Value Creation Model https://www.cemex.com/sustainability/model/overview p.17-18 - What our stakeholders consider important				7
	GRI 103-2	The management approach and its components.	p.218-219 - Scope and Boundaries				
	GRI 103-3	Evaluation of the management approach.					
GRI 201: Economic Performance 2016	GRI 201-1	Direct economic value generated and distributed	p.4 - CEMEX at a Glance p.29 - Global review of operations https://www.cemex.com/investors/stock-information/dividends#navigate	The economic value by region is subject to confidentiality constraints.	8.1, 8.2, 9.1, 9.4, 9.5		
	GRI 201-2	Financial implications and other risks and opportunities due to climate change	p.83 - We Adhere to the Recommendations of the Task Force on Climate Related Financial Disclosures (TCFD) Risk Management: https://www.cemex.com/sustainability/strategy#tab-risk-management Position paper on climate change: https://www.cemex.com/documents/20143/11681621/CEMEX_POSITION_on_Climate_Change.pdf Carbon Disclosure Project submission: https://www.cemex.com/documents/45903740/45904946/InvestorCdpCemex2019.pdf More information about risks and opportunities arising from climate change can be found in our CDP submission: www.cdp.net		13.1	7	
	GRI 201-3	Defined benefit plan obligations and other retirement plans	CEMEX complies with minimum legal coverage requirements in all countries where we operate. p.176-177 - Note 18				
	GRI 201-4	Financial assistance received from government	No significant financial assistance was received from any government. We are unaware of any government shareholders. However, one or more governments may be an investor in a fund that holds CEMEX stocks or bonds; in that case, such ownership would not be Material.				
Material topic: Market presence							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.4 - CEMEX at a Glance p.97-105 - Governance				7
	GRI 103-2	The management approach and its components.	p.105-108 - Ethics and Compliance p.218-219 - Scope and Boundaries				
	GRI 103-3	Evaluation of the management approach.					
GRI 202: Market Presence 2016	GRI 202-1	Ratios of standard entry level wage compared to local minimum wage.	p.208 - CEMEX entry level vs. local minimum wage ratio by region Bahamas: 1.56 Barbados: 49.14 Colombia: 1 Costa Rica: 1.14 Croatia: 1.26 Czech Republic: 1 Dominican Republic: 1 Egypt: 0.92 El Salvador: 0.72 France: 1.21 Guatemala: 1.05 Haiti: 32.4 Israel: 1 Latvia: 1.94 Mexico: 1.29 Nicaragua: 1.11 Panama: 1 Philippines: 1.46 Poland: 1.1 Puerto Rico: 1.1 Spain: 1.21 UK: 1.28 USA: 1.64		1.2, 5.1, 8.5		6
	GRI 202-2	Proportion of senior management hired from the local community.	p.112-113 - Identifying, Prioritizing, and Mitigating Human Rights Impacts p.208 - Non-financial information, Countries with practices to promote local hiring (%)		8.5		6

GRI Standard		Page Reference or Disclosure		Omissions	SDG Link	UNCG	SASB
Material topic: Indirect economic impact							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.56-69 - Responsible Practices Aligned with Community Investment Pillars				
	GRI 103-2	The management approach and its components.	p.218-219 - Scope and Boundaries				
	GRI 103-3	Evaluation of the management approach.					
GRI 203: Indirect Economic Impacts 2016	GRI 203-1	Infrastructure investments and services supported	p.51-54 - Connecting R&D to Solve Our Customers' Needs p.56-69 - Responsible Practices Aligned with Community Investment Pillars p.68 - Volunteers unite with communities p.209 - Non-financial information In emerging markets, CEMEX's community affairs group uses a "Community Relations Plan" to evaluate socio-economic needs and expectations, as well as the impact of the social programs. In accord with the Plan, we assess real needs, lead and promote formal community meetings, and ensure the community is constantly informed about all programs.		5.4, 9.1, 11.2	9	
	GRI 203-2	Significant indirect economic impacts	p.58-69 - Responsible Practices Aligned with Community Investment Pillars p.209 - Non-financial information CEMEX's indirect economic impacts, particularly those resulting from community initiatives, contribute to international goals and policy agendas associated with health, affordable housing, education, and environmental sustainability.		1.2, 3.8, 8.2, 8.3, 8.5		
Material topic: Anti-corruption							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.108 - CEMEX ETHOS Global Program https://www.cemex.com/about-us/ethics-compliance#ethics				
	GRI 103-2	The management approach and its components.	p.218-219 - Scope and Boundaries				
	GRI 103-3	Evaluation of the management approach.					
GRI 205: Anti-corruption 2016	GRI 205-1	Operations assessed for risks related to corruption	During 2019, 24 CEMEX operations were classified as medium to high risk countries for perceived corruption based on Transparency International. All of them were assessed for risks related to corruption and no incidents were found. In addition, all supplier contracts include not only anti-bribery clauses, but also antibribery certification letter. Moreover, CEMEX makes its best effort to analyze suppliers' historical corruption behavior prior to signing a contract.		16.5	10	
	GRI 205-2	Communication and training about anti-corruption policies and procedures	p.107 - Business Ethics Training and Communication We use communication resources to distribute our global antibribery policy to all (100%) governance body members and employees. Additionally, 100% have access to the Code of Ethics which contains a compliance chapter related to anti-bribery manners where all forms of corruption are explicitly rejected by CEMEX. Over 12000 employees trained on antitrust, anti-corruption and bribery. Regarding our business partners, all (100%) supplier contracts include not only anti-bribery clauses, but also anti-bribery certification letter. During the year, over 40 anti-trade and anti-corruption communication campaigns were launched to all our employees. Our Anti-Bribery/ Anti-Corruption Global Policy is available for open consultation on https://www.cemex.com/documents/20143/11674932/Anti-bribery-Anti-corruption.pdf		16.5	10	EM-CM-520a.1
	GRI 205-3	Confirmed incidents of corruption and actions taken	There were no incidents that met the Foreign Corrupt Practices Act and UK Antibribery Act standard for corruption, nor were any legal cases regarding corrupt practices by either our organization or our employees concluded during the reporting period. We continuously monitor our employee's behavior and compel our employees to report any corruption acts through ETHOSline.		16.5	10	

