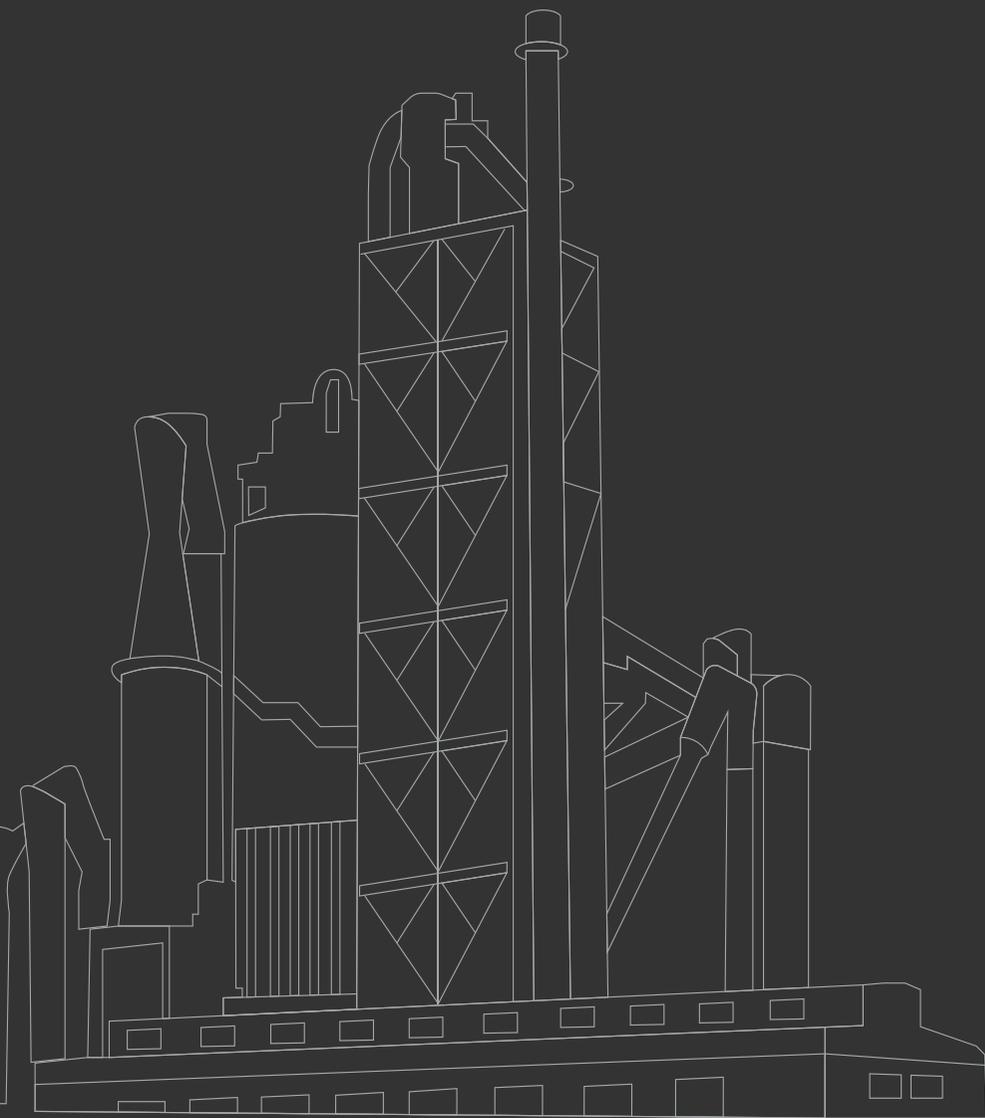




SUSTAINABILITY REPORT 2024

BUILDING A BETTER FUTURE

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CEO STATEMENT

Dear Stakeholders,

I am pleased to share our latest sustainability report, which captures the steps we are taking to make sustainability part of how we do business every day. At ACC, we believe our role goes beyond producing cement. We work to create value while protecting the environment, supporting our people, and contributing to Egypt's sustainable future. In 2024, we were proud to achieve several milestones. We became the first cement company in Africa and the MENA region to receive the Concrete Sustainability Council (CSC) Bronze certification, signed an agreement to implement hydrogen injection into our operations, and partnered with EPAP to replace our electrostatic precipitator with a baghouse filter. We were also ranked among the Fortune 500 largest companies in the MENA region, which reflects the growing strength of our company.

This year also brought important challenges. Environmental requirements linked to exports placed new demands on our operations. At the same time, we took on the challenge of handling treated medical waste as an alternative fuel. This meant finding safe ways to collect and transport it, protecting our employees while keeping this waste out of landfills. Both challenges pushed us to think differently and strengthen our commitment to sustainability.

Looking ahead, we will continue to focus on expanding renewable energy, improving efficiency, and increasing our use of alternative fuels. These efforts support Egypt's national goals and global climate ambitions, while helping us deliver on our own targets to reduce carbon emissions by 31%, raise our thermal substitution rate to 55%, and integrate more renewable energy by 2031.

We know there is still a long journey ahead, especially with the changes brought by new regulations such as the EU's Carbon Border Adjustment Mechanism and the need for a stable supply of alternative fuels. But I am confident that, with the support of our stakeholders, we can continue building a business that is sustainable, resilient, and inclusive.

Yours sincerely,



Sergio Alcantarilla
Chief Executive Officer



Sergio Alcantarilla
Chief Executive Officer
Arabian Cement Company (ACC)

ABOUT ACC

Established in 1997 through collaboration among Egyptian stakeholders, Arabian Cement Company (ACC) has evolved into a fully integrated cement plant and a prominent manufacturer and distributor of cement in Egypt's building materials and construction sector. Our unwavering focus on customer service and the incorporation of cutting-edge technologies into our operations have positioned us as a leader in cement production within the country. ACC's renowned product lines, "Al Mosalah", "Al Mosalah Tashibat", and "Al Nasr," known for their quality, are easily accessible across Egypt's governorates through our extensive network of sales offices and

ACC's journey took a significant turn in September 2004 when Cementos La Union (CLU), a Spanish cement company, invested in our enterprise, acquiring a 60% stake. This investment brought in technical expertise and advancements that enhanced the plant's capabilities. With 16% of ownership held by the Egyptian private sector and 24% as free float, ACC was listed on the Egyptian Exchange (EGX) in 2014, further solidifying our position in the market.



A major milestone was reached in 2006 when ACC secured a contract with the multinational engineering firm FLSmidth to construct the first clinker line. By 2008, ACC continued its growth trajectory with the installation of a second production line, significantly increasing the plant's production capacity. Currently, ACC has an annual production capacity of 5 million tons, producing high-quality cement for both domestic and international markets.

To ensure timely and efficient delivery, we provide transportation services through "Express Wassal," ensuring prompt product deliveries. Our commitment to customer satisfaction is reflected in our diverse product formats, including bagged, bulk, big bags, and containers.

ABOUT ACC

ACC's operations are complemented by two vital subsidiaries. Andalus Ready Mix Concrete, established in 2010, initially focused on mix design preparations and production trials before embarking on production for the New Giza project. By 2012, Andalus expanded its sales operations, significantly increasing its production volume by supplying over 30,000 m³ of concrete to more than 40 clients beyond the New Giza project, a substantial leap from the 4,000 m³ supplied in 2011. Evolve Investment & Project Management, founded in early 2016 under ACC's umbrella, concentrates on sourcing high-quality alternative fuels for the cement sector. Evolve aims to establish itself as a key player in waste management by sorting municipal solid waste, industrial waste, and agricultural waste. Through strong partnerships with waste producers, Evolve ensures the safe disposal of waste and offers consulting services to local authorities to enhance waste management systems throughout Egypt.

Guided by continuous innovation, expansion, and a steadfast commitment to sustainability, ACC remains devoted to maintaining its leadership in the cement industry within the building materials and construction sector while contributing to the progress and well-being of the communities we serve.

ABOUT THIS REPORT

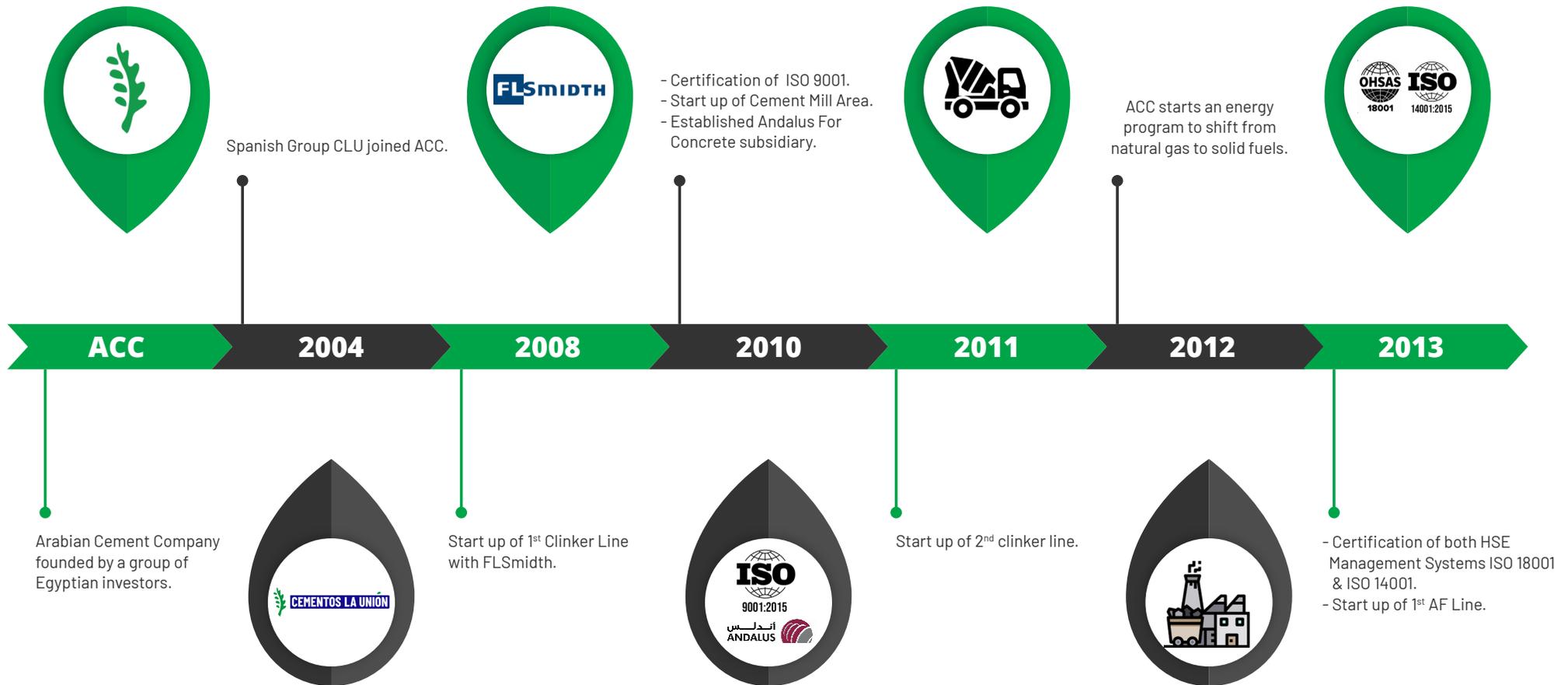
Arabian Cement Company (ACC) has prepared this sustainability report with reference to the GRI Standards, covering the period from January 1, 2024, to December 31, 2024. TÜV Nord conducted a verification on selected sustainability information presented in the report with limited assurance, in accordance with the International Standard on Assurance Engagements (ISAE 3000, Revised).

