



GCC S.A.B. De C.V

CDP Corporate Questionnaire 2026

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

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Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☒ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ USD

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☒ Publicly traded organization

(1.3.3) Description of organization

GCC is an international construction materials company founded in 1941 in Chihuahua, Mexico. GCC's legal entity name is GCC S.A.B. de C.V.; "GCC" is both its ticker symbol and the name used for business and commercial purposes, and its headquarters are located in Chihuahua, Chihuahua, Mexico. GCC's securities (ticker "GCC") are listed and traded on the Mexican Stock Exchange (Bolsa Mexicana de Valores, BMV). Serving customers in the United States and Mexico, the company notes 84 years since its foundation in Chihuahua, Mexico, and 31 years of operations in the United States. Specifically, the company is an international supplier and producer of cement, aggregates, concrete and construction-related services. It produces Portland Limestone Cement (PLC), Ordinary Portland Cement (OPC), mortar, ready-mix concrete, concrete blocks, aggregates, and a range of innovative construction solutions, including speciality cements, and a fine powder with hydraulic, aesthetic, and durability properties, which is essential in the construction industry. This powder acts as a bonding agent, and when mixed with aggregates and water, it forms ready-mixed concrete. Moreover, GCC's concrete is highly valued for its high compressive strength and ease of casting, making it one of the most attractive building materials. GCC is a vertically integrated company, with operations stretching from the state of Chihuahua in northern Mexico through the United States. The distribution network and sales territory reach as far as Canada, and we have a growing presence throughout Latin America. The company is managed by two divisions, the Mexico Division and the U.S. Division, and a corporate team provides administration, engineering, technology management, planning, human resources, finance and information technology services to both divisions. In 2020, GCC committed to driving down the CO₂ footprint of its operations and products, with the ambition to deliver Net Zero Carbon concrete by 2050. This commitment aligns with the global industry's collective ambition for a Net Zero Carbon future, as*

articulated by the Global Cement and Concrete Association (GCCA). Additionally, GCC joined the Science Based Targets initiative (SBTi) in January 2020, committing to set GHG-reduction targets aligned with climate science and the Paris Agreement; it also has additional targets validated by SBTi in January 2023, including a Scope 2 intensity reduction and a Scope 3 use-of-sold-products reduction by 2030 versus 2015. GCC is also an active member of the Cámara Nacional del Cemento (CANACEM) and the American Cement Association (ACA), reinforcing its commitment to advancing sustainability and decarbonization accross the cement industry. To further advance its sustainability strategy, in 2022 GCC issued a sustainability-linked bond tied to a material sustainability performance target (a 30.7% reduction in Scope 1 CO2 intensity (kg CO₂ per ton of cementitious material) from a 2015 baseline by end of 2030; this target was validated by SBTi in January 2023).

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/31/2025

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☒ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☒ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☒ 2 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☒ 2 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☒ 3 years

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

1408696000

(1.5) Provide details on your reporting boundary.

(1.5.1) Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?

Select from:

☒ No

(1.5.2) How does your reporting boundary differ to that used in your financial statement?

For the purposes of this questionnaire, as well as for the integrated report, the scope of our quantitative environmental metrics includes only the cement business line, as it constitutes our most material business line. The remaining business lines are currently in the process of establishing the systems and processes required to consistently manage and report environmental data, and are therefore not yet included within this reporting scope. For qualitative questions, as well as for financial metrics, the scope corresponds to the organization as a whole.

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

US36165RAC97

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

MX01GC2M0006

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

GCC

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

254900WY9XL8033CKX68

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

- ☒ Mexico
- ☒ United States of America

(1.12) Which part of the concrete value chain does your organization operate in?

Select all that apply

- ☒ Blended cement
- ☒ Clinker production
- ☒ Limestone quarrying
- ☒ Concrete production
- ☒ Aggregates production
- ☒ Portland cement manufacturing
- ☒ Concrete pavement / asphalt / tarmac
- ☒ Alternative 'low CO2' cementitious materials production

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

- ☒ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

- ☒ Upstream value chain
- ☒ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

- ☒ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

- ☒ All supplier tiers known have been mapped

(1.24.7) Description of mapping process and coverage

GCC is currently prioritizing supplier engagement as part of the early phase of our environmental strategy, recognizing the significant contribution of suppliers to our Scope 3 emissions. While comprehensive engagement with all suppliers has not yet taken place, we have already initiated collaboration with a subset of suppliers as part of our phased approach. This sequencing allows us to focus our resources where the most immediate impact can be achieved. Currently, our primary method of interaction involves gathering information through supplier surveys, which play a crucial role in shaping our sustainable supply chain strategy. Additionally, our procurement processes include screening suppliers based on environmental assessments. In 2025, we evaluated 546 new suppliers against sustainable environmental criteria.