GRI Standard		Page Reference or Disclosure		Omissions	SDG Link	UNCG	SASB
Material topic: Anti-competitive behavior							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.108 - CEMEX ETHOS Global Program				
	GRI 103-2	The management approach and its components.	p.218-219 - Scope and Boundaries Code of Ethics - p.14-19 Antitrust Compliance https://www.cemex.com/documents/20143/160115/code-of-ethics.pdf				
	GRI 103-3	Evaluation of the management approach.					
GRI 206: Anti-competitive Behavior 2016	GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Grievances: Any relevant fines or non-compliance cases are included p.193 - Notes to the consolidated financial statements, 24) Legal proceedings		16.3		
Environmental topics							
Material topic: Emissions							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.75-90 - Our Commitment to the Planet				
	GRI 103-2	The management approach and its components.	p.106-108 - Our reporting mechanism – ETHOSline p.218-219 - Scope and Boundaries Position Paper on Climate Change: https://www.cemex.com/documents/20143/11681621/CEMEX_POSITION_on_Climate_Change.pdf Grievances: Any relevant fines or non-compliance cases are included p.193 - Notes to the consolidated financial statements, 24) Legal proceedings		9.4, 12.4, 12.5, 13.1, 13.3, 14.2, 14.3, 15.1	7,8,9	
	GRI 103-3	Evaluation of the management approach.					
GRI 305: Emissions 2016	GRI 305-1	Direct (Scope 1) GHG emissions	p.209 - Non-financial information, Carbon strategy and energy, Scope 1 CO ₂ emissions (million ton) p.218-219 - Scope and Boundaries Absolute CO ₂ from biomass sources= 2.0 million t CO ₂ (including biomass content of mixed fuels) Base year: 1990 following best industry practices (e. g. CSI Protocol). More information about our Scope 1 emissions can be found in our CDP submission: www.cdp.net p. 75 - 78 - 100% covered under emissions-limiting regulations		3.9, 12.4, 14.3, 15.2	7,8	EM-CM-110a.1, EM-CM-110a.2
	GRI 305-2	Energy indirect (Scope 2) GHG emissions	p.209 - Non-financial information, Carbon strategy and energy, Scope 2 CO ₂ emissions (million ton) p.218-219 - Scope and Boundaries Base year: 1990 following best industry practices (e. g. CSI Protocol). More information about our Scope 2 emissions can be found in our CDP submission: www.cdp.net		3.9, 12.4, 13.1, 14.3, 15.2	7,8	
	GRI 305-3	Other indirect (Scope 3) GHG emissions	Scope 3 emissions can be found in our CDP submission: www.cdp.net		3.9, 12.4, 14.3, 15	7,8	
	GRI 305-4	GHG emissions intensity	p.209 - Non-financial information, Carbon strategy and energy GHG emissions included in the intensity ratio: Scope 1 and 2. • Scope 1 = 667 kg CO ₂ /ton of cementitious product • Scope 2 = 55 kg CO ₂ /ton of cementitious product Denominator used: amount of cementitious products produced. Gases Included: CO ₂ , following the GHG Protocol and the WBCSD CSI Protocol. More information about our GHG emissions intensity ratio can be found in our CDP submission: www.cdp.net		13.1, 14.3, 15	8	
	GRI 305-5	Reduction of GHG emissions	p.75 - Climate action: reducing our carbon footprint p.200 - Non-financial information, Carbon strategy and energy p.218-219 - Scope and Boundaries Report where the reductions in GHG emissions occurred: Scope 1. Gases Included: CO ₂ , following the GHG Protocol and the WBCSD CSI Protocol. Base year: 1990 following best industry practices (e. g. CSI Protocol).		13.1, 14.3, 15.2	8,9	
	GRI 305-6	Emissions of ozone-depleting substances (ODS)	Our business does not create significant emissions of ozone-depleting substances.		3.9, 12.4	7,8	

GRI Standard		Page Reference or Disclosure	Omissions	SDG Link	UNCG	SASB
GRI 305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	p.84 – Optimizing Air Quality p.210 - Non-financial information, Air quality CEMEX reports on the air emissions that the GCCA Guidelines for Emissions Monitoring and Reporting in the Cement Industry identifies as the most important from the on-site stationary sources we use in our processes: https://gccassociation.org/wp-content/uploads/2019/10/GCCA_Guidelines_Emissions_v05_AMEND.pdf The standards used in the air emissions measurements, depend on the legal requirements in each country. Standards used also depend from the normal procedures used by the external companies performing the spot measurements. In the case of CEMs (Continuous Measurements), the equipment is maintained, operated, and calibrated according with the standards. Standards used for punctual measurements are EPA, ISO, and EN according to the pollutant and the country. In most cases EPA rules are used for sampling and EPA or ISO methods are used for the calculations at laboratory. All data reported in the stack emissions report is measured even continuously or spot.		3.9, 12.4, 14.3, 15.2	7,8	EM-CM-120a.1
Material topic: Environmental compliance						
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.75 - Our Commitment to the Planet			
	GRI 103-2	The management approach and its components.	p.84 - Environmental Management Excellence p.22 - Our Partnerships https://www.cemex.com/sustainability/stakeholder-engagement/global-partnerships p.218-219 - Scope and Boundaries	9.4, 12.4, 12.5, 13.1, 13.3, 14.2, 14.3, 15.1		
	GRI 103-3	Evaluation of the management approach.	Total expenditures on insurance for environmental liability = US\$ 5.8 million Grievances: Any relevant fines or non-compliance cases are included p.193 - Notes to the consolidates financial statements, 24) Legal proceedings			
GRI 307: Environmental Compliance 2016	GRI 307-1	Non-compliance with environmental laws and regulations.	p.210 - Non-financial information, Environmental and quality management, Environmental Fines Grievances: Any relevant fines or non-compliance cases are included p.193 - Notes to the consolidates financial statements, 24) Legal proceedings	16.3	8	
Social topics						
Material topic: Employment						
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.39-46 Building a Better Workforce Experience p.17-18 - What our stakeholders consider important			
	GRI 103-2	The management approach and its components.	p.109-113 - Our Commitment to Respect Human Rights p.218-219 - Scope and Boundaries CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf/			
	GRI 103-3	Evaluation of the management approach.				
GRI 401: Employment 2016	GRI 401-1	New employee hires and employee turnover	p.207 - Non-financial information, Our People, Workforce p.208 - Non-financial information, Our People, Employee Turnover (%) p.208 - Non-financial information, Our People, Employee Voluntary Turnover by gender (%) p.208 - Non-financial information, Our People, Employee Voluntary Turnover by age (%) p.208 - Non-financial information, Our People, Employee Involuntary Turnover by gender (%) p.208 - Non-financial information, Our People, Employee Involuntary Turnover by age (%) New hires by region: Total: 7,085; Corporate: 90; AMEA: 365; Mexico: 2,070; Europe: 1,562; USA: 1,758; SCA&C:1,237 • New hires by gender: Male: 5,811, Female: 1,274 • New hires by age: under 30: 2,279, 31-40: 1,900, 41-50: 1,545, 51 & over: 1,361	Gathering information by gender and age is not permitted in some countries where we operate.	5.1, 8.5, 8.6, 10.3	6
	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	• Number of Countries providing these benefits to Full-Time Employees: Life Insurance 25, Health Care 27, Disability and invalidity coverage 24, Parental leave 24, Retirement Provision 22, Stock Ownership 15 • Number of Countries providing these benefits to Part-Time Employees: Life Insurance 8, Health Care 10, Disability and invalidity coverage 10, Parental leave 10, Retirement Provision 9, Stock Ownership 5		3, 5.4, 8.5	