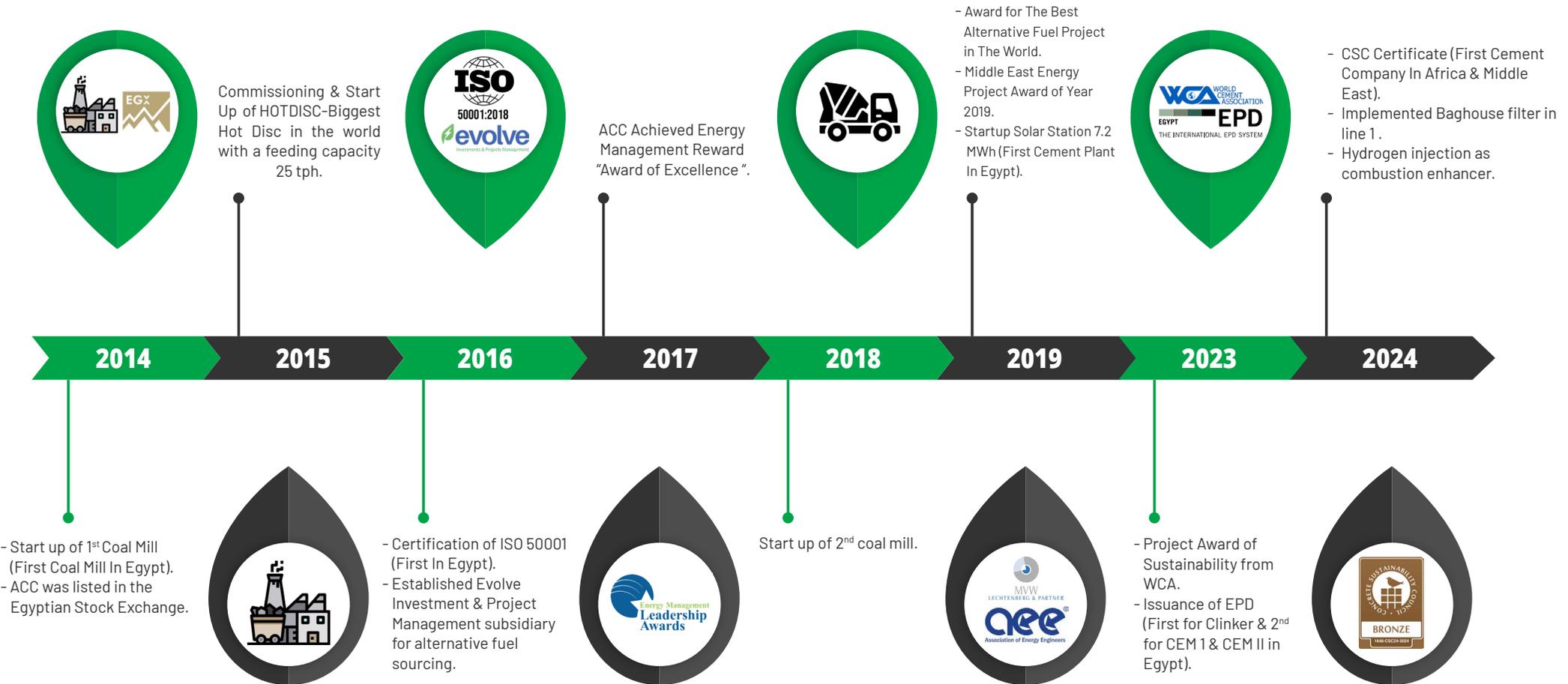
The verification covered the following KPIs: use of secondary/cementitious materials; fossil and alternative fuels; renewable energy production and share; CO₂ emissions; clinker content; potable water use; incidents, injuries, and accidents; and waste management performance (hazardous, non-hazardous, recovery, and disposal). TÜV Nord also reviewed ACC's carbon reduction target for 2031.

The assurance report details the scope, methodology, level of assurance, and any limitations. ACC maintains an independent relationship with TÜV Nord, and senior management reviewed the results to support credible and transparent sustainability reporting.

TÜVNORD

TIMELINE





OUR PRODUCTS



**AL MOSALAH
CEMENT**



**AL MOSALAH
TASHTIBAT**



AL MOQAWEM



**AL NASR
CEMENT**



OPC CLINKER



SRC CLINKER



**READY-MIX
CONCRETE**

OUR PROJECTS



Mono Rail



New Administrative Capital City



The Latin District - Al Alamain

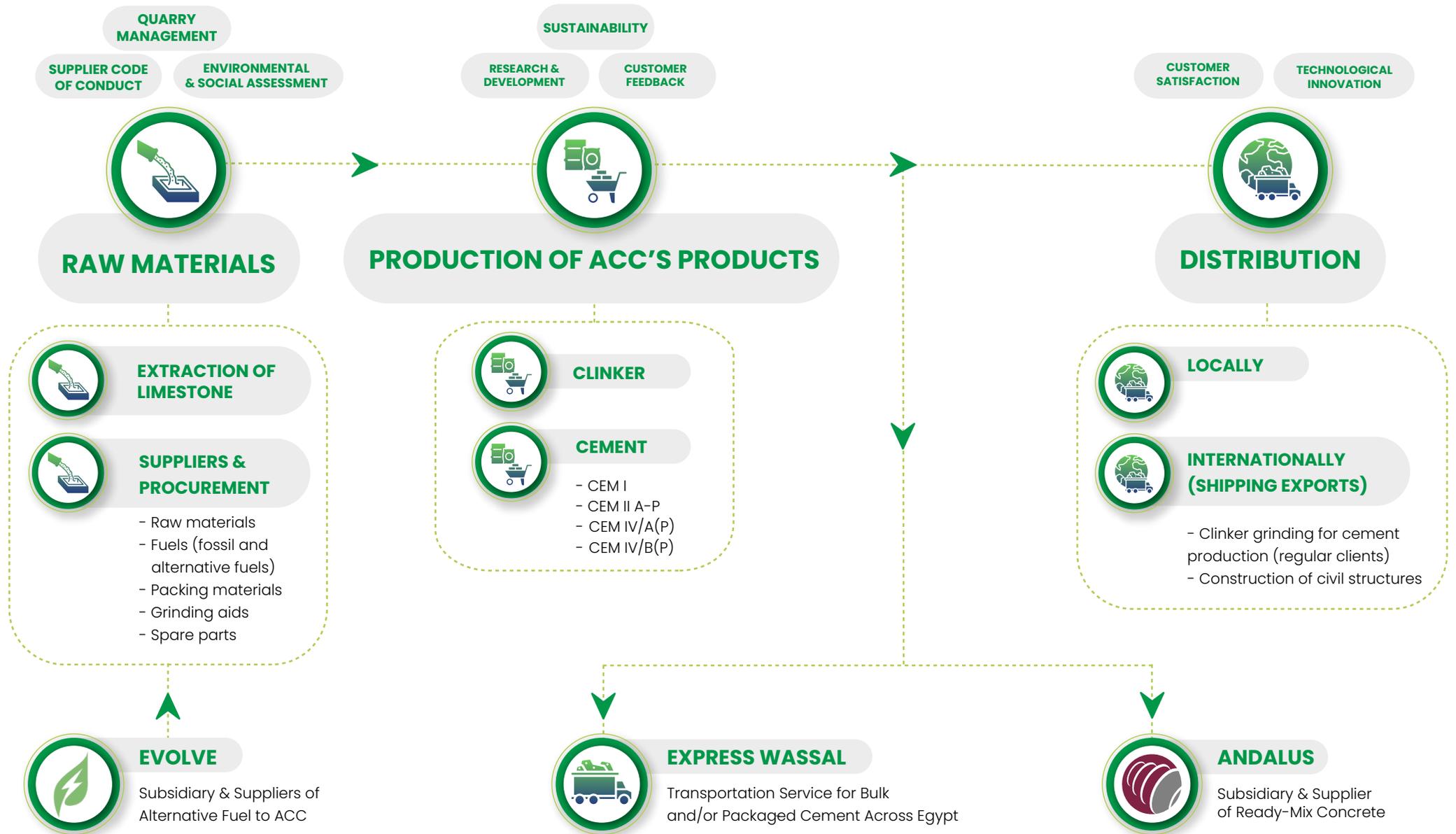
We are proud to present a selection of some of the major projects that showcase the exceptional quality and sustainability of our high-performance cement. These projects, built with a commitment to environmental responsibility, demonstrate our dedication to unwavering quality and sustainable practices.

OUR MARKET



- | | | | | | | |
|--|--|---|---|---|--|--|
|  Belgium |  Dominican Republic |  Guinea |  Madagascar |  Netherlands |  Sierra Leone |  Togo |
|  Brazil |  Djibouti |  Italy |  Mali |  Panama |  Somalia |  Uganda |
|  Burkina Faso |  Gabon |  Ivory Coast |  Mauritania |  Palestine |  Spain |  USA |
|  Cameroon |  Germany |  Kenya |  Mexico |  Republic of Ireland |  Sudan |  Yemen |
|  Chad |  Ghana |  Libya |  Mozambique |  Senegal |  Syria | |

VALUE CHAIN



OUR VALUES

We will execute our mission by standing firm around our core values and the beliefs that reflect what is truly important to us as an organization. These are not values that change from time to time but rather they are the foundations of our company culture:



STAKEHOLDERS

Our clients and stakeholders are the reason of our being and we work to meet their expectations and provide them with the added value products and services they need.

QUALITY

We stand for high quality standards in all our processes, products and services, knowing that excellence and high standards are the only possible way to succeed and deliver value to our clients.

SAFETY

A safe environment, a safe product and a safe organization are our commitments.

TRANSPARENCY

Long-term profitable growth can only be built on an organization that is clear and transparent in our dealings with customers, employees and any other stakeholders.

INTEGRITY

Committed to interact with our stakeholders according to our value system and principles.

TECHNOLOGY

We believe that innovation and high efficiency are part of our competitive advantage. That can only be achieved through the use of latest technologies.

OUR MISSION

At Arabian Cement Company (ACC), our mission is to embody sustainability in every aspect of our operations, contributing to the well-being of our society and the environment while maintaining excellence in our industry.



ENVIRONMENTAL POLICY

Our environmental policy prioritizes sustainable development by conserving energy, reducing CO₂ emissions, and complying with regulations. We use eco-friendly technologies, conduct environmental audits, and create wildlife habitats. Our focus is on minimizing environmental impact, reducing waste, and promoting recycling while maximizing renewable resources and fostering eco-friendly practices.

ENERGY EFFICIENCY

ACC is at the forefront of energy efficiency in the cement industry. In response to the Egyptian government's phase-out of energy subsidies in 2014, we implemented an Energy Management System (EnMS) in compliance with ISO 50001, recognized by awards from the Clean Energy Ministerial and the Association of Energy Engineers. We utilize renewable energy, including solar power, and have introduced innovative technologies such as the HOTDISC system for alternative fuel use, significantly reducing our carbon footprint and enhancing energy efficiency.

TECHNOLOGICAL INNOVATION

Our commitment to technological innovation ensures efficient and high-quality cement production. ACC's factory comprises two fully equipped clinker lines with a combined annual production capacity of 4.2 million tons. We utilize advanced machinery and automated systems for limestone and clay processing, raw mix preparation, and clinker production. Continuous monitoring and quality control are maintained by a centralized PLC system and a dedicated laboratory team, ensuring consistent product excellence.



