

APPENDIX 3: REPORTING STANDARDS

GRI CONTENTS

UNIVERSAL STANDARDS

GRI 1: 2021 FOUNDATION

Guides the application of GRI Standards throughout the report.

GRI 2: 2021 GENERAL DISCLOSURES

Section	GRI content	GRI description	Reason for omission	Page
	2-1	Organizational details		5
	2-2	Entities included in sustainability reporting		45
	2-3	Reporting period, frequency and point of contact		45
Organization profile and report practices	2-4	Information updating	Does not apply. Being the first annual report in which Grupo Lamosa reports under GRI standards, this indicator does not apply.	
	2-5	External verification	Does not apply. Being the first annual report in which Grupo Lamosa reports under GRI standards, this indicator does not apply; however, the company has verified it internally.	

Section	GRI content	GRI description	Reason for omission	Page(s)
Activities and employees	2-6	Activities, value chain and other business relationships		5, 23
	2-7	Employees		57
	2-8	Workers who are not employees	Information unavailable	
Governance	2-9	Governance structure and composition		17
	2-10	Appointment and selection of the highest governance body		17
	2-11	Chairman of the highest governance body		17
	2-12	Role of the highest governance body in overseeing impact management		17, 39
	2-13	Delegation of responsibility for managing impacts		17, 39
	2-14	Role of the highest governance body in sustainability reporting		45
	2-15	Conflicts of interest		17
	2-16	Communication of critical concerns	Confidential information	
	2-17	Collective knowledge of the highest governance body	Information unavailable	
	2-18	Evaluation of the performance of the highest governance body	Information unavailable	
	2-19	Remuneration policies		17
	2-20	Process for determining remuneration		17
	2-21	Annual compensation ratio	Confidential information	

Section	GRI content	GRI description	Reason for omission	Page(s)
Strategy, policies and practices	2-22	Sustainable development strategy statement		3
	2-23	Commitments and policies		14, 21
	2-24	Incorporation of commitments and policies		21
	2-25	Processes to remedy negative impacts		21
	2-26	Mechanisms for advice and raising concerns		21
	2-27	Compliance with laws and regulations		21
	2-28	Affiliation to associations		50
Stakeholder participation	2-29	Approach to stakeholder engagement		49
	2-30	Collective bargaining agreements		30, 57
GR 3: MATERIAL TOPICS 2021				
	3-1	Process for determining material topics		47
	3-2	List of material topics		47
	3-3	Management of material topics	See table with GRI content by material topic	

GRI CONTENT PER MATERIAL TOPIC – SPECIFIC STANDARDS PER TOPIC

Topic	GRI standard	GRI content	Reason for omission	Page
	GRI 3 Material topics 2021	GRI 3-3: Management of material topics		9
	GRI 201 Economic performance 2016	201-1: Direct economic value generated and distributed		66
	GRI 201 Economic performance 2016	201-2: Financial implications and other risks and opportunities derived from climate change	Information unavailable	
Economic performance	GRI 201 Economic performance 2016	201-3: Obligations of the defined benefit plan and other retirement plans		61
	GRI 201 Economic performance 2016	201-4: Financial assistance received from the government	Grupo Lamosa does not receive any type of monetary or in-kind contributions from government entities.	
	GRI 205 Anti-corruption 2016	205-1: Transactions assessed for risks related to corruption		21
	GRI 205 Anti-corruption 2016	205-2: Communication and training on anti-corruption policies and procedures		21
	GRI 205 Anti-corruption 2016	205-3: Confirmed cases of corruption and measures taken		65

Topic	GRI standard	GRI content	Reason for omission	Page
	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		23
	GRI 204 Procurement practices 2016	204-1 : Proportion of expenses for local suppliers		66
Supply chain	GRI 308 Environmental management of suppliers 2016	308-1: New suppliers who have passed evaluation and selection filters in accordance with environmental criteria	Information unavailable	
	GRI 308 Environmental management of suppliers 2016	308-2: Negative environmental impacts in the supply chain and measures taken	Information unavailable	
	GRI 414 Social management of suppliers 2016	414-1: New suppliers that have passed evaluation and selection filters in accordance with social criteria	Information unavailable	
	GRI 414 Social management of suppliers 2016	414-2: Negative social impacts in the supply chain and measures taken	Information unavailable	
Customer service	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		24
Digital transformation	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		24
Omnichannel and distributor relations	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		24