GRI Standard		Page Reference or Disclosure		Omissions	SDG Link	UNCG	SASB
	GRI 401-3	Parental leave	In 2019 at CEMEX 10319 employees were eligible for parental leave and 478 employees took parental leave. In CEMEX, Maternity and parental leave may vary depending on the regulations within the countries that we operate on. But all of them do agree upon the employee's return after parental leave and have policies regarding that matter.	We do not report on this disclosure since this breakdown is not a factor in our decision-making process.	5.1, 5.4, 8.5	6	
Material topic: Labor/management relations							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.39-46 Building a Better Workforce Experience p.17-18 - What our stakeholders consider important				
	GRI 103-2	The management approach and its components.	p.218-219 - Scope and Boundaries CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf				
	GRI 103-3	Evaluation of the management approach.					
GRI 402: Labor/Management Relations 2016	GRI 402-1	Minimum notice periods regarding operational changes.	CEMEX provides an average notice period of 3 weeks. Even though, in some of the countries where we operate the law do not establish minimum days of notice period, CEMEX has always looked for giving a fair treatment to their employees and in those situations where the staff reductions are required (by decision of the company) we look to provide a reasonable time for transition. We provide better severance package than the ones established by the law and in some countries and at certain levels we even support with other services, such as head hunting (relocation).		8.8	3	
Material topic: Occupational health and safety							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.34-38 - Our Zero4Life Commitment p.17-18 - What our stakeholders consider important				
	GRI 103-2	The management approach and its components.	p.218-219 - Scope and Boundaries Our Values: https://www.cemex.com/about-us/our-history?inheritRedirect=true Health and Safety Policy:				
	GRI 103-3	Evaluation of the management approach.	https://www.cemex.com/documents/20143/11674932/CemexHealthAndSafetyPolicy.pdf				
GRI 403: Occupational Health And Safety 2016	GRI 403-1	Workers representation in formal joint management-worker health and safety committees	76 % of the workforce is represented in formal joint management-worker health and safety committees. Health and Safety committees are managed at a local (country) level.		8.8	6	
	GRI 403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities.	p.207 - Non-financial information, Health and Safety, Fatalities p.207 - Non-financial information, Health and Safety, Employee fatality rate p.207 - Non-financial information, Health and Safety, Lost time injuries (LTIs) p.207 - Non-financial information, Health and Safety, Lost time injury frequency rate (LTI FR) <ul style="list-style-type: none"> Types of injury by employees: 1 contact with electricity or an electrical discharge; 6 contact with moving machinery or something being machined; 1 exposure to a harmful substance; 4 fall from height; 4 hit against something fixed or stationary; 8 hit by moving, flying or falling object; 4 incidents involving moving vehicles; 4 injured whilst handling, lifting or carrying; 14 slip, trip or fall at same or uneven levels; 4 another kind of accident Type of injury by contractors: 3 contact with moving machinery or something being machined; 3 exposure to a harmful substance; 5 fall from height; 1 hit against something fixed or stationary; 12 hit by moving, flying or falling object; 4 incidents involving moving vehicles; 6 injured whilst handling, lifting or carrying; 7 slip, trip or fall at same or uneven levels; 2 another kind of accident Injury rate: CEMEX: 0.5, Central 0.1, AMEA 0.6, Europe 0.6, Mexico 0.3, USA 0.8, SCA&C 0.6 LTI Severity Rate = 28.8, AMEA Region 20.7, Mexico 18.7, USA 45.8, Central 2.0, SCA&C 15.0, Europe 52.9 			EM-CM-320a.1	

GRI Standard		Page Reference or Disclosure	Omissions	SDG Link	UNCG	SASB
		<ul style="list-style-type: none"> Absentee rate (AR) = 1.6. By country: Europe 14.4, Israel 2.7, UAE 1.9, Colombia 1.9, Puerto Rico 1.7, Costa Rica 1.7, República Dominicana 1.7, El Salvador 1.1, USA 0.9, Bahamas 0.8, México 0.7, Philippines 0.6; Panama 0.4, Egypt 0.3, Haití 0.3, Perú 0.3, Jamaica 0.2, Central 0.2, Guatemala 0.1 (In calculating lost days, we track calendar days, starting from the first day of absence). Employee Fatalities: CEMEX: 1, Mexico 1 Contractor Fatalities: CEMEX: 5, Central 0, AMEA 1, Mexico 1, Europe 0, USA 2, SCA&C 1 				
GRI 403-3	Workers with high incidence or high risk of diseases related to their occupation.	Only 3.8% of workers in our sites are involved in occupational activities with a high risk or incidence of specific diseases				
GRI 403-4	Health and safety topics covered in formal agreements with trade unions.	Health and safety issues are included in our agreements with unions. Some of the topics covered at local and global level are: consultation over safe work practices, safety clothing and equipment, safety training, life insurance and health care, among others.				