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Our short-term time horizon aligns with our routine financial and business planning. It helps us identify the necessary actions to be taken before 2030 and ensures we meet our sustainable development performance targets. In the sustainability/climate strategic management context, this horizon is also aligned with strategic planning cycles, capital allocation, and investment evaluation.

Medium-term

(2.1.1) From (years)

6

(2.1.3) To (years)

15

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The medium-term time horizon extends beyond our regular business planning, enabling us to consider the transitions needed between 2030 and 2050.

Long-term

(2.1.1) From (years)

16

(2.1.2) Is your long-term time horizon open ended?

Select from:

☒ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

This time frame is dedicated to our long-term investments, such as carbon capture and utilization/storage research and technology. It focuses on needs beyond 2050, due to it being an open ended term. In the sustainability/climate strategic management context, GCC also discloses the long term as more than 16 years, aligned with strategic planning cycles, capital allocation, and investment evaluation.

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☒ Yes	Select from: ☒ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☒ Yes	Select from: ☒ Both risks and opportunities	Select from: ☒ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Dependencies

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

(2.2.2.4) Coverage

Select from:

☒ Full

(2.2.2.7) Type of assessment

Select from:

☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☒ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☒ Short-term

☒ Medium-term

(2.2.2.11) Location-specificity used

Select all that apply

☒ Site-specific

(2.2.2.12) Tools and methods used

Enterprise Risk Management

☒ Enterprise Risk Management

(2.2.2.16) Partners and stakeholders considered

Select all that apply

☒ Customers

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

☒ No

(2.2.2.18) Further details of process

In 2023, GCC completed the first set of climate scenario analysis. These scenario analysis were conducted in accordance with TCFD. The Chief Sustainability Officer oversees this annual analysis and involves participation from legal, operations, procurement, sales, planning, energy, finance, mining, and sustainability departments. GCC has four methodologies in place to identify, assess, and manage climate-related risks, which are: Enterprise Risk Management (ERM), a Climate Scenario Analysis, a Climate-Related Risk Report done by a third party, and a Property Loss Prevention Program done by the same third party. The scenario analysis is incorporated into our decision-making process and strategic management. The outcome of the analysis is a report and integration workshop where key stakeholders discuss how to integrate the findings into the business strategy. Results are then presented to senior management and include identified climate-related risks and opportunities, an assessment of our business strategy resiliency in the face of different climate scenarios, and recommendations for management. GCC has not made changes to the processes used to identify, evaluate, prioritize, and monitor sustainability- and climate-related risks compared with the prior reporting period.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☒ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Risks

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

(2.2.2.4) Coverage

Select from:

☒ Full

(2.2.2.7) Type of assessment

Select from:

☒ Qualitative only

(2.2.2.8) Frequency of assessment

Select from:

☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☒ Short-term

☒ Medium-term

(2.2.2.10) Integration of risk management process

Select from:

☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☒ Not location specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☒ WRI Aqueduct

International methodologies and standards

☒ ISO 14001 Environmental Management Systems

Other

☒ Materiality assessment

(2.2.2.15) Risk types and criteria considered

Policy

☒ Poor enforcement of environmental regulation

☒ Regulation of discharge quality/volumes

(2.2.2.16) Partners and stakeholders considered

Select all that apply

☒ Investors

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

☒ No

(2.2.2.18) Further details of process

GCC adopts an enterprise-wide risk management approach to identify, assess, monitor, and mitigate dependencies, impacts, risks, and opportunities. Governance oversight is provided by the Board of Directors, which regularly reviews strategic risks, threats, and opportunities, including environmental, social, and economic matters. The CEO approves relevant disclosures and reports, while the Vice President of Energy and Sustainability ensures material environmental issues are addressed and integrated into business decision-making. Also, GCC's Audit and Corporate Practices Committee supports the Board in overseeing risk management, compliance, governance, performance evaluation, and internal controls. Environmental risks and opportunities are incorporated into GCC's Enterprise Risk Management (ERM) framework, which aims to strengthen business resilience, address human and physical risk factors, improve the risk profile of facilities, and support favorable insurance terms through integrated risk governance. In general, risk is managed through a 4 stage process: 1. Risk Identification: GCC

