

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	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
Universal Standards						
GRI 101: Foundation 2016						
Organizational profile						
GRI 102: General Disclosures 2016	102-1	Name of the organization.	CEMEX SAB de CV			
	102-2	Activities, brands, products, and services.	p.3 - CEMEX at a Glance p.40-43 - Delivering a Superior Customer Experience p.72 - 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.			
	102-3	Location of headquarters.	San Pedro Garza García, México			
	102-4	Location of operations.	p.3 - CEMEX at a Glance p.174 - Main subsidiaries			
	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.			
	102-6	Markets served.	p.3 - CEMEX at a Glance p.22 - Global Review of Operations			
	102-7	Scale of the organization.	p.3 - CEMEX at a Glance p.11 - Value Creation Model p.22 - Global Review of Operations p.100 - Consolidated Income Statements			
	102-8	Information on employees and other workers.	p.92 - Talent Retention and Attraction p.181 - Non-financial Information Permanent Employees: 31,898 Male 6,389 Female 38,287 Total. Temporary Employees: 3,125 Male 251 Female 3,376 Total. Permanent Employees: 9,773 Mexico 8,489 USA 11,350 EMEAA 4,856 SCA&C 3,859 Others 38,287 Total. Temporary Employees: 2,456 Mexico 0 USA 469 EMEAA 444 SCA&C 7 Others 3,376 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
	102-9	Supply chain.	p.3 - CEMEX at a Glance How cement is made https://www.cemex.com/products-services/products/cement#_how-cement-is-made Suppliers https://www.cemex.com/suppliers/overview			

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
	102-10	Significant changes to the organization and its supply chain.	p.105 - Notes to the consolidated financial statement			
	102-11	Precautionary Principle or approach	p.87-92 - Risk and opportunities p.44 - 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			
	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.			
	102-13	Memberships of associations	p.15 - 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	102-14	Statement from the most senior decision-maker	p.7-9 - Letter to Stakeholders			
	102-15	Key impacts, risks, and opportunities.	p.87-92 - Risk and opportunities https://www.cemex.com/sustainability/strategy#tab-risk-management p.12 - Our Material Priorities p.13 - Engaging Our Stakeholders p.18 - Our 2030 Sustainability Targets			
Ethics and integrity						
GRI 102: General Disclosures 2016	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	
	102-17	Mechanisms for advice and concerns about ethics	p.84-86 - 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	102-18	Governance structure	p.76-96 - Governance Investor Center: https://www.cemex.com/investors/corporate-governance/management-team			
	102-19	Delegating authority	p.78-80 - Board Directors p.81 - Board committees https://www.cemex.com/investors/corporate-governance/committees#navigate p.81 - Sustainability Committee https://www.cemex.com/sustainability/strategy#tab-sustainability-committee p.82-83 - Executive Committee https://www.cemex.com/investors/corporate-governance/management-team#navigate 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			

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
		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.				
102-20	Executive-level responsibility for economic, environmental and social topics.	p.81 - 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. 81				
102-21	Consulting stakeholders on economic, environmental and social topics.	p.81- Board committees https://www.cemex.com/investors/corporate-governance/committees#navigate p.80 - Sustainability Committee https://www.cemex.com/sustainability/strategy#tab-sustainability-committee p.15 - Communication Mechanisms with Our Stakeholders p.84-86 - Ethics and compliance https://www.cemex.com/about-us/ethics-compliance p.85 - 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		
102-22	Composition of the highest governance body and its committees.	p.76-96 - Governance Investor Center: https://www.cemex.com/investors/corporate-governance#navigate		5.5, 16.7		
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	
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	
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	
102-26	Role of highest governance body in setting purpose, values, and strategy	p.81 - Board committees https://www.cemex.com/investors/corporate-governance/committees#navigate p.81 - Sustainability Committee https://www.cemex.com/sustainability/strategy#tab-sustainability-committee Investor Center: https://www.cemex.com/investors/corporate-governance				
102-27	Collective knowledge of highest governance body	p.81- Board committees p.81 - Sustainability Committee				
102-28	Evaluating the highest governance body's performance	p.81- Board committees p.81 - 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.				
102-29	Identifying and managing economic, environmental, and social impacts	p.81 - Board committees p.81 - 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		
102-30	Effectiveness of risk management processes.	p.87-92 - Risk and opportunities				