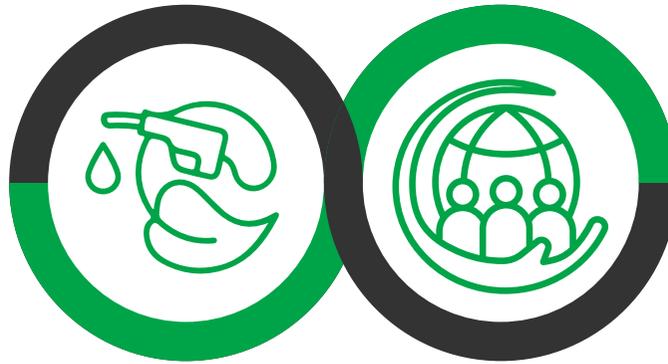
HEALTH & SAFETY

Providing a healthy and safe work environment is paramount at ACC. We adopt and implement quality and safety management systems that comply with international standards, such as ISO 9001:2008 and ISO 45001:2018. Our health and safety principles focus on legal compliance, risk control, continuous improvement, and customer satisfaction. We are dedicated to exceeding our customers' expectations through a multi-skilled team supported by the latest technologies, ensuring operational excellence and maximum customer satisfaction.

CERTIFICATIONS

Arabian Cement has put in place integrated management systems that cover quality, safety, environmental, and energy management, all certified by internationally recognized bodies. These systems ensure our compliance with standards such as ISO 9001:2015, ISO 45001:2018, ISO 14001:2015, ISO 50001:2018, CE 197-1:2011, NF 197-1:2012, and the Environmental Product Declaration (EPD). We regularly carry out audits and management reviews to evaluate the effectiveness of these systems, continuously working towards improvement and upholding world-class management practices. As part of our ongoing commitment to sustainability, in November 2024, we were awarded the Concrete Sustainability Council (CSC) Bronze Certificate in recognition of our efforts across environmental, social, business, management, and economic areas.





ALTERNATIVE FUELS

ACC focuses on reducing greenhouse gas emissions by using alternative fuels like municipal solid waste, sewage sludge, and industrial waste. They showcase leadership in Egypt by installing a HOTDISC system. Evolve Investments, a subsidiary, specializes in waste treatment, providing alternative fuels and promoting environmental sustainability. ACC supports waste management development and encourages eco-friendly practices through Evolve, ensuring a sustainable future.

CORPORATE SOCIAL RESPONSIBILITY

We aim to contribute to Egyptian society by engaging in initiatives that promote personal growth, innovation, and self-development. Our efforts include partnering with universities, libraries, and cultural hubs for training programs and supporting sports teams to enhance community progress and welfare.



OUR STRATEGY BY 2031

At ACC, our sustainability strategy is focused on advancing a low-carbon pathway while driving environmental responsibility across our operations by 2031. Central to this approach is the reduction of overall and specific emissions, with a commitment to lowering our carbon footprint and minimizing environmental impact. We are actively working to reduce waste sent to landfills by increasing the use of alternative fuels, such as municipal solid waste (RDF), agricultural waste (biomass), and industrial by-products, helping to decrease reliance on traditional fossil fuels. In addition, we are focused on reducing dust particle emissions, improving air quality, and implementing advanced technologies to enhance emission control. By integrating these measures, ACC is not only decreasing its emissions but also contributing to the global Sustainable Development Goals (SDGs), reaffirming our dedication to a cleaner, more sustainable future.



EMISSIONS

REDUCE TOTAL CO₂ EMISSIONS BY 31 %

REDUCE DUST EMISSIONS TO BELOW 30 mg/Nm³



ENERGY CONSUMPTION

INCREASE THE RENEWABLE ELECTRIC ENERGY MIX FROM 3.0% TO 11.0 %

INCREASE ALTERNATIVE FUEL RATE TO 55%



WASTE

INCREASE THE WASTE RECYCLED FROM 27% TO 80%

INCREASE POTENTIAL ALTERNATIVE FUEL SUPPLIERS

GOVERNANCE STRUCTURE



At ACC, our management hierarchy ensures effective leadership and coordination across the organization. The sustainability department, situated within the operations department, underscores our commitment to integrating sustainability into our core business functions. This arrangement facilitates a multi-disciplinary approach, with sustainability efforts coordinated across all departments. By collaborating closely with various departments, we ensure that sustainable practices are embedded throughout our operations, addressing environmental, social, and governance challenges comprehensively and supporting our overall strategic objectives.

At ACC, the governance structure is designed to maintain high standards of transparency and accountability. The chair of the highest governance body also serves as the Chief Executive Officer (CEO), a role that necessitates strong governance mechanisms to manage potential conflicts of interest. To address this, ACC has implemented clear policies and procedures that ensure decision-making processes are transparent and accountable.

In terms of reporting, ACC's highest governance body reviews and approves the reported information, including material topics relevant to the organization. The CEO is actively involved in this process, starting with an informative session where key aspects of the report are discussed. Following this, the CEO reviews the detailed report to ensure that it is accurate and reflective of ACC's strategic goals and commitments before giving final approval.

ACC is also committed to responsible business conduct and addressing grievances or negative impacts resulting from its operations.

The company has established comprehensive grievance mechanisms, including hotlines, to allow individuals to report potential wrongdoing or breaches of law. These mechanisms are designed to be accessible and effective, incorporating stakeholder feedback for continuous improvement. When high-priority grievances require escalation, they are first reviewed by the relevant department and HR team before being forwarded to the Communications Department and then to the CEO. This structured approach ensures that critical concerns are thoroughly evaluated and addressed with transparency and accountability.

Beyond handling grievances, ACC actively identifies and remediates negative impacts through cooperation with affected stakeholders. The company systematically tracks and improves grievance mechanisms and remediation processes, regularly reviewing their effectiveness and providing examples of successful resolutions.

GOVERNANCE STRUCTURE



AHMED ABOU HENDIA
INDEPENDENT BOARD MEMBER



PAKINAM KAFABI
INDEPENDENT BOARD MEMBER



GENEROSO BERTOLIN
CHAIRMAN &
BOARD OF DIRECTORS



ELENA BERTOLIN
VICE CHAIRMAN



RICARDO VELA
GENERAL MANAGER & BOARD
MEMBER OF CEMENTOS LA UNION



AHMED EL SEWEDY
BOARD MEMBER



SERGIO ALCANTARILLA
CHIEF EXECUTIVE OFFICER



SHERIF RASHWAN
INTERNAL AUDIT & RISK MANAGER
COMPLIANCE QUALITY ASSURANCE
& CONTINUOUS IMPROVEMENT



NESREEN EL MESSIRY
COMMUNICATIONS MANAGER
& CEO ASSISTANT



MAGED ISMAIL
CHIEF OPERATIONS OFFICER



WALEED LASHEEN
CHIEF COMMERCIAL OFFICER



MAHMOUD HOSNY
CHIEF SUPPLY CHAIN
& LOGISTICS OFFICER



ARTURO GALLART MAURI
CHIEF FINANCE & TECHNOLOGY
OFFICER



OMAR ABOULDAHAB
CHIEF HUMAN RESOURCES
& ADMIN OFFICER



AHMED GABER
CHIEF LEGAL & GOVERNMENTAL
RELATIONS OFFICER



NAEL EL KOSHAIRY
CONCRETE & AGGREGATES
GENERAL MANAGER



EHAB ISMAIL
WASTE MANAGEMENT
GENERAL MANAGER



**SUSTAINABILITY
DEPARTMENT**

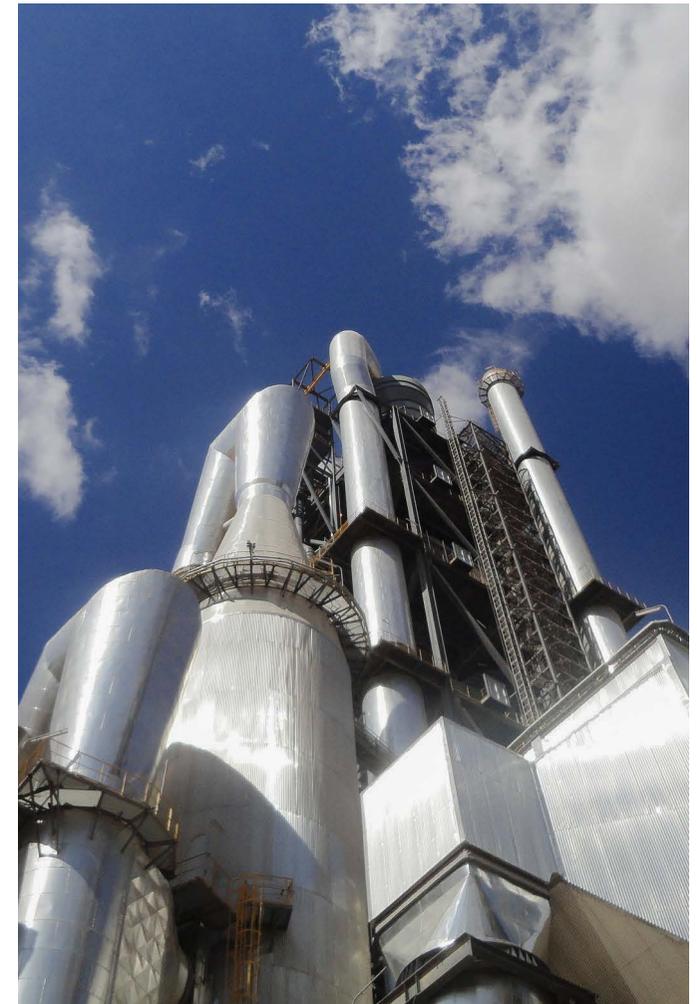
STAKEHOLDER ENGAGEMENT

In preparing this sustainability report, ACC made efforts to conduct a formal stakeholder engagement process but was unable to complete it for this reporting period. Recognizing the importance of identifying key sustainability issues, we instead referred to best practices and materiality assessments from other companies in the cement sector. This approach allowed us to identify the material topics most relevant to our operations while ensuring alignment with the GRI Standards.

While direct stakeholder engagement could not be carried out, ACC remains committed to understanding and addressing the priorities of our stakeholders. We continue to assess industry trends and practices to ensure our sustainability strategy is aligned with the most pressing environmental, social, and governance (ESG) topics. This includes a review of external benchmarks to identify topics that are significant not only to our business but also to broader sustainability challenges faced globally.

Sustainability oversight is embedded in our governance structure, with senior executives leading impact management efforts and delegating responsibilities across departments.

Through this process, we identified the following material topics as most significant for ACC: climate-related issues such as emissions reduction, water management, and energy efficiency, as well as people-focused priorities like health and safety, employee and customer satisfaction, and community engagement. Additionally, the circular economy is a key area of focus, as we aim to enhance resource efficiency and reduce waste.

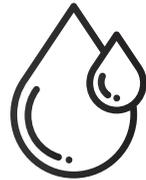


MATERIALITY

These material topics are integral to our sustainability strategy and are closely aligned with the United Nations Sustainable Development Goals (SDGs). By concentrating on these areas, ACC is dedicated to contributing to global sustainability efforts and generating long-term value for our stakeholders. Moving forward, we will continue to seek opportunities for direct stakeholder engagement to further refine our materiality assessment and ensure our sustainability efforts reflect the needs and expectations of all stakeholders.