Material topic: Training and education

GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.39-46 Building a Better Workforce Experience p.17-18 - What our stakeholders consider important			
	GRI 103-2	The management approach and its components.	p.218-219 - Scope and Boundaries			
	GRI 103-3	Evaluation of the management approach.				
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee.	p.208 - Non-financial information, Employee training by gender (average hours/year) p.208 - Non-financial information, Employee training by position (average hours/year)		4.3, 4.4, 4.5, 5.1, 8.2, 8.5, 10.3	6
	404-2	Programs for upgrading employee skills and transition assistance programs.	p.44 - Capabilities to Confront Challenges, Pursue Excellence Talent Development: https://www.cemex.com/sustainability/model/core-values-into-every-action#_engaging---retaining-our-talent At CEMEX we support our people in achieving their full potential by providing a comprehensive development offering including: Health and Safety, Building Commercial Capabilities, Leadership Development. CEMEX development philosophy considers experiences as a cornerstone supported by coaching and traditional learning programs. We have shared responsibility for development, the individual commitment to meet development objectives plus feedback and coaching provided from our supervisors and colleagues is considered key for our professional and personal growth.	Transition assistance programs are managed and implemented at the local level and are subjected to local regulations.	8.2, 8.5	
	404-3	Percentage of employees receiving regular performance and career development reviews	9,708 of executives and employees have access to our Intuitional Tool of Performance and Career development reviews. Other employees and operators also receive regular performance and career development reviews but are not registered in a global tool; in these cases, managers are responsible for holding feedback and performance review sessions.	Information by gender or employee category is not permitted in some countries where we operate.	5.1, 8.5, 10.3	6

GRI Standard		Page Reference or Disclosure		Omissions	SDG Link	UNCG	SASB
Material topic: Diversity and equal opportunity							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.106-108 - Our reporting mechanism – ETHOSline				
	GRI 103-2	The management approach and its components.	p.109-113 - Our Commitment to Respect Human Rights p.112-113 - Identifying, Prioritizing, and Mitigating Human Rights Impacts p.218-219 - Scope and Boundaries				
	GRI 103-3	Evaluation of the management approach.	CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf/				
GRI 405: Diversity and Equal Opportunity 2016	GRI 405-1	Diversity of governance bodies and employees.	p.99-104 - Governance p.207-208 - Non-financial information, Our people The Board of Directors (highest governance body) has 15 members, 6.66% are women. The Executive Committee is composed of 13 members, all of whom are male; 4 are 40-50 years old and 8 are over 50; 7 are from Mexico, 5 from Spain and 1 from the United States.		5.5, 8.5	6	
	GRI 405-2	Ratio of basic salary and remuneration of women to men.	p.207 - Non-financial information, Women to men remuneration ratio by region p.207-208 - Non-financial information, Women to men remuneration ratio by position These calculations include all countries where CEMEX operates.		8.5, 10.3	6	
Material topic: Freedom of association and collective bargaining							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.109-113 - Our Commitment to Respect Human Rights				
	GRI 103-2	The management approach and its components.	p.218-219 - Scope and Boundaries CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf/				
	GRI 103-3	Evaluation of the management approach.					
GRI 407: Freedom of Association and Collective Bargaining 2016	GRI 407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	No risks to freedom of association or collective bargaining were identified. 15,262 of our employees (36%) are represented by a union. CEMEX fully acknowledges, supports, and respects its employee's rights to freedom of association, provided all actions are legal and that they do not interfere with the employees' duties and responsibilities. We also engage with employees through collective bargaining processes, quarterly meetings of the board of directors with workers, monthly meetings by specific departments, and individual meetings within departments. Supplier Code of Conduct: https://www.cemex.com/documents/20143/49059650/supplier-code-of-conduct_EN_2019.pdf/b67b560b-47e0-aebb-c325-041acc5f09 Sourcing Approach: https://www.cemex.com/suppliers/responsible-suppliers#code-of-conduct-when-doing-business-with-us		8.8	3	
Material topic: Local communities							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p. 12 - Our Value Creation Model p.17-18 - What our stakeholders consider important				
	GRI 103-2	The management approach and its components.	p.57-67 - Sustainable Communities p.218-219 - Scope and Boundaries Empowerment, diversity, and capacity-building https://www.cemex.com/sustainability/model/high-impact-social-strategy			1	
	GRI 103-3	Evaluation of the management approach.	CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf/				
GRI 413: Local Communities 2016	GRI 413-1	Operations with implemented local community engagement, impact assessments, and development programs.	p.209 - Non-financial information, Community Engagement, Cement sites with Community Engagement Plans p.58-69 - Responsible Practices Aligned with Community Investment Pillars Community relations are managed at the country level so that they can be tailored to the particular circumstances of each locale. Before we open, close, or change local operations, we talk with our neighbors in order to improve our mutual understanding of needs and concerns. Approximately 96% of our operations have community engagement plans, which help us to identify the communities near our operations, our impacts on them, and their needs; and then develop and implement effective, site-specific social programs. Our Environmental Management System includes a requirement that all business units consider community concerns when identifying the potential effects of our operations. Though details are determined locally, the			1	

GRI Standard	Page Reference or Disclosure	Omissions	SDG Link	UNCG	SASB
	community plans must be in accordance with CEMEX's social-investment guidelines. These internal guidelines provide a common framework for the planning and execution of all of our social-investment strategies: programs we run directly, programs conducted through partnerships with stakeholders, cash and in-kind donations, and employee volunteer efforts. Our Neighbors: https://www.cemex.com/sustainability/model/high-impact-social-strategy				
GRI 413-2	Operations with actual and potential negative impacts on local communities.	There were no reports that we are aware of on significant negative impacts on communities.	1.4,2.3	1	
Material topic: Public policy					
GRI 103: Management Approach 2016	GRI 103-1 Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.218-219 - Scope and Boundaries			
	GRI 103-2 The management approach and its components.	Code of Ethics - p.31 - Political Contributions and activities https://www.cemex.com/documents/20143/160115/code-of-ethics.pdf/41558a91-eba4-2265-8681-d16f27240d82			
	GRI 103-3 Evaluation of the management approach.				
GRI 415: Public Policy 2016	GRI 415-1 Political contributions	Financial and/or in-kind contributions to political parties and/or related institutions are to be performed in accordance with the applicable laws.	16.5	10	
Material topic: Customer health and safety					
GRI 103: Management Approach 2016	GRI 103-1 Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.218-219 - Scope and Boundaries			
	GRI 103-2 The management approach and its components.	Health and Safety is considered in each and every phase of product development, from design to disposal. We abide by all applicable legislation and H&S requirements when designing our products and have developed Material Safety Data Sheets that describe potential hazards and precautions to take when handling each of our products.			
	GRI 103-3 Evaluation of the management approach.	We are proud of the work we have done and continue to do to promote a strong H&S culture.			
GRI 416: Customer Health and Safety 2016	GRI 416-1 Assessment of the health and safety impacts of product and service categories	The health and safety topics of all of our products are considered at all life cycle stages. We strive to consistently ensure that our products are safe to transport, store, handle, use and dispose of. However, some products may carry risks to people's health and safety if the proper precautions are not taken. To prevent such risks, we have compiled a range of product safety sheets which outline any main hazards and precautions that should be taken when handling these products. For more information, local sales offices should be contacted.			
	GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Grievances: Any relevant fines or non-compliance cases are included p.193 - Notes to the consolidates financial statements, 24) Legal proceedings	16.3		
Material topic: Marketing and Labeling					
GRI 103: Management Approach 2016	GRI 103-1 Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.218-219 - Scope and Boundaries			
	GRI 103-2 The management approach and its components.				
	GRI 103-3 Evaluation of the management approach.				
GRI 417: Marketing and Labeling 2016	GRI 417-1 Requirements for product and service information and labeling	At a local level, we make available to all our customers key information about our products, including: key features, applications, safety precautions, information on how to use them, information on how to store them, components, contents, and other information. To see an example of these data sheets, please visit:	The great majority of our products are sold in bulk	12.8	

