

G3 Content Index - Mining & Metals Sector Supplement

Application Level		A+	GRI-checked	Assured by		
STANDARD DISCLOSURES PART I: Profile Disclosures						
1. Strategy and Analysis						
Profile Disclosure	Disclosure	Level of reporting	Location of disclosure	For partially reported disclosures, indicate the part not reported	Reason for omission	Explanation for the reason for omission
1.1	Statement from the most senior decision-maker of the organization.	Fully	To Our Stakeholders, p.6-7			
			To Our Stakeholders, p.6-7 Progress Towards Our Targets, p.8 Embedding Sustainability, p.70-82 CEMEX's 2013 Sustainability Model, p.71 Constructing Resilient and Low Impact Infrastructure, p.16-20 Creating Greener Products and Services, p.10-15 Delivering Affordable and Energy-Efficient Housing, p.21-23 Empowering Communities, p.63-67 From Waste to Value p.29-32 Optimizing our Carbon Footprint, p.33-37 Preserving Land, Biodiversity and Water, p.38-42 Continuous Improvement of Air Emissions and Environmental Management, p.43-46 Placing Health and Safety First, p.48-52 Satisfied Customers and Responsible Suppliers, p.59-62 Risk Management, p.81 2013 20F Form, Risk Factors, p.6-26: www.cemex.com/InvestorCenter/files/2013/CEMEX2013_20F.pdf			
1.2	Description of key impacts, risks, and opportunities.	Fully	www.cemex.com/InvestorCenter/files/2013/CEMEX2013_20F.pdf			
2. Organizational Profile						
Profile Disclosure	Disclosure	Level of reporting	Location of disclosure	For partially reported disclosures, indicate the part not reported	Reason for omission	Explanation for the reason for omission
2.1	Name of the organization.	Fully	CEMEX SAB de CV			
2.2	Primary brands, products, and/or services.	Fully	Company Snapshot p.3, 5 Creating Greener Products and Services, p. 10-15 Constructing Resilient and Low Impact Infrastructure, p.16-20			
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	Fully	2013 20F Form, Our Corporate Structure, p.48-79: www.cemex.com/InvestorCenter/files/2013/CEMEX2013_20F.pdf			
2.4	Location of organization's headquarters.	Fully	Av. Ricardo Margáin Zozaya 325 Colonia Valle del Campestre Garza García, Nuevo León, México 66265			
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	Fully	Company Snapshot, p.3 2013 Annual Report, p.127: http://www.cemex.com/InvestorCenter/files/2013/CemexAnnualReport2013.pdf			
2.6	Nature of ownership and legal form.	Fully	CEMEX, S.A.B. de C.V. (NYSE: CX / BMV: CEMEX), a holding company, is a public stock corporation with variable capital (S.A.B. de C.V.) organized under the laws of Mexico.			
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	Fully	2013 20F Form, Geographic Breakdown of Net Sales, p.34: www.cemex.com/InvestorCenter/files/2013/CEMEX2013_20F.pdf Our customers range from governments to global construction firms to individuals building their own homes. Company Snapshot, p.3			
2.8	Scale of the reporting organization.	Fully	Company Snapshot, p.3-4 2013 Annual Report p.43-46: http://www.cemex.com/InvestorCenter/files/2013/CemexAnnualReport2013.pdf 2013 20F Form, Information on the Company, p.31-48; Major Shareholders and Related Party Transactions, p.187-188: www.cemex.com/InvestorCenter/files/2013/CEMEX2013_20F.pdf			
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	Fully	No significant changes during 2013.			
2.10	Awards received in the reporting period.	Fully	Sustainability Credentials and Awards, p.92-93			
3. Report Parameters						
Profile Disclosure	Disclosure	Level of reporting	Location of disclosure	For partially reported disclosures, indicate the part not reported	Reason for omission	Explanation for the reason for omission
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	Fully	About this Report, p.99-100			
3.2	Date of most recent previous report (if any).	Fully	About this Report, p.99-100			
3.3	Reporting cycle (annual, biennial, etc.)	Fully	About this Report, p.99-100			
3.4	Contact point for questions regarding the report or its contents.	Fully	About this Report, p.99-100			

			Evolving to a New Model, p.72 CEMEX's 2013 Sustainability Model, p.71 Boundary and reporting period, p.99-100 We expect that individuals from all of our stakeholder groups will review this report, including customers, suppliers, employees, shareholders, neighboring communities, NGOs, universities, governments, sustainability rating agencies, media, and industry colleagues.			
3.5	Process for defining report content.	Fully				
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	Fully	About this Report, p.99-100			
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	Fully	Boundary and reporting period, p.99-100 Evolving to a New Model, p.72			
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	Fully	Boundary and reporting period, p.99-100 Evolving to a New Model, p.72			
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	Fully	About this Report, p.99-100 Footnotes in performance in detail p.91			
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	Fully	CO2 Emissions: Complying with the Cement CO2 and Energy Protocol, Third Version, p.100 Water Indicators: Under the framework of CEMEX-IUCN Water Project, in 2012 we developed our own methodology to standardize the reporting of our water key performance indicators. In addition, our water definitions have been updated according to the discussion that we are having within Cement Sustainability Initiative, who is setting common definitions for water indicators in our industry. In 2013, we have continued working on strengthening our reporting systems, which has led to more accurate data than what we have collected before. By having a better understanding of our water indicators, we are preparing ourselves to define actions to reduce our water consumption in the short term. For countries covered by the European Union Emission Trading System (EU ETS), CO2 Emissions data corresponds to the one verified by an independent verifier in accordance with the applicable Accreditation and Verification Regulation. Footnotes in performance in detail p.91			
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Fully	Only those outlined in 3.10. It is important to mention that previous years on CO2 reporting remain unchanged.			
3.12	Table identifying the location of the Standard Disclosures in the report.	Fully	This GRI Index.			
3.13	Policy and current practice with regard to seeking external assurance for the report.	Fully	About this Report, p.99-100 PWC Assurance Statement, p.97 Advisory Panel members and statement, p94-97 Advisory Panel selection and relationship: www.cemex.com/SustainableDevelopment/AdvisoryPanel.aspx			
4. Governance, Commitments, and Engagement						
Profile Disclosure	Disclosure	Level of reporting	Location of disclosure	For partially reported disclosures, indicate the part not reported	Reason for omission	Explanation for the reason for omission
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	Fully	Governance, p.81-82 Committees section of our Investor Center webpage: www.cemex.com/InvestorCenter/Committees.aspx Our corporate by-laws provide for an Audit Committee and a Corporate Practices Committee to help the Board of Directors in the performance of its duties. A Finance Committee has also been incorporated for the same purpose. 2013 20F Form, Board Practices, 182-184: www.cemex.com/InvestorCenter/files/2013/CEMEX2013_20F.pdf			
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	Fully	CEMEX has a unitary board structure and its chair is also CEMEX's CEO. Lorenzo H. Zambrano Treviño has been CEMEX's CEO since 1985. In 1995, he was also appointed Chairman of the Board of Directors, a decision based on Mr. Zambrano's involvement in all aspects of CEMEX's worldwide operations, his industry and financial community expertise and experience, and because this is permitted by applicable laws.			
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	Fully	CEMEX has a unitary board structure. Governance, p.81-82			
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	Fully	2013 20F Form, p.182-187: www.cemex.com/InvestorCenter/files/2013/CEMEX2013_20F.pdf Investor Center: www.cemex.com/InvestorCenter/ContactUs.aspx CEMEX Reporting Line- ETHOSline, p.74-75 2010 Sustainable Development Report, p.80-81, 86			