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
	102-31	Review of economic, environmental, and social topics	p.76-96 - Governance			
GRI 102: General Disclosures 2016	102-32	Highest governance body's role in sustainability reporting	p.81 - Board committees p.80 - Sustainability Committee			
	102-33	Communicating critical concerns	p.81 - Board committees p.84-86 - Ethics and compliance Investor Center: https://www.cemex.com/investors/contact#navigate Ethics and Compliance: https://www.cemex.com/about-us/ethics-compliance			
	102-34	Nature and total number of critical concerns		We do not disclose details of Board meetings.		
	102-35	Remuneration policies	p.105 - 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.			
	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.			
	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	
	102-38	Annual total compensation ratio	Total: 27 Bahamas: 3 Barbados: 7 Colombia: 30 Costa Rica: 17 Croatia: 12 Czech Republic: 7 Dominican Republic: 22 Egypt: 58 El Salvador: 4 France: 19 Germany: 15 Guatemala: 9 Haiti: 11 Israel: 11 Jamaica: 11 Mexico: 166 Nicaragua: 24 Panama: 25 Peru: 10 Philippines: 64 Poland: 16 Puerto Rico: 7 Spain: 48 Trinidad: 5 UAE: 24 UK: 15 USA: 34			
	102-39	Percentage increase in annual total compensation ratio	Total: 3.7 Bahamas: 3.1 Colombia: 4.5 Costa Rica: 1.5 Croatia: 1.1 Czech Republic: 4 Dominican Republic: 5 Egypt: 10.9 El Salvador: 3.5 France: 1.5 Germany: 1.5 Guatemala: 4.5 Haiti: 18 Israel: 3.9 Jamaica: 5.5 Mexico: 4 Nicaragua: 7 Panama: 1 Peru: 4.4 Philippines: 3.2 Poland: 2.9 Puerto Rico: 3 Spain: 1.5 UAE: 2 UK: 2.5 USA: 3.2			
Stakeholder engagement						
GRI 102: General Disclosures 2016	102-40	List of stakeholder groups	p.12 - Our Material Priorities p.13-15 - Engaging Our Stakeholders https://www.cemex.com/sustainability/stakeholder-engagement/our-business-partners p.67-75 – Social Impact			
	102-41	Collective bargaining agreements	p.182 - Non-financial information, Employees covered by a collective bargaining agreement by region (%)		8.8	
	102-42	Identifying and selecting stakeholders	p.11 - Our Value Creation Model https://www.cemex.com/sustainability/model/overview p.15 - Communication Mechanisms with Our Stakeholders p.40 - Fostering Customer Centricity 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 Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
	102-43	Approach to stakeholder engagement	p.13-15 - Engaging Our Stakeholders https://www.cemex.com/sustainability/stakeholder-engagement https://www.cemex.com/sustainability/stakeholder-engagement/our-business-partners p.40 - Fostering Customer Centricity p.69 - Developing Capabilities and a social impact mindset CEMEX Net Promoter score for 2020 was 68%			
	102-44	Key topics and concerns raised	p.12 - Our Material Priorities p.15 - Communication Mechanisms with Our Stakeholders p.40 - Customer Centricity p.67-75 – Social Impact 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	102-45	Entities included in the consolidated financial statements	p.174 - Main subsidiaries p.189-190- Scope and Boundaries			
	102-46	Defining report content and topic Boundaries	p.11 - Our Value Creation Model p.12 - Our Material Priorities p.18 - Our 2030 Sustainability Targets https://www.cemex.com/sustainability/strategy#tab-our-----ambitions p.189-190- Scope and Boundaries			
	102-47	List of material topics	p.11 - Our Value Creation Model https://www.cemex.com/sustainability/model/overview p.12 - Our Material Priorities p.18 - Our 2030 Sustainability Targets https://www.cemex.com/sustainability/strategy#tab-our-----ambitions			
	102-48	Restatements of information	p.184 - Non-Financial Information, Footnotes p.189-190- Scope and Boundaries			
	102-49	Changes in reporting	p.184 - Non-Financial Information, Footnotes p.189-190- Scope and Boundaries			
	102-50	Reporting period	p.189-190- Scope and Boundaries			
	102-51	Date of most recent report	p.189-190- Scope and Boundaries			
	102-52	Reporting cycle	p.189-190- Scope and Boundaries			
	102-53	Contact point for questions regarding the report	p.189-190- Scope and Boundaries			
	102-54	Claims of reporting in accordance with the GRI Standards	p.190- Scope and Boundaries			
	102-55	GRI content index	p.189-190 - Scope and Boundaries Download the 2020 GRI's Content Index: https://www.cemex.com/sustainability/reports/global-reports			
	102-56	External assurance	p.12 - Our Material Priorities p.186-187 - KPMG Limited Security Assurance Report p.191-193 - 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	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
Economic topics						
Material topic: Economic performance						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p. 11 - Our Value Creation Model https://www.cemex.com/sustainability/model/overview p.12 - Our Material Priorities		7	
	103-2	The management approach and its components.	p.189-190- Scope and Boundaries			
	103-3	Evaluation of the management approach.				
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	p.3 - CEMEX at a Glance p.22 - 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	
	201-2	Financial implications and other risks and opportunities due to climate change	p.39 - 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
	201-3	Defined benefit plan obligations and other retirement plans	CEMEX complies with minimum legal coverage requirements in all countries where we operate. p.154-157 - Note 19			
	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	103-1	Explanation of Material topics and its Boundary.	p.3 - CEMEX at a Glance p.76-96 - Governance		7	
	103-2	The management approach and its components.	p.84-86 - Ethics and compliance p.189-190- Scope and Boundaries			
	103-3	Evaluation of the management approach.				
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage compared to local minimum wage.	p.181 - CEMEX entry level vs. local minimum wage ratio by region Bahamas: 1 Barbados: 5.8 Colombia: 1 Costa Rica: 1.4 Croatia: 1.3 Czech Republic: 1.7 Dominican Republic: 3.3 Egypt: 1 El Salvador: 2.1 France: 1 Guatemala: 1.9 Germany: 1 Haiti: 5 Israel: 3.2 Jamaica: 5.8 Mexico: 1.7 Nicaragua: 3.7 Panama: 1.1 Peru: 1.3 Philippines: 2.6 Poland: 1.2 Puerto Rico: 2 Spain: 1 UAE: 1.9 UK: 1.1 USA: 1.6 Total: 2		1.2, 5.1, 8.5	6
	202-2	Proportion of senior management hired from the local community.	p.93-96 - Our Commitment to Respect Human Rights p.182 - Non-financial information, Countries with practices to promote local hiring (%)		8.5	6