continuously identifies potential risks and scenarios that could materially impact its business, operations, or financial performance. A dedicated risk department leads this effort, supported by annual third-party assessments conducted by FM Global. These site visits evaluate climate-related risk preparedness at each plant, followed by detailed quarterly reports outlining areas for improvement. 2. Risk Assessment Identified risks are regularly evaluated based on their likelihood and potential impact, ensuring that the company remains responsive to evolving risk landscapes. 3. Risk Management GCC uses heat maps to visualize and prioritize risks, enabling the development of targeted mitigation strategies and informed decision-making. 4. Risk Control The company continuously monitors the implementation of risk mitigation strategies to reduce or eliminate threats, prevent losses, and optimize resource allocation. Specifically regarding water, GCC's operations are governed by rigorous environmental, health, and safety regulations in both the United States and Mexico. These laws require the company to obtain and maintain a variety of permits, licenses, registrations, and other official approvals to ensure full compliance. The regulations cover critical aspects of operations, including the emission of air pollutants, discharge of wastewater, and the handling, storage, and disposal of hazardous materials and waste. To meet these requirements, GCC invests in capital improvements and operational controls that support compliance and reflect its commitment to responsible and sustainable business practices. GCC strengthened water management through water capture and recycling systems, stormwater runoff control, compliance with CONAGUA concessions, and systematic monitoring of extraction, consumption, and discharge; total water consumption in 2025 was 1,642,090 m³ and 75% of operations are located in regions with high or extremely high water stress.

Row 3

(2.2.2.1) Environmental issue

Select all that apply

☒ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Impacts

☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☒ End of life management

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative only

(2.2.2.8) Frequency of assessment

Select from:

- ☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific

(2.2.2.12) Tools and methods used

International methodologies and standards

- ☒ ISO 14001 Environmental Management Systems

Other

- ☒ Internal company methods
- ☒ Materiality assessment

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- ☒ Employees
- ☒ Local communities

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

☒ No

(2.2.2.18) Further details of process

The Sustainability Committee oversees the development and implementation of GCC's sustainability strategy and advises GCC's Board on related matters. Biodiversity is considered as one of the material topics with medium priority in our strategy, and we plan to integrate a more specific and defined strategic route in the next two years. We measure and audit indicators annually in compliance with GCCA guidelines for biodiversity. Impact Materiality Assessment In 2023, we updated our in-depth 2022 materiality analysis to include any changes in the topics relevant to us and our stakeholders, and to gather insights and evaluate trends in global cement industry sustainability concerns. The assessment considers both positive and negative impacts, as well as their scale, scope, and likelihood. Particular attention is given to impacts related to climate change, air emissions, energy management, occupational health and safety, business ethics, talent development, product stewardship, and innovation. Stakeholder Engagement The materiality assessment incorporates feedback from a broad range of internal and external stakeholders. Input is gathered through surveys, interviews, industry benchmarks, ESG ratings, sustainability frameworks, investor engagement, and discussions with management and subject matter experts. This approach allows GCC to better understand stakeholder expectations and ensure that sustainability priorities reflect the concerns of those affected by the company's operations and value chain. Impact Identification and Prioritization GCC evaluates sustainability topics based on the severity and significance of their impacts. The assessment process includes: • Identification of actual and potential impacts across the value chain • Evaluation of impact severity considering scale, scope, and irremediability • Assessment of the likelihood of potential impacts • Prioritization of material topics based on stakeholder relevance and strategic importance • Validation of results by management and governance bodies Integration into Strategy and Reporting The results of the impact materiality assessment inform GCC's sustainability strategy, target setting, risk management processes, and reporting practices. Material topics are reviewed periodically to reflect changes in stakeholder expectations, regulatory requirements, industry trends, and business activities. Through this process, GCC seeks to enhance transparency, strengthen accountability, and maximize its positive contribution to sustainable development while actively managing and mitigating adverse impacts across its operations and value chain.