GRI Standard		Page Reference or Disclosure		Omissions	SDG Link	UNCG	SASB
			https://www.cemexcolombia.com/productos/cementos www.cemex.co.uk/documentsanddownloads.aspx	without labeling or packaging.			
GRI 417-2	Incidents of non-compliance concerning product and service information and labeling		The company has not identified any non-compliance with regulations and voluntary codes during the reporting year.		16.3		
GRI 417-3	Incidents of non-compliance concerning marketing communications		Grievances: Any relevant fines or non-compliance cases are included p.184-190 - Notes to the consolidates financial statements, 24) Legal proceedings		16.3		
Material topic: Customer privacy							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.47-55 - Delivering a Superior Customer Experience p.17-18 - What our stakeholders consider important				
	GRI 103-2	The management approach and its components.	p.218-219 - Scope and Boundaries				
	GRI 103-3	Evaluation of the management approach.					
GRI 418: Customer Privacy 2016	GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	The company has not identified any substantiated complaint during the reporting year.		16.3, 16.10		
Material topic: Socioeconomic compliance							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p105-108 - Ethics and Compliance				
	GRI 103-2	The management approach and its components.	p.218-219 - Scope and Boundaries				
	GRI 103-3	Evaluation of the management approach.					
GRI 419: Socioeconomic Compliance 2016	GRI 419-1	Non-compliance with laws and regulations in the social and economic area	Grievances: Any relevant fines or non-compliance cases are included p.193 - Notes to the consolidates financial statements, 24) Legal proceedings		16.3		

GRI Content Index

Appendix: Non-Material disclosures

We have classified the material issues into three categories: high, higher, and highest materiality. CEMEX 2019 Integrated Report focuses on higher and highest classifications. The following, although non-material, are reported in order to compliment the issues presented in our Materiality Matrix and as part of our commitment to transparency. To see more information about our Materiality Analysis go to pages 17 and 18 of our report, as well as our company website <https://www.cemex.com/sustainability/strategy#tab-materiality-analysis>

GRI Standard		Page Reference or Disclosure		Omissions	SDG Link	UNCG	SASB
Economic topics							
Procurement practices							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important				
	GRI 103-2	The management approach and its components.	p.70-74 - Responsible Suppliers				
	GRI 103-3	Evaluation of the management approach.	p.218-219 - Scope and Boundaries				
GRI 204: Procurement Practices 2016	GRI 204-1	Proportion of spending on local suppliers.	We believe that local sourcing is, in and of itself, a sustainable business practice. It creates jobs, which in turn stimulate local economies, while developing new skills among local workers. Whenever feasible, we support small, locally based suppliers everywhere we operate. The definition of local supplier is specific to each country where we operate and complies with local legislations. The exact criteria used to select suppliers vary from country to country, but always includes cost, quality, and delivery time. 90% of the purchases in 2019 were sourced by locally-based suppliers. Sustainability principles are also increasingly factored into the decision.		8.3		
Environmental topics							
Materials							
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important				
	GRI 103-2	The management approach and its components.	p.75-90 - Our Commitment to the Planet				
	GRI 103-3	Evaluation of the management approach.					
GRI 301: Materials 2016	GRI 301-1	Materials used by weight or volume.	Proprietary information.		8.4, 12.2	7,8	
	GRI 301-2	Recycled input materials used	p.86 - Waste and circular economy p.209 - Non-Financial information, Waste management p.209 - Non-Financial information, Total consumption of waste-derived sources from other industries (million ton) p.209 - Non-Financial information, Ratio of consumption from waste-derived sources from other industries vs. waste sent for disposal		8.4, 12.2, 12.5	8	
	GRI 301-3	Reclaimed products and their packaging materials	We do not consider packaging a Material issue for our industry. In many of the countries where we operate, most of our cement production is sold in bulk without packaging. Concrete and aggregates do not require any packaging.		8.4, 12.2, 12.5	8	