4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	Fully	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		
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	Fully	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, Conflict of Interest and Corporate Opportunities, p.21: www.cemex.com/InvestorCenter/files/CodeOfEthics.pdf		
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	Fully	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.		
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	Fully	Our Mission: CEMEX's mission is to serve the global building needs of its customers and build value for its stakeholders by becoming the world's most efficient and profitable building solutions company. To achieve our mission, we work with customers to build a better world, supplying the highest-quality products and services and growing and positioning ourselves as the best option for our stakeholders within the global building materials industry. As a signatory of the UN Global Compact, our organization's mission, values statements, and Code of Ethics and Business Conduct are fully aligned to the UNGC's principles. We use a global approach to their implementation (rather than a country by country) in order to ensure that we abide the highest possible standards, rather than just complying with local laws. The new biodiversity policy and chapters related to human rights and supply chain sustainability program in the Code of Conduct are two recent examples of internally developed principles. Our biodiversity policy and strategy is aligned with "Aichi Biodiversity Target and its five Strategic Goals" (www.cbd.int/sp/targets/) and with the "EU Biodiversity Strategy to 2020" (http://ec.europa.eu/environment/nature/biodiversity/comm2006/2020.htm) Values: www.cemex.com/AboutUs/CompanyValues.aspx Code of Conduct: www.cemex.com/InvestorCenter/files/CodeOfEthics.pdf These standards of conduct apply to all operations worldwide. CEMEX's 2013 Sustainability Model, p.71		
4.9	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	Fully	The highest governance body assesses sustainability performance every 3 months. Governance, p.81-82 Risk Management, p.81 Committees section of our Investor Center webpage: www.cemex.com/InvestorCenter/Committees.aspx Ethics and Compliance: www.cemex.com/AboutUs/EthicsAndCompliance.aspx CEMEX Code of Ethics and Business Conduct: www.cemex.com/InvestorCenter/files/CodeOfEthics.pdf		
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	Fully	The board assesses its own performance on a variety of matters, including environmental, social, governance, and economic performance, based on reports received by the different board committees and on an annual report in each annual shareholder meeting.		
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	Fully	Risk Management, p.81 Creating Greener Products and Services, p.10-15 Position Paper on Market Mechanisms for Mitigating Climate Change: www.cemex.com/MediaCenter/files/CEMEX_POSITION_on_Market_Mechanisms_for_Mitigating_Climate_Change.pdf Position Paper on Climate Change: www.cemex.com/MediaCenter/files/CEMEX_POSITION_on_Climate_Change.pdf		

4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	Fully	CEMEX has been a signatory to the United Nations Global Compact, a voluntary set of principles, since 2004. For more information, see www.unglobalcompact.org . CEMEX is a founding member of the Cement Sustainability Initiative, 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. For more information see www.wbcscement.org/ . We have not subscribed or endorsed any other charters or initiatives.			
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic.	Fully	Global and Local Alliances, p.68-69 Global Partnerships: www.cemex.com/SustainableDevelopment/GlobalPartnerships.aspx			
4.14	List of stakeholder groups engaged by the organization.	Fully	CEMEX's 2013 Sustainability Model, p.71 Stakeholder Engagement webpage: www.cemex.com/SustainableDevelopment/StakeholderEngagement.aspx			
4.15	Basis for identification and selection of stakeholders with whom to engage.	Fully	Stakeholder Engagement: www.cemex.com/SustainableDevelopment/StakeholderEngagement.aspx We identify our stakeholders based on several factors, among which some of the most relevant ones are: 1) identify material issues through materiality analysis, 2) identify the relevant stakeholders based on their ability to help us make a project succeed 3) identify stakeholders whose interest align with ours in order to achieve a win-win situation 4) stakeholders that provide us with critical, objective and constructive feedback			
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	Fully	CEMEX's 2013 Sustainability Model, p.71-72 2010 Sustainable Development Report, p.63			
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	Fully	CEMEX's 2013 Sustainability Model (p.71-72) reflect those issues of greatest concern to both the company's stakeholders and the company. We have structured this report around the priority issues (see CEMEX's 2013 Sustainability Model, p.71) and provide detail on how we are responding to concerns in each section. We provide further information on our website, including Local Reports (www.cemex.com/SustainableDevelopment/LocalReports.aspx) and Case Studies (www.cemex.com/SustainableDevelopment/CaseStudies.aspx)			

STANDARD DISCLOSURES PART II: Disclosures on Management Approach (DMAs)

MMSS DMAs	Disclosure	Level of reporting	Location of disclosure	For partially reported disclosures, indicate the part not reported	Reason for omission	Explanation for the reason for omission	To be reported in
DMA EC	Disclosure on Management Approach EC						
Aspects	Aspects						
	Economic performance	Fully	To Our Stakeholders, p.6-7 2013 Annual Report, p. 5-16: www.cemex.com/InvestorCenter/files/2013/CemexAnnualReport2013.pdf Company Snapshot, p.3-4 Business Strategy: www.cemex.com/InvestorCenter/BusinessStrategy.aspx Our Approach: www.cemex.com/AboutUs/OurApproach.aspx				
	Market presence	Fully	Company Snapshot, p.3, 5 Products and Services: www.cemex.com/ProductsServices.aspx Constructing Resilient and Low Impact Infrastructure, p.16-20 Creating Greener Products and Services, p.10-15 Delivering Affordable and Energy-Efficient Housing, p.21-23 2013 Annual Report, p.9-23: www.cemex.com/InvestorCenter/files/2013/CemexAnnualReport2013.pdf				
	Indirect economic impacts	Fully	Constructing Resilient and Low Impact Infrastructure, p.16-20 Creating Greener Products and Services, p.10-15 Delivering Affordable and Energy-Efficient Housing, p.21-23 Empowering Communities, p.63-67				
DMA EN	Disclosure on Management Approach EN						

