

# APPENDIX 1: ESG APPROACH

## Appendix 1.1: Materiality analysis (GRI 3-1, 3-2)

With the aim of improving its sustainability performance, in 2022 Grupo Lamosa carried out its first materiality analysis, identifying the ESG priorities that are strategic for the organization.

The concept of double materiality was used to prepare the analysis. This concept is based, on the one hand, on an evaluation of the most significant impacts of Grupo Lamosa on its external settings: the environment, society and other stakeholders (socio-environmental materiality); and, on the other hand, taking into account those ESG topics that are most likely to affect the company's financial condition, operating performance and cash flows, while, at the same time, responding to market demands (financial materiality).

The process of identifying material topics was based on the methodology of the Global Reporting Initiative (GRI). To this end, one of the first steps for a correct understanding of what is expected in sustainability was a documentary review of different international references in the management of ESG topics.

Once a list of potentially material topics had been identified, senior management and the different stakeholders (employees, customers, distributors and suppliers) were consulted. Through interviews, focus groups and surveys, the previously identified topics were prioritized.

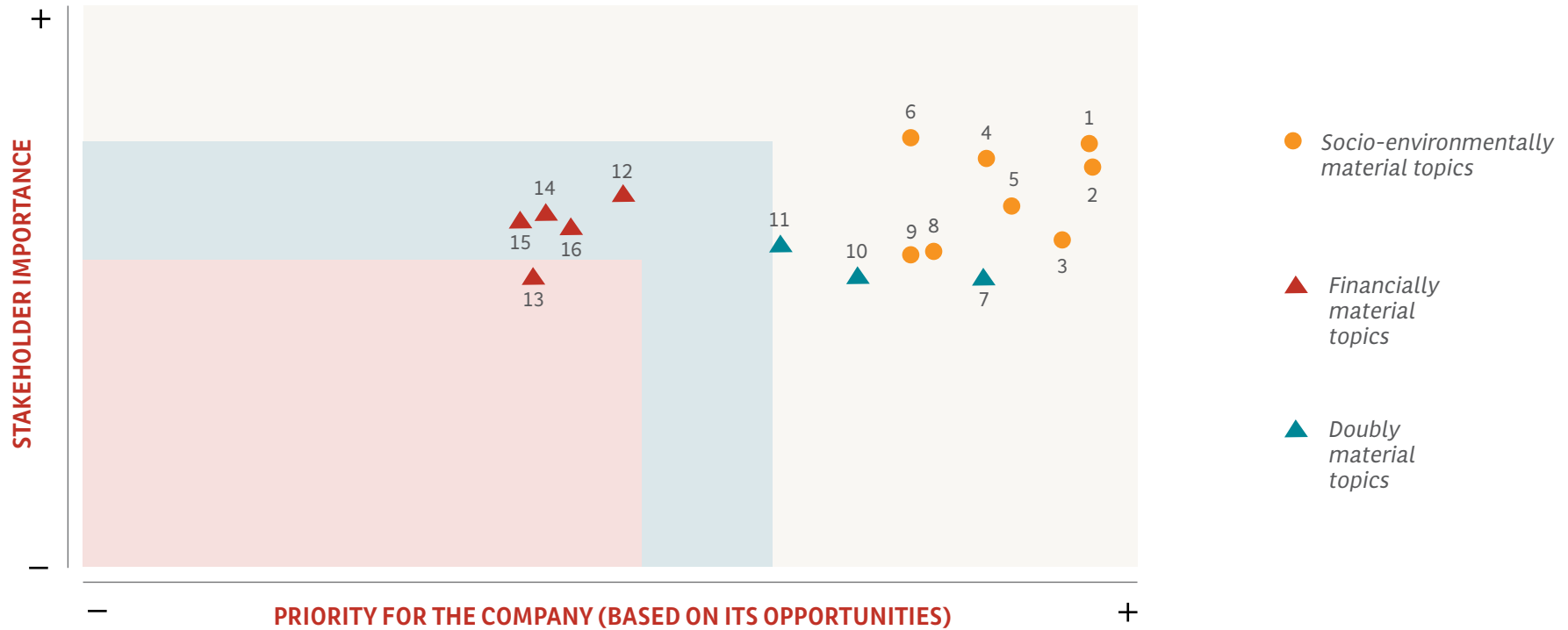
As a result, 16 material impact topics were identified, which were then internally validated by senior management.