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
Material topic: Indirect economic impact						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.69-74 - Improving Quality of Life and Well-being			
	103-2	The management approach and its components.	p.189-190- Scope and Boundaries			
	103-3	Evaluation of the management approach.				
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	p.44-48 - Connecting R&D to Solve Our Customers' Needs p.67-74 - Social Impact p.74 - CEMEX UNITE Volunteers donating skills and time globally p.181 - 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	
	203-2	Significant indirect economic impacts	p.67-75- Social Impact p.181 - 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: Procurement practices						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.64-66 - Responsible Sourcing			
	103-2	The management approach and its components.	p.189-190- Scope and Boundaries			
	103-3	Evaluation of the management approach.				
GRI 204: Procurement Practices 2016	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 2020 were sourced by locally-based suppliers. Sustainability principles are also increasingly factored into the decision.	8.3		
Material topic: Anti-corruption						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.86 - CEMEX ETHOS Global Program https://www.cemex.com/about-us/ethics-compliance#ethics			
	103-2	The management approach and its components.	p.189-190- Scope and Boundaries			
	103-3	Evaluation of the management approach.				
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	During 2020, our main operations in terms of revenues were: the USA (medium risk), Mexico (high risk), France (medium risk), UK (low risk), Israel (medium risk), Germany (low risk), Philippines (high risk), Colombia (high risk), Spain (medium risk), Dominican Republic (high risk), and Panama (high risk). We also operate in other countries of which some are low risk, medium risk, and high risk. This risk classification is based on Transparency International's 2020 Corruption Perception Index. 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	EM-CM-520a.1

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
	205-2	Communication and training about anti-corruption policies and procedures	p.85 - 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 were all forms of corruption are explicitly rejected by CEMEX. Over 8,000 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 90 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	
	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	

Material topic: Anti-competitive behavior						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.86 - CEMEX ETHOS Global Program			
	103-2	The management approach and its components.	p.189-190- Scope and Boundaries Code of Ethics - p.14-19 Antitrust Compliance https://www.cemex.com/documents/20143/160115/code-of-ethics.pdf			
	103-3	Evaluation of the management approach.				
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Grievances: Any relevant fines or non-compliance cases are included p.169 - Notes to the consolidates financial statements, 25) Legal proceedings	16.3		

Environmental topics

Material topic: Materials						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.32-35 Our 2030 CO2 Reduction Target and Roadmap Position on Climate change - p.8 - Our contribution towards a carbon neutral world https://www.cemex.com/documents/20143/160187/cemex-position-climate-change-2020.pdf			
	103-2	The management approach and its components.	CEMEX's position on Alternative Fuels https://www.cemex.com/documents/20143/11681621/CEMEX_POSITION_on_Alternative_Fuels.pdf			
	103-3	Evaluation of the management approach.				
GRI 301: Materials 2016	301-1	Materials used by weight or volume.	Proprietary information.	8.4, 12.2	7,8	
	301-2	Recycled input materials used	p.54 - Waste and circular economy p.183 - Non-Financial information, Waste management p.183 - Non-Financial information, Total consumption of waste-derived sources from other industries (million ton) p.183 - 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	
	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	