EMISSIONS



WATER



ENERGY



CIRCULAR ECONOMY



PEOPLE



2024 PERFORMANCE HIGHLIGHTS

As we look back on 2024 in this sustainability report, we are proud to share the key highlights of our performance and the progress we have made on our journey towards a more sustainable future.



Direct CO₂ Emissions

3,041,161 tons CO₂



Indirect CO₂ Emissions

158,046 tons CO₂



Total CO₂ savings

658,456 tons CO₂



Water Consumption

889,531 m³/yr



Revenue

↑45%

EGP 8,585,462,048

+45% according to 2023 net revenue.

Clinker Production

3,606,743 tons

Cement Production

2,935,439 tons

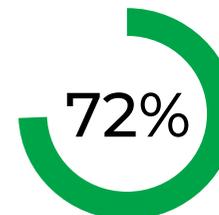
Export Clinker Sales

2,072,824 tons

Export Cement Sales

361,687 tons

Clinker Factor



72%



18%

AF Thermal
Substitution Rate

OUR FINANCIAL PERFORMANCE

It is essential to monitor our business performance to pinpoint areas for enhancement, track our advancement, and guarantee the achievement of our company's objectives. By consistently monitoring and assessing our progress, we can modify our tactics to boost efficiency, minimize environmental impact, and maintain our dedication to corporate social responsibility. As part of our commitment to comprehensive sustainability practices, we are actively working on implementing the Task Force on Climate-related Financial Disclosures (TCFD) framework. In the upcoming years, we will integrate climate risk into our reporting processes to better manage and disclose these critical factors. Additionally, ACC did not receive any financial assistance from the government during the reporting period.

	2022	2023	2024
EGP REVENUE	4,548,943,979	5,933,160,523	8,585,463,048
EGP COST OF SALES	(3,644,093,851)	(4,604,994,563)	(6,433,798,927)
EGP NET PROFIT	342,504,926	687,982,358	1,158,655,739
EGP PAYMENTS TO GOVERNMENTS	192,343,445	215,862,692	366,450,380
EGP COMMUNITY INVESTMENTS	390,000	1,849,250	4,000,000
EGP EBITDA	1,089,921,590	1,353,864,521	2,037,176,078
% EBITDA MARGIN	24%	23%	24%
TONS CLINKER PRODUCTION	3,916,414	3,927,097	3,606,743
TONS CEMENT PRODUCTION	3,253,589	2,762,605	2,935,439

OUR SALES

Our sales approach is guided by a commitment to long-term value creation, ensuring we meet customer needs while embedding sustainability across our commercial practices. We focus on maintaining strong relationships with our markets and delivering products responsibly, reinforcing our role as a reliable and sustainable partner.



OUR SUPPLIERS

"We are dedicated to promoting ethical and sustainable practices across our supply chain. To uphold this commitment, we give preference to suppliers who comply with strict standards aligned with our Code of Conduct and anti-corruption policies. Supporting local suppliers helps stimulate investment in the local economy, ensure a stable supply, and foster positive community relations. By partnering with like-minded collaborators, we strive to ensure integrity, transparency, and social responsibility across all aspects of our operations. This not only strengthens our business partnerships but also contributes to a more ethical and sustainable industry.

While we prioritize local sourcing wherever possible, it is important to note that our local market is limited in terms of certain energy sources such as coal and petcoke, which must be sourced internationally. The increase in spending on foreign suppliers in 2024 is primarily linked to new strategic projects, including hydrogen injection and the installation of a baghouse filter, as there are currently no local suppliers capable of providing these specialized technologies. Consequently, spending on these imported materials and equipment is excluded when evaluating our local procurement efforts, ensuring a more accurate reflection of our commitment to supporting local suppliers whenever the market allows"

	2022	2023	2024
% SPENDING ON LOCAL SUPPLIERS	52	45	44
% SPENDING ON LOCAL SUPPLIERS EXCLUDING ENERGY SOURCES	95	87	80
% NUMBER OF SUPPLIERS WITH SUPPLIER CODE OF CONDUCT	7	10	17

OUR PLANET

CO₂ EMISSIONS SAVINGS

ACC is dedicated to significantly reducing our carbon footprint and has developed a 2030 Low Carbon Pathway to guide our efforts. As part of this commitment, we have planned projects aimed at decreasing our CO₂ emissions by 31% by 2031. Currently, we are focusing on energy optimization, the use of cementitious materials, partial or gradual substitution of fossil fuels by alternative fuels, and the integration of solar energy into our operations. These programs are pivotal to our strategy and will help ensure that we meet our reduction targets. Additionally, we are committed to exploring and implementing further initiatives to continue decreasing our emissions beyond these current projects. By maintaining a rigorous approach to tracking and reducing emissions, ACC is poised to make meaningful progress in the fight against climate change.

CO ₂ EMISSIONS SAVINGS	2022	2023	2024
 USING ALTERNATIVE FUEL* TONS CO ₂	150,741	198,863	190,942
 USING CEMENTITIOUS MATERIALS** TONS CO ₂	206,417	305,857	442,196
 ENERGY EFFICIENCY OPTIMIZATION*** TONS CO ₂	66,651	68,865	20,595
 SOLAR ENERGY TONS CO ₂	4,041	4,692	4,722

*CO₂ EMISSIONS SAVED FROM USING ALTERNATIVE FUEL INSTEAD OF COAL

**CO₂ EMISSIONS SAVED FROM PRODUCING POZZOLANIC CEMENT INSTEAD OF OPC CEMENT

***SHC BASELINE OF 3800 MJ/ T CLINKER (WITH REFERENCE TO MAZOUT USAGE)

CO₂ EMISSIONS

"ACC is committed to reducing CO₂ emissions as a core part of our environmental policy. According to the GCCA for Reporting CO₂ Emissions, direct greenhouse gas emissions in the cement sector consist almost entirely of CO₂, representing about 99.5% of total GHG emissions, with other gases being negligible. Our CO₂ emissions are calculated using emission factors from the IPCC and EBRD, ensuring accuracy and alignment with international standards. As part of our ongoing efforts to comprehensively address our environmental impact, we are calculating Scope 3 emissions to assess energy consumption associated with upstream and downstream activities across our value chain. This will provide a more complete picture of our carbon footprint and help identify new opportunities to improve our energy management and sustainability practices. To further enhance the accuracy of our reporting, we also collaborated with BETA Lab in the United States to determine the biogenic content of our alternative fuels. These results were used to refine our CO₂ calculation methodology and strengthen the credibility of our data."

CO ₂ EMISSIONS	2022	2023	2024
 DIRECT GROSS CO₂ EMISSIONS TONS CO ₂	3,244,110	3,308,229	3,041,161
 INDIRECT CO₂ EMISSIONS TONS CO ₂	156,861	153,110	158,046
 TOTAL GROSS CO₂ EMISSIONS TONS CO ₂	3,400,970	3,461,339	3,199,207
 SPECIFIC GROSS CO₂ EMISSIONS KGS CO ₂ / TON CLINKER	856	871	870
 SPECIFIC GROSS CO₂ EMISSIONS KGS CO ₂ / TON CEMENT EQ.	708	672	639

AIR POLLUTION

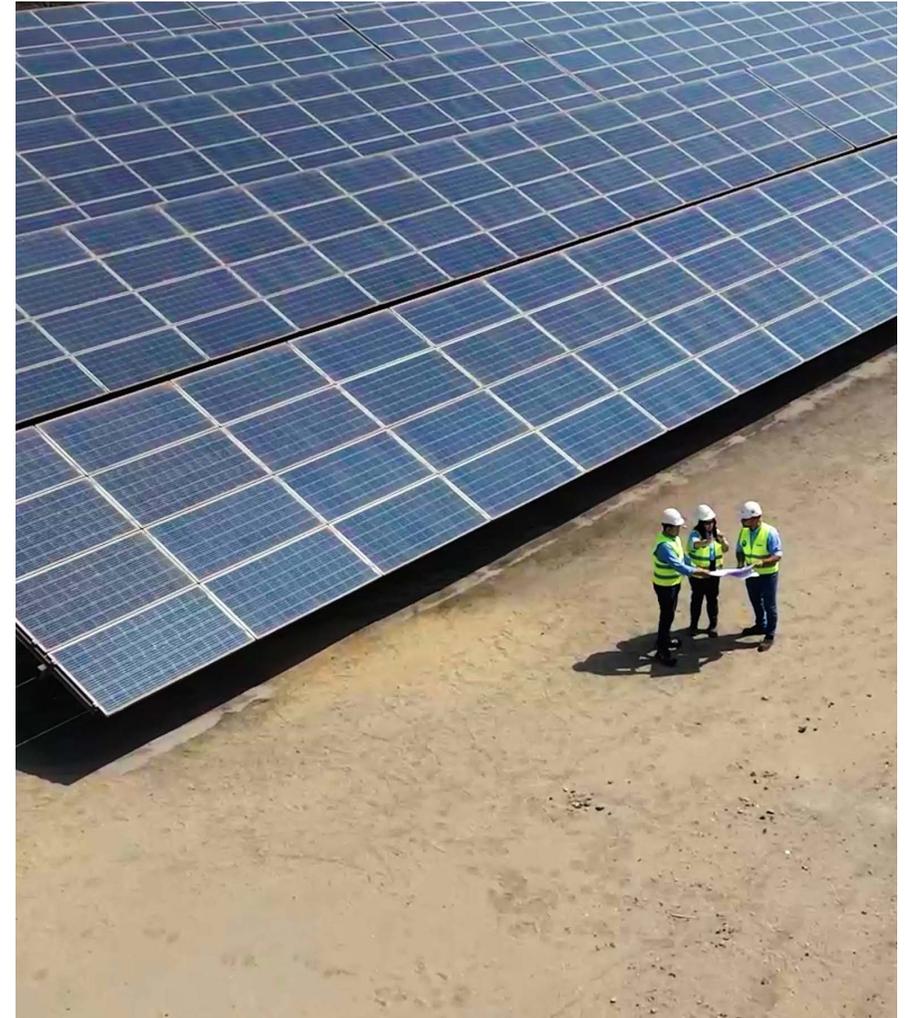
At ACC, we employ state-of-the-art continuous emissions monitoring systems to rigorously track our emissions, ensuring strict compliance with government regulations on air pollution. We are dedicated to reducing our greenhouse gas (GHG) emissions and regularly conduct thorough Environmental Impact Assessments (EIAs) for new projects to evaluate their environmental effects. Our plant is equipped with advanced dust suppression systems that effectively minimize both process and fugitive dust emissions, significantly improving air quality. Our emissions levels are influenced by the type and proportion of fuels used in our operations; however, they consistently remain within the limits set by Egyptian environmental regulations. To further reduce emissions, we are planning to switch from an electrostatic precipitator to a bag-house filter by 2025. This upgrade will significantly decrease emissions from our process and support our goal to reduce dust particle emissions to below 30 mg/Nm³ by 2030, further minimizing our environmental impact.

EMISSIONS	2022	2023	2024
 NO_x EMISSIONS mg/Nm ³	579	502	538
 SO₂ EMISSIONS mg/Nm ³	12	-	-
 TOTAL SOLID PARTICULATES mg/Nm ³	35	33	33

RENEWABLE/CLEAN ENERGY

ACC uses the most updated technologies in the operation of our plant, and we are proud to be the first cement plant in Egypt to use solar energy. This not only provides financial benefits through cost savings but also offers significant environmental benefits by reducing our carbon footprint. Through regular internal audits and continuous monitoring, we strive to maximize energy efficiency across all our operations, enhancing both our sustainability and operational efficiency.