The financial materiality recommended by the Sustainability Accounting Standards Board (SASB) was also added. The SASB is an organization that provides a series of industry standards, which were previously defined through a process of analysis and international consultation. Specifically, the standards that the initiative has identified as relevant for those sectors in which Grupo Lamosa is active were applied:

- Construction materials
- Building products and furnishings
- Chemicals
- Multi-line and specialty retailers and distributors

In addition, important aspects of the operations (main revenue streams and inputs for value creation) and the operating environment (economic, regulatory, operational and business environments) were reviewed, in order to identify additional indicators that had not been identified in the aforementioned standards.

Finally, both processes were consolidated to obtain the integrated materiality matrix, as shown below:



Materiality	Material topics	Materiality	Material topics
Socio-environmental	1 Customer service	Socio-environmental	9 Operating process automation and efficiency
Socio-environmental	2 Product innovation	Double	10 Supply chain
Socio-environmental	3 Digital transformation	Double	11 Energy management
Socio-environmental	4 Employee health and safety	Financial	12 Data protection
Socio-environmental	5 Economic performance	Financial	13 Product lifecycles
Socio-environmental	6 Quality products (customer health)	Financial	14 Work environment
Double	7 Talent attraction and retention	Financial	15 Managing product chemicals
Socio-environmental	8 Omni-channel and distributor relations	Financial	16 Workforce diversity and inclusion

## Appendix 1.2: Details of the channels and stakeholder engagement (GRI 2-29)

Grupo Lamosa is committed to maintaining a transparent dialogue with its stakeholders, who actively contribute to its operations. Therefore, the relationship and ongoing dialogue with them are essential for the company to achieve its objectives.

The value proposition and main channels for each of the stakeholder groups are presented below.

Stakeholder	Value proposition	Channels
<b>Investors, stockholders and other capital providers</b>	<p>Generate economic value, guaranteeing the financial sustainability of the company over time and advancing in accordance with the approved strategic plan. Identify and address risks and opportunities.</p> <p>Be transparent about results, including ESG performance.</p>	<ul style="list-style-type: none"> <li>• Stockholders' assembly</li> <li>• Investor relations area</li> <li>• Transparency Line</li> <li>• Meetings with analysts</li> <li>• Reports on results</li> </ul>
<b>Distributors</b>	<p>Work together to make it easier for products to reach the final consumer, in a coordinated manner in inventory management, and with innovative products and the support of the company's brands.</p>	<ul style="list-style-type: none"> <li>• Distribution agreements</li> <li>• Visits from area and/or product managers</li> </ul>
<b>Customers</b>	<p>Contribute to making the best conditions in homes and work spaces, with quality materials that meet different needs. Innovatively address changes in lifestyles.</p>	<ul style="list-style-type: none"> <li>• Third-party stores</li> <li>• Visits from commercial advisors</li> <li>• Websites of the company's brands and commercial apps</li> <li>• Transparency Line</li> <li>• Focus groups and other consultations</li> </ul>
<b>Employees</b>	<p>Offer employment opportunities and professional development, safeguarding health and safety.</p> <p>Create teams that consider the well-being of their members and encourage their commitment.</p>	<ul style="list-style-type: none"> <li>• Work environment evaluation</li> <li>• Intranet</li> <li>• Transparency Line</li> </ul>
<b>Suppliers</b>	<p>Partner to offer quality products, with behaviors aligned to principles and values.</p> <p>Build an efficient relationship that guarantees the continuity of Grupo Lamosa's production and the corresponding financial return for the supplier.</p>	<ul style="list-style-type: none"> <li>• Transparency Line</li> <li>• Contracts and purchase orders</li> <li>• Development of local suppliers and SMEs (small and medium-sized companies)</li> </ul>

