

GRI Content Index

"Compliant - Essential" option with the GRI Standard

GRI Standard Rationale	GRI Reference Description	GENERAL PRINCIPLES CONTENT Location in the report or response	External check	Advanced Global Compact Criteria	SDG
101	Rationale: a. Principles of reporting b. Using the GRI standard for the Integrated Report c. Declarations of use of the GRI standard		✓		
Organization Profile					
102-1	Name of the organization	About Grupo Argos. Pg. 7	✓		
102-2	Activities, brands, products and services	Our investments. Pg. 8	✓		
102-3	Headquarters of the organization	About Grupo Argos. Pg. 7	✓		
102-4	Name of the countries where the organization operates or conducts significant operations	About Grupo Argos. Pg. 7	✓		
102-5	Nature of the property system and its legal form	Grupo Argos S.A.	✓		
102-6	Markets served (with geographical breakdown, by sectors and types of customers and recipients)	About Grupo Argos. Pg. 7 Company Profile. Pages 15 to 18	✓		
102-7	Size of the organization (employees, operations, sales, capitalization, products and services offered)	About Grupo Argos. Pg. 7 Our investments. Pg. 8 2016 in figures. Pg. 10 Management Report. Pg. 23 Human talent management. Pg. 80 Appendices Pg. 129	✓		
102-8	Employee information	Human Talent Management. Pg. 80 Appendices Pg. 129	✓		8
102-9	Supply Chain of the organization	The supply chain of Grupo Argos a holding company concentrates administrative services providers (office supplies), third parties for cleaning and maintenance services and the service provided by brokers and trust companies that manage and sell the company's shares in different stock markets. Suppliers are segmented by the size of the operation, by incidence in processes and level of risk and by representativeness and external influence. To get to know the supply chain of the cement and energy subsidiaries refer to their Integrated Reports published on their websites. Payment data to suppliers of goods, services and materials can be found in the indicator 201-1 located in the annex of this report on page 129.	✓	2	
102-10	Significant changes in the size, structure, the equity ownership or the supply chain of the organization that may have taken place during the period of analysis	Our investments. Pg. 8 Management report. Pg. 23	✓	2	
102-11	Precautionary principle	Sustainability and materiality. Pg. 42 Climate change strategy. Pg. 96	✓		
102-12	External initiatives	Institutional commitments. Pg. 19	✓		

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102-13	Partnerships	Institutional commitments. Pg. 19	✓	18	
Strategy					
102-14	Statement of the person responsible for the decisions of the organization on the importance of sustainability for the organization	Letter from the CEO. Pg. 5	✓	19	
Ethics and integrity					
102-16	Values, principles, standards and rules of behavior of the organization	Ethics, conduct and transparency. Pg. 58	✓	12, 13 and 14	16
102-17	Internal and external mechanisms for counseling on ethics	Ethics, conduct and transparency. Pg. 58	✓	12, 13 and 14	16
Governance					
102-18	Governance structure of the organization, including the committees of the senior governing body	Corporate governance Pg. 50	✓	1	5
102-19	Process by which the senior governance body delegates its authority in Senior Management and in certain employees for questions of an economic, social and environmental nature	Corporate governance Pg. 50	✓	1, 20	
102-20	Executive or leadership positions in economic, social and environmental affairs	Corporate governance Pg. 50	✓	1, 20	
102-21	Consultation processes among the interest groups and the senior governance body as regards economic, environmental and social affairs	Corporate governance Pg. 50	✓	1, 20	16
102-22	Composition of the senior governance body and its committees	Corporate governance pg. 50	✓	1	5, 16
102-23	Indicate if the person presiding over the senior governance body also has an executive role	Corporate governance Pg. 50	✓	1	16
102-24	Processes of appointment and selection of the senior governance body and its committees	Corporate governance Pg. 50	✓	1	5, 16
102-25	Process by which the senior governance body prevents and manages potential conflicts of interest	Corporate governance Pg. 50 Ethics, conduct and transparency. Pg. 58	✓	1, 2, 20	16
102-26	Roles of the senior governance body and Senior Management in the development, approval and updating of the purpose, values or mission statements, strategies, policies and objectives related to the economic, environmental and social impacts of the organization	Corporate governance Pg. 50	✓	1	
102-27	Actions that have been taken to develop and improve the collective knowledge of the senior governance body related to economic, environmental and social affairs	Good governance Pg. 50	✓	1, 20	4
102-28	Processes to evaluate the performance of the senior governance body in relation to the governance of economic, environmental and social affairs. Please indicate if the assessment is independent and how often it is carried out	Corporate governance Pg. 50	✓	1, 20	
102-29	Role of the senior governance body in the identification and management of impacts, risks and opportunities of an economic, social and environmental nature	Corporate governance Pg. 50	✓	1, 20	16
102-30	Role of the senior governance body in the efficacy analysis of the risk management processes of the organization in regards to the economic, environmental and social affairs	Corporate governance Pg. 50	✓	1, 20	

