

GLOBAL REPORTING INITIATIVE CONTENT INDEX

General Content

GRI Standard	Name	Location in the Report	External verification	UN Global Compact (advanced)	SDG
FOUNDATION					
101	Foundation: a. Reporting principles b. Using the GRI Standards for sustainability reporting c. Claims related to the use of the GRI Standards				
1. ORGANIZATIONAL PROFILE					
102-1	Name of the organization	Cementos Argos S.A.	X	Required for COP	
102-2	Activities, brands, products, and services	3	X	Required for COP	
102-3	Location of headquarters	Headquarters: Calle 7D No. 43A-99 (Medellín, Colombia) Registered address: Vía 40, Las Flores (Barranquilla, Colombia)	X	Required for COP	
102-4	Location of operations	3 and 14	X	Required for COP	
102-5	Ownership and legal form	Corporation	X	Required for COP	
102-6	Markets served	14	X	Required for COP	
102-7	Scale of the organization	87	X	Required for COP	
102-8	Information on employees and other workers	87	X	Required for COP	8
102-9	Supply chain	63	X	2 and required for COP	
102-10	Significant changes to the organization and its supply chain	Purchase of the Martinsburg plant in the USA	X	2 and required for COP	
102-11	Precautionary principle or approach	68	X		
102-12	External initiatives	37	X		
102-13	Membership in associations	37	X	18	
2. STRATEGY					
102-14	Statement from senior decision-maker	Letter from our CEO	X	19	
102-15	Key impacts, risks, and opportunities	34	X	19	
3. ETHICS AND INTEGRITY					
102-16	Values, principles, standards, and norms of behavior	50	X	12 to 14	11, 16
102-17	Mechanisms for advice and concerns about ethics	52	X	12 to 14	11, 16
4. GOVERNANCE					
102-18	Governance structure	45	X	1	
102-19	Delegating authority	45	X	1, 20	
102-20	Executive-level responsibility for economic, environmental, and social topics	45	X	1, 20	
102-21	Consulting stakeholders on economic, environmental, and social topics	43	X	1, 20	16
102-22	Composition of the highest governance body and its committees	45	X	1	5, 16
102-23	Chair of the highest governance body	46	X	1	16
102-24	Nominating and selecting the highest governance body	48	X	1	5, 16
102-25	Conflicts of interest	48	X	1, 20	16
102-26	Role of highest governance body in setting purpose, values, and strategy	44	X	1	
102-27	Collective knowledge of highest governance body	46	X	1, 20	3

General Content

GRI Standard	Name	Location in the Report	External verification	UN Global Compact (advanced)	SDG
102-28	Evaluating the highest governance body's performance	48	X	1, 20	
102-29	Identifying and managing economic, environmental, and social impacts	49	X	1, 20	16
102-30	Effectiveness of risk management processes	49	X	1, 20	
102-31	Review of economic, environmental, and social topics	49	X	1, 20	
102-32	Highest governance body's role in sustainability reporting	49	X	1, 20	
102-33	Communicating critical concerns	49	X	1, 20	
102-34	Nature and total number of critical concerns	49	X	1, 20	
102-35	Remuneration policies	48	X	1	
102-36	Process for determining remuneration	48	X	1	
102-37	Stakeholders' involvement in remuneration	The General Meeting of Shareholders establishes and sets remuneration taking into account the structure of the Board of Directors and the obligations of its members, as well as their personal and professional qualifications, time devoted to their role, and size and complexity of the company's operations. An amendment to the bylaws submitted to the General Meeting of Shareholders 2015 approved the development of the Remuneration and Succession Policy for the Board of Directors.	X	1	16

5. STAKEHOLDER ENGAGEMENT

102-40	List of stakeholder groups	36	X	21	
102-41	Collective bargaining agreements	26%	X		8
102-42	Identifying and selecting stakeholders	42	X	21	
102-43	Approach to stakeholder engagement	42	X	21	
102-44	Key topics and concerns raised	43	X	21	