Topic	GRI standard	GRI content	Reason for omission	Page(s)
Data protection	GRI 3: Material topics 2021			27
	GRI 418 Customer privacy 2016	418-1: Substantiated complaints regarding breaches of customer privacy and loss of customer data	During 2022, there were no third-party claims; internal cases of information mishandling are reported on page 65	27, 65
Employee health and safety	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		28
	GRI 403 Occupational health and safety 2016	403-1: Occupational health and safety management system		28
	GRI 403 Occupational health and safety 2016	403-2: Hazard identification, risk assessment and incident investigation		28
	GRI 403 Occupational health and safety 2016	403-3: Occupational health services		28
	GRI 403 Occupational health and safety 2016	403-4: Worker participation, consultation and communication on occupational health and safety		28
	GRI 403 Occupational health and safety 2016	403-5: Training of workers on occupational health and safety		28

Topic	GRI standard	GRI content	Reason for omission	Page
Employee health and safety	GRI 403 Occupational health and safety 2016	403-6: Promotion of workers' health		28
	GRI 403 Occupational health and safety 2016	403-7: Prevention and mitigation of impacts on workers' health and safety directly linked to commercial relations		28
	GRI 403 Occupational health and safety 2016	403-8: Coverage of the occupational health and safety management system		61
	GRI 403 Occupational health and safety 2016	403-9: Injuries in work-related accidents		61
	GRI 403 Occupational health and safety 2016	403-10: Occupational illnesses and diseases	Information unavailable	
Talent attraction and retention	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		29
	GRI 401 Jobs 2016	401-1: New employee hires and personnel turnover		51
	GRI 401 Jobs 2016	401-2: Employee benefits given to full-time employees but not to part-time or temporary ones		30

Topic	GRI standard	GRI content	Reason for omission	Page(s)
	GRI 401 Jobs 2016	401-3: Parental permissions	Information unavailable	
	GRI 404 Training and education 2016	404-1: Average hours of training per year per employee		60
	GRI 404 Training and education 2016	404-2: Programs to improve employee skills		29
	GRI 404 Training and education 2016	404-3: Percent of employees receiving regular performance reviews and professional development		61
Talent attraction and retention	GRI 406 Non- discrimination 2016	406-1: Cases of discrimination and corrective actions taken		65
	GRI 413 Local communities 2016	413-1: Operations with local community participation, impact assessments and development programs	Information unavailable. Grupo Lamosa continues to make efforts to measure the impact of its external social impact initiatives, including the Escuela Digna program.	
	GRI 413 Local communities 2016	413-2: Operations with significant negative impacts – real or potential – on local communities	Information unavailable	
Labor climate	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		30, 61

Topic	GRI standard	GRI content	Reason for omission	Page
Diversity and inclusion in the workforce	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		30
	GRI 405 Diversity and inclusion in the workforce 2016	405-1: Diversity in governing bodies and employees		57
	GRI 405 Diversity and inclusion in the workforce 2016	405-2: Ratio of base salaries and remuneration of women compared to men	Information unavailable	
Management of chemical substances in products	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		32
Product innovation	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		32
Quality products (customer health)	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		32
	GRI 416 Customer health and safety 2016	416-1: Assessment of the impacts of product and service categories on health and safety		32
	GRI 416 Customer health and safety 2016	416-2: Cases of non-compliance related to the impact on health and safety of the company's categories of products and services	Information unavailable	
Automation and efficiency of operational processes	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		32

Topic	GRI standard	GRI content	Reason for omission	Page
	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		34
Energy Consumption Management	GRI 302 Energy 2016	302-1: Energy consumption in the organization	Information unavailable. Grupo Lamosa is calculating its internal energy consumption for the fuels and electricity it uses.	
	GRI 302 Energy 2016	302-2: Energy consumption outside the organization	Information unavailable	
	GRI 302 Energy 2016	302-3: Energy intensity	Information unavailable. Grupo Lamosa is calculating its internal energy consumption for the fuels and electricity it uses.	
	GRI 302 Energy 2016	302-4: Reduction in energy consumption	Information unavailable. Grupo Lamosa is calculating its internal energy consumption for the fuels and electricity it uses.	
	GRI 302 Energy 2016	302-5: Reduction in the energy requirements of products and services	Information unavailable	
	GRI 305 Emissions 2016	305-1: Direct greenhouse gas emissions (Scope 1)	Information unavailable. Grupo Lamosa is currently calculating its Scope 1 emissions.	
	GRI 305 Emissions 2016	305-2: Indirect greenhouse gas emissions from energy generation (Scope 2)	Information unavailable. Grupo Lamosa is currently calculating its Scope 2 emissions.	
	GRI 305 Emissions 2016	305-3: Other indirect greenhouse gas emissions (Scope 3)	Information unavailable	
	GRI 305 Emissions 2016	305-4: Intensity of greenhouse gas emissions	Information unavailable. Grupo Lamosa is currently calculating its Scope 1 and Scope 2 emissions.	