Row 4

(2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Impacts

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

(2.2.2.4) Coverage

Select from:

☒ Full

(2.2.2.7) Type of assessment

Select from:

☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☒ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☒ Short-term

☒ Medium-term

☒ Long-term

(2.2.2.11) Location-specificity used

Select all that apply

☒ Site-specific

☒ National

(2.2.2.12) Tools and methods used

International methodologies and standards

☒ IPCC Climate Change Projections

(2.2.2.16) Partners and stakeholders considered

Select all that apply

☒ Employees

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

☒ No

(2.2.2.18) Further details of process

GCC recognizes that its activities, products, and business relationships can generate positive and negative impacts on people, the environment, and the economy. To guide its sustainability strategy and decision-making processes, the company maintains a structured impact materiality assessment process that identifies and prioritizes the most significant environmental, social, and governance (ESG) impacts across its value chain. Sustainability Oversight and Governance The Board of Directors provides oversight of sustainability-related matters and receives regular updates on key environmental, social, and governance topics. Through its committees and executive leadership team, GCC ensures that significant impacts, risks, opportunities, and stakeholder concerns are integrated into corporate strategy and long-term planning. Impact Materiality Assessment In 2023, we updated our in-depth 2022 materiality analysis to include any changes in the topics relevant to us and our stakeholders, and to gather insights and evaluate trends in global cement industry sustainability concerns. The assessment considers both positive and negative impacts, as well as their scale, scope, and likelihood. Particular attention is given to impacts related to climate change, air emissions, energy management, occupational health and safety, business ethics, talent development, product stewardship, and innovation. Stakeholder Engagement The materiality assessment incorporates feedback from a broad range of internal and external stakeholders. Input is gathered through surveys, interviews, industry benchmarks, ESG ratings, sustainability frameworks, investor engagement, and discussions with management and subject matter experts. This approach allows GCC to better understand stakeholder expectations and ensure that sustainability priorities reflect the concerns of those affected by the company's operations and value chain. Integration into Strategy and Reporting The results of the impact materiality assessment inform GCC's sustainability strategy, target setting, risk management processes, and reporting practices. Material topics are reviewed periodically to reflect changes in stakeholder expectations, regulatory requirements, industry trends, and business activities. Through this process, GCC seeks to enhance transparency, strengthen accountability, and maximize its positive contribution to sustainable development while actively managing and mitigating adverse impacts across its operations and value chain.

Row 5

(2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Risks

☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

(2.2.2.4) Coverage

Select from:

☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ Every two years

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ National

(2.2.2.12) Tools and methods used

Enterprise Risk Management

- ☒ Enterprise Risk Management

International methodologies and standards

- ☒ IPCC Climate Change Projections
- ☒ ISO 14001 Environmental Management Systems
- ☒ Life Cycle Assessment

Other

- ☒ Internal company methods
- ☒ Scenario analysis

(2.2.2.15) Risk types and criteria considered

Acute physical

- ☒ Cold wave/frost
- ☒ Drought
- ☒ Heat wave
- ☒ Heavy precipitation (rain, hail, snow/ice)
- ☒ Wildfires

Chronic physical

- ☒ Heat stress
- ☒ Water stress

Policy

- ☒ Carbon pricing mechanisms
- ☒ Changes to national legislation

Market

- ☒ Lack of availability and/or increased cost of raw materials

Reputation

- ☒ Stigmatization of sector

Technology

- ☒ Transition to lower emissions technology and products

Liability

- ☒ Exposure to sanctions and litigation
- ☒ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Suppliers

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

- ☒ No

(2.2.2.18) Further details of process

GCC evaluates its main locations' exposure to physical risks and natural hazards through a "Property Loss Prevention Program" (PLPP), conducted by FM Global, GCC's global property insurer, in collaboration with site experts and operations staff. Each location's probability of occurrence and financial impact of identified risks are assessed using FM Global's proprietary hazard maps covering windstorms, flooding, seismic activity, and wildfires, based on data from NASA, research centers, universities, and government sources, primarily for the U.S. Financial impact is measured through Loss Expectancy-Property Damage and Loss Expectancy-Time Element, calculated as: $LE-TE = (BI \times (T/12 \text{ months})) \times \% \text{ Exposure}$, where BI = Annual reported Income, T = Estimated stoppage time, % Exposure = participation of the equipment/building in total site production. FM Global draws on historical loss data, average recovery times, and reconstruction/replacement research to provide risk-