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
Material topic: Energy						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.30-39 - Climate Action p.33 - Accelerating the Use of Alternative Fuels			
	103-2	The management approach and its components.	p.35 - Improving Energy Efficiency p.189-190- Scope and Boundaries			
	103-3	Evaluation of the management approach.				
GRI 302: Energy 2016	302-1	Energy consumption within the organization.	p.183 - Non-Financial information, Carbon Strategy and Energy p.183 - Non-Financial information, Carbon Strategy and Energy, Fuel Consumption In 2020, we substituted 25% of primary fuels with alternative fuels p.183 - Non-Financial information, Carbon Strategy and Energy, Power Consumption 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
	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	
	302-3	Energy intensity.	p.183 - 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	
	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 2020 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	
	302-5	Reductions in energy requirements of products and services.	p.46 - Our Cement and Ready-Mix Concrete Technologies p.183 - 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
Material topic: Water and Effluents						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.55 - Optimizing water management			
	103-2	The management approach and its components.	p.189-190- Scope and Boundaries CEMEX Water Policy: https://www.cemex.com/documents/20143/160082/2020-cemex-water-policy.pdf/ CEMEX Environmental Policy: https://www.cemex.com/documents/20143/11674932/CemexEnvironmentalPolicy.pdf			
	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 Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	p.55 - Optimizing water management Cement manufacturing requires water for heavy equipment cooling, for exhaust gas conditioning and for other parts of the process. We take actions to offset our water footprint.	6.4	7, 8	EM-CM.140 a.1
	303-2	Management of water discharge-related impacts	p.55 - Optimizing water management CEMEX Water Policy: https://www.cemex.com/documents/20143/160082/2020-cemex-water-policy.pdf/ CEMEX complies with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing https://gccassociation.org/wpcontent/uploads/2019/10/GCCA_Guidelines_Water_v04_AMEND.pdf			
	303-3	Water withdrawal	p.55 - Optimizing water management p. 184 - 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” and their definitions. 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. https://gccassociation.org/wpcontent/uploads/2019/10/GCCA_Guidelines_Water_v04_AMEND.pdf	6.4, 8.4	7, 8	EM-CM.140 a.1
	303-4	Water discharge	p.55 - Optimizing water management p. 184 - Non-financial information, Water management To report our water discharges by sources CEMEX complies with the “GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing” and their definitions. 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. https://gccassociation.org/wpcontent/uploads/2019/10/GCCA_Guidelines_Water_v04_AMEND.pdf			
	303-5	Water consumption	p.55 - Optimizing water management p. 184 - Non-financial information, Water management CEMEX complies with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing https://gccassociation.org/wpcontent/uploads/2019/10/GCCA_Guidelines_Water_v04_AMEND.pdf			
Material topic: Emissions						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.30-39 - Climate Action			
	103-2	The management approach and its components.	p.52-57 - Environmental Excellence p.85-86 - Our reporting mechanism – ETHOSline p.189-190- 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.169 - Notes to the consolidates financial statements, 25) Legal proceedings	9.4, 12.4, 12.5, 13.1, 13.3, 14.2, 14.3, 15.1	7,8,9	
	103-3	Evaluation of the management approach.				
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	p.183 - Non-financial information, Carbon strategy and energy, Scope 1 CO ₂ emissions (million ton) p.189-190- Scope and Boundaries Absolute CO ₂ from biomass sources= 1.7 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 100% covered under emissions-limiting regulations	3.9, 12.4, 14.3, 15.2	7,8	EM-CM-110a.1, EM-CM-110a.2
	305-2	Energy indirect (Scope 2) GHG emissions	p.183 - Non-financial information, Carbon strategy and energy, Scope 2 CO ₂ emissions (million ton) p.189-190- 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 Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
	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	
	305-4	GHG emissions intensity	p.183 - Non-financial information, Carbon strategy and energy GHG emissions included in the intensity ratio: Scope 1 and 2. <ul style="list-style-type: none"> • Scope 1 = 658 kg CO₂/ton of cementitious product • Scope 2 = 57 kg CO₂/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	
	305-5	Reduction of GHG emissions	p.30-39 - Climate Action p.183 - Non-financial information, Carbon strategy and energy p.189-190- 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	
	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	
	305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	p.53 - Enhancing Air Quality p.183 - Non-financial information, Air quality management 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: Waste						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.54 - Waste and circular economy p.56-57 - Preserving Land, Biodiversity and Ecosystem Services			
	103-2	The management approach and its components.	p.189-190- Scope and Boundaries Position Paper on Environmental Management and Biodiversity: https://www.cemex.com/documents/20143/11681621/CEMEX_POSITION_on_Env_Man_Bio.pdf	12.4, 12.5,		
	103-3	Evaluation of the management approach.				
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	p.3 - Our Core Businesses p.54 - Waste and circular economy In our waste reporting process we record the volumes and end use/destination of kiln dust in our filters, bypass, cooler, and/or precipitator that is either re-used within the kiln system or when leaving the kiln system is subsequently re-cycled, re-covered or disposed of as waste. We also record the volumes and end use/destination of returned and waste ready-mix concrete.	3.9, 6.3, 12.4, 12.5	8	EM-CM-150a.1
	306-2	Management of significant waste-related impacts	p.54 - Waste and circular economy p.183 - Non-financial information, Waste management Our reporting based on the Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008			
	306-3	Waste generated	on waste			