Aspects							
	Materials	Fully	From Waste to Value, p.29-32 2012 SDR, Clearly Defined KPIs for Waste Management, p.41: www.cemex.com/InvestorCenter/files/2012/CemexSdr2012.pdf				
	Energy	Fully	Optimizing our Carbon Footprint, p.33-37				
	Water	Fully	2012 SDR, Standardizing and Aligning Water Footprint Calculation, p.40 www.cemex.com/InvestorCenter/files/2012/CemexSdr2012.pdf				
	Biodiversity	Fully	Implementing Biodiversity Action Plans (BAPs) in our Quarries, p.40-41 CEMEX Biodiversity Policy: www.cemex.com/SustainableDevelopment/files/CemexBiodiversityPolicy.pdf				
	Emissions, effluents and waste ^{COMM}	Fully	Monitoring Emissions, p.44-45 2012 SDR, Clearly Defined KPIs for Waste Management, p.41: http://www.cemex.com/InvestorCenter/files/2012/CemexSdr2012.pdf				
	Products and services	Fully	Constructing Resilient and Low Impact Infrastructure, p.16-20 Creating Greener Products and Services, p.10-15 Delivering Affordable and Energy-Efficient Housing, p.21-23				
	Compliance	Fully	Preserving Land, Biodiversity and Water, p.38-42 Continuous Improvement of Air Emissions and Environmental Management, p.43-46				
	Transport	Fully	Reducing the Impact of Transportation, p.37				
Overall	Fully	A Solid Sustainability Vision, p.70-72 CEMEX Position on Environmental Management and Biodiversity: www.cemex.com/MediaCenter/files/CEMEX_POSITION_on_Env_Man_Bio.pdf CEMEX Position on Alternative Fuels: www.cemex.com/MediaCenter/files/CEMEX_POSITION_on_Alternative_Fuels.pdf					
DMA LA Disclosure on Management Approach LA							
Aspects							
	Employment ^{COMM}	Fully	Labor, p.77-80 Engaging and retaining our talent, p.54-58				
	Labor/management relations ^{COMM}	Fully	Freedom to Associate, p.78 Code of Ethics and Business Conduct, p.8-10: www.cemex.com/InvestorCenter/files/CodeOfEthics.pdf				
	Occupational health and safety ^{COMM}	Fully	Placing Health and Safety First, p.48-52 Health Essentials: www.cemex.com/SustainableDevelopment/HealthEssentials.aspx				
	Training and education	Fully	A Solid Sustainability Vision, p.70-72 Engaging and Retaining our Talent, p.55-56, 58				
	Diversity and equal opportunity	Fully	Equal Opportunity and Fair Compensation, p.79 Code of Ethics and Business Conduct, p.8-10: www.cemex.com/InvestorCenter/files/CodeOfEthics.pdf				
DMA HR Disclosure on Management Approach HR							
Aspects							
	Investment and procurement practices	Fully	Supplier Code of Conduct When Doing Business with Us: www.cemex.com/Suppliers/CodeOfConduct.aspx Risk Management, p.81 Promoting Supplier Sustainability, p.60-62 CEMEX Anti-Bribery - Anti-Corruption Policy: www.cemex.com/AboutUs/files/Anti-bribery-Anti-corruption.pdf				
	Non-discrimination	Fully	A Solid Sustainability Vision, p.70-72 Code of Ethics and Business Conduct, p.8-10: www.cemex.com/InvestorCenter/files/CodeOfEthics.pdf Promoting Human Rights and Diversity: www.cemex.com/SustainableDevelopment/cases/DiversityPromotion.aspx				
	Freedom of association and collective bargaining Child labor	Fully	Freedom to Associate, p.78 Code of Ethics and Business Conduct, p.9: www.cemex.com/InvestorCenter/files/CodeOfEthics.pdf Child Labor, p.79				

	Forced and compulsory labor	Fully	Forced Labor & Safe Work Environment, p.79				
	Security practices	Fully	We provide with human rights, harassment and code of ethics trainings (among others) to all of our personnel. Security personnel is included as well, as we do not differentiate per type of employee while implementing our Human Rights training program.				
	Indigenous rights ^{COMM}	Fully	Code of Ethics and Business Conduct, p.9, 11: www.cemex.com/InvestorCenter/files/CodeOfEthics.pdf Promoting Human Rights and Diversity: www.cemex.com/SustainableDevelopment/cases/DiversityPromotion.aspx We are signatories and compliant with the UNGC principles throughout our company. On a case by case basis, each site is responsible to consider any potential risk regarding human rights; indigenous rights included. Performance in Detail, Sites conducting social impact assessments, Sites with community engagement plans, p.90				
DMA SO Disclosure on Management Approach SO							
Aspects							
	Community	Fully	Empowering Communities, p.63-67 Performance in Detail, Sites conducting social impact assessments, Sites with community engagement plans, p.90 Our Neighbors: www.cemex.com/SustainableDevelopment/OurNeighbors.aspx				
	Artisanal and small-scale mining	Not				We do not report on this issue (no intention of reporting in the future) as we don't do artisanal and small scale mining.	
	Resettlement	Fully	No resettlements took place in 2014.			Not applicable	
	Closure planning ^{COMM}	Fully	CEMEX's has the commitment of having rehabilitation plans for 100% of its quarries for 2015. These plans comply with the applicable legislation in each country, and are also inspired by the CSI quarry rehabilitation guidelines issued in 2012. Our Neighbors: www.cemex.com/SustainableDevelopment/OurNeighbors.aspx				
	Grievance mechanisms and procedures	Fully	68% of sites conduct Social Impact Assessments, and 97% of our sites have community engagement plans. Additionally, many of our sites carry out periodical meetings with the relevant stakeholders and the local community in order to receive their feedback as well as listening and responding to their concerns in a case by case basis allowing us to undertake the right actions that lead us to solutions to each of them.				
	Emergency Preparedness ^{COMM}	Fully	Risk Management, p.81				
	Corruption	Fully	Anti-Corruption & Anti-Bribery, p.75-76 Code of Ethics and Business Conduct, p.16-24: www.cemex.com/InvestorCenter/files/CodeOfEthics.pdf Code of Conduct When Doing Business with Us: www.cemex.com/Suppliers/CodeOfConduct.aspx Global CEMEX Anti-Bribery - Anti-Corruption Policy: www.cemex.com/AboutUs/files/Anti-bribery-Anti-corruption.pdf				
	Public policy	Fully	Public Policy and Lobbying, p.80-81 Public Policy: www.cemex.com/SustainableDevelopment/PublicPolicy.aspx Position Papers: www.cemex.com/AboutUs/PositionPapers.aspx				
	Anti-competitive behavior	Fully	A Solid Sustainability Vision, p.70-72 Code of Ethics and Business Conduct, p.16-17: www.cemex.com/InvestorCenter/files/CodeOfEthics.pdf Code of Conduct When Doing Business with Us: www.cemex.com/Suppliers/CodeOfConduct.aspx Ethics and Compliance: www.cemex.com/AboutUs/EthicsAndCompliance.aspx Global Antitrust Compliance Policy: www.cemex.com/AboutUs/files/Antitrust.pdf				