6. REPORTING PRACTICE

102-45	Entities included in the consolidated financial statements	Notes to financial statements	X		
102-46	Defining report content and topic Boundaries	38	X		
102-47	List of material topics	39	X		
102-48	Restatements of information	7	X		
102-49	Changes in reporting	7	X		
102-50	Reporting period	6	X		
102-51	Date of most recent report	7	X		
102-52	Reporting cycle	7	X		
102-53	Contact point for questions regarding the report	7	X		
102-54	Claims of reporting in accordance with the GRI Standards	7	X		
102-55	GRI content index	7	X		
102-56	External assurance	7	X	Required for COP	

Specific Content

GRI - Standard	Name	Location in the Report	Omissions	External Verification	UN Global Compact (advanced)	SDG
A-RI1	Strategic Risks	35				
A-RI2	Emerging risks	35				
MATERIAL TOPIC: INNOVATION						
103	Management approach	64				
103-1	Explanation of the material topic and its boundary	64				
103-2	Management approach and its components	64				
103-3	Evaluation of the management approach	65				
A-IN1	Number and percentage of investment in innovation	65		X		9
A-IN2	Number of ideas: a) received b) approved c) validated and d) implemented (consolidated)	65		X		9
A-IN3	Number and percentage of income from innovation by region	65		X		9
A-IN4	Savings as a resulting from implementation of innovation initiatives (consolidated)	65		X		9
MATERIAL TOPIC: ENERGY AND CO-PROCESSING						
103	Management approach	70			9 to 11	
103-1	Explanation of the material topic and its boundary	70			9 to 11	
103-2	Management approach and its components	70			9 to 11	
103-3	Evaluation of the management approach	71			9 to 11	
302-1	Energy consumption within the organization	71		X	9 to 11	7, 8, 12, 13
302-3	Energy intensity	71		X	9 to 11	7, 8, 12, 13
302-4	Reduction of energy consumption	71		X	9 to 11	7, 8, 12, 13
A-ENE1	Substitution of fossil caloric consumption with alternative fuels	71		X	9 to 11	7, 8, 12, 13
MATERIAL TOPIC: PROFITABILITY AND CAPITAL STRUCTURE						
103	Management approach	56				
103-1	Explanation of the material topic and its boundary	56				
103-2	Management approach and its components	56				
103-3	Evaluation of the management approach	57				
A-RE1	Net Debt /(EBITDA + Dividends)	57		X		8
A-RE2	Optimization of financial cycle	57		X		8
A-RE3	EBITDA	57		X		8
A-RE4	EBITDA Margin	57		X		8
MATERIAL TOPIC: SUSTAINABLE CONSTRUCTION AND MATERIALS						
103	Management approach	72			9 to 11	
103-1	Explanation of the material topic and its boundary	72			9 to 11	
103-2	Management approach and its components	72			9 to 11	
103-3	Evaluation of the management approach	73			9 to 11	
301-1	Materials used by weight or volume	http://reporteintegrado.argos.co/pdf/SustainableConstructionAndMaterials.pdf		X	9 to 11	8, 11, 12

Specific Content

GRI - Standard	Name	Location in the Report	Omissions	External Verification	UN Global Compact (advanced)	SDG
301-2	Recycled input materials used	http://reporteintegrado.argos.co/pdf/SustainableConstructionAndMaterials.pdf		X	9 to 11	8, 11, 12
301-3	Reclaimed products and their packaging materials	http://reporteintegrado.argos.co/pdf/SustainableConstructionAndMaterials.pdf		X	9 to 11	8, 11, 12
306-2	Total weight of waste by type and disposal method	http://reporteintegrado.argos.co/pdf/GRI-TABLE_WasteManagement.pdf	How the waste disposal method has been determined is not disclosed.	X	9 to 11	3, 6, 11, 12
A-CSM1	Percentage of use of alternative materials	http://reporteintegrado.argos.co/pdf/SustainableConstructionAndMaterials.pdf		X	9 to 11	8, 11, 12