Topic	GRI standard	GRI content	Reason for omission	Page
Energy consumption management	GRI 305 Emissions 2016	305-5: Reduction of greenhouse gas emissions	Information unavailable. Grupo Lamosa is currently calculating its Scope 1 and Scope 2 emissions.	
	GRI 305 Emissions 2016	305-6: Emissions of substances that deplete the ozone layer (ODSs)	Information unavailable	
	GRI 305 Emissions 2016	305-7: Energy consumption management	Information unavailable	
Product life cycles	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		35
	GRI 306 Waste 2020	306-1: Waste generation and significant impacts		35
	GRI 306 Waste 2020	306-2: Management of significant impacts related to waste		35
	GRI 306 Waste 2020	306-3: Waste generated		63
	GRI 306 Waste 2020	306-4: Waste disposal that the company has avoided		63
	GRI 306 Waste 2020	306-5: Waste that is to be avoided	Information unavailable	
	GRI 303 Water and effluents 2018	303-1: Interaction with water as a shared resource		35
	GRI 303 Water and effluents 2018	303-2: Management of impacts related to water discharge		35

Topic	GRI standard	GRI content	Reason for omission	Page
Product life cycles	GRI 303 Water and effluents 2018	303-3: Water extraction		64
	GRI 303 Water and effluents 2018	303-4:Water discharge		64
	GRI 303 Water and effluents 2018	303-5: Water consumption		64

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STANDARDS FOR CONSTRUCTION PRODUCTS AND FURNITURE – 2018 VERSION

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
Activity metrics					
Activity metric	CG-BF-000.A	Annual production	Unit of measure for annual production used by the entity		7
Activity metric	CG-BF-000.B	Area of manufacturing facilities	Square meters (m ²)	Information not available	
Accounting metrics					
Energy management in manufacturing	CG-BF-130a.1	(1) Total energy consumed, (2) percentage of electricity from the grid, (3) percentage of renewable energy.	Gigajoules (GJ), percentage (%)	Information not available. Grupo Lamosa is calculating its electricity consumption.	
Handling of chemical substances in products	CG-BF-250a.1	Analysis of the processes to evaluate and manage risks or hazards associated with chemical substances in products.	N/A		32
	CG-BF-250a.2	Percentage of such products that comply with emission standards and those related to the content of volatile organic compounds (VOCs).	Percentage by revenue (%)		62

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page(s)
Environmental effects of the life cycle of the products	CG-BF-410a.1	Description of efforts to manage the effects of the life cycle of products and meet the demand for sustainable products.	N/A		24, 35
	CG-BF-410a.2	(1) Weight of material recovered at the end of their useful life, (2) percentage of recovered materials recycled.	Metric tons (t), percentage by weight (%)	Information not available	
Wood supply-chain management	CG-BF-430a.1	1) Total weight of purchased wood fiber materials, (2) percentage of forests certified by third parties, (3) percentage by standard, and (4) percentage certified according to other wood fiber standards.	Metric tons (t), percentage by weight (%)	Does not apply	

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STANDARDS FOR DISTRIBUTORS, SPECIALIZED RETAILERS AND MULTI-LINE - 2018 VERSION