In 2017, ACC received the Award of Excellence in Energy Management Systems from the Clean Energy Ministerial, a global platform that promotes clean energy initiatives. This award recognizes leading ISO 50001-certified organizations for outstanding performance in energy management. In 2019, ACC was honored with the “Middle East Region Energy Project Award of the Year” by the Association of Energy Engineers, and in 2022 we received an Appreciation Award during the annual “Arab Energy Efficiency Day” organized by the Arab League.

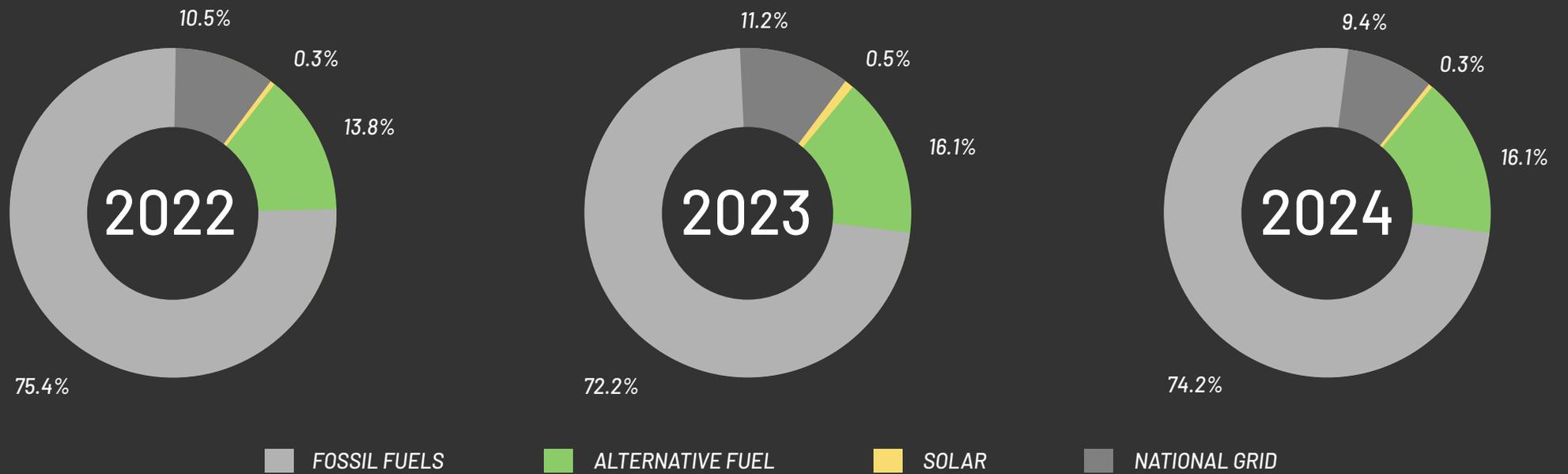


ACC SOLAR PANELS IN PLANT



ENERGY MANAGEMENT

At ACC, energy efficiency is a cornerstone of our sustainability strategy. In 2016, we became the first cement company in Egypt to achieve ISO 50001 certification, adhering to this standard to manage and improve our energy performance. This commitment has driven us to enhance our energy efficiency efforts further. ACC partnered with UNIDO through the industrial energy efficiency program to support the implementation of an Energy Management System (EnMS) in compliance with ISO 50001. We aim to enhance our energy mix by raising the contribution of alternative fuels with the fuel mix from 18% in 2023 to 55% by 2031, and increasing the share of solar energy in our electric energy mix from 3.0% to 11.0%.



ACC ENERGY MIX

TOTAL ENERGY CONSUMPTION

TJ

2022

15,448

2023

15,432

2024

14,883

TOTAL HEAT CONSUMPTION

TJ

14,021

14,033

13,440

HEAT CONSUMPTION FROM RENEWABLE ENERGY

TJ

323*

486*

718*

TOTAL ELECTRIC CONSUMPTION

TJ

1,427

1,399

1,443

ELECTRIC CONSUMPTION FROM RENEWABLE ENERGY

TJ

36

42

42

SPECIFIC OVERALL ENERGY CONSUMPTION

MJ/ T CEMENT EQ.

3,214

2,994

2,973

*FROM BIOGENIC ORIGIN (BIOMASS AND DSS)

CIRCULAR ECONOMY - ALTERNATIVE FUELS

We strive to enhance the use of renewable resources through alternative raw materials and fuels to adopt environmentally responsible practices among our suppliers, customers, and partners. ACC is dedicated to maintaining high standards of environmental responsibility by providing training and adhering to industry best practices, while encouraging open communication about environmental concerns from all stakeholders. Utilizing waste to reduce the use of non-renewable resources promotes a circular economy. We are hoping to replace 55% of our fuel mix with alternative fuels by 2031, reducing emissions from combustion of non renewable resources. This commitment reflects our dedication to advancing sustainable practices within the cement industry.

FUELS USAGE

2022

2023

2024



ALTERNATIVE FUELS

TONS

163,400

170,342

164,563



TONS OF FOSSIL FUELS SAVED

TONS

66,388

88,709

86,005



CO₂ EMISSIONS SAVINGS

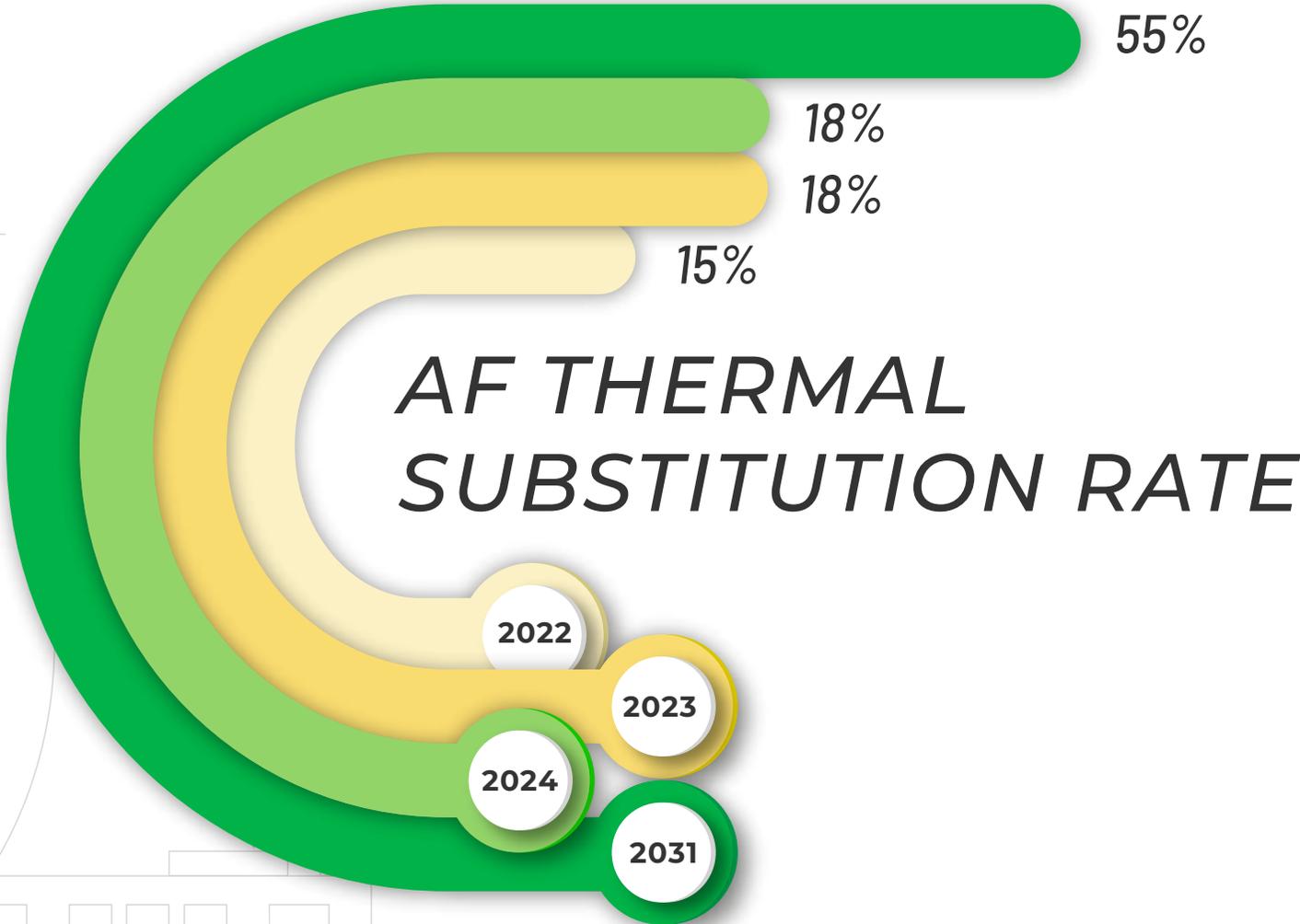
TONS CO₂

150,741

198,779

190,942

CIRCULAR ECONOMY - ALTERNATIVE FUELS



**AF THERMAL
SUBSTITUTION RATE**

2022

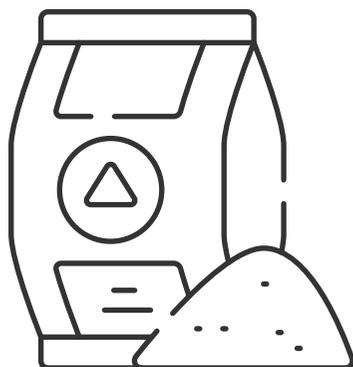
2023

2024

2031

CIRCULAR ECONOMY - CEMENTITIOUS MATERIALS

At ACC, we are committed to advancing a circular economy by optimizing our production processes to reduce environmental impact. A key focus of our sustainability strategy is decreasing the production of Ordinary Portland Cement (OPC), which traditionally requires a high clinker factor (89%), contributing to significant carbon emissions. To address this, we are reducing the clinker content in our cement by incorporating other cementitious materials. This approach not only decreases the amount of clinker required but also enables us to produce a more environmentally friendly product. By embracing these innovations, we are minimizing our carbon footprint, conserving natural resources, and contributing to a more sustainable construction industry.



CEMENTITIOUS MATERIALS USAGE

	2022	2023	2024
TONS CO ₂ CO ₂ SAVINGS FROM USING CEMENTITIOUS MATERIAL	206,410	305,853	442,196
TONS ADDITIVES USED	602,777	657,598	820,630
% CLINKER FACTOR	82	76	72

WATER MANAGEMENT

ACC operates in a water-stressed area, making responsible water management a critical part of our sustainability strategy. We prioritize enhancing water usage efficiency while adhering to both local and international standards. Our operations involve withdrawing groundwater from wells and purchasing additional water, which is then subjected to rigorous treatment processes to meet strict quality standards. Annual testing ensures that the water maintains low contamination levels and acceptable mineral content.

To further reduce our water consumption, we continuously analyze usage trends and seek areas for improvement. We also repurpose wastewater from external sources to support our water needs, thereby maximizing resource efficiency. Additionally, we do not have discharge operations; all water is managed within our system, ensuring no water is released into the environment.