Stakeholder	Value proposition	Channels
<b>Government</b>	Operate in accordance with the law and ethically.	<ul style="list-style-type: none"> <li>• Participation in topic-centered meetings and consultation forums</li> <li>• Response to requirements</li> </ul>
<b>Academia</b>	Offer opportunities to materialize innovation in materials, technology and products and generate jobs for different professionals.	<ul style="list-style-type: none"> <li>• Agreements for research projects and/or internships</li> <li>• Participation in job fairs</li> <li>• Presence in topic-centered events</li> </ul>
<b>Communication media</b>	<p>Respect the interest and pay close attention to transactions and relationships with the different stakeholders.</p> <p>Accurately describe the company's performance to expand the scope of the stakeholders reached.</p>	<ul style="list-style-type: none"> <li>• Press conferences</li> <li>• Press releases</li> <li>• Participation in reports and/or interviews</li> </ul>
<b>Communities</b>	Be a good neighbor, generating job and development opportunities, and protecting the environment and local living conditions.	<ul style="list-style-type: none"> <li>• Transparency Line</li> <li>• Donations program</li> <li>• Dialogue with neighbors</li> <li>• Volunteer projects</li> </ul>

## Appendix 1.3: Membership in associations and initiatives

(GRI 2-28)

Grupo Lamosa is committed to sustainability, working comprehensively on the principle ESG topics, and is therefore aligned with the Sustainable Development Goals (SDG) and the United Nations Global Compact.

It belongs to the Tile Council of North America (TCNA), a non-profit organization, which develops and publishes quality standards for the ceramics industry, including Green Squared, a certification that evaluates the sustainability of ceramic products. Some tiles in Grupo Lamosa's portfolio boast this certification,

as well as Porcelain Tile Certification Agency (PTCA) certification, which guarantees water absorption levels below 0.5%.

Grupo Lamosa is also part of the Green Matters initiative, aimed at improving operational performance by minimizing possible environmental impacts.

### Sectorial alliances

In 2022, Grupo Lamosa joined the CAINTRA (Mexican Chamber of Industry) Business Alliance Program, in order to support technical education in the state of Nuevo León. In partnership with recognized companies in the state, the initiative seeks to contribute to the development of qualified technical personnel in the region.

The intervention model consists of providing comprehensive support to students of the National College of Technical Professional Education (CONALEP), thus contributing to the successful completion of their studies. There is also a special program for women who are enrolled in a technical education course.

Grupo Lamosa supports these students with both economic donations for the payment of tuition fees and school supplies, and volunteer

time from its employees, who in 2022 participated with the students' tutors in professional and socio-emotional skills training.

For more information on the social impact activities that Grupo Lamosa carries out, see the Community support section of the Driving talent chapter.

### Firenze Awards

Grupo Lamosa, through its Firenze porcelain tile brand, annually organizes the Firenze Awards in collaboration with Entremuros, a magazine specializing in architecture and interior design. Since 2015, these awards have recognized the best projects in different categories, including:

- Corporate buildings
- Public architecture
- Residential buildings
- Commercial interior design
- Residential interior design
- Sustainable architecture

This year, nine projects received awards, out of 400 that were registered.

## Appendix 1.4: Contribution to the SDGs




Grupo Lamosa contributes to the 2030 Agenda of the United Nations as a roadmap to address the great social and environmental challenges at a global level.

The materiality analysis carried out in 2022 identified relevant business issues and also made it possible to prioritize those objectives that will have the greatest impact.

The main contributions are presented below:

SDG	<b>3</b> GOOD HEALTH AND WELL-BEING 	<b>4</b> QUALITY EDUCATION 	<b>7</b> AFFORDABLE AND CLEAN ENERGY 
<b>Contribution</b>	<p>Occupational health and safety management system based on the guidelines of the Occupational Safety and Health Administration (OSHA), aimed at accident prevention.</p> <p>Medical hotline for employees.</p> <p>Continuation of COVID protocols.</p>	<p>Training approach focused on developing capabilities for the correct performance of functions.</p> <p>Access to online training through platforms such as LinkedIn Learning and Coursera.</p>	<p>Use of renewable energy, both self-generated and cogenerated in the production processes, to operate.</p>
<b>Indicators</b>	<p>Partial Frequency Index of lost-time accidents (PFI):</p> <p>Tiles: 0.78</p> <p>Adhesives: 1.84</p> <p>Insulators and Lighteners: 9.15</p>	<p>1.09 hours of training / employee for women on average.</p> <p>1.05 hours of training / employee for men on average.</p>	<p>The company is currently calculating how much clean energy it produces.</p>