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
Activity metrics					
Activity metric	CG-MR-000.A	Number of: (1) retail locations and (2) distribution centers.	Number	(1) Grupo Lamosa does not have its own direct sales locations, 2) information not available.	
Activity metric	CG-MR-000.B	Total area of: (1) retail space and (2) distribution centers.	Square meters (m ²)	(1) Grupo Lamosa does not have its own direct sales locations, 2) information not available.	
Accounting metrics					
Energy management in retail trade and distribution	CG-MR-130a.1	(1) Total energy consumed, (2) percentage of electricity from the grid, (3) percentage of renewables.	Gigajoules (GJ), percentage (%)	Information not available. Grupo Lamosa is calculating its electricity consumption.	
	CG-MR-230a.1	Description of the approach to identify and address data security risks.	N/A		27
Data security	CG-MR-230a.2	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected.	Number, percentage (%)	(1) There were no data breaches, (2) the percentage of internal cases related to bad management of information is presented, (3) no customers or third parties were affected.	65

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
Labor practices	CG-MR-310a.1	1) Average salary per hour and 2) percentage of store employees earning the minimum wage, by region.	Reference currency, percentage (%)	Information not available	
	CG-MR-310a.2	Turnover rate, (1) voluntary and (2) involuntary, of store employees.	Ratio	(1)The total Grupo Lamosa turnover rate is presented, (2) not available.	57
	CG-MR-310a.3	Total amount of monetary losses as a result of legal proceedings related to infringements of labor law.	Reference currency	Grupo Lamosa did not present monetary losses for this reason.	
Diversity and inclusion in the workforce	CG-MR-330a.1	Percentage representation of genders and racial/ethnic groups in (1) management and (2) all other employees.	Percentage (%)	(1) Not available, (2) a breakdown by gender and labor category is presented in the corresponding table.	57
	CG-MR-330a.2	Total amount of monetary losses as a result of legal proceedings related to job discrimination.	Reference currency	Information not available	
Product sourcing, packaging and marketing	CG-MR-410a.1	Revenue from third-party-certified products according to environmental or social sustainability standards.	Reference currency		62
	CG-MR-410a.2	Analysis of the processes to evaluate and manage the risks or dangers associated with chemical substances in products.	N/A		32
	CG-MR-410a.3	Analysis of strategies to reduce the environmental impact of the packaging.	N/A		35

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STANDARDS FOR CONSTRUCTION MATERIALS - 2018 VERSION

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
Activity metrics					
Activity metric	EM-CM-000.A	Production by main product line	Metric tons (t)		7
Accounting metrics					
Greenhouse gas emissions	EM-CM-110a.1	Gross Scope 1 global emissions and percentage covered by emission cap regulations.	Metric tons (t) of CO ₂ e, percentage (%)	Information not available. Grupo Lamosa is calculating its Scope 1 emissions.	
	EM-CM-110a.2	Analysis of the long- and short-term strategy or plan to manage Scope 1 emissions, emission reduction targets, and analysis of the results in relation to those goals.	N/A	Information not available. Grupo Lamosa is calculating its Scope 1 emissions.	
Air quality	EM-CM-120a.1	Emissions of the following pollutant gases: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) particulate matter (PM ₁₀), (4) dioxins/furans, (5) volatile organic compounds (VOCs), (6) polycyclic aromatic hydrocarbons (PAHs), and (7) heavy metals.	Metric tons (t)	Information not available. Grupo Lamosa is calculating its Scope 1 emissions.	

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
Energy management	EM-CM-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage alternative (4) Percentage renewable.	Gigajoules (GJ), percentage (%)	Information not available. Grupo Lamosa is calculating its electricity consumption.	
Water management	EM-CM-140a.1	(1) Total water extracted, (2) percentage recycled, (3) percentage from regions with high or extremely high initial water stress.	Thousands of cubic meters (m ³), percentage (%)	1) Total water extracted according to source, (2) percentage of water reused in the three businesses, (3) not available.	64
Waste management	EM-CM-150a.1	Amount of waste generated, percentage hazardous, percentage recycled.	Metric tons (t), percentage (%)		63
Effects on biodiversity	EM-CM-160a.1	Description of the environmental management policies and practices in the operating facilities.	N/A	N/A	
	EM-CM-160a.2	Land area altered, percentage of affected area recovered.	Acres (ac), porcentaje (%)	N/A	
Occupational health and safety	EM-CM-320a.1	(1) Total Recordable Incident Rate (TRIR) and (2) Incident Frequency Rate (IFR) for (a) full-time employees and (b) contract employees.	Ratio	(1) Information not available, (2) the IFR index is reported by business.	61
	EM-CM-320a.2	Number of cases of silicosis notified.	Number	Information not available	

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
Product innovation	EM-CM-410a.1	Percentage of products that qualify for sustainable building design and construction certification credits.	Reference currency, percentage (%)		62
	EM-CM-410a.2	Total addressable market and share of market for products that reduce energy, water, and/or material impacts during usage and/or production.	Reference currency, percentage (%)	Information not available	
Price integrity and transparency	EM-CM-520a.1	Total amount of monetary losses as a result of legal proceedings related to cartel actions, price fixing or antitrust activities.	Reference currency	Grupo Lamosa did not have monetary losses related to these issues.	