GRI Standard Rationale	GRI Reference Description	GENERAL PRINCIPLES CONTENT Location in the report or response	External check	Advanced Global Compact Criteria	SDG
102-31	Please indicate how often the senior governance body analyzes the impacts, risks and opportunities of an economic, social and environmental nature	Corporate governance Pg. 50	✓	1, 20	
102-32	Please indicate which is the committee or the most important position that reviews and approves the organization's sustainability report and ensures that all the material issues are reflected	About the report. Pg. 3	✓	1, 20	
102-33	Process for transmitting major concerns to the senior governance body	Corporate governance Pg. 50	✓	1, 20	
102-34	Nature and number of significant concerns that were relayed to the senior governance body; also describe the mechanisms used to address and evaluate them	Corporate governance Pg. 50	✓	1, 20	
102-35	Compensation policies for the senior governance body and Senior Management	Corporate governance Pg. 50	✓	1	
102-36	Processes to determine compensation	Corporate governance Pg. 50	✓	1	
102-37	Explain how the stakeholder's opinion is solicited and taken into account in terms of compensation, including, if applicable, the results of voting on policies and proposals related to this issue	Corporate governance Pg. 50	✓	1	16
Relationship with stakeholders					
102-40	List of stakeholders in the organization	How we interact. Pg. 42	✓	21	
102-41	Employees covered by collective bargaining	See Appendices. Pg. 129	✓		8
102-42	Identification and selection of stakeholders	How we interact. Pg. 42	✓	21	
102-43	Focus of the organization on participation by stakeholders	See Appendices. Pg. 129	✓	21	
102-44	Questions and key problems that have arisen from the relationship with stakeholders	See Appendices. Pg. 129	✓	21	
Reporting practices					
102-45	Entities included in the consolidated financial statements of the organization or equivalent documents, and which ones are not included within the scope of the current report	About the report. Pg. 3	✓		
102-46	Process that has been followed to determine the content of the report and the coverage of every aspect	How we interact. Pg. 42	✓		
102-47	Material issues of the organization	How we interact. Pg. 42	✓		
102-48	Re expressions of information from previous reports and their causes	About the report. Pg. 3	✓		
102-49	Significant changes in the scope and the coverage of each aspect with respect to previous reports	About the report. Pg. 3	✓		
102-50	Reporting period	About the report. Pg. 3	✓		
102-51	Date of the last report	About the report. Pg. 3	✓		
102-52	Reporting cycle	About the report. Pg. 3	✓		
102-53	Point of contact to resolve questions that may arise about the report's content	About the report. Pg. 3	✓		
102-54	Option to conform to the GRI standard	About the report. Pg. 3	✓		
102-55	GRI Content Index	About the report. Pg. 3	✓		
102-56	External check	About the report. Pg. 3	✓		