			A Solid Sustainability Vision, p.70-72 Strengthening Business Ethics, Compliance and Transparency, p.80-82 Ethics and Compliance: www.cemex.com/AboutUs/EthicsAndCompliance.aspx We have an internal Process Assessment Consultancy team who is responsible to audit and verify all relevant compliance aspects from our business.				
	Compliance	Fully					

DMA PR Disclosure on Management Approach PR

DMA PR Aspects			Constructing Resilient and Low Impact Infrastructure, p.16-20 Creating Greener Products and Services, p.10-15 Delivering Affordable and Energy-Efficient Housing, p.21-23 From waste to value p.29-32 Optimizing our Carbon Footprint, p.33-37				
	Materials stewardship	Fully					
			In addition to designing the functional traits of our innovative products, an important element that is factored in the design of CEMEX products is how to render the use of the material safer and healthier. CEMEX strives to consistently ensure that the company's products are safe to transport, store, handle, use and dispose of. All relevant information is made available at any of our local operations through our Material Safety Data Sheets for each of our products; which outlines the main hazards and precautions that should be taken when handling our products. Product safety, p. 53				
	Customer health and safety	Fully					
			All of our products comply with applicable local legislation and disclose all required information. Additional information can be found in our Material Safety Data Sheets available for all of our products. Product safety, p. 53				
	Product and service labelling	Fully					
			Code of Ethics and Business Conduct, Promotions and sales pitches, p.11-12: www.cemex.com/InvestorCenter/files/CodeOfEthics.pdf				
Marketing communications	Fully						
			Our customers information is considered confidential information and is kept as such. We comply with all local privacy laws and respect our customers' privacy.				
Customer privacy	Fully						
			We have an internal Process Assessment Consultancy team who is responsible to audit and verify all relevant compliance aspects from our business. Ethics and Compliance: www.cemex.com/AboutUs/EthicsAndCompliance.aspx Strengthening Business Ethics, Compliance and Transparency, p.80-82				
Compliance	Fully						

STANDARD DISCLOSURES PART III: Performance Indicators

Economic

Indicator	Disclosure	Level of reporting	Location of disclosure	For partially reported disclosures, indicate the part not reported	Reason for omission	Explanation for the reason for omission	To be reported in
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Economic performance

EC1_{COMM}	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	Fully	Company Snapshot, p.4 We did not declare a dividend for the years 2008, 2009, 2010, 2011 and 2012. Instead, at our 2009, 2010, 2011, 2012 and 2013 annual shareholders' meetings, CEMEX's stockholders approved a capitalization of retained earnings. Empowering Communities, p.63-67 One country reports to be candidate or compliant with the Extractive Industries Transparency Initiative (EITI)				
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EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	Fully	To Our Stakeholders, p.6-7 A Solid Sustainability Vision, p.70-72 Optimizing our Carbon Footprint, p.33-37 Position paper on carbon capture and storage and on climate change: www.cemex.com/AboutUs/PositionPapers.aspx 2013 Carbon Disclosure Project submission: https://www.cdp.net/sites/2013/86/2986/Investor%20CDP%202013/Pages/DisclosureView.aspx 2013 20F Form, Risk Factors, p.6-26: www.cemex.com/InvestorCenter/files/2013/CEMEX2013_20F.pdf				
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EC3	Coverage of the organization's defined benefit plan obligations.	Fully	<p>CEMEX complies with minimum legal coverage requirements in all countries where we operate. As of December 31, 2013, the aggregate projected benefit obligation (PBO) for pension plans and other postretirement benefits and the plan assets is as follows: PBO = 36,446 Assets = 22,373 Deficit = 14,073 Note: Amount in Millions of Mexican pesos 2013 Annual Report, Note 18, Pensions and postretirement employee benefits: www.cemex.com/InvestorCenter/files/2013/CemexAnnualReport2013.pdf</p>				
EC4	Significant financial assistance received from government.	Fully	<p>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.</p>				
Market presence							
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	Fully	<p>Sample of ratios of standard entry level wage compared to local minimum wage at significant locations of operation (the sum of these countries cover over 77% of CEMEX employees). Mexico 1.50 Israel 1.01 Colombia 1.42 Croatia 1.54 Egypt 2.07 Spain 1.85 Filipinas 1.17 France 1.12 Germany 1 Latvia 2.41 UK 1.23 USA 1.06</p> <p>These ratios were calculated by comparing local minimum wage and entry level employees at different CEMEX locations.</p>				
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	Fully	<p>Promoting Supplier Sustainability, p.60-62 Performance in Detail, p.90 The exact criteria used to select suppliers varies from country to country, but always includes cost, quality, and delivery time. Sustainability principles are also increasingly factored in to the decision. For example, Colombia uses the following weighting: Scoring Matrix Informa Colombia (Supplier Certification) 10% Experience with related contracts 10% Economic proposal 25% Technical proposal 20% Time to start / Time to deliver 5% Quality Certifications 5% Industrial Security Certification 5% Local Supplier 4% Local Labor 4% Global Compact member 3% Environmental certification 5% Supplier development 4%</p> <p>The definition of local used to answer this question is specific to each country and complies with local legislations.</p>				
EC7 <small>COMM</small>	Procedures for local hiring and proportion of senior management and workforce hired from the local community at significant locations of operation.	Fully	<p>Approximately 70% of senior managers (104 positions in total) at significant locations of operation are individuals from the local community. CEMEX does not have a global policy for hiring local residents as our hiring processes are standardized across the company. However, we do carry out certain activities that help us recruit local talent such as hiring campaigns at universities and other local organizations. The big majority of our plants workforce come from their local community.</p>				
Indirect economic impacts							

EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Fully	Constructing Resilient and Low Impact Infrastructure, p.16-20 Empowering Communities, p.63-67 Our Performance in Detail, p.91 In emerging markets such as Colombia and Mexico, 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.				
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Fully	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. Empowering Communities, p.63-67 Our Performance in Detail, p.91				
Environmental							
Indicator	Disclosure	Level of reporting	Location of disclosure	For partially reported disclosures, indicate the part not reported	Reason for omission	Explanation for the reason for omission	To be reported in
Materials							
EN1	Materials used by weight or volume.	Not			Proprietary information	We do not report on this disclosure (no intention of reporting in the future), since the information is proprietary.	
EN2 ^{COMM}	Percentage of materials used that are recycled input materials.	Fully	Our Performance in Detail: waste types used as alternative fuels (%), alternative raw materials rate, p.84 From waste to value, p.29-32				
Energy							
EN3	Direct energy consumption by primary energy source.	Fully	Total direct energy consumption: 185,261 TJ Renewable primary source: 50,519 TJ Non-renewable primary source: 134,342 TJ Energy consumption by business, Our performance in detail, p.84				
EN4	Indirect energy consumption by primary source.	Fully	Indirect Energy Consumption (electricity) was 7,266 GWh (26,157 TJ) 14% of energy came from renewable sources 86% of energy came from non-renewable sources Our performance in detail, Alternative Fuels Rate, p.84				
EN5	Energy saved due to conservation and efficiency improvements.	Not			Proprietary information	We do not report on this disclosure (no intention of reporting in the future), since the information is proprietary.	
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	Fully	Constructing Resilient and Low Impact Infrastructure, p.16-20 Creating Greener Products and Services, p.10-15 Creating Greener Products and Services, p. 10-15 Delivering Affordable and Energy-Efficient Housing, p.21-23				
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	Fully	Expanding Our Use of Renewable Energy, p.35 Five U.S. Cement Plants Earn Energy® Efficiency Certification, p.35 Our Energy Management Program using ENERGY STAR guidelines helped us in keeping our momentum in energy efficiency areas. Key 2013 accomplishments include: reducing electrical energy intensity by 0.45 kWh per ton of cement, commissioning five wind turbines with annual combined power production of 8,400,000 kWh, sufficient for powering 840 American homes annually, improving compressed air systems at plants resulting in annual electrical energy savings of more than 9.8 million kWh. Embracing the Global Climate Challenge, p.28-37				
Water							
EN8	Total water withdrawal by source.	Fully	Water from wetlands, rivers, lakes and oceans: 28.1 million cubic meters. Ground water: 62.4 million cubic meters. Rainwater collected directly and stored by the reporting organization: 0.8 million cubic meters. Waste water from another organization: 1.8 million cubic meters. Municipal water or other water utilities: 10.6 million cubic meters.				

EN9	Water sources significantly affected by withdrawal of water.	Partially	Our performance in detail, p.84-86 Preserving Land, Biodiversity and Water, p.38-42 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.	Size of water source.	Not available	We will assess whether this issue is material and if it is, develop mechanisms to collect this data.	2015
EN10	Percentage and total volume of water recycled and reused.	Partially	Our performance in detail, p.84-86 According to KPIs definitions currently agreed on the CSI the cement industry will be reporting on the % of sites with recycling facilities.	Volume reused.	Not applicable	We do not report on this disclosure (no intention of reporting in the future), since according to KPIs definitions currently agreed on the CSI the cement industry will be reporting on the % of sites with recycling facilities.	
Biodiversity							
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Partially	For related information see: Preserving Land, Biodiversity and Water p.38-42 Land Management and Biodiversity: www.cemex.com/SustainableDevelopment/LandManagement.aspx Implementing Biodiversity Action Plans (BAPs) in our Quarries, p.40-41 Environment and Biodiversity: www.cemex.com/SustainableDevelopment/EnvironmentBiodiversity.aspx Conservation Efforts: www.cemex.com/SustainableDevelopment/Conservation.aspx Land Management and Biodiversity: www.cemex.com/SustainableDevelopment/LandManagement.aspx Position paper on Environmental Management and Biodiversity: www.cemex.com/MediaCenter/files/CEMEX_POSITION_on_Env_Man_Bio.pdf	Size of land owned.	Proprietary information	We do not report on this disclosure (no intention of reporting in the future), since the information is proprietary.	
EN12 _{COMM}	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Partially		Description of impacts by category.	Not applicable	Is not feasible to report impacts for our 450+ sites. Potential impacts are reviewed and managed at a local level through implementation of our Biodiversity Action Plans.	
MM1	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated.	Fully	Total amount of land disturbed and not yet rehabilitated at the beginning of the reporting period: 15,999 hectares. Total amount of land newly disturbed within the reporting period: 1,248 hectares. Total amount of land newly rehabilitated within the reporting period to the agreed end use: 581 hectares. Thus the total amount of land disturbed and not yet rehabilitated at year end: 16,666 hectares.				
EN13 _{COMM}	Habitats protected or restored.	Fully	Number of active quarries with quarry rehabilitation plans in place: 420 (92% of total active quarries). 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.				
EN14 _{COMM}	Strategies, current actions, and future plans for managing impacts on biodiversity.	Fully	Implementing Biodiversity Action Plans (BAPs) in our Quarries, p.41-42 Land Management and Biodiversity website: www.cemex.com/SustainableDevelopment/LandManagement.aspx Position Paper on Environmental Management and Biodiversity: www.cemex.com/MediaCenter/files/CEMEX_POSITION_on_Env_Man_Bio.pdf				

MM2	The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place.	Fully	<p>A BMP is required in all active quarries that overlap with areas of high biodiversity value.</p> <p>Number of sites identified as requiring biodiversity management plans: 91 quarries, or 22% of the total number of active quarries. Of those 91 quarries, 51% of them have BAPs in place.</p> <p>Implementing Biodiversity Action Plans (BAPs) in our Quarries, p.40-41</p> <p>Environment and Biodiversity: www.cemex.com/SustainableDevelopment/EnvironmentBiodiversity.aspx</p> <p>The CEMEX – BirdLife Biodiversity Action Plan Standard: http://www.cemex.com/SustainableDevelopment/files/CemexBiodiversityActionPlan.pdf</p>				
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	Partially	<p>22% of our active quarries (91 active 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.</p> <p>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, Endangered, or Vulnerable per the IUCN Red List of Threatened Species), meaning those species may be present on the sites.</p>	Number of IUCN Red List species.	Not applicable	It would not be possible for us to report this for each of our 450+ sites. It is only available at a local level, and as part of the process of developing each individual BAP.	
Emissions, effluents and waste							
EN16	Total direct and indirect greenhouse gas emissions by weight.	Fully	<p>GHG emissions are monitored site by site following the GHG Protocol and the WBCSD CSI Protocol. Gross emissions include alternative fossil fuels; net emissions exclude them in order to account for indirect GHG savings.</p> <ul style="list-style-type: none"> - Direct GHG emissions (Scope 1 of GHG Protocol): 648.47 kg CO2/metric tonne of cementitious product. - Indirect GHG emissions (Scope 2 of GHG Protocol): 53.03 kg CO2/metric ton of cementitious product. <p>See also Our Performance in Detail p.83</p> <p>Data Measurement Techniques in About this Report p.99-100</p>				
EN17	Other relevant indirect greenhouse gas emissions by weight.	Fully	<p>Travelled provided for trading according to the total amount of fuel use for transportation by sea.</p> <p>2013 Carbon Disclosure Project submission: https://www.cdp.net/sites/2013/86/2986/Investor%20CDP%202013/Pages/DisclosureView.aspx</p> <p>CEMEX Carbon Footprint Tool calculates CO2 emissions from transportation activities, Optimizing our Carbon Footprint, p.33-37</p>				
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	Fully	<p>Optimizing our Carbon Footprint, p.33-37</p> <p>Avoided CO2 Emissions, p.34</p>				
EN19	Emissions of ozone-depleting substances by weight.	Not			Not material	We do not report on this issue because our business does not create significant emissions of ozone-depleting substances.	
EN20 _{COMM}	NOx, SOx, and other significant air emissions by type and weight.	Partially	<p>Monitoring Emissions, p.44</p> <p>Keeping our Air Emissions Below our Targets, 9.44</p> <p>Reducing the Release of Mercury, p.45</p> <p>Performance in Detail, p.84</p>	POP, VOC, HAP, stack or fugitive, other.	Not applicable	CEMEX reports on the air emissions that the "CSI Guidelines for Emissions Monitoring and Reporting in the Cement Industry" identify as the most important ones from the on-site stationary sources we use in our processes.	
EN21	Total water discharge by quality and destination.	Fully	<p>Managing Water to Minimize Use, p.39-40</p> <p>Performance in Detail, p.85</p> <p>Our water treatment makes discharges quality always compliant with local legislation.</p>				
EN22 _{COMM}	Total weight of waste by type and disposal method.	Partially	<p>Our Performance in Detail, Total disposed hazardous and non-hazardous waste, p.86</p> <p>Waste, p.46</p>	Information by disposal method.	Not available	We have recently created a collection system to gather this information and we are currently working on rolling out the definitions and methodology to collect this data	2015