We conduct comprehensive assessments using international standards (GCCA for monitoring and reporting of water, GRI, and CSI Protocol) to identify and address water-related impacts, particularly in light of the water-stressed conditions in our region. To mitigate these impacts, we optimize processes for water consumption, ensure timely execution of maintenance tasks, and refurbish existing assets with advanced technologies aimed at reducing water consumption.

For example, we are planning to replace the electrostatic precipitator with a baghouse filter by 2025, which will not only decrease water consumption but also reduce emissions.

Through these efforts, we are dedicated to preserving vital water resources and advocating for sustainable water management practices, ensuring the long-term sustainability of our operations and the environments in which we operate.

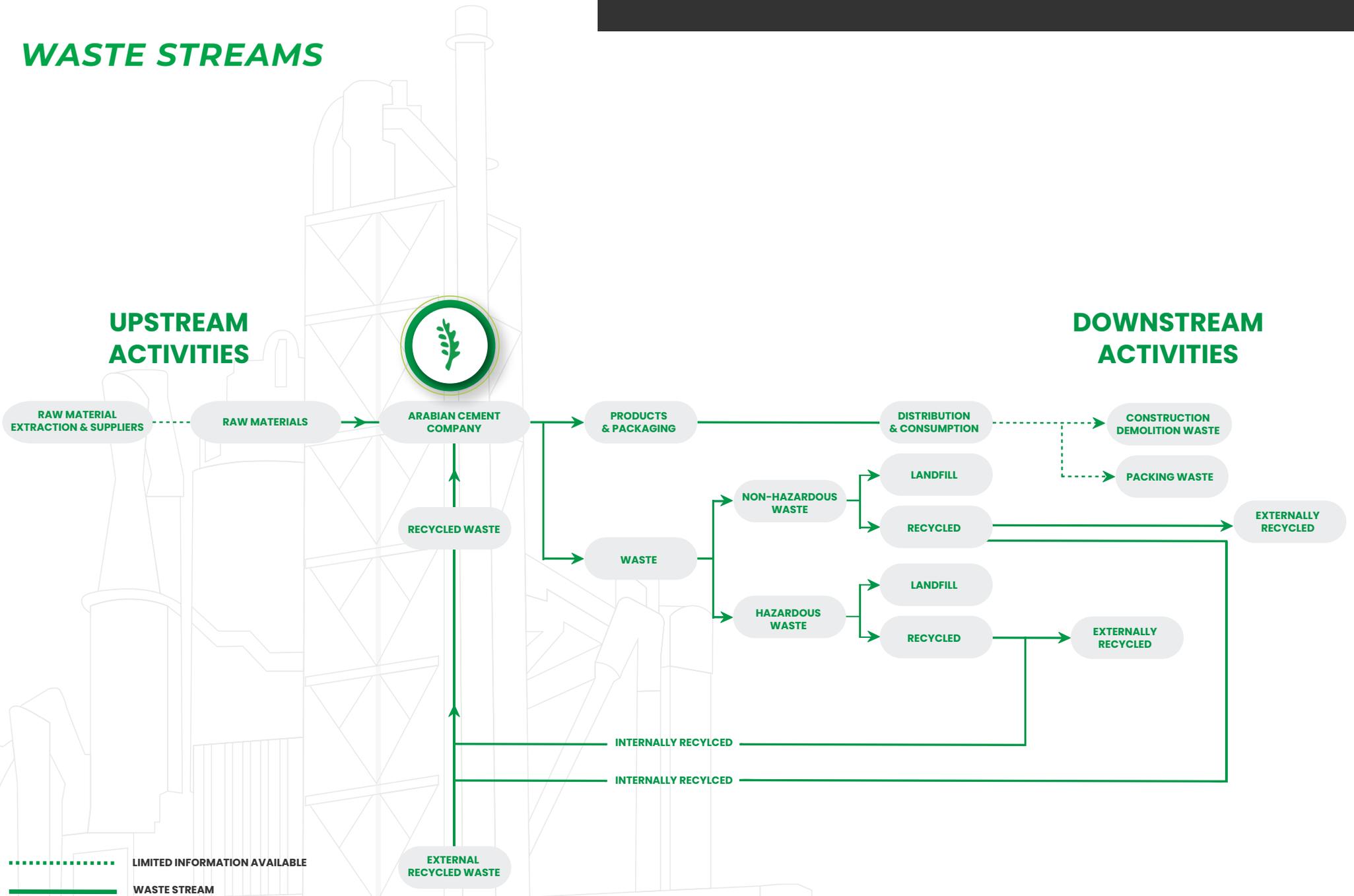
	2022	2023	2024
TOTAL WATER WITHDRAWAL (L)	810,519	861,486	890,849
TOTAL WATER CONSUMPTION (L)	806,011	861,008	889,531
SPECIFIC WATER CONSUMPTION (L/ T CLINKER)	200	213	232
SPECIFIC WATER CONSUMPTION (L/ T CEMENT)	170	171	185

WASTE MANAGEMENT

ACC remains committed to effective waste management as a key part of our sustainability efforts. We continue to repurpose waste as alternative fuels and implement waste-to-energy technologies to reduce reliance on non-renewable resources and enhance operational efficiency. In 2024, we surpassed our target of reducing waste sent to landfills, achieving an impressive milestone by recycling 83% of our waste internally or externally. Additionally, our facilities ensure the safe storage of chemicals, including fuels, to prevent spills and accidental land contamination.

ACC WASTE MANAGEMENT		2022	2023	2024
	TOTAL WASTE PRODUCED TONS	376	419	472
	HAZARDOUS WASTE TONS	338	374	155
	NON-HAZARDOUS WASTE TONS	38	46	317
	WASTE INTERNALLY RECYCLED TONS	108	83	260
	WASTE EXTERNALLY RECYCLED TONS	26	32	131
	WASTE GOING TO THE LANDFILL TONS	241	305	81

WASTE STREAMS



OUR PEOPLE

HEALTH AND SAFETY

ACC's approach to quality, occupational health, and safety is anchored in seven core principles, ensuring high standards while fostering a culture of continuous improvement and operational excellence. At the heart of ACC's operations is the safety of its employees. To safeguard their well-being, ACC has implemented a comprehensive Occupational Health and Safety (OHS) management system that covers all workers under its control. This system, grounded in legal requirements and recognized standards such as ISO 45001, applies to all workers, activities, and workplaces within ACC, with any exclusions clearly explained. Qualified professionals, whether employed or engaged as consultants, oversee the system to ensure compliance and enhance safety performance. The system is continuously refined through regular hazard identification, risk assessments, and incident investigations, following a systematic approach to eliminating hazards and minimizing risks.



HEALTH & SAFETY
WORK ENVIRONMENT



COMPLIANCE



RISK
MANAGEMENT



CONTINUOUS
IMPROVEMENT



CUSTOMER
SATISFACTION



QUALIFIED
WORKFORCE



HIGH
STANDARDS

HEALTH AND SAFETY

At ACC, our Occupational Health and Safety Management System (OHSMS) is implemented based on the ISO 45001 standard, ensuring adherence to internationally recognized risk management practices. This comprehensive system covers all activities and workplaces within ACC that impact health, safety, and the environment (HSE), leaving no aspects excluded. We conduct thorough hazard identification and risk assessments both routinely and non-routinely through a specialized team comprising Unit Heads, HSE Officers, and key personnel. This team ensures the quality of these processes and uses the findings to continuously improve the OHSMS.

Worker participation is integral to our OHSMS. We actively involve employees in the development, implementation, and evaluation of safety practices, ensuring they reflect the insights of those directly affected. Workers can report hazards through various channels, such as verbal communication, email, or our safety observation system, and are protected against reprisals. Our HSE Policy supports their right to withdraw from unsafe work situations. Incidents are investigated rigorously, with corrective actions determined and used to refine the OHSMS.

Notably, there were no fatalities or high-consequence work-related injuries in the reporting year. Celebrating a milestone, ACC has successfully achieved over two years without a Lost Time Injury (LTI), totaling 5,347,760 safe working hours – a testament to our strong safety culture and commitment to continuous improvement.

Worker participation is further facilitated through the Safety Observation Program and monthly safety committee meetings, ensuring no workers are excluded. Occupational health services are accessible and analyzed regularly to ensure their effectiveness. Training is provided both broadly and specifically to address work-related hazards, conducted during paid working hours, and is regularly evaluated for effectiveness. Non-occupational healthcare is supported through external medical insurance for employees and their families, complemented by voluntary health promotion programs such as healthy food options.

We mitigate negative occupational health impacts through regular audits, monitoring, and collaboration with partners and stakeholders to maintain safety standards throughout the value chain. All employees, as well as workers whose work or workplace is controlled by ACC, are covered by our OHSMS, which is fully audited internally and certified externally, ensuring comprehensive compliance and safety.

	2022	2023	2024
LOST TIME INJURY	2	-	-
LTI RATE	1.02*	-	-
FATALITIES	-	-	-

*LTI RATE IS MULTIPLIED BY 1,000,000

EMPLOYMENT

ACC prioritizes employee well-being and fair compensation through comprehensive policies and practices. We emphasize human rights, ensure a secure workplace, and foster engagement, demonstrating our commitment to stable employment with no fluctuations in employee numbers, thus underscoring job security. Although part-time employees, classified as consultants, are not entitled to benefits, we provide full-time staff with robust support and job security. Our dedication to our workforce is mirrored in our inclusive policies, such as parental leave for women, with one female employee successfully returning to her role after taking leave in 2023.

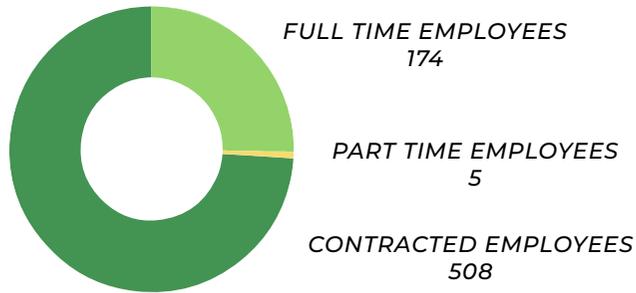
In terms of remuneration, ACC adopts a structured and equitable approach. We utilize data from a multinational third-party annual salary survey, which gathers information from over 300 companies across Egypt, to establish unbiased salary averages for various job positions. This market data, combined with our internal historical salary information and budgetary considerations, guides our salary determinations. Departmental chiefs review and recommend salary adjustments based on this data, with final proposals reviewed and approved by the CEO and confirmed by the Board of Directors. Our commitment to fair compensation reflects our core values and supports our dedication to sustainable success.

Regarding employment practices, ACC does not have employees covered by collective bargaining agreements. For employees not under such agreements, ACC independently determines working conditions and terms of employment, aligning them with industry standards and best practices.

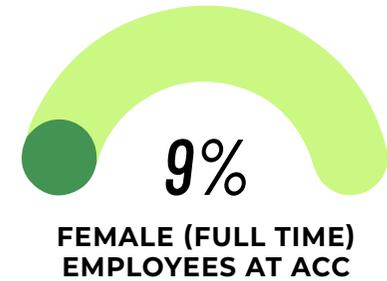
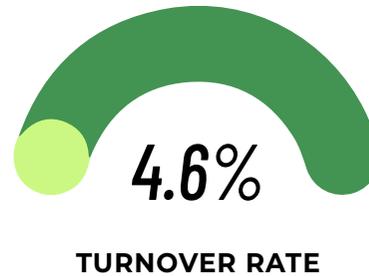
ACC upholds responsible business conduct through formal policy commitments aligned with internationally recognized human rights principles. These commitments emphasize due diligence, the precautionary principle, and respect for human rights. Our policies are approved at the senior management level and apply across all operations and business relationships. They are embedded into corporate strategies, operational policies, and procedures, ensuring responsible employment practices.