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
	306-4	Waste diverted from disposal	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.			
	306-5	Waste directed to disposal				
Material topic: Supplier Environmental Assessment						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.64-66 - Responsible Sourcing			
	103-2	The management approach and its components.	p.189-190- Scope and Boundaries Supplier Code of Conduct: https://www.cemex.com/documents/20143/49059650/supplier-code-of-conduct_EN_2019.pdf/b67b560b-47e0-aebb-c325-041accaa5f09			
	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	308-1	New suppliers that were screened using environmental criteria	p.64-66 - Responsible Sourcing 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-c325-041accaa5f09 100% of the new critical suppliers were screened using the environmental criteria		8	
	308-2	Negative environmental impacts in the supply chain and actions taken	We have local initiatives to assess suppliers in each country. In 2020, 290 critical suppliers were evaluated using different sustainability criteria. No suppliers were identified to have potential impacts with issues related to all the environmental topics.		8	
Social topics						
Material topic: Employment						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.58-62 - Building a Better Workforce Experience p.12 - Our Material Priorities			
	103-2	The management approach and its components.	p.93-96 - Our Commitment to Respect Human Rights p.189-190- Scope and Boundaries CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf/			
	103-3	Evaluation of the management approach.				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	p.181 - Non-financial information, Our People, Workforce p.182 - Non-financial information, Our People, Employee Turnover (%) p.182 - Non-financial information, Our People, Employee Voluntary Turnover by gender (%) p.182 - Non-financial information, Our People, Employee Voluntary Turnover by age (%) p.182 - Non-financial information, Our People, Employee Involuntary Turnover by gender (%) p.182 - Non-financial information, Our People, Employee Involuntary Turnover by age (%) New hires by region: Total: 6,928 Mexico: 3,886 USA: 1,301 SCA&C: 473 EMEAA: 902 Others: 366 New hires by gender: Male: 5,717 Female: 1,211 New hires by age: under 30: 2,878 31-40: 2,386 41-50: 1,119 51 & over: 545	Gathering information by gender and age is not permitted in some countries where we operate.	5.1, 8.5, 8.6, 10.3	6
	401-2	Benefits provided to full-time employees that are not provided to	Number of Countries providing these benefits to Full-Time Employees: Life Insurance 25, Health Care 27, Disability and invalidity coverage 24, Parental leave 25, Retirement Provision 25, Stock Ownership 13		3, 5.4, 8.5	

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
	temporary or part-time employees	Number of Countries providing these benefits to Part-Time Employees: Life Insurance 6, Health Care 8, Disability and invalidity coverage 8, Parental leave 6, Retirement Provision 8, Stock Ownership 2				
401-3	Parental leave	In 2020 at CEMEX 6800 employees were eligible for parental leave and 500 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	103-1	Explanation of Material topics and its Boundary.	p.58-62 - Building a Better Workforce Experience p.12 - Our Material Priorities			
	103-2	The management approach and its components.	p.189-190- Scope and Boundaries CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf			
	103-3	Evaluation of the management approach.				
GRI 402: Labor/Management Relations 2016	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	103-1	Explanation of Material topics and its Boundary.	p.27-29 - Our Path to Becoming an Injury-free Company p.12 - Our Material Priorities			
	103-2	The management approach and its components.	p.189-190- Scope and Boundaries Our Values: https://www.cemex.com/about-us/our-history?inheritRedirect=true Health and Safety Policy:			
	103-3	Evaluation of the management approach.	https://www.cemex.com/documents/20143/160187/CemexHealthAndSafetyPolicy.pdf			
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	p.28 - H&S Management System CEMEX implements a Health and Safety Management System on all sites that goes beyond local regulation and is based on the OHSAS 18001 standards.			
	403-2	Hazard identification, risk assessment, and incident investigation	p.28 - H&S Management System Management of risk is a continuous process and the cornerstone of the CEMEX H&S Management System. We constantly identify hazard and assess the risks associated with our activities. We take appropriate action to manage the risk and prevent or reduce the impact of potential incidents. Processes are established and promoted to identify hazards associated with CEMEX activities and to assess risks, control the hazard and manage the risks to acceptable levels. Risk assessments and risk management/control measures are clearly documented and resulting actions implemented through local procedures. Risk assessments are reviewed and updated at specified intervals, as changes are planned or where there is any reason to believe they are no longer valid.			
	403-3	Occupational health services	p.25-29 - Our Health and Safety Commitment Health and Safety specialist are appointed to assist management and others in the management of health and safety. H&S specialist possesses formal, approved qualifications, are competent and have experience in Health and Safety disciplines. Non-Occupational related health checks will also be offered to all employees. CEMEX Global Data Protection and Privacy Policy https://www.cemex.com/documents/20143/160187/global-data-protection-and-privacy-policy.pdf			
	403-4	Worker participation, consultation, and communication on	Senior Health & Safety and Executive Management are responsible for ensuring the CEMEX HSMS is reviewed by the appropriate people at enough intervals. This evaluation shall include (but is not limited to) the review of policies, guidelines, standards, self-assessments, audit results and achievement of performance targets and objectives.	8.8	6	