SDG	<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	<b>9</b> INDUSTRY, INNOVATION AND INFRASTRUCTURE 	<b>10</b> REDUCED INEQUALITIES 
<b>Contribution</b>	<p>Numerous job opportunities as a result of the company's domestic and international presence.</p>	<p>The tile and adhesives businesses offer products with sustainable characteristics and international certifications, such as Porcelain Tile Certification Agency (PTCA) and UL GREENGUARD certifications.</p>	<p>The company addresses one of the most urgent needs in its communities, education, supporting primary, secondary and high schools, mainly in the state of Nuevo León, Mexico, through the Escuela Digna program.</p>
<b>Indicators</b>	<p>11,299 total employees in the workforce across nine countries.</p>	<p>\$193.2 million Mexican pesos in certified products.</p>	<p>Grupo Lamosa is making a specific analysis of the impact of the Escuela Digna program.</p>

SDG	<b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION 	<b>13</b> CLIMATE ACTION 	<b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS 
<b>Contribution</b>	<p>Waste management process aimed at reducing waste and optimizing the use of materials through reuse and recycling processes.</p> <p>Efficient water use prioritized through reuse and treatment in the production processes.</p>	<p>Grupo Lamosa's operations use mainly natural gas, a fuel that produces fewer greenhouse gas emissions than other alternatives.</p> <p>The heat generated in some processes is used as energy in others.</p> <p>Efforts are being made to reduce firing temperatures, thus lowering energy consumption.</p>	<p>The company has a robust compliance culture as set out in its corporate values, Code of Ethics and policies, which are periodically communicated to employees and business partners.</p> <p>Both suppliers and distributors must commit in writing to Lamosa's Code of Ethics, that they are given a copy of.</p>
<b>Indicators</b>	<p><b>Non-hazardous waste</b> 92.8% reused or recycled in the tile business. 85.2% reused or recycled in the adhesives business. 66.3% reused or recycled in the insulators and lighteners business.</p> <p><b>Hazardous waste</b> 94.6% reused or recycled in the tile business.</p> <p><b>Water</b> 0.39% reused in the tile business. 0.11% reused in the adhesives business. 2.82% reused in the insulators and lighteners business.</p>	<p>Grupo Lamosa is currently preparing a calculation of Scope 1 and Scope 2 emissions.</p>	<p>100% of employees trained in the Code of Ethics.</p> <p>269 complaints responded to through the Transparency Line during 2022.</p>

## Appendix 1.5: Progress with the principles of the Global Compact

### HUMAN RIGHTS

PRINCIPLE	COMMITMENT	ACTIONS
<b>Principle 1.</b> Businesses should support and respect the protection of internationally proclaimed human rights within their sphere of influence.	Grupo Lamosa commits to respect and comply with the declaration of human rights established by the General Assembly of the United Nations in all its operations and areas of action, across all the countries where it operates.	<ul style="list-style-type: none"> <li>The Code of Ethics establishes the organization's commitment to respect human rights.</li> </ul>
<b>Principle 2.</b> Businesses should make sure that they are not complicit in human rights abuses.	Grupo Lamosa is committed to ensuring that more and more of its business partners, including suppliers and distributors, adhere to its Code of Ethics.	<ul style="list-style-type: none"> <li>The Code of Ethics establishes the organization's commitment to respect human rights.</li> </ul>

### LABOR STANDARDS

PRINCIPLE	COMMITMENT	ACTIONS
<b>Principle 3.</b> Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Grupo Lamosa is committed to respecting employees' legal right to collective labor association in the countries where it operates.	<ul style="list-style-type: none"> <li>As of yearend 2022, 55% of Grupo Lamosa's personnel was affiliated to a trade union.</li> <li>The decision of employees to affiliate to, or disaffiliate from, a union is respected.</li> </ul>
<b>Principle 4.</b> Businesses should support the elimination of all forms of forced and compulsory labor.	Under no circumstances is forced labor allowed at any of the company's production centers.	