Energy						
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.75-90 - Our Commitment to the Planet p.77 - Improving our energy efficiency			
	GRI 103-2	The management approach and its components.	p.77-78 Increasing the use of alternative fuels p.218-219 - Scope and Boundaries			
	GRI 103-3	Evaluation of the management approach.				
GRI 302: Energy 2016	GRI 302-1	Energy consumption within the organization.	p.209 - Non-Financial information, Carbon Strategy and Energy Fuel consumption: 186 PJ. In 2019, we substituted 28% of primary fuels with alternative fuels Power consumption: 7.5 thousand GWh. Please refer to the GCCA Sustainability Guidelines for co-processing fuels and raw materials in cement manufacturing https://gccassociation.org/wp-content/uploads/2019/10/GCCA_Guidelines_FuelsRawMaterials_v04_AMEND.pdf All units are available in Cement CO ₂ and Energy Protocol, Version 3.1, CO ₂ Emissions and Energy Inventory: www.cement-co2-protocol.org/en/	7,2, 7,3, 8,4, 12,2, 13.1	7,8	EM-CM-130a.1
	GRI 302-2	Energy consumption outside of the organization.	Production of cement produces CO ₂ mostly from sources within the organization: combustion of fossil fuels during the calcination of limestone. Energy consumed outside of the organization is not an issue where we focus our strategy	7,2, 7,3, 8,4, 12,2, 13.	8	EM-CM-130a.1
	GRI 302-3	Energy intensity.	p.209 - Non-Financial information, Carbon Strategy and Energy Ratio denominator: kg CO ₂ /ton of cementitious product Types of energy included in the intensity ratio: Fuels Coverage is 100% of scope 1 emissions in our cement operations (corresponding to 99% of all our scope 1 emissions reported under the CDP). As scope 1 represents the vast majority of our emissions there are no targets for scopes 2 and 3.	8,4, 12,2, 13.1	8	EM-CM-130a.1
	GRI 302-4	Reduction of energy consumption.	We have reduced our specific heat consumption of clinker production by 9.4% and our specific electricity consumption of cement production by 3.9% since 1990. Regarding electricity, during 2019 we managed to consume 30% of our power needs in cement operations from clean energy sources. Energy included: Fuels and electricity used during the process of production Baseline: 1990 All units are available in Cement CO ₂ and Energy Protocol, Version 3.1, CO ₂ Emissions and Energy Inventory: www.cement-co2-protocol.org/en/	7,3, 8,4, 13.1	8,9	EM-CM-130a.1
	GRI 302-5	Reductions in energy requirements of products and services.	p.50 – Portfolio Innovation: A Key Driver of Our Customer Centricity Strategy p.53 - Our Ready-Mix Concrete Technologies p.54 - Enabling and Promoting Green Building p.209 - Non-Financial information, Carbon Strategy and Energy	We have a number of products and solutions that result in energy savings. We however consider this information confidential and key for our business strategy.	7,3, 8,4, 13.1	8
Water						
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.87 - 88 – Optimizing water management			
	GRI 103-2	The management approach and its components.	p.218-219 - Scope and Boundaries CEMEX Water Policy: https://www.cemex.com/documents/20143/11674932/CemexWaterPolicy.pdf CEMEX Environmental Policy: https://www.cemex.com/documents/20143/11674932/CemexEnvironmentalPolicy.pdf			
	GRI 103-3	Evaluation of the management approach.	Position Paper on Environmental Management and Biodiversity https://www.cemex.com/documents/20143/11681621/CEMEX_POSITION_on_Env_Man_Bio.pdf			

GRI 303: Water 2016	GRI 303-1	Water withdrawal by source.	p.87 - 88 – Optimizing water management p. 210 Non-financial information, Water management To report our water withdrawals by sources CEMEX complies with the Water Management Methodology created in 2012 in collaboration with the IUCN, the latter contains a set of key performance indicators (KPIs) and their definitions, which are in line with those agreed to within the Cement Sustainability Initiative (CSI). It also defines operational boundaries, four levels of accuracy for water measurement, guidance on how to report the information and recommendations for meter calibration and maintenance.	6.4	7,8	EM-CM-140a.1
	GRI 303-2	Water sources significantly affected by withdrawal of water.	p.87 - 88 – Optimizing water management p. 210 Non-financial information, Water management p.78 - Managing water to minimize use 9% of our sites are located in areas of potential water stress. In case a water source would be located in a protected area we would acknowledge this through our BAP standard mechanism.	6.4	8	EM-CM-140a.1
	GRI 303-3	Water recycled and reused	p.87 - 88 – Optimizing water management p. 210 Non-financial information, Water management To report our water withdrawals by sources CEMEX complies with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing https://gccassociation.org/wp-content/uploads/2019/10/GCCA_Guidelines_Water_v04_AMEND.pdf	6.3, 8.4 12	8	EM-CM-140a.1
Biodiversity						
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.218-219 - Scope and Boundaries			
	GRI 103-2	The management approach and its components.	p.89-90 - Preserving Land, Biodiversity and Ecosystem Services CEMEX Biodiversity Policy https://www.cemex.com/documents/20143/11674932/CemexBiodiversityPolicy.pdf Position Paper on Environmental Management and Biodiversity: https://www.cemex.com/documents/20143/11681621/CEMEX_POSITION_on_Env_Man_Bio.pdf			EM-CM-160a.1
	GRI 103-3	Evaluation of the management approach.	The CEMEX approach to Biodiversity Conservation: https://www.birdlife.org/sites/default/files/attachments/Biodiversity%20Action%20Plan%20guidance%20%28BAP%29%20by%20CEMEX%20and%20BirdLife.pdf			
GRI 304: Biodiversity 2016	GRI 304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	p.89-90 - Preserving Land, Biodiversity and Ecosystem Services p.210 - Non-financial information, Biodiversity Management	6.6, 14.2, 15.1, 15.5 17	3,8	
	GRI 304-2	Significant impacts of activities, products, and services on biodiversity	p.89-90 - Preserving Land, Biodiversity and Ecosystem Services Position Paper on Environmental Management and Biodiversity: https://www.cemex.com/documents/20143/11681621/CEMEX_POSITION_on_Env_Man_Bio.pdf	6.6, 14.2, 15.1, 15.5,	8	
	GRI 304-3	Habitats protected or restored	p.89-90 - Preserving Land, Biodiversity and Ecosystem Services p.210 - Non-financial information, Biodiversity Management We have partnerships with the International Union for Conservation of Nature, BirdLife International, and local partners of BirdLife in different countries to help us protect and restore habitats. All rehabilitation plans are compliant with local regulation. As part of its biodiversity policy, CEMEX believes that rehabilitation to restore biodiversity is the best available tool to reach a no net loss on biodiversity. However, CEMEX acknowledges that offsetting may be appropriate for some quarries where it would not be possible to restore biodiversity once restoration is complete. For this reason, CEMEX is currently involved in some of the discussions were offsets for the cement industry is discussed, and also testing some of the offsetting methodologies that are currently being issued. In recognizing its responsibility for effective quarry rehabilitation, CEMEX follows the Guidelines on Quarry Rehabilitation published by the Cement Sustainability Initiative in December 2011. These guidelines present a consensus view of its members on the principles of quarry rehabilitation. See more at http://docs.wbcsd.org/2011/12/GuidelinesOnQuarryRehabilitation.pdf	6.6, 14.2, 15.1, 15.5	8	
	GRI 304-4	IUCN Red List species and national conservation list species with habitats in	20% of the quarries are located in areas with high biodiversity value, where red-listed species might be present. CEMEX is working to implement a Biodiversity Action Plan (BAP) in all of them, in order to minimize/eliminate the risks and threats associated to their conservation level. The Scoping Study that CEMEX and BirdLife	6.6, 14.2, 15.1, 15.5	8	