In addition to these policies, ACC extends a range of financial and social benefits to recognize and support employees during important life milestones and occasions. We honor years of service through jubilee awards, providing financial packages that celebrate employees' long-term commitment to the company. Beyond this, ACC also supports employees in personal milestones by offering financial packages for marriages and new family members. Furthermore, during festive periods such as Eid and Ramadan, employees receive special financial compensations and offers, reinforcing a culture of care and belonging. These benefits reflect our dedication to not only securing employee well-being at work but also enriching their personal and family lives.

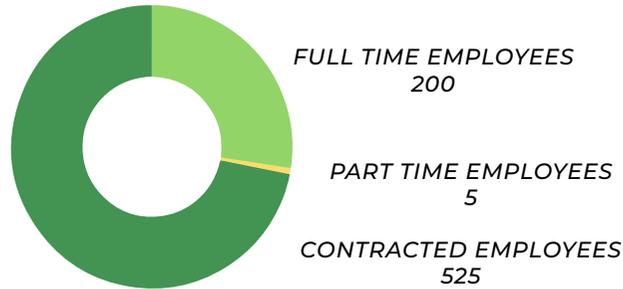
2022



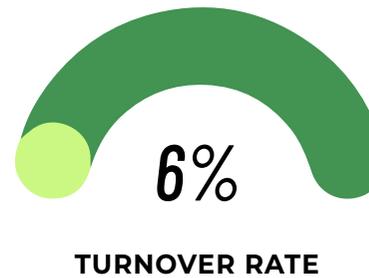
NUMBER OF EMPLOYEES



2023



NUMBER OF EMPLOYEES



2024

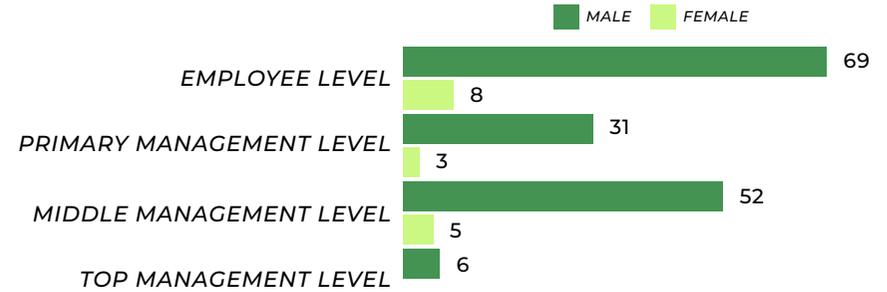
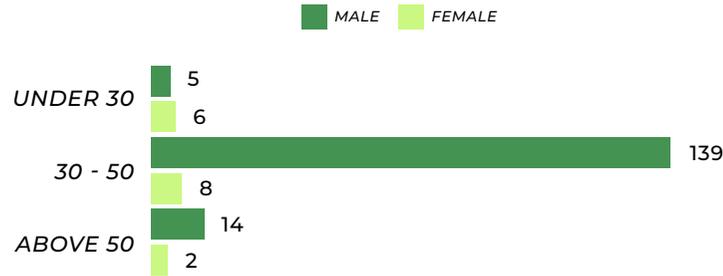


NUMBER OF EMPLOYEES

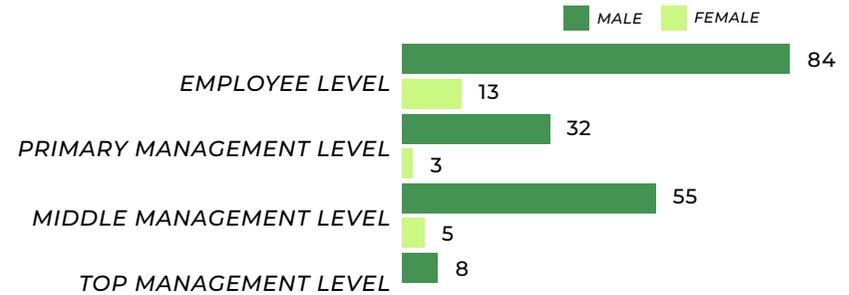
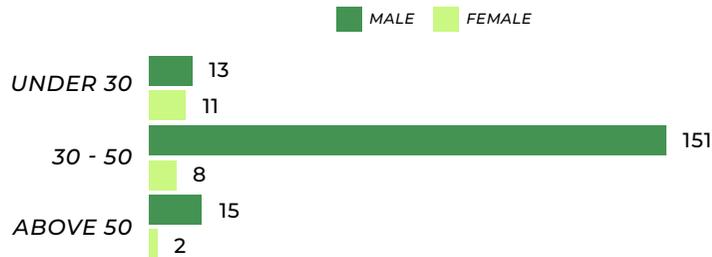


GENDER DISTRIBUTION BY AGE

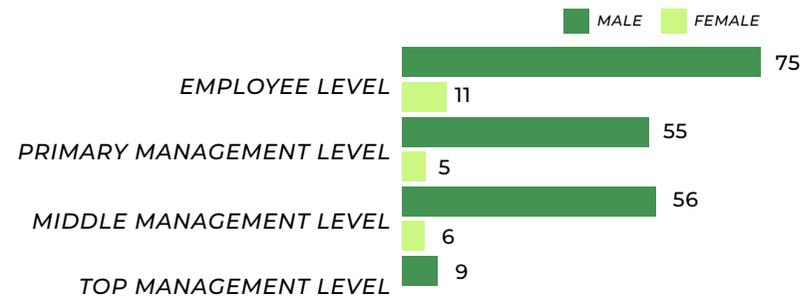
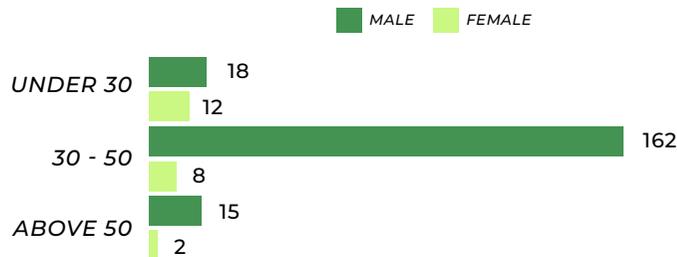
2022



2023



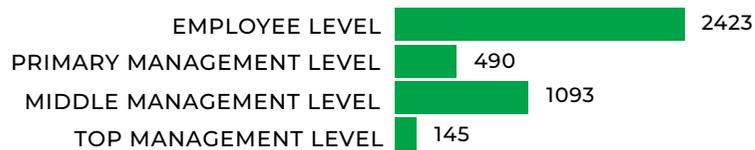
2024



TRAINING & DEVELOPMENT

Our focus on stakeholders upholds our core values and drives sustainable success. In line with this, we have implemented comprehensive training programs to upgrade employee skills, including soft skills, technical skills, computer skills, language skills, and opportunities for MBAs and diplomas. While we do not currently have formal transition assistance programs in place, we remain committed to continuously assessing and addressing the needs of our workforce to ensure their long-term employability and career development.

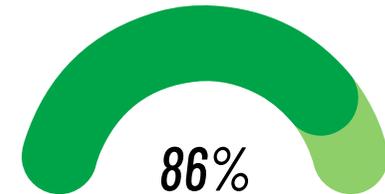
Regarding retirement benefits, we do not offer dedicated retirement plans for our employees. However, a portion of employees' salaries is allocated to the social insurance authority, which provides for retirement benefits. This ensures that our employees are contributing to a system that supports their long-term financial security.



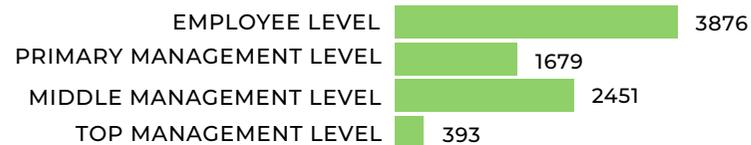
TRAINING HOURS BY MANAGEMENT LEVEL IN 2022



AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE IN 2022



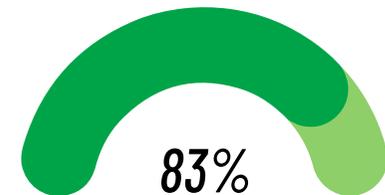
EMPLOYEES SUBJECTED TO ANNUAL PERFORMANCE REVIEW IN 2022



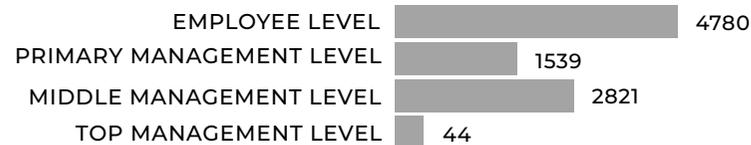
TRAINING HOURS BY MANAGEMENT LEVEL IN 2023



AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE IN 2023



EMPLOYEES SUBJECTED TO ANNUAL PERFORMANCE REVIEW IN 2023



TRAINING HOURS BY MANAGEMENT LEVEL IN 2024



AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE IN 2024



EMPLOYEES SUBJECTED TO ANNUAL PERFORMANCE REVIEW IN 2024

OUR EMPLOYEES

At ACC, our people are at the heart of everything we do. We organize events that promote well-being, teamwork, and a positive workplace culture. From Mother's Day and team-building activities to Environment Day, our annual lunch, and the 2024 Ramadan Iftar, these gatherings celebrate our people and strengthen our shared values.

END OF YEAR LUNCH



TEAM BUILDING



MOTHER'S DAY



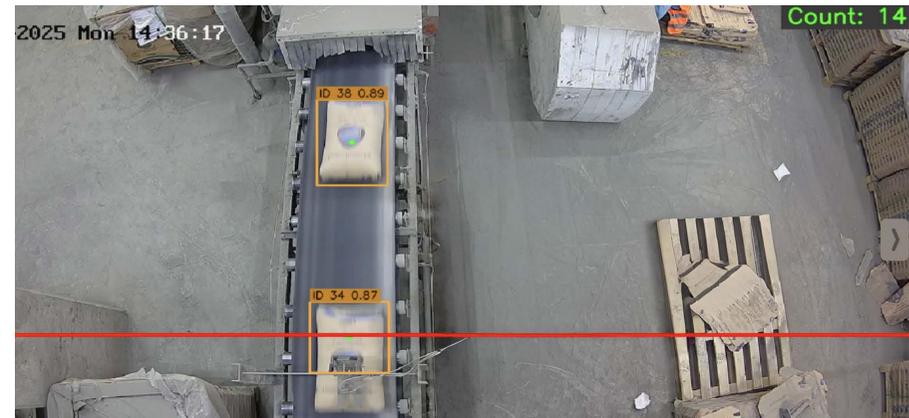
IFTAR 2024



WORLD ENVIRONMENT DAY



OUR DIGITAL INNOVATION AND CONTINUOUS IMPROVEMENT



Over the past four years, we have undertaken a complete transformation of the plant's digital infrastructure. Given the plant's remote location, the previous system was designed in series, which meant that if one building experienced a failure, the entire network would go down. To address this challenge, we rebuilt the infrastructure with a new central building that enables multiple loops, ensuring system resilience and preventing data loss in the event of any breakdown.