## LABOR STANDARDS

PRINCIPLE	COMMITMENT	ACTIONS
<b>Principle 5.</b> Businesses should support the effective abolition of child labor.	Under no circumstances is child labor allowed at any of the company's production centers.	<ul style="list-style-type: none"> <li>The Code of Ethics establishes the organization's commitment to the prevention of child labor.</li> </ul>
<b>Principle 6.</b> Businesses should support the elimination of discrimination with respect to employment and occupation.	The company undertakes to deal with any cases of discrimination that occur under due process and to implement reporting and resolution measures.	<ul style="list-style-type: none"> <li>Employees are offered ethics awareness programs in order to reduce possible cases in the organization.</li> </ul>

## ENVIRONMENT

PRINCIPLE	COMMITMENT	ACTIONS
<b>Principle 7.</b> Businesses should support a precautionary approach to environmental challenges.	Grupo Lamosa commits to always act in accordance with environmental legislation.	<ul style="list-style-type: none"> <li>Care is taken to ensure that the production processes have no adverse impacts.</li> </ul>
<b>Principle 8.</b> Businesses should undertake initiatives to promote greater environmental responsibility.	Grupo Lamosa is committed to promoting a green culture among its employees.	<ul style="list-style-type: none"> <li>The company is part of the international Green Matters initiative, aimed at helping companies such as Grupo Lamosa achieve a low-carbon operating system.</li> </ul>
<b>Principle 9.</b> Businesses should encourage the development and diffusion of environmentally friendly technologies.	Grupo Lamosa is committed to continue promoting practices that contribute to reducing the environmental impact of its operations.	<ul style="list-style-type: none"> <li>Products with sustainable criteria.</li> <li>Cogeneration and self-generation of energy in production processes.</li> </ul>

## ANTI-CORRUPTION

PRINCIPLE	COMMITMENT	ACTIONS
<p><b>Principle 10.</b> Businesses should work against corruption in all its forms, including extortion and bribery.</p>	<p>Grupo Lamosa commits to continue promoting its corporate values among its employees and business partners, as well as to reinforce the mechanisms for the prevention and management of non-compliance.</p>	<ul style="list-style-type: none"> <li>• Grupo Lamosa offers employees and other stakeholders its Transparency Line, through which possible cases of corruption are assessed, and corrective measures potentially taken.</li> <li>• The Ethics Committee is responsible for following up on the cases of non-compliance presented.</li> </ul>

# APPENDIX 2: MAIN SDG INDICATORS

## 2.1 Social dimension

### Labor demographics

(GRI 2-7, 2-30, 401-1, 405-1; SASB CG-MR-310a.2, CG-MR-330a.1)

#### 2022 BREAKDOWN OF EMPLOYEES ACCORDING TO TYPE OF CONTRACT AND SEX

	2022	
	Women	Men
<b>Corporate</b>	34	114
Indefinite contract	34	114
Temporary contract	-	-
<b>Tiles</b>	1,373	7,025
Indefinite contract	1,293	6,732
Temporary contract	80	293
<b>Adhesives</b>	187	1,147
Indefinite contract	186	1,111
Temporary contract	1	36
<b>Insulators and Lighteners</b>	377	1,042
Indefinite contract	377	1,042
Temporary contract	-	-
<b>% personnel unionized (2022)</b>	55	

Note: Due to the incorporation of new businesses, Grupo Lamosa is still in the process of standardizing the information related to the number of employees by type of contract; therefore, presented figures are estimated.

## DEMOGRAPHICS: SEX, AGE AND WORK CENTER 2022

	<30 years		30-50 years		>50 years	
	Women	Men	Women	Men	Women	Men
<b>Corporate</b>	3	18	28	71	3	25
Executives		1	1	12	0	11
Employees	3	17	27	59	3	14
Operators						
<b>Tiles</b>	348	1,790	893	4,255	132	980
Executives	1		19	64	6	46
Employees	175	541	518	1,638	76	397
Operators	172	1,249	356	2,553	50	537
<b>Adhesives</b>	43	339	126	702	18	106
Executives				8	1	17
Employees	35	109	122	391	12	58
Operators	8	230	4	303	5	31
<b>Insulators and Lighteners</b>	114	340	229	561	34	141
Executives				7	1	5
Employees	80	108	172	243	22	42
Operators	34	232	57	311	11	94
<b>TOTAL</b>	<b>508</b>	<b>2,487</b>	<b>1,276</b>	<b>5,589</b>	<b>187</b>	<b>1,252</b>
<b>Total personnel 2022:</b>	<b>11,299</b>					