		areas affected by operations	International completed in 2010 found that 52% of those sites overlapping with important biodiversity areas overlap with the ranges of Globally Threatened Bird Species (birds identified as Critically Endangered, Endangered, or Vulnerable per the IUCN Red List of Threatened Species), meaning those species may be present on the sites.			
Effluents and waste						
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.86 - Waste and circular economy p.87 - 88 – Optimizing water management			
	GRI 103-2	The management approach and its components.	p.89-90 - Preserving Land, Biodiversity and Ecosystem Services p.201 - Non-financial information, Environmental management, Environmental Fines p.218-219 - Scope and Boundaries Position Paper on Environmental Management and Biodiversity: https://www.cemex.com/documents/20143/11681621/CEMEX_POSITION_on_Env_Man_Bio.pdf CEMEX Water Policy: https://www.cemex.com/documents/20143/11674932/CemexWaterPolicy.pdf	9.4, 12.4, 12.5, 13.1, 13.3, 14.2, 14.3, 15.1		
	GRI 103-3	Evaluation of the management approach.				
GRI 306: Effluents and Waste 2016	GRI 306-1	Water discharge by quality and destination	p.87 - 88 – Optimizing water management p.210 - Non-financial information, Water management Our water treatment makes discharges quality always compliant with local legislation. To report our water disposals, CEMEX CEMEX complies with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing https://gccassociation.org/wp-content/uploads/2019/10/GCCA_Guidelines_Water_v04_AMEND.pdf	3.9, 6.3, 6.4, 12.4, 14.1	8	
	GRI 306-2	Waste by type and disposal method	p.86 – Waste and Circular Economy p.209 - Non-financial information, Waste management We have created a collection system to gather this information and we continue working on rolling out the definitions and methodology to collect this data by disposal method. All our wastes are disposed of following local regulations, and our internal Waste Guidelines. Our Guidelines distinguish between waste reused, waste recovered, waste recycled and waste that remains as is (disposed to landfill). From here, these waste streams are classified as hazardous or non-hazardous, disposed externally or internally, as defined by country regulations.	3.9, 6.3, 12.4, 12.5	8	EM-CEM-150a.1
	GRI 306-3	Significant spills	p.210 - Non-financial information, Environmental and quality management, Total environmental incidents There were no significant spills in 2019.	3.9, 6.3, 6.6, 12.4, 12.5, 14.1, 15.1	8	
	GRI 306-4	Transport of hazardous waste	p.210 - Non-financial information, Waste management 0% of hazardous waste shipped internationally.	3.9, 12.4	8	
	GRI 306-5	Water bodies affected by water discharges and/or runoff	p.210 - Non-financial information, Environmental and quality management, Total environmental incidents	6.6, 14.2, 15.1, 15.5	8	
Supplier environmental assessment						
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.70-74 - Responsible Suppliers			
	GRI 103-2	The management approach and its components.	p.218-219 - Scope and Boundaries Supplier Code of Conduct: https://www.cemex.com/documents/20143/49059650/supplier-code-of-conduct_EN_2019.pdf/b67b560b-47e0-aebb-c325-041acc5f09			
	GRI 103-3	Evaluation of the management approach.	Sourcing Approach: https://www.cemex.com/suppliers/responsible-suppliers#code-of-conduct-when-doing-business-with-us Sustainable Sourcing: https://www.cemex.com/suppliers/sustainable-sourcing			
GRI 308: Supplier Environmental Assessment 2016	GRI 308-1	New suppliers that were screened using environmental criteria	p.70-74 - Responsible Suppliers 100% of our new suppliers sign our Code of Conduct, that takes into account issues like: Environmental and biodiversity engagement, ensure basic conditions of Labor and Promote high priority on Health and Safety, Strengthening Human Rights, Enhance the Diversity and Equality. For more information visit: https://www.cemex.com/documents/20143/49059650/supplier-code-of-conduct_EN_2019.pdf/b67b560b-47e0-aebb-c325-041acc5f09 100% of the new critical suppliers were screened using the environmental criteria		8	

	GRI 308-2	Negative environmental impacts in the supply chain and actions taken	We have local initiatives to assess suppliers in each country. In 2019, 187 critical suppliers were evaluated using different sustainability criteria. 2 suppliers were identified to have potential impacts with issues related to all the environmental topics, one said relationship was terminated. The other must carry out a remediation plan.		8
Social topics					
Non-discrimination					
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p. 40 - Fostering Workplace Diversity and Inclusion		
	GRI 103-2	The management approach and its components.	p.106-108 - Our reporting mechanism – ETHOSline p.109-113 - Our Commitment to Respect Human Rights p.105 - CEMEX's Code of Ethics		
	GRI 103-3	Evaluation of the management approach.	p.112-113 - Identifying, Prioritizing, and Mitigating Human Rights Impacts p.218-219 - Scope and Boundaries Code of Ethics and Business Conduct, p.9 https://www.cemex.com/documents/20143/160115/code-of-ethics.pdf/41558a91-eba4-2265-8681-d16f27240d82 CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf		
GRI 406: Non-discrimination 2016	GRI 406-1	Incidents of discrimination and corrective actions taken.	The Ethics Committee received 32 reports related to discrimination. 7 of the discrimination-related reports received remains in process. 6 of the reports we were able to confirm that discrimination occurred, and 19 other accusations were false. In all reports received, measures are implemented and monitored by local ethics committees comprising high level executives from the local business unit.	5.1, 8.8	6
Child labor					
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.105 - CEMEX's Code of Ethics		
	GRI 103-2	The management approach and its components.	p.106-108 - Our reporting mechanism – ETHOSline p.109-113 - Our Commitment to Respect Human Rights p.218-219 - Scope and Boundaries		
	GRI 103-3	Evaluation of the management approach.	Code of Ethics and Business Conduct, p.9 https://www.cemex.com/documents/20143/160115/code-of-ethics.pdf/41558a91-eba4-2265-8681-d16f27240d82 CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf		
GRI 408: Child Labor 2016	GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	No risks of this kind were identified. At CEMEX we are strongly committed to protecting and respecting the rules regarding child labor in every country we operate. Our company policy is to only hire people who are 18 or older. Our selection and hiring process requires the presentation of government-issued identification, as well as a rigorous investigation of the person's information. This process also extends to our contracted labor suppliers. Only in Brazil, it is obliged by law to hire minors for a learning program carried out by the government.	8.7, 16.2	5
Forced or compulsory labor					
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.105 - CEMEX's Code of Ethics		
	GRI 103-2	The management approach and its components.	p.106-108 - Our reporting mechanism – ETHOSline p.109-113 - Our Commitment to Respect Human Rights p.218-219 - Scope and Boundaries		1
	GRI 103-3	Evaluation of the management approach.	Code of Ethics and Business Conduct, p.9 https://www.cemex.com/documents/20143/160115/code-of-ethics.pdf/41558a91-eba4-2265-8681-d16f27240d82 CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf		
GRI 409: Forced or Compulsory Labor 2016	GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	In CEMEX, no one is forced to perform hazardous tasks against their will or tasks that are detrimental to their health or well-being. Our operations in every country comply with the local laws and we take measures to prevent workers from falling into debt bondage through company loans. All our employees are free to leave the company anytime and we do not offer any benefit used as a leverage to force labor.	8.7	4