MATERIAL TOPIC: SUPPLIER DEVELOPMENT MANAGEMENT

103	Management approach	62			2	
103-1	Explanation of the material topic and its boundary	62			2	
103-2	Management approach and its components	63			2	
103-3	Evaluation of the management approach	63			2	
308-1	New suppliers that were screened using environmental criteria	http://reporteintegrado.argos.co/pdf/SupplyChainManagement.pdf		X	2, 9 to 11	9
308-2	Negative environmental impacts on the supply chain and actions taken	http://reporteintegrado.argos.co/pdf/SupplyChainManagement.pdf		X	2, 9 to 11	9
414-1	New suppliers that were screened using social criteria	http://reporteintegrado.argos.co/pdf/SupplyChainManagement.pdf		X	2, 6 to 8 2, 3 to 5 2	5, 8, 9, 16 9 9
414-2	Negative social impacts on the supply chain and actions taken	http://reporteintegrado.argos.co/pdf/SupplyChainManagement.pdf		X	2, 6 to 8 3 to 5 2	5, 8, 9, 16 9 9
204-1	Proportion of spending with local suppliers	63		X	2	9, 12

MATERIAL TOPIC: CO₂ EMISSIONS AND CLIMATE CHANGE

103	Management approach	74			9 to 11	
103-1	Explanation of the material topic and its boundary	74			9 to 11	
103-2	Management approach and its components	74			9 to 11	
103-3	Evaluation of the management approach	75			9 to 11	
305-1	Direct (Scope 1) GHG emissions	75		X	9 to 11	3, 12, 13, 14, 15
305-2	Energy indirect (Scope 2) GHG emissions	75		X	9 to 11	3, 12, 13, 14, 15
305-3	Other indirect (Scope 3) GHG emissions	http://reporteintegrado.argos.co/pdf/CO2EmissionsAndClimateChange.pdf		X	2, 9 to 11	3, 12, 13, 14, 15
305-4	GHG emissions intensity	http://reporteintegrado.argos.co/pdf/CO2EmissionsAndClimateChange.pdf		X	9 to 11	13, 14, 15

Specific Content

GRI - Standard	Name	Location in the Report	Omissions	External Verification	UN Global Compact (advanced)	SDG
305-5	Reduction of GHG emissions	http://reporteintegrado.argos.co/pdf/CO2EmissionsAndClimateChange.pdf		X	9 to 11	13, 14, 15
201-2	Financial implications and other risks and opportunities due to climate change	http://reporteintegrado.argos.co/pdf/CO2EmissionsAndClimateChange.pdf		X		13
A-EC1	CO ₂ Net specific emissions	75		X	9 to 11	3, 12, 13, 14, 15
MATERIAL TOPIC: OTHER AIR EMISSIONS						
103	Management approach	76			9 to 11	
103-1	Explanation of the material topic and its boundary	76			9 to 11	
103-2	Management approach and its components	76			9 to 11	
103-3	Evaluation of the management approach	77			9 to 11	
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	77		X	9 to 11	3, 12, 14, 15
A-OE1	Specific SO _x emissions and reduction goals Specific NO _x emissions and reduction goals Specific emissions of dust and reduction goals	77		X	9 to 11	3, 12, 14, 15
MATERIAL TOPIC: EXPANSION AND CONSOLIDATION						
103	Management approach	58				
103-1	Explanation of the material topic and its boundary	58				
103-2	Management approach and its components	58				
103-3	Evaluation of the management approach	59				
A-X1	Description of the company's expansion process aligned with the organization's strategic Mega	58		X		8
A-X2	Number and location of expansions carried out in the reporting period	59		X		8
A-X3	Description of the new business consolidation process by performance of business plans	59		X		8
MATERIAL TOPIC: OCCUPATIONAL HEALTH AND SAFETY						
103	Management approach	84			6 to 8	
103-1	Explanation of the material topic and its boundary	84			6 to 8	
103-2	Management approach and its components	84			6 to 8	
103-3	Evaluation of the management approach	85			6 to 8	
403-1	Workers representation in formal joint management-worker health and safety committees	85		X	6 to 8	8
403-2	Types of injury and rates of injury, occupational diseases, lost days, absenteeism, and number of work-related fatalities	http://reporteintegrado.argos.co/pdf/OccupationalHealthAndSafety.pdf	Data is not broken down by gender; total is presented by years.	X	2, 6 to 8	3, 8
403-3	Workers with high incidence or high risk of diseases related to their occupation	http://reporteintegrado.argos.co/pdf/OccupationalHealthAndSafety.pdf		X	6 to 8	3, 8