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STANDARDS FOR CHEMICAL SUBSTANCES – 2018 VERSION

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
Activity metrics					
Activity metric	RT-CH-000.A	Production per segment	Cubic meters (m ³) or metric tons (t)		7
Accounting metrics					
Greenhouse gas emissions	RT-CH-110a.1	Gross Scope 1 global emissions, percentage covered by emission cap regulations.	Metric tons (t) of CO ₂ , percentage (%)	Information not available. Grupo Lamosa is calculating its Scope 1 emissions.	
	RT-CH-110a.2	Analysis of the long- and short-term strategies and plans to manage Scope 1 emissions, emission reduction targets, and analysis of results compared to those goals.	N/A	Information not available. Grupo Lamosa is calculating its Scope 1 emissions.	
Air quality	RT-CH-120a.1	Emissions of the following pollutant gases: (1) NO _x (except N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs).	Metric tons (t)	Information not available. Grupo Lamosa is calculating its Scope 1 emissions.	

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
Energy management	RT-CH-130a.1	(1) Total energy consumed, (2) percentage of electricity from the grid, (3) percentage of renewables, (4) total self-generated energy.	Gigajoules (GJ), percentage (%)	Information not available. Grupo Lamosa is calculating its electricity consumption.	
Water management	RT-CH-140a.1	(1) Total water extracted, (2) total water consumed, percentage of each from regions with high or extremely high initial water stress.	Thousands of cubic meters (m ³), percentage (%)		64
	RT-CH-140a.2	Number of non-compliance incidents related to water quality permits, standards and regulations.	Number	Grupo Lamosa has not violated the law in relation to water use and management.	
	RT-CH-140a.3	Description of water management risks and analysis of strategies and practices to mitigate them.	N/A		64
Hazardous waste management	RT-CH-150a.1	Amount of hazardous waste generated, percentage recycled.	Metric tons (t), percentage (%)		63
Community relations	RT-CH-210a.1	Analysis of engagement processes to manage risks and opportunities associated with community interests.	N/A		31

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
Occupational health and safety	RT-CH-320a.1	(1) Total Recordable Incident Rate (TRIR) and (2) fatality rate for a) direct employees and b) contract employees.	Ratio	(1) Not available, (2) presents the number of fatalities in 2022, which was zero.	63
	RT-CH-320a.2	Description of initiatives undertaken to assess, monitor, and reduce employee and contract worker exposure to long-term (chronic) health risks.	N/A		61
Design of products for efficiency in the use phase	RT-CH-410a.1	Revenue from products designed for resource efficiency in the use phase.	Reference currency	Information not available	
Safety and environmental stewardship of chemicals	RT-CH-410b.1	1) Percentage of products that contain chemical substances that are hazardous to health and the environment, belonging to Categories 1 and 2 of the Globally Harmonized System of Classification and Labeling of Chemical Products (GHS), 2) percentage of these products that have been subjected to a risk assessment.	Percentage per revenue stream (%)	Information not available	
	RT-CH-410b.2	Analysis of the strategy for 1) managing the chemicals of concern and 2) developing alternatives that have a reduced impact on humans and the environment.	N/A		32

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
Genetically modified organisms	RT-CH-410c.1	Percentage of products, by revenue, that contain genetically modified organisms (GMOs).	Percentage by revenue (%)	Does not apply	
Management of the legal and regulatory environment	RT-CH-530a.1	Analysis of corporate positioning related to government regulations and policy proposals that address environmental and social factors that affect the sector.	N/A		34
Occupational safety, preparation and response to emergencies	RT-CH-540a.1	Process Safety Incident Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR).	Number, ratio	Information not available	
	RT-CH-540a.2	Number of transportation incidents	Number	N/A	