Security practices					
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.106-108 - Our reporting mechanism – ETHOSline		
	GRI 103-2	The management approach and its components.	p.109-113 - Our Commitment to Respect Human Rights p.218-219 - Scope and Boundaries		
	GRI 103-3	Evaluation of the management approach.			
GRI 410: Security Practices 2016	GRI 410-1	Security personnel trained in human rights policies or procedures	Training sessions were conducted with employees regarding policies and procedures related to human rights, harassment and Code of Ethics. Part of this training goes to security personnel as we do not differentiate per type of employee while implementing our Human Rights training program. We apply the same level of training for subcontractors as for our employees. p. 107 - Business ethics training and communication	16.1	1
Rights of indigenous peoples					
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.105 - CEMEX's Code of Ethics		
	GRI 103-2	The management approach and its components.	p.106-108 - Our reporting mechanism – ETHOSline p.109-113 - Our Commitment to Respect Human Rights p.218-219 - Scope and Boundaries		1
	GRI 103-3	Evaluation of the management approach.	CEMEX Human Rights Policy p. 3, https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf/		
GRI 411: Rights of Indigenous Peoples 2016	GRI 411-1	Incidents of violations involving rights of indigenous peoples	We are not aware that any violations involving rights of indigenous people have taken place in our operations.	2.3	1
Human rights assessment					
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.106-108 - Our reporting mechanism – ETHOSline		
	GRI 103-2	The management approach and its components.	p.109-113 - Our Commitment to Respect Human Rights p.218-219 - Scope and Boundaries CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf		1
	GRI 103-3	Evaluation of the management approach.			
GRI 412: Human Rights Assessment 2016	GRI 412-1	Operations that have been subject to human rights reviews or impact assessments	p. 102-103 - Human Rights Due Diligence p.112-113 - Identifying, Prioritizing, and Mitigating Human Rights Impacts CEMEX is fully committed to the Universal Declaration of Human Rights and the ILO's Declaration of Fundamental Principles and Rights of Work. All our operations are required to respect our Code of Ethics that includes a comprehensive section of Human Rights. Although during the year no legal process was reported in relation to Human Rights violations in our operations, we do have permanent efforts intended to assure the awareness on the topic and the fulfillment to its principles. We have engaged with Shift, an independent, non-profit center that specializes in business and human rights and together we developed a framework that assesses CEMEX's current policies, processes and practices, in order to identify potential gaps and prioritize our company's efforts and next steps. Furthermore, in 2014 our CEO signed and approved CEMEX Corporate Human Rights Policy. We have also extended our commitment to respect Human Rights to our supply chain through the Sustainability Supplier Program managed by an external party that incorporates Human Rights as one of the evaluation criteria. We also include Human Rights clauses in our contracts and purchase orders. Moreover, CEMEX risk management function, structured into global, regional and local levels, and composed of a network of more than 50 risk management professionals across the company, also monitors and assesses any type of potential risk including human rights violations and presents these alarms to the Risk Management Committee at the Executive Level every six months.	5,10,16	1

	GRI 412-2	Employee training on human rights policies or procedures	p.106-108 - Our reporting mechanism – ETHOSline p.107 - Business ethics training and communication			1
	GRI 412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	We include a series of clauses in all (100%) contracts, regardless of the investment size, i.e. our contracts now require all partners to warrant that they abide and will continue to abide internationally recognized human rights standards, including the Universal Declaration of Human Rights and the ILO's Declaration of Fundamental Principles and Rights of Work. A significant agreement is one that is deemed to Materially impact the company's consolidated results, which roughly translates to agreements or investments valued at USD300 million or more. Significant agreements and investments are disclosed in SEC filings and/or through our website.			2
Supplier social assessment						
GRI 103: Management Approach 2016	GRI 103-1	Explanation of Material topics and its Boundary.	p.17-18 - What our stakeholders consider important p.70-74 - Responsible Suppliers			
	GRI 103-2	The management approach and its components.	p.110 - Human Rights Policy Implementation p.218-219 - Scope and Boundaries			
	GRI 103-3	Evaluation of the management approach.	Supplier Code of Conduct: https://www.cemex.com/documents/20143/49059650/supplier-code-of-conduct_EN_2019.pdf/b67b560b-47e0-aebb-c325-041acc5f09 Sourcing Approach: https://www.cemex.com/suppliers/sourcing-approach#business-code-of-conduct Sustainable Sourcing: https://www.cemex.com/suppliers/responsible-suppliers#sustainability-program			
GRI 414: Supplier Social Assessment 2016	GRI 414-1	New suppliers that were screened using social criteria	p.70-74 - Responsible Suppliers 100% of our new suppliers sign our Code of Conduct, that takes into account issues like: Environmental and biodiversity engagement, ensure basic conditions of Labor and Promote high priority on Health and Safety, Strengthening Human Rights, Enhance the Diversity and Equality. For more information visit: https://www.cemex.com/documents/20143/49059650/supplier-code-of-conduct_EN_2019.pdf/b67b560b-47e0-aebb-c325-041acc5f09		5,2, 8,8, 16.1	2,6
	GRI 414-2	Negative social impacts in the supply chain and actions taken	100% of the new critical suppliers were screened using social criteria. We have local initiatives to assess suppliers in each country. In 2019, 187 suppliers were evaluated using different social criteria. 3 suppliers were identified to have negative potential impacts with issues related to Ethics Compliance. In consequence, the relationship between one of those companies and CEMEX was terminated, the others must carry out given a remediation plan.		5,2, 8,8, 16.1	2