## DEMOGRAPHICS: INTERANNUAL COMPARISON - SEX AND WORK CENTER

	2021	2022	Δ'22-'21
<b>Corporate</b>	135	148	9.6%
Women	26	34	30.7%
Men	109	114	4.6%
% Women	24%	23%	
<b>Tiles</b>	8,326	8,398	0.86%
Women	1,352	1,373	1.5%
Men	6,974	7,025	0.73%
% Women	19%	16%	
<b>Adhesives</b>	1,276	1,334	4.5%
Women	179	187	4.5%
Men	1,097	1,147	4.5%
% Women	16%	14%	
<b>Insulators and Lighteners</b>	-	1,419	-
Women	-	377	-
Men	-	1,042	-
% Women	-	27%	-
<b>TOTAL</b>	<b>9,737</b>	<b>11,299</b>	<b>16%</b>
% Women	16%	17%	

Note: Due to the recent incorporation of Fanosa, employee data for 2021 is unavailable.

**HIRING 2022**

	<30 years		30-50 years		>50 years		TOTAL
	Women	Men	Women	Men	Women	Men	
<b>TOTAL</b>	189	961	210	704	14	46	2,124

**% WOMEN HIRED 2022**

<b>TOTAL</b>	19%
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**% TURNOVER 2022**

	<30 years		30-50 years		>50 years	
	Women	Men	Women	Men	Women	Men
<b>TOTAL</b>	41%	33%	13%	12%	5%	11%

Formula: [(Number of people leaving)/(Personnel at beginning of year + Personnel at yearend)/2]\*100

**Training and career development****(GRI 404-1)****HOURS OF TRAINING PER LABOR CATEGORY AND SEX 2022**

	Women	Men
Executives	84	4,407
Employees	1,063	3,344
Operators	1,021	2,102
<b>TOTAL</b>	<b>2,168</b>	<b>9,853</b>

	Average hours of training women	Average hours of training men
<b>TOTAL</b>	<b>1.09</b>	<b>1.05</b>

## Work environment (GRI 3-3)

All Grupo Lamosa companies have a work environment management system that uses annual anonymous electronic surveys to measure personnel satisfaction and possible areas of opportunity in different segments, such as security, supervision, working conditions and communication. With the results obtained, action plans and commitments are generated to improve employee satisfaction.

## Performance evaluation (GRI 404-3)

Executives and other employees undergo annual evaluations to assess their fulfillment of objectives and soft skills. Operating personnel are given more specific evaluations according to the type of function they carry out and the category to which they belong.

## Retirement plans (GRI 201-3)

Some Grupo Lamosa companies have retirement plans for executives and employees, with defined benefits and contributions. In addition, the company offers training programs for retirement.

## Employee health and safety

(GRI 403-8, 403-9; SASB EM-CM-320a.1, RT-CH-320a.1, RT-CH-320a.2)

All Grupo Lamosa employees are covered by the health system that corresponds to the legislation of each country where the company operates. Additionally, Grupo Lamosa has its own Health and Safety Management system, which guarantees that production centers have safe working environments.

### OCCUPATIONAL HEALTH AND SAFETY 2022

	Tiles	Adhesives	Insulators and Lighteners
Deaths - employees (number)	0	0	0
Partial Frequency Index - (PFI)	0.78	1.84	9.15

PFI: Lost-time Accidents, and the formula is:  
 $PFI = 240,000 * \text{Incidents} / \text{Hours worked (OSHA)}$

## Focus on training, prevention and risk management in production plants

Risk management in work areas is carried out through the internal HIRAC methodology (Hazard Identification, Risk Assessment and Controls), where a team made up of people from Operations, Maintenance, Management and SHE (Safety, Health and Environment) carry out an analysis to determine the optimal controls for the operations.

Risks fall into different risk identification categories, with the ones ranked as “high” being the priority to be addressed.

Additionally, internal training is carried out for “Safe Operations” through the monitoring of Procedures and Methodologies for all the activities carried out at the different work centers.