MM3	Total amounts of overburden, rock, tailings, and sludges and their associated risks.	Not				We will assess whether this issue is material and if it is, develop mechanisms to collect this data.	2015
EN23 _{COMM}	Total number and volume of significant spills.	Fully	We had zero category 1 incident in 2013. (Category 1 incidents are significant environmental spills as defined by the CEMEX incident reporting procedure.)				
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	Fully	Our Performance in Detail, Total disposed hazardous and non-hazardous waste, p.86 2012 SDR, Clearly Defined KPIs for Waste Management, p.41: http://www.cemex.com/InvestorCenter/files/2012/CemexSdr2012.pdf				
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	Partially	Assessment of water bodies significantly affected by water discharges adding information on whether the source is designated as a protected area and water bodies significantly affected by water discharges adding information on biodiversity value would be identified in our Biodiversity Scoping Study E.g. Ramsar Sites. Please visit: www.cemex.com/SustainableDevelopment/EnvironmentBiodiversity.aspx	Identify size of the water bodies	Not available	We will assess whether this issue is material and if it is, develop mechanisms to collect this data.	2015
Products and services							
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	Fully	Performance in Detail, p.63-88 Creating Greener Products and Services, p. 10-15 Constructing Resilient and Low Impact Infrastructure, p.16-20 Delivering Affordable and Energy-Efficient Housing, p.21-23 Optimizing our Carbon Footprint, p.33-37 Preserving Land, Biodiversity and Water, p.38-42 Continuous Improvement of Air Emissions and Environmental Management, p.43-46 We monitor our operations and mitigate the noise associated by using a variety of strategies, including noise suppression, isolation of noise sources, and careful scheduling of blasting activities.				
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	Not			Not material	We do not consider this a material issue for our industry. In many of the countries where we operate, the majority of our cement production is sold in bulk without packaging. Concrete and aggregates do not require any packaging.	
Compliance							
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Fully	Performance in Detail, Associated Fines, p.87 2013 Form 20-F, p.80, Regulatory Matters and Legal Proceedings: www.cemex.com/InvestorCenter/files/2013/CEMEX2013_20F.pdf				
Transport							
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	Fully	2013 Carbon Disclosure Project submission: www.cdp.net/sites/2013/86/2986/Investor%20CDP%202013/Pages/DisclosureView.aspx Optimizing our Carbon Footprint, p.33-37, Reducing the Impact of Transportation, p.37 Across our operations we implement several initiatives in order to improve our transport environmental performance and minimize its impact on the environment. For example in France see: www.cemex.com/SustainableDevelopment/cases/FranceSustainableTransport.aspx . This practice is extended across other CEMEX Countries. In Mexico for example we have an initiative to enhance routes and ship the largest loads possible. We also renewed our transportation equipment, investing in more environmentally friendly trucks with engines that recycle CO2 gases. We are currently working on creating a global platform to share best practices on transport and logistics that can be replicated across the company, as we are aware all our efforts are still spread out in a country by country basis.				
Overall							
EN30	Total environmental protection expenditures and investments by type.	Partially	Total environmental capital investments: US\$95 million	Data by investment type	Not available	We do not currently have this information, but will develop mechanisms for monitoring it.	2015
Social: Labor Practices and Decent Work							

Indicator	Disclosure	Level of reporting	Location of disclosure	For partially reported disclosures, indicate the part not reported	Reason for omission	Explanation for the reason for omission	To be reported in
Employment							
LA1	Total workforce by employment type, employment contract, and region.	Fully	Performance in Detail, p.83 We do not have a substantial number of workers who are legally recognized as self-employed and seasonal variations in employment are also insignificant. We have 40,805 permanent employees and 2,282 temporary workers.				
LA2	Total number and rate of employee turnover by age group, gender, and region.	Partially	Engaging and retaining our talent, p.55 Performance in detail, p.90 Turnover by region: Corporate: 1.16% Mexico: 1.77% USA: 10.31% SAC: 5.02% Northern Europe: 3.47% Mediterranean: 4.29% Asia: 4.41%	Figures by age group, gender,	Proprietary information	We do not report on this disclosure (no intention of reporting in the future), since gathering information by gender and age is not permitted in some countries where we operate. In addition, this breakdown is not a factor we consider in our decision-making process.	
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Fully	In addition to any differences required by law, part-time and temporary employees usually receive different bonus pay, insurance options, food allowances, and pensions than full-time employees.				
Labor/management relations							
LA4	Percentage of employees covered by collective bargaining agreements.	Fully	Approximately 48% (19,647 individuals) of CEMEX employees are covered by collective bargaining agreements. Around 75% considering operative/workers positions.				
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Fully	On average the minimum days required by law or agreed with Unions is 30 days notice regarding organizational or operational changes, CEMEX provides an average notice period of 40 days.				
MM4	Number of strikes and lock-outs exceeding one week's duration, by country.	Fully	Only CEMEX Egypt had a strike in January 2013 (it lasted 2 weeks).				
Occupational health and safety							
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	Fully	67% of the workforce is represented in formal joint management-worker health and safety committees. Health and Safety: www.cemex.com/SustainableDevelopment/HealthSafety.aspx				
LA7 COMM	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	Partially	Placing Health and Safety First, p.49 LTIs by Region Asia: Direct Employees-1, Contractors-2, Third Parties-0 Central: Direct Employees-0, Contractors-1, Third Parties-0 Mediterranean: Direct Employees-3, Contractors-13, Third Parties-0 Mexico: Direct Employees-60, Contractors-44, Third Parties-0 Northern Eur: Direct Employees-7, Contractors-8, Third Parties-0 SA&C: Direct Employees-33, Contractors-21, Third Parties-0 USA: Direct Employees-67, Contractors-1, Third Parties-0 Fatalities Asia: Direct Employees-0, Contractors-1, Third Parties-0 Central: Direct Employees-0, Contractors-0, Third Parties-0 Mediterranean: Direct Employees-0, Contractors-0, Third Parties-0 Mexico: Direct Employees-2, Contractors-5, Third Parties-3 Northern Eur: Direct Employees-0, Contractors-1, Third Parties-2 SA&C: Direct Employees-0, Contractors-3, Third Parties-2 USA: Direct Employees-1, Contractors-1, Third Parties-0	Occupational Disease rate	Proprietary information	Data is tracked at a local level. Occupational diseases rate is considered proprietary information.	