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
	occupational health and safety	Outcomes of Management Reviews will be communicated to employees through Central and Regional Management structures. Similarly, employees can use their management structures to provide feedback and suggestions for improvement. This information will be considered by the relevant Management Committee and incorporated into scheduled HSMS reviews. 78% 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.				
403-5	Worker training on occupational health and safety	p.28-29 - H&S Training: Achieving Our Goals Line Managers identify training needs and the competencies necessary for their employees to carry out their assigned work in a healthy and safe manner. Where high-risk tasks and occupations are identified, higher levels of training, awareness and competency shall be carried out. Training is evaluated to determine its effectiveness				
403-6	Promotion of worker health	p.25-29 - Our Health and Safety Commitment Operations implement proactive health and wellbeing programs and initiatives to encourage healthy living, both inside and outside of work. Health and wellbeing programs are reviewed against objectives to assess their effectiveness and to continually improve Access CEMEX Global Data Protection and Privacy Policy https://www.cemex.com/documents/20143/160187/global-data-protection-and-privacy-policy.pdf				
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p.25-29 - Our Health and Safety Commitment Processes are established and promoted to identify hazards associated with CEMEX activities and to assess risks, control the hazard and manage the risks to acceptable levels. Risk assessments and risk management/control measures are clearly documented and resulting actions implemented through local procedures. Risk assessments are reviewed and updated at specified intervals, as changes are planned or where there is any reason to believe they are no longer valid.				
403-8	Workers covered by an occupational health and safety management system	CEMEX implements its HSMS in all sites				
403-9	Work-related injuries	p.27-29 - Our Path to Becoming an Injury-free Company p.181 - Non-financial information, Health and Safety, Fatalities p.181 - Non-financial information, Health and Safety, Employee fatality rate p.181 - Non-financial information, Health and Safety, Lost time injuries (LTIs) p.181 - Non-financial information, Health and Safety, Lost time injury frequency rate (LTI FR) Types of injury by employees: 12 - Slip, trip or fall at same or uneven levels; 8 - Contact with moving machinery or something being machined; 6 - Injured whilst handling, lifting or carrying; 5 - Fall from height; 5 - Hit by moving, flying or falling object; 4 - Incidents involving moving vehicles; 3 - Hit against something fixed or stationary; 2 - Exposed to fire or heat; 4 - Another kind of accident Types of injury by contractors: 12 - Hit by moving, flying or falling object; 7 - Contact with moving machinery or something being machined; 5 - Incidents involving moving vehicles; 5 - Slip, trip or fall at same or uneven levels; 4 - Fall from height; 4 - Injured whilst handling, lifting or carrying; 2 - Another kind of accident		8.8		EM-CM320a .1
403-10	Work-related ill health	Processes are established and promoted to identify hazards associated with CEMEX activities and to assess risks, control the hazard and manage the risks to acceptable levels. This includes but is not limited to CEMEX Global Health and Safety Standards.				
Material topic: Training and education						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.58-62 Building a Better Workforce Experience p.12 - Our Material Priorities			
	103-2	The management approach and its components.	p.189-190- Scope and Boundaries			
	103-3	Evaluation of the management approach.				