## 2.4 Product sustainability and innovation

(SASB CG-MR-410a.1, EM-CM-410a.1, CG-BF-250a.2)

### REVENUE FROM PRODUCTS WITH SUSTAINABILITY CERTIFICATION

	<b>2022</b>
<b>Tiles</b>	
UL GREENGUARD certification (million USD)	115.8
VOC products (SKUs)	3,203
<b>Adhesives</b>	
Porcelain Tile Agency Certification (million USD)	77.4
VOC products (SKUs)	44

Note: VOC products refers to the products that comply with emissions and/or content standards for volatile organic compounds.



## Waste

(GRI 306-3, 306-4; SASB EM-CM-150a.1, RT-CH-150a.1)

Grupo Lamosa has implemented procedures to optimize the use of materials in the production processes of its different businesses, thus reducing the amount of waste generated. Reuse and recycling are encouraged.

### NON-HAZARDOUS WASTE GENERATED IN 2022 (tons)

	Tiles	Adhesives	Insulators and Lighteners
<b>TOTAL (ton)</b>	<b>73,215</b>	<b>7,411</b>	<b>4,718</b>
Landfill (%)	7.2	14.8	33.7
Reuse (%)	82.4	0.2	18.8
Recycled (%)	10.4	85.0	47.5

Note: Recycled waste includes wood, cardboard and iron.

### HAZARDOUS WASTE GENERATED IN 2022 (tons)

	Tiles	Adhesives	Insulators and Lighteners
<b>TOTAL (ton)</b>	<b>10,543</b>	<b>2</b>	<b>622</b>
Reused hazardous waste (%)	13.0	-	0.1
Recycled hazardous waste (%)	81.6	-	0.2
Hazardous waste disposed of by a specialized third party (%)	0.4	100	99.7

## Water

(GRI 303-3, 303-4, 303-5; SASB RT-CH-140a.1, RT-CH-140a.3, EM-CM-140a.1)

Grupo Lamosa is aware of the importance of water resources for its operations. It uses them responsibly, always adhering to the legal framework and carrying out processes that help reduce and reuse part of the water that is consumed.

### WATER EXTRACTION BY SOURCE TYPE IN 2022 (m<sup>3</sup>)

	Tiles	Adhesives	Insulators and Lighteners
<b>TOTAL (m<sup>3</sup>)</b>	<b>193,510,315</b>	<b>18,977</b>	<b>132,148</b>
Municipal network (%)	0.08	82.73	52.91
Wells (%)	99.88	6.32	46.89
Trucks (%)	0.04	10.95	-

### WATER DISCHARGE BY DESTINATION IN 2022 (m<sup>3</sup>)

	Tiles	Adhesives	Insulators and Lighteners
<b>TOTAL (m<sup>3</sup>)</b>	<b>13,043,463</b>	<b>570</b>	<b>30,462</b>
Surface water (%)	98.80	-	-
Underground water (%)	0.23	-	0.24
Third-party location (%)	0.97	100%	99.76

### WATER CONSUMPTION AND REUSE IN 2022 (m<sup>3</sup>)

	Tiles	Adhesives	Insulators and Lighteners
<b>Total consumption</b>	<b>180,466,852</b>	<b>18,407</b>	<b>101,685</b>
<b>Total reuse (%)</b>	<b>0.39</b>	<b>0.11</b>	<b>2.82</b>

Note: The percent of water reused considers both treated and recycled water divided by total water extracted.

### 3. Governance

#### 3.1 Integrity

(GRI 205-3, 406-1, 418-1; SASB CG-MR-230a.2)

##### TRANSPARENCY LINE 2022

	2022
Number of complaints addressed through the Transparency Line	269
Policy violations	38%
Inappropriate conduct	35%
Conflicts of interest	12%
Incorrect use of information	9%
Other	6%

Note. The complaints addressed included cases of corruption and discrimination, which were duly resolved and the corresponding disciplinary measures imposed.

At Grupo Lamosa, we work every day to assure an ethical work culture and adherence to the company's values. Nevertheless, timely follow-up is given to any incidents that may arise.

When a complaint is received, an exhaustive investigation is carried out to determine the veracity of the facts and take the necessary steps to resolve the problem. Depending on the nature of the case, the company may take disciplinary action against the employees, suppliers or other parties involved, and implement corrective measures to prevent future violations.