			<p>Health Essentials Program: www.cemex.com/SustainableDevelopment/HealthEssentials.aspx All of our health programs—whether voluntary or required by local law—are designed according to four basic principles that we have integrated into our Health and Safety Management System: -Information and promotion of health topics. Better-informed employees can prevent or reduce health-related risks; therefore, we make information on a range of health topics readily accessible. -Vaccinations. We have a permanent program that provides our employees, and in some cases their families, with vaccines. -Timely diagnosis. Prevention and early detection of health issues are critical; therefore, at 96 percent of our operations, we have a qualified health professional on site or offer access to an external health provider. -Rehabilitation. We help employees identify the best recuperation and rehabilitation options following illness or incident. An essential component of Health Essentials is communication. Each month we provide materials—presentations, brochures, flyers, posters, self-evaluation tests, and recommended actions—related to that month's featured topic.</p>				
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Fully					
LA9	Health and safety topics covered in formal agreements with trade unions.	Fully	Health and safety issues are included in 61% of our agreements with unions. Some of the topics covered at local and global level are: consultation over safe work practices, safety clothing and equipment and safety training; among others.				
Training and education							
LA10	Average hours of training per year per employee by employee category.	Fully	Performance in Detail, p.90				
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Fully	<p>At CEMEX we support our people in achieving their full potential by providing a comprehensive development offering including: Leadership Development, Managers Training and Training for Performance. CEMEX development philosophy considers experiences as a cornerstone supported by coaching and traditional learning programs.</p> <p>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.</p> <p>90% of our Senior Management, 85% Middle Management, 58% employees and 46% of workers have pension scheme benefits additional to those required by local law. Overall around 50% have pension scheme benefits additional to those required by law. All senior and middle management, 90% employees and 85% of workers have health and insurance benefits additional to those required by local law. Almost 90% of our total workforce has insurance and health benefits superior to those required by law.</p> <p>Talent Development: www.cemex.com/SustainableDevelopment/TalentDevelopment.aspx</p> <p>A Solid Sustainability Vision, p.70-72 Engaging and retaining our talent, p.54-58</p>				
LA12	Percentage of employees receiving regular performance and career development reviews.	Fully	50% of our executives and employees have access to our institutional tool to register their performance and career development reviews. All employees are expected to receive feedback regarding their performance and goals. 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.				
Diversity and equal opportunity							
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	Partially	<p>Enabling Continuing Education, p.56-58 Performance in Detail, p.88-89</p> <p>The board of directors has 10 members, all of whom are male. The Executive Committee is composed of 9 male members; 7 are 40-50 years old and 2 are over 50; 3 are from Mexico, 5 from Spain, and 1 from the United States.</p>	We do not report on employees by minority groups or other diversity indicators.	Proprietary information	We do not report on this disclosure (no intention of reporting in the future). We do not report on employees by minority groups or other diversity indicators because it is not allowed in some countries where we have operations.	
LA14	Ratio of basic salary of men to women by employee category.	Fully	<p>Middle management 1.08 Other employees 1.02 Workers 1.06 Over all 1.03</p>				
Social: Human Rights							

Indicator	Disclosure	Level of reporting	Location of disclosure	For partially reported disclosures, indicate the part not reported	Reason for omission	Explanation for the reason for omission	To be reported in
Investment and procurement practices							
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	Fully	We include a series of clauses in all (100%) contracts, regardless of the investment size. E.g., 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.				
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	Partially	68% of our contracts have undergone screening on human rights. Providing Third-Party Validation, p.61-62 We are currently working on defining a target universe of suppliers and contractors that will be evaluated on all Environmental, Social, Governance issues, including Human Rights in the short to middle term.	The percentage of contracts that were either declined or imposed performance conditions.	Not available	We do not currently have this information, but will develop mechanisms for monitoring it.	2015
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	Fully	We provided 14,616 employee training on aspects of human rights relevant to our operations Ongoing Training & Communication, p.74-76				
Non-discrimination							
HR4	Total number of incidents of discrimination and actions taken.	Fully	The Ethics Committee received 324 reports during 2013 including 60 related to employee relations, 42 related to forms of harassment and 5 related to discrimination. Of the 5 discrimination-related reports received, one remains in process. None of the reports we were able to confirm that discrimination occurred. One of the reports showed some issues with the management style, but no discrimination, feedback and coaching was provided to the supervisor. Other was confirmed it was a lack of context in a conversation, however a refresher training was delivered. In the remaining two our internal HR process were strictly followed, no violation could be determined. In all reports received, measures are implemented and monitored by local ethics committees comprising high level executives from the local business unit. From the 324 reports, 300 were solved, of these 178 were found to be true. Whenever a misconduct is identified we implement disciplinary or remedial actions.				
Freedom of association and collective bargaining							
HR5 _{COMM}	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	Fully	Freedom to Associate, p.78 No risks to freedom of association or collective bargaining were identified. Close to 20,000 of our employees (46%) are represented by a union. CEMEX fully acknowledges, supports, and respects its employees 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.				
Child labor							
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	Fully	Child Labor, p.79 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.				
Forced and compulsory labor							
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.	Fully	Forced Labor & Safe Work Environment, p.79 No risks were identified. We forbid all forms of forced labor and have implemented company procedures and training to prevent inadvertent violations of these policies. We do not require anyone to perform hazardous tasks against their will or tasks that are detrimental to their health or well-being. In addition, we take measures to prevent workers from falling into debt bondage through company loans. All employees are free to leave the company at any time.				
Security practices							

HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	Fully	In 2013, 14,990 hour-long training sessions were conducted with employees regarding policies and procedures related to human rights, harassment and code of ethics (about 35% of employees). 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.				
Indigenous rights							
MM5	Total number of operations taking place in or adjacent to Indigenous Peoples' territories, and number and percentage of operations or sites where there are formal agreements with Indigenous Peoples' communities.	Partially	97% of our sites have community engagement plans therefore any potential formal agreement with any Indigenous People community would had be included therein.	Number of sites on or adjacent to indigenous territories.	Not available	We currently do not have in place a mechanism to collect this information and we are working to have it in place.	2015
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Fully	We are not aware that any violations involving rights of indigenous people have taken place in our operations.				
Social: Society							
Indicator	Disclosure	Level of reporting	Location of disclosure	For partially reported disclosures, indicate the part not reported	Reason for omission	Explanation for the reason for omission	To be reported in
Community							
SO1 _{COMM}	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	Fully	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 97% percent 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 new 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 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. Delivering a High-Impact Social Approach to Empower Communities, p.63-67 Performance in Detail: Sites conducting social impact assessments. Sites with community engagement plans, p.90 Our Neighbors: www.cemex.com/SustainableDevelopment/OurNeighbors.aspx				
MM6	Number and description of significant disputes relating to land use, customary rights of local communities and Indigenous Peoples.	Fully	No significant disputes were recorded. "Significant disputes" are defined as legal proceedings or administrative processes involving any CEMEX country or business unit that are valued or quantified over a certain threshold amount or that could have a material adverse impact on the company (materially affect the business or operations of the company, its financial results and image).				
MM7	The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and Indigenous Peoples, and the outcomes.	Fully	No legal disputes were recorded.				
Artisanal and small-scale mining							
MM8	Number (and percentage) or company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks.	Not			Not applicable	We do not report on this issue (no intention of reporting in the future) as we don't have artisanal or small-scale mining in our operations.	
Resettlement							
MM9	Sites where resettlements took place, the number of households resettled in each, and how their livelihoods were affected in the process.	Fully	No resettlements took place in 2013.				
Closure planning							
MM10	Number and percentage of operations with closure plans.	Fully	At the end of 2012, 92% of our 420 active quarries had closure plans, which include plans for quarry rehabilitation. 2013 Annual Report, p. 96-97, note 17, "Other current and non-current liabilities." The detail is explained in footnote 1: www.cemex.com/InvestorCenter/files/2013/CemexAnnualReport2013.pdf				
Corruption							

SO2	Percentage and total number of business units analyzed for risks related to corruption.	Fully	Performance in Detail, Corporate Governance, p.89 Anti-Corruption & Anti-Bribery, p.75-76 All of our countries do an annual legal audit related to corruption risks in our business systems and processes. In addition, all supplier contracts include not only anti-bribery clauses, but also anti-bribery certification letter. Additionally CEMEX makes its best effort to analyze suppliers' historical corruption behavior prior to signing a contract.				
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	Partially	1,637 hours of training representing approximately almost 4% of our employees We do not have figures of an anti-corruption training broken down by management and non-management employees. Our training analysis is focused on identifying the most vulnerable geographic and functional areas. In the future we will broaden the analysis of audiences trained; however, it is currently not clear if a breakdown by management levels would be relevant to our decision-making process.	Breakdown by management and non-management employees.	Not available	It is currently not clear if a breakdown by management levels would be relevant to our decision-making process. We will assess whether this issue is material and if it is, develop mechanisms to collect this data.	2015
SO4	Actions taken in response to incidents of corruption.	Fully	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 and compel our employees to report any corruption acts through our safeline, ETHOSLine.				
Public policy							
SO5	Public policy positions and participation in public policy development and lobbying.	Fully	A Solid Sustainability Vision, p.70-72 CEMEX's 2013 Sustainability Model, p.71 Public Policy, p.80-81 Position Papers: www.cemex.com/AboutUs/PositionPapers.aspx				
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	Fully	Financial and/or in-kind contributions to political parties and/or related institutions are to be performed in accordance with the applicable laws.				
Anti-competitive behavior							
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	Fully	2013 Form 20-F, p.80, Regulatory Matters and Legal Proceedings: www.cemex.com/InvestorCenter/files/2013/CEMEX2013_20F.pdf Any relevant fines or non-compliance cases are included in our 2013 Annual Report, p. 117-124: www.cemex.com/InvestorCenter/files/2013/CemexAnnualReport2013.pdf				
Compliance							
SO8 _{COMM}	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Fully	2013 Form 20-F, p.80, Regulatory Matters and Legal Proceedings: www.cemex.com/InvestorCenter/files/2013/CEMEX2013_20F.pdf Any relevant fines or non-compliance cases are included in our 2013 Annual Report, p. 117-124: www.cemex.com/InvestorCenter/files/2013/CemexAnnualReport2013.pdf				
Social: Product Responsibility							
Indicator	Disclosure	Level of reporting	Location of disclosure	For partially reported disclosures, indicate the part not reported	Reason for omission	Explanation for the reason for omission	To be reported in
Materials Stewardship							
MM11	Programs and progress relating to materials stewardship.	Fully	Constructing Resilient and Low Impact Infrastructure, p.16-20 Creating Greener Products and Services, p.10-15 Delivering Affordable and Energy-Efficient Housing, p.21-23 From waste to value, p.29-32 Optimizing our Carbon Footprint, p.33-37				
Customer health and safety							
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	Fully	The health and safety aspects 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 Product safety, p. 53				
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	Fully	Any relevant fines or non-compliance cases are included in our 2013 Annual Report, p. 117-124: www.cemex.com/InvestorCenter/files/2013/CemexAnnualReport2013.pdf				

Product and service labelling							
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Partially	At a local level we make available Material Safety Datasheets for applicable products, that explain product content, safe use of our product, and disposal considerations. For one example visit: www.cemexliterature.co.uk/pdf/Health_Safety_04ConcMortScreed_DS.pdf Product safety, p. 53	The percentage of significant product or service categories covered by and assessed for compliance with such procedures.	Not material	We do not report or collect data on the specific percentage of products and services subject to such procedures since the disclosure on this varies widely from country to country and it is not one of our most material issues.	
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	Fully	Any relevant fines or non-compliance cases are included in our 2013 Annual Report, p. 117-124: www.cemex.com/InvestorCenter/files/2013/CemexAnnualReport2013.pdf				
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Partially	Satisfied Customers, p.60 Performance in Detail, Countries that conduct regular customer satisfaction surveys, p.90	Results or key conclusions of surveys conducted that were related to the organization as a whole; a major product/service category or significant locations of operation.	Proprietary information	We do not report on this disclosure (no intention of reporting in the future), since results are considered proprietary information.	
Marketing communications							
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Fully	Marketing communications standards are applied and managed and continuously updated locally to always adhere to local regulation and best practice in countries where CEMEX operates. We do not sell products that are banned in certain markets or that were the subject of stakeholder questions or public debate.				
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	Fully	Any relevant fines or non-compliance cases are included in our 2013 Annual Report, p. 117-124: www.cemex.com/InvestorCenter/files/2013/CemexAnnualReport2013.pdf				
Customer privacy							
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Fully	Any relevant fines or non-compliance cases are included in our 2013 Annual Report, p. 117-124: www.cemex.com/InvestorCenter/files/2013/CemexAnnualReport2013.pdf				
Compliance							
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Fully	2013 Form 20-F, p.80, Regulatory Matters and Legal Proceedings: www.cemex.com/InvestorCenter/files/2013/CEMEX2013_20F.pdf				