Specific Content

GRI - Standard	Name	Location in the Report	Omissions	External Verification	UN Global Compact (advanced)	SDG
A-SI1	Employees and contractors Lost Time Incident Frequency and Severity Rates	85		X		
A-SI2	Number of injuries and fatalities of contractors and third parties	http://reporteintegrado.argos.co/pdf/OccupationalHealthAndSafety.pdf		X		
MATERIAL TOPIC: TALENT MANAGEMENT						
103	Management approach	86			6 to 8	
103-1	Explanation of the material topic and its boundary	86			6 to 8	
103-2	Management approach and its components	87			6 to 8	
103-3	Evaluation of the management approach	http://reporteintegrado.argos.co/pdf/TalentManagement.pdf			6 to 8	
202-2	Proportion of senior management hired from the local community	http://reporteintegrado.argos.co/pdf/TalentManagement.pdf		X		8
401-1	New employee hires and employee turnover	87		X	6 to 8	5, 8
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	http://reporteintegrado.argos.co/pdf/TalentManagement.pdf		X	6 to 8	8
402-1	Minimum notice periods regarding operational changes	Timely communication of organizational changes is an essential element to achieve goals. Thus, we have a strategy of internal means that allows us to cover all of employees and geographies. An advance notice in number of weeks before putting organizational changes into practice has not been standardized. However, there are formal communication channels with employee trade unions, including meetings with a defined frequency.		X	6 to 8	8
404-1	Average hours of training per year per employee	http://reporteintegrado.argos.co/pdf/TalentManagement.pdf		X	6 to 8	4, 5, 8
404-2	Programs for upgrading employee skills and transition assistance programs	http://reporteintegrado.argos.co/pdf/TalentManagement.pdf		X	6 to 8	8
404-3	Percentage of employees receiving regular performance and career development reviews	http://reporteintegrado.argos.co/pdf/TalentManagement.pdf		X	6 to 8	5, 8
405-1	Diversity of governance bodies and employees	http://reporteintegrado.argos.co/pdf/TalentManagement.pdf		X	6 to 8	5, 8
405-2	Ratio of basic salary and remuneration of women to men	http://reporteintegrado.argos.co/pdf/TalentManagement.pdf		X	6 to 8	5, 8, 10