GRI Standard	GRI Reference Description	SPECIFIC CONTENTS Location in the report or response	Omission	External Verification	Advanced Global Compact Criteria	ODS
Material issue: Ethics, conduct and transparency		Standard aspects: Anti-corruption and anti-competitive behavior				
103	Management Approach (DMA)	Ethics, conduct and transparency. Pg. 58		✓	3, 4 and 5	16
103-1	Explanation of the material issue and its limits	Ethics, conduct and transparency. Pg. 58		✓		1
103-2	The management approach and its components	Ethics, conduct and transparency. Pg. 58		✓	3.4 and 5	16
103-3	Management approach evaluation	Ethics, conduct and transparency. Pg. 58		✓		16
205-1	Number and percentage of sites that have evaluated the risks associated with corruption and significant risks detected	Ethics, conduct and transparency. Pg. 58	There are no significant risks reports identified in this assessment process	✓	12, 13 and 14	16
205-2	Communication policies and procedures and training on the fight against corruption	Ethics, conduct and transparency. Pg. 58 100% of the members of the Board of Directors were informed and trained on matters pertaining to organizational policies and procedures to fight against corruption	There are no reports about the number and total percentage of business partners who have been informed about the organization's policies and procedures to fight corruption	✓	12, 13 and 14	16
205-3	Confirmed cases of corruption and actions taken	Ethics, conduct and transparency. Pg. 58		✓	12, 13 and 14	16
206-1	Number of legal proceedings for causes related to monopolistic practices and against free competition and their results	Ethics, conduct and transparency. Pg. 58				16
Material issue: Innovation						
103	Management Approach (DMA)	Innovation. Pg. 73		✓		9
103-1	Explanation of the material issue and its limits	Innovation. Pg. 73		✓		9
103-2	Management approach and its components	Innovation. Pg. 73		✓		9
103-3	Management approach evaluation	Innovation. Pg. 73		✓		9
Material issue: Investments with ESG approach		Standard aspects: Economic Performance				
103	Management Approach (DMA)	Investments with ESG approach. Pg. 63		✓		9
103-1	Explanation of the material issue and its limits	Investments with ESG approach. Pg. 63		✓		9
103-2	Management approach and its components	Investments with ESG approach. Pg. 63		✓		9
103-3	Evaluation of the management approach	Investments with ESG approach. Pg. 63		✓		9
201-1	Direct economic value generated and distributed, including revenue, costs of exploitation, compensation to employees, donations and other investments in the community, retained earnings and payments to capital providers and governments.	See Appendices. Pg. 129		✓	15	9
Own indicator	EBITDA Net Profit Net debt/EBITDA	See Appendices. Pg. 129		✓	15	9