This modernization also included the upgrades of the existing CCTV systems across critical areas of the plant to strengthen operational monitoring. By incorporating artificial intelligence (AI), these systems now provide real-time optimization for both production and security. For example, the network is programmed to send automated alerts if a camera goes offline, enabling proactive monitoring and rapid troubleshooting.

Through these digital advancements, we have enhanced efficiency, improved reliability, and strengthened preventive monitoring across our operations, supporting both sustainable growth and long-term resilience.

OUR COMMUNITY

CORPORATE SOCIAL RESPONSIBILITY



KHALEEHA W GADDEDHA PROGRAM WINNERS



ECODAS - SHREDDING AND SANITIZING MEDICAL WASTE

In 2024, ACC increased its budget for community investments and CSR initiatives, reflecting our commitment to creating a positive impact on surrounding communities and reinforcing our role as a responsible corporate citizen. Since 2015, ACC has supported the Khaleeha Suessi program in Suez, implemented by Nahdet El Mahrousa, to empower social entrepreneurs through capacity building and non-equity funding. The initiative has supported over 200 entrepreneurs and 70 startups, strengthening their ability to deliver positive social and environmental impact. Building on this success, ACC expanded its support nationwide through the Khaleeha w Gadedha program, which targets growth-stage startups across all Egyptian governorates. The program focuses on clean and green sectors with high potential for sustainable growth and provides non-equity funding, expert consultations, and access to a strong professional network.

In addition, ACC became the first approved cement company—holding all necessary environmental and governmental approvals—to safely dispose of treated medical waste (shredded and sanitized) as an alternative fuel. Through this initiative, ACC supports governmental hospitals in the safe disposal of hazardous waste, reduces the risk of illegal reuse, and minimizes the amount of waste sent to landfills. This effort further reinforces ACC's commitment to environmental protection and community well-being.

OUR ACHIEVEMENTS

As part of our sustainability journey and our vision for a greener future, we are proud to have achieved the CSC Bronze Certification. What makes this milestone even more remarkable is that it was completed entirely in-house, without relying on external consultants. By doing so, we became the first cement company in Egypt and the wider MENA region to obtain this certification.

Earning the CSC recognition highlights our commitment across multiple areas – from environmental performance to sound management practices, economic responsibility, and positive social impact. It also reflects the dedication of our team, who worked tirelessly to meet the strict standards required for certification.

Our achievement was recognized beyond our local community. In 2024, we were invited to speak at the International Concrete Technology Forum in Dubai, where we shared our journey, the challenges we faced, and the steps we took to successfully obtain the certification.



OUR COLLABORATIONS

UNIDO ITPO



Since 2022, ACC has proudly represented Egypt as the MENA region delegate in collaboration with the United Nations Industrial Development Organization (UNIDO) through its Investment and Technology Promotion Office (ITPO) program. This partnership connects developing countries with international investment opportunities, advanced technologies, and best practices. Through it, ACC continues to explore innovative solutions that make the cement industry more competitive and sustainable, in line with the Paris Agreement's climate goals.



In 2024, UNIDO ITPO delegates visited ACC's cement plant, where they met with our CEO and saw firsthand the sustainability initiatives we have implemented on the ground. During the visit, ACC shared insights on the challenges facing Egypt's cement sector, including limited access to alternative fuels and the effects of economic fluctuations, as well as the measures we have taken to address them. The visit highlighted ACC's ongoing commitment to sustainability and its role in advancing responsible industrial growth.



At the same time, a delegate from ACC participated in international conferences in Munich, engaging with global peers to exchange knowledge and discuss the future of sustainable cement production. Our collaboration with UNIDO ITPO also extended to partnerships with Future Cleantech Architects and participation in IFAT 2024, where the latest innovations in waste management and green technologies were showcased.

OUR GLOBAL ENGAGEMENTS



**CEMTECH 2024
DUBAI, UAE**

Arabian Cement Company continues to actively engage in global platforms to exchange expertise and showcase our progress in building a more sustainable cement industry. In February 2024, we participated in Cemtech MEA, where our Chief Operating Officer, Eng. Maged Ismail, represented ACC as a speaker. The discussions focused on critical topics such as decarbonizing cement production, increasing the use of alternative fuels, optimizing raw materials, and advancing sustainability. During the event, ACC highlighted its achievements in alternative fuel operations, having already reached a 20 percent thermal substitution rate, with an ambitious target to increase this to 40 percent in the future. This milestone reflects our commitment to continuous improvement and sustainable operations.



**ESG & SUSTAINABILITY SUMMIT
MADEIRA, PORTUGAL**

In November 2024, ACC took part in the Sustainability and ESG International Summit held in Madeira, Portugal. Our Energy and Sustainability Manager, Eng. Hazem Moshir, delivered a presentation on the key pillars of sustainability in the cement sector, addressing major environmental challenges while exploring innovative pathways to reduce emissions, enhance resource efficiency, and strengthen industry resilience.

Through these collaborations, ACC reinforces its role as a regional leader, actively contributing to global dialogue and driving the transformation of the cement industry toward sustainability.

OUR FUTURE LEADERS



At ACC, we believe in investing in the next generation of talent and creating opportunities for growth, learning, and inclusion. Our internship program offered hands-on experience across several departments, including HR, Operations, Marketing, IT, Accounting, Finance, Energy & Sustainability, and Communication. To deepen their understanding of our core values, we also organized awareness sessions on energy and sustainability, giving interns a broader perspective on the industry's future. The program not only provided interns with valuable professional exposure and guidance from our teams, but also brought fresh energy and ideas to ACC.

In 2024, we participated in an Employment Fair, further strengthening our commitment to nurturing new talent. The event served as a bridge between ACC and a diverse pool of graduates and professionals, offering them the chance to connect directly with our team, learn about our culture, and explore potential career paths.

Together, these initiatives highlight our dedication to shaping future leaders and building a more inclusive and sustainable future.

OUR SUSTAINABILITY JOURNEY AHEAD



At ACC, we believe that building a sustainable future requires continuous investment in cleaner technologies and innovative solutions. Our low-carbon pathway focuses on reducing emissions, optimizing resource use, and increasing the share of renewable energy to ensure long-term resilience for our operations and communities.

Building on our progress in renewable energy, we are finalizing the agreements for a second solar station under a new Power Purchase Agreement (PPA). Once completed in 2026, this project will increase the share of renewable energy in our total electricity consumption to around 11%, delivering both cost savings and significant reductions in carbon emissions.

We are also enhancing our environmental performance by installing a second baghouse filter on Line 2, following the successful application on Line 1, and by expanding the use of alternative fuels to increase our Thermal Substitution Rate (TSR) and reduce reliance on fossil fuels. A new Thermal Treatment Unit will be introduced for Line 2 to pre-burn alternative fuels outside the kiln, lowering Specific Heat Consumption (SHC) and further boosting TSR. In addition, the planned expansion of cement silos for cementitious materials will enable further clinker reduction and CO₂ savings.

Together, these initiatives form a key part of our low-carbon pathway, reinforcing our commitment to cleaner operations and a more sustainable cement industry in Egypt.

GRI CONTENT INDEX

STATEMENT OF USE	Arabian Cement Company has reported the information cited in this GRI content index for the period January 1 2024 till December 31 2024 with reference to the GRI Standards.	
GRI 1 USED	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	P.02-03
	2-2 Entities included in the organization’s sustainability reporting	P.02-03
	2-3 Reporting period, frequency and contact point	P.03
	2-4 Restatements of information	P.03
	2-6 Activities, value chain and other business relationships	P.09
	2-7 Employees	P.38
	2-8 Workers who are not employees	P.38
	2-9 Governance structure and composition	P.15-16
	2-10 Nomination and selection of the highest governance body	Confidentiality

GRI CONTENT INDEX

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	P.15-16
	2-12 Role of the highest governance body in overseeing the management of impacts	P.15-16
	2-14 Role of the highest governance body in sustainability reporting	P.15-16
	2-15 Conflicts of interest	P.15-16
	2-16 Communication of critical concerns	P.15-16
	2-17 Collective knowledge of the highest governance body	P.15-16
	2-18 Evaluation of the performance of the highest governance body	Confidentiality
	2-19 Remuneration policies	Confidentiality
	2-20 Process to determine remuneration	P.37
	2-21 Annual total compensation ratio	Confidentiality
	2-22 Statement on sustainable development strategy	P.01
	2-23 Policy commitments	P.15-16

GRI CONTENT INDEX

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	P.15-16
	2-25 Processes to remediate negative impacts	P.15-16
	2-26 Mechanisms for seeking advice and raising concerns	P.15-16
	2-27 Compliance with laws and regulations	Not applicable
	2-28 Membership associations	Not applicable
	2-29 Approach to stakeholder engagement	P.17-18
	2-30 Collective bargaining agreements	P.37
GRI 3: Material Topics 2021	3-1 Process to determine material topics	P.17-18
	3-2 List of material topics	P.17-18
	3-3 Management of material topics	P.17-18
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	P.19-20
	201-2 Financial implications and other risks and opportunities due to climate change	P.19-20
	201-3 Defined benefit plan obligations and other retirement plans	P.37-40
	201-4 Financial assistance received from government	P.20

GRI CONTENT INDEX

GRI STANDARD	DISCLOSURE	LOCATION
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	P.22
GRI 302: Energy 2016	302-1 Energy consumption within the organization	P.26-28
	302-2 Energy consumption outside of the organization	P.26-28
	302-1 Energy intensity	P.26-28
	302-4 Reduction of energy consumption	P.26-28
	302-5 Reductions in energy requirements of products and services	Not applicable as no reduction in energy required in our products
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	P.32
	303-2 Management of water discharge-related impacts	P.32
	303-3 Water withdrawal	P.32
	303-4 Water discharge	P.32
	303-5 Water consumption	P.32
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	P.24
	305-2 Energy indirect (Scope 2) GHG emissions	P.24
	305-3 Other indirect (Scope 3) GHG emissions	P.24
	305-4 GHG emissions intensity	P.24
	305-5 Reduction of GHG emissions	P.24

GRI CONTENT INDEX

GRI STANDARD	DISCLOSURE	LOCATION
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable in the cement sector
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	P.25
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	P.33-34
	306-2 Management of significant waste-related impacts	P.33-34
	306-3 Waste generated	P.33-34
	306-4 Waste diverted from disposal	P.33-34
	306-5 Waste directed to disposal	P.33-34
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	P.37-39
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	P.37-39
	401-3 Parental leave	P.37-39
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	P.37-39
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	P.35-36
	403-2 Hazard identification, risk assessment, and incident investigation	P.35-36

GRI CONTENT INDEX

GRI STANDARD	DISCLOSURE	LOCATION	
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	P.35-36	
	403-4 Worker participation, consultation, and communication on occupational health and safety	P.35-36	
	403-5 Worker training on occupational health and safety	P.35-36	
	403-6 Promotion of worker health	P.35-36	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P.35-36	
	403-8 Workers covered by an occupational health and safety management system	P.35-36	
	403-9 Work-related injuries	P.35-36	
	403-10 Work-related ill health	P.35-36	
	GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	P.40
		404-2 Programs for upgrading employee skills and transition assistance programs	P.40
404-3 Percentage of employees receiving regular performance and career development reviews		P.40	