Specific Content

GRI - Standard	Name	Location in the Report	Omissions	External Verification	UN Global Compact (advanced)	SDG
MATERIAL TOPIC: CUSTOMER RELATIONSHIP MANAGEMENT						
103	Management approach	60				
103-1	Explanation of the material topic and its boundary	60				
103-2	Management approach and its components	60				
103-3	Evaluation of the management approach	61				
417-2	Incidents of non-compliance concerning product and service information and labeling	No incidents were identified during the reporting period		X		9 and 16
417-3	Incidents of non-compliance concerning marketing communications	No incidents were identified during the reporting period		X		9 and 16
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	No incidents were identified during the reporting period		X		9 and 16
A-RCL1	Percentage of income from retained customers	61		X		9
A-RCL2	Customer Satisfaction	http://reporteintegrado.argos.co/pdf/CustomerSatisfaction.pdf		X		
MATERIAL TOPIC: ETHICS AND COMPLIANCE						
103	Management approach	50			12 to 14	
103-1	Explanation of the material topic and its boundary	50			12 to 14	
103-2	Management approach and its components	50			12 to 14	
103-3	Evaluation of the management approach	52			12 to 14	
419-1	Non-compliance with social and economic laws and regulations	No lack of compliance with social, economic, or environmental laws and regulations was identified during the reporting period.		X		9 and 16
307-1	Non-compliance with environmental laws and regulations	No lack of compliance with social, economic, or environmental laws and regulations was identified during the reporting period.		X	9 to 11	9 and 16
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	51		X		9 and 16
205-1	Operations assessed for risks related to corruption	5 of our operations were assessed during the reporting period, accounting for 38.46% of our total operations.		X	12 to 14	9 and 16
205-2	Communication and training on anti-corruption policies and procedures	100% of our Executive Level (President and Vice Presidents) were trained on transparency and anti-corruption matters. Link	Data is not broken down by region, employee type, or percentage.	X	12 to 14	9 and 16
205-3	Confirmed incidents of corruption and actions taken	No incidents of corruption were confirmed during the reporting period		X	12 to 14	9 and 16
415-1	Political contributions	No political contributions were made in the reporting period		X	17	9 and 16
A-ETH1	Environmental, social, labor and human rights complains.	53		X		
A-TAX1	Taxes paid by country	http://reporteintegrado.argos.co/pdf/EthicsAndCompliance.pdf		X		
MATERIAL TOPIC: COMMUNITY MANAGEMENT						
103	Management approach	88			12 to 14	
103-1	Explanation of the material topic and its boundary	88			12 to 14	

Specific Content

GRI - Standard	Name	Location in the Report	Omissions	External Verification	UN Global Compact (advanced)	SDG
103-2	Management approach and its components	88			12 to 14	
103-3	Evaluation of the management approach	http://reporteintegrado.argos.co/pdf/CommunityEngagement.pdf			12 to 14	
203-1	Infrastructure investments and services supported	http://reporteintegrado.argos.co/pdf/CommunityEngagement.pdf		X	16	2, 5, 7, 9, 11
413-1	Operations with local community engagement, impact assessments, and development programs	http://reporteintegrado.argos.co/pdf/CommunityEngagement.pdf		X	12 to 14, 16	
413-2	Operations with significant actual and potential negative impacts on local communities	http://reporteintegrado.argos.co/pdf/CommunityEngagement.pdf		X	12 to 14	1, 2
A-COM1	Social investment	89		X		
A-COM2	Income from commercial initiatives with social impact	http://reporteintegrado.argos.co/pdf/CommunityEngagement.pdf		X		

MATERIAL TOPIC: BIODIVERSITY

103	Management approach	78			9 to 11	
103-1	Explanation of the material topic and its boundary	78			9 to 11	
103-2	Management approach and its components	78			9 to 11	
103-3	Evaluation of the management approach	79			9 to 11	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	79	Detailed information required for each operational site owned, leased, managed in, or adjacent to, protected areas and areas with high biodiversity value outside protected areas is not disclosed due to confidentiality constraints.	X	9 to 11	6, 13, 14, 15
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	79		X	9 to 11	6, 13, 14, 15
A-BI1	Number and percentage of active quarries with closure plans in place	79		X	9 to 11	6, 13, 14, 15
A-BI2	Number and percentage of disturbed areas rehabilitated at active quarries	79		X	9 to 11	6, 13, 14, 15

MATERIAL TOPIC: WATER MANAGEMENT

103	Management approach	80			9 to 11	
103-1	Explanation of the material topic and its boundary	80			9 to 11	
103-2	Management approach and its components	80			9 to 11	
103-3	Evaluation of the management approach	81			9 to 11	
303-1	Water withdrawal by source	81		X	9 to 11	6
303-3	Water recycled and reused	81		X	9 to 11	6, 8, 12, 13
306-1	Water discharge by quality and destination	81		X	9 to 11	3, 6, 12, 13, 14
A-A1	Specific water consumption (L/ton or L/m ³)	81		X	9 to 11	6