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Material issue: Risk Management						
103	Management Approach (DMA)	Risk Management. Pg. 67		✓		
103-1	Explanation of the material issue and its limits	Risk Management. Pg. 67		✓		
103-2	Management approach and its components	Risk Management. Pg. 67		✓		
103-3	Management approach evaluation	Risk Management. Pg. 67		✓		
Own indicator	Strategic Risks	See Appendices. Pg. 129		✓		
Own indicator	Emerging Risks	See Appendices. Pg. 129		✓		
Material issue: Climate change strategy			Standard aspects: Energy and emissions			
103	Management Approach (DMA)	Climate change strategy. Pg. 96		✓		13
103-1	Explanation of the material issue and its limits	Climate change strategy. Pg. 96		✓		13
103-2	Management approach and its components	Climate change strategy. Pg. 96		✓		13
103-3	Management approach evaluation	Climate change strategy. Pg. 96		✓		13
302-1	Internal energy consumption	See Appendices. Pg. 129		✓	9, 10 and 11	7, 13
302-4	Reduced energy consumption	See Appendices. Pg. 129		✓	9, 10 and 11	7, 13
305-1	Direct GHG Emissions (Scope 1).	Climate change strategy. Pg. 96		✓	9, 10 and 11	13, 14
305-2	Indirect GHG Emissions (Scope 2).	Climate change strategy. Pg. 96		✓	9, 10 and 11	13, 14
303-1	Total water intake according to the source	See Appendices. Pg. 129		✓	9, 10 and 11	6
303-3	Percentage and total volume of recycled and reused water	See Appendices. Pg. 129		✓	9, 10 and 11	6
Material issue: Human talent management		Standard aspects: Employment, job management, health and safety in the workplace, education and training, diversity and equity				
103	Management Approach (DMA)	Human talent management. Pg. 80		✓		8
103-1	Explanation of the material issue and its limits	Human talent management. Pg. 80		✓		8
103-2	Management approach and its components	Human talent management. Pg. 80		✓		8
103-3	Management approach evaluation	Human talent management. Pg. 80		✓		8
401-1	Total number and rate of Hiring and average turnover of employees, broken down by age group, sex and region	Human talent management. Pg. 80 See Appendices. Pg. 129		✓	6, 7 and 8	
401-2	Social benefits for full-time employees that are not offered to temporary or part-time employees, broken down by locations of significant activity	See Appendices. Pg. 129		✓	6, 7 and 8	8
401-3	Levels of return to work and retention after maternity or paternity leave, itemized by sex	See Appendices. Pg. 129	There are no reported rates of return to work and retention	✓	6, 7 and 8	5
402-1	Minimum notice periods of operational changes and their possible inclusion in collective bargaining agreements	In Grupo Argos and its affiliates, we support change processes in the organization, crafting communication plans to promptly report their reach and impact. On the other hand, a minimum number of weeks of notice is not established before implementing significant operational changes that could substantially affect workers and their elected representatives.			6, 7 and 8	
404-1	Average annual hours of training per employee, itemized by sex and by job category	Human talent management. Pg. 80 See Appendices. Pg. 129		✓	6, 7 and 8	5, 8

GRI Standard	GRI Reference Description	SPECIFIC CONTENTS Location in the report or response	Omission	External Verification	Advanced Global Compact Criteria	ODS
404-2	Skills management and continuing education programs that promote the employability of workers and help them manage the end of their professional careers	See Appendices. Pg. 129			6, 7 and 8	8
404-3	Percentage of employees receiving regular performance and professional development assessments, broken down by sex and by professional category	Human talent management. Pg. 80 See Appendices. Pg. 129		✓	6, 7 and 8	5, 8
405-1	Composition of governing bodies and breakdown of staff by professional category and sex, age, minority membership and other indicators of diversity	See Appendices. Pg. 129			6, 7 and 8	5, 8
405-2	Relationship between the base salary of men with respect to women, broken down by locations of significant activity	See Appendices. Pg. 129			6, 7 and 8	5, 10
Biodiversity						
103	Management Approach (DMA)	Biodiversity conservation. Pg. 102				14
304-3	Habitats protected or refurbished	See Appendices. Pg. 129	The status of the area at the end of the reporting period is not described		9, 10 and 11	6, 14, 15
Own indicator	Actions for biodiversity management	Biodiversity conservation. Pg. 102			9, 10 and 11	14
Contribution to social development						
103	Management Approach (DMA)	Contribution to social development. Pg. 87				
415-1	Value of political contributions, by country and recipient	In 2016, no political contributions were made because it was not an election year			17	16
Own indicator	Social investments	Contribution to social development. Pg. 87				
Human Rights						
103	Management Approach (DMA)	Human Rights. Pg. 94				
412-2	Hours of training of employees on policies and procedures related to those aspects of Human Rights relevant to their activities, including the percentage of employees trained	Human Rights. Pg. 94			3, 4 and 5	
Tax performance						
Own indicator	Taxes paid	See Appendices. Pg. 129			15	9
Health and safety in the workplace						
403-2	Type and rate of injuries, occupational diseases, days lost, absenteeism and number of work-related fatalities by region and by sex	See Appendices. Pg. 129			2, 6, 7 and 8	3