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee.	p.182 - Non-financial information, Employee training by gender (average hours/year) p.182 - 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.63 - CEMEX University: Capabilities for the Pursuit of 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	Online executives and employees have access to our Intuition Tool of Performance and Career development reviews. 72% received performance feedback in 2020. 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

Material topic: Diversity and equal opportunity						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.85-86 - Our reporting mechanism – ETHOSline			
	103-2	The management approach and its components.	p.93-94 - Our Commitment to Respect Human Rights p.189-190- Scope and Boundaries CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf/			
	103-3	Evaluation of the management approach.				
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees.	p.76-82 - Governance p.181-182 - 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 10 members, all of whom are male; 4 are 40-50 years old and 6 are over 50; 6 are from Mexico, 3 from Spain and 1 from the United States.		5.5, 8.5	6
	405-2	Ratio of basic salary and remuneration of women to men.	p.181 - Non-financial information, Women to men remuneration ratio by region p.181 - Non-financial information, Women to men remuneration ratio by position These calculations include all countries where CEMEX operates.		8.5, 10.3	6

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
Material topic: Non-discrimination						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.40 - Fostering Workplace Diversity and Inclusion			
	103-2	The management approach and its components.	p.84 - CEMEX's Code of Ethics p.85-86 - Our reporting mechanism – ETHOSline p.93-96 - Our Commitment to Respect Human Rights			
	103-3	Evaluation of the management approach.	p.189-190- 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	406-1	Incidents of discrimination and corrective actions taken.	The Ethics Committee received 36 reports related to discrimination. 5 of the discrimination-related reports received remains in process. 5 of the reports we were able to confirm that discrimination occurred, and 26 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	
Material topic: Freedom of association and collective bargaining						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.93-96 - Our Commitment to Respect Human Rights			
	103-2	The management approach and its components.	p.189-190- Scope and Boundaries CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf/			
	103-3	Evaluation of the management approach.				
GRI 407: Freedom of Association and Collective Bargaining 2016	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. 15,035 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-c325-041accaa5f09 Sourcing Approach: https://www.cemex.com/suppliers/responsible-suppliers#code-of-conduct-when-doing-business-with-us	8.8	3	
Material topic: Supplier social assessment						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.64-66 - Responsible Sourcing			
	103-2	The management approach and its components.	p.94 - Human Rights Policy Implementation p.189-190- Scope and Boundaries Supplier Code of Conduct: https://www.cemex.com/documents/20143/49059650/supplier-code-of-conduct_EN_2019.pdf/b67b560b-47e0-aebb-c325-041accaa5f09			
	103-3	Evaluation of the management approach.	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	414-1	New suppliers that were screened using social criteria	p.64-66 - Responsible Sourcing 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-c325-041accaa5f09	5.2, 8.8, 16.1	2,6	
	414-2	Negative social impacts in the supply chain and actions taken	100% of the new critical suppliers were screened using social criteria.	5.2, 8.8, 16.1	2	

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB	
		<p>We have local initiatives to assess suppliers in each country.</p> <p>In 2020, 290 suppliers were evaluated using different social criteria. 2 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 other must carry out given a remediation plan.</p>					
Material topic: Public policy							
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.189-190 - Scope and Boundaries				
	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				
	103-3	Evaluation of the management approach.					
GRI 415: Public Policy 2016	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	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.189-190 - Scope and Boundaries				
	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.				
	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	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.				
	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.169 - Notes to the consolidated financial statements, 25) Legal proceedings	16.3			
Material topic: Marketing and labeling							
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.189-190 - Scope and Boundaries				
	103-2	The management approach and its components.					
	103-3	Evaluation of the management approach.					
GRI 417: Marketing and Labeling 2016	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: https://www.cemexcolombia.com/productos/cementos www.cemex.co.uk/documentsanddownloads.aspx	The great majority of our products are sold in bulk without labeling or packaging.	12.8		
	417-2	Incidents of non-compliance concerning product and service	The company has not identified any non-compliance with regulations and voluntary codes during the reporting year.		16.3		

GRI Standard	Disclosure	Page Reference	Omissions	SDG Link	UNCG	SASB
	information and labeling					
	417-3	Incidents of non-compliance concerning marketing communications	Grievances: Any relevant fines or non-compliance cases are included p.169 - Notes to the consolidated financial statements, 25) Legal proceedings	16.3		
Material topic: Customer privacy						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.40-43 - Delivering a Superior Customer Experience			
	103-2	The management approach and its components.	p.12 - Our Material Priorities p.189-190 - Scope and Boundaries			
	103-3	Evaluation of the management approach.				
GRI 418: Customer Privacy 2016	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.			
Material topic: Socioeconomic compliance						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities			
	103-2	The management approach and its components.	p.84-92 - Ethics and Compliance p.189-190 - Scope and Boundaries			
	103-3	Evaluation of the management approach.				
GRI 419: Socioeconomic Compliance 2016	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.169 - Notes to the consolidated financial statements, 25) 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 2020 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 page 12 of our report