##### ETHICS 2022

	2022
Percentage of employees trained in the Code of Ethics	100%

Grupo Lamosa customers' and suppliers' adherence to the Code of Ethics is formalized in the contracts they sign in their commercial transactions with the company.

### 3.2 Value chain

(GRI 204-1)

#### % OF SPENDING ON LOCAL SUPPLIERS 2022 (USD\$ millions)

Tiles	Adhesives	Insulators and Lighteners
65.4	72.5	97.3

Note: The percentage of spending on local suppliers is made up by business considering the spending allocated to suppliers located in the same state or province where the production plants are located.

### 3.3 Economic value generated and distributed

(GRI 201-1)

#### ECONOMIC VALUE GENERATED AND DISTRIBUTED 2022 (millions of Mexican pesos)

<b>Direct Economic Value Generated</b>	<b>35,704</b>
Total revenues	35,412
Financial income	221
Other income	71
<b>Economic value distributed</b>	<b>31,831</b>
Cost of sales	20,423
Operating expenses (including salaries and benefits)	8,293
Income taxes	1,927
Dividends	411
Financial expenses	777
<b>Economic Value Retained</b>	<b>3,873</b>

Economic value retained: Direct economic value generated – total economic value distributed

# 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
<b>GR 3: MATERIAL TOPICS 2021</b>				
	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	
<b>Economic performance</b>	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
<b>Supply chain</b>	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	
<b>Customer service</b>	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		24
<b>Digital transformation</b>	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		24
<b>Omnichannel and distributor relations</b>	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		24

Topic	GRI standard	GRI content	Reason for omission	Page(s)
<b>Data protection</b>	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
<b>Employee health and safety</b>	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
<b>Employee health and safety</b>	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	
<b>Talent attraction and retention</b>	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
<b>Talent attraction and retention</b>	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	
<b>Labor climate</b>	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		30, 61

Topic	GRI standard	GRI content	Reason for omission	Page
<b>Diversity and inclusion in the workforce</b>	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	
<b>Management of chemical substances in products</b>	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		32
<b>Product innovation</b>	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		32
<b>Quality products (customer health)</b>	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	
<b>Automation and efficiency of operational processes</b>	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
<b>Energy Consumption Management</b>	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
<b>Energy consumption management</b>	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	
<b>Product life cycles</b>	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



## INDEX OF SASB METRICS

## STANDARDS FOR CONSTRUCTION PRODUCTS AND FURNITURE – 2018 VERSION

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
<b>Activity metrics</b>					
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 <sup>2</sup> )	Information not available	
<b>Accounting metrics</b>					
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	

## INDEX OF SASB METRICS

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

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
<b>Activity metrics</b>					
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 <sup>2</sup> )	(1) Grupo Lamosa does not have its own direct sales locations, 2) information not available.	
<b>Accounting metrics</b>					
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

## INDEX OF SASB METRICS

## STANDARDS FOR CONSTRUCTION MATERIALS - 2018 VERSION

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
<b>Activity metrics</b>					
Activity metric	EM-CM-000.A	Production by main product line	Metric tons (t)		7
<b>Accounting metrics</b>					
Greenhouse gas emissions	EM-CM-110a.1	Gross Scope 1 global emissions and percentage covered by emission cap regulations.	Metric tons (t) of CO <sub>2</sub> 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 <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) particulate matter (PM <sub>10</sub> ), (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 <sup>3</sup> ), 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.	

## INDEX OF SASB METRICS

## STANDARDS FOR CHEMICAL SUBSTANCES – 2018 VERSION

SASB Topic	Code	Description	Unit of measure	Reason for omission	Page
<b>Activity metrics</b>					
Activity metric	RT-CH-000.A	Production per segment	Cubic meters (m <sup>3</sup> ) or metric tons (t)		7
<b>Accounting metrics</b>					
Greenhouse gas emissions	RT-CH-110a.1	Gross Scope 1 global emissions, percentage covered by emission cap regulations.	Metric tons (t) of CO <sub>2</sub> , 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 <sub>x</sub> (except N <sub>2</sub> O), (2) SO <sub>x</sub> , (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 <sup>3</sup> ), 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	