GRI Standard		Page Reference or Disclosure	Omissions	SDG Link	UNCG	SASB
Environmental topics						
Biodiversity						
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.189-190- Scope and Boundaries			
	103-2	The management approach and its components.	p.56-57 - 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
	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	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	p.56-57 - Preserving Land, Biodiversity and Ecosystem Services p.184 - Non-financial information, Biodiversity Management	6.6, 14.2, 15.1, 15.5	3,8	
	304-2	Significant impacts of activities, products, and services on biodiversity	p.56-57 - 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	
	304-3	Habitats protected or restored	p.56-57 - Preserving Land, Biodiversity and Ecosystem Services p.184 - 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	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	16% 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 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,	6.6, 14.2, 15.1, 15.5	8	

			Endangered, or Vulnerable per the IUCN Red List of Threatened Species), meaning those species may be present on the sites.		
Environmental compliance					
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.52-57 - Environmental Excellence		
	103-2	The management approach and its components.	p.30-39 - Climate Action p.52 - CEMEX Environmental Management System https://www.cemex.com/sustainability/stakeholder-engagement/global-partnerships p.189-190- Scope and Boundaries	9.4, 12.4, 12.5, 13.1, 13.3, 14.2, 14.3, 15.1	EM-CM-160a.1
	103-3	Evaluation of the management approach.	Total expenditures on insurance for environmental liability = US\$ 4.1 million Grievances: Any relevant fines or non-compliance cases are included p.169 - Notes to the consolidated financial statements, 25) Legal proceedings		
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations.	p.183 - Non-financial information, Environmental and quality management, Environmental Fines Grievances: Any relevant fines or non-compliance cases are included p.169 - Notes to the consolidated financial statements, 25) Legal proceedings	16.3	8
Social topics					
Child Labor					
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.84 - CEMEX's Code of Ethics		
	103-2	The management approach and its components.	p.85-86 - Our reporting mechanism – ETHOSline p.93-96 - Our Commitment to Respect Human Rights p.189-190- Scope and Boundaries		
	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	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	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.13-15- Engaging our Stakeholders		
	103-2	The management approach and its components.	p.84 - CEMEX's Code of Ethics p.85-86 - Our reporting mechanism – ETHOSline p.93-96 - Our Commitment to Respect Human Rights		1
	103-3	Evaluation of the management approach.	p.189-190- 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 409: Forced or Compulsory Labor 2016	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	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.13-15- Engaging our Stakeholders		
	103-2	The management approach and its components.	p.85-86 - Our reporting mechanism – ETHOSline p.93-96 - Our Commitment to Respect Human Rights p.189-190- Scope and Boundaries		

	103-3	Evaluation of the management approach.			
GRI 410: Security Practices 2016	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. 84 - Business ethics training and communication	16.1	1
Rights of indigenous peoples					
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p. 13-15- Engaging our Stakeholders		
	103-2	The management approach and its components.	p.84 - CEMEX's Code of Ethics p.85-86 - Our reporting mechanism – ETHOSline p.93-96 - Our Commitment to Respect Human Rights		1
	103-3	Evaluation of the management approach.	p.189-190- Scope and Boundaries CEMEX Human Rights Policy p. 3, https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf/		
GRI 411: Rights of Indigenous Peoples 2016	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	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p. 13-15- Engaging our Stakeholders		
	103-2	The management approach and its components.	p.85-86 - Our reporting mechanism – ETHOSline p.93-96 - Our Commitment to Respect Human Rights p.189-190- Scope and Boundaries		1
	103-3	Evaluation of the management approach.	CEMEX Human Rights Policy https://www.cemex.com/documents/20143/160187/cemex-policy-statement.pdf		
GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	p.95 - Human Rights Due Diligence p.96- Moving Forward to Close the Gap 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
	412-2	Employee training on human rights policies or procedures	p.85-86- Our reporting mechanism – ETHOSline p.85 - Business ethics training and communication		1
	412-3	Significant investment agreements and contracts that	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		

		include human rights clauses or that underwent human rights screening	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.		
Supplier social assessment					
GRI 103: Management Approach 2016	103-1	Explanation of Material topics and its Boundary.	p.12 - Our Material Priorities p.13-15- Engaging our Stakeholders		
	103-2	The management approach and its components.	p.64- 66- Responsible Sourcing p.94 - Human Rights Policy Implementation p.189-190- Scope and Boundaries		
	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-c325-041accaa5f09 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	414-1	New suppliers that were screened using social criteria	p.64-66- Responsible Sourcing 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-c325-041accaa5f09	5.2, 8.8, 16.1	2,6
	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 2020, 290 suppliers were evaluated using different social criteria. 2 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 other must carry out given a remediation plan.	5.2, 8.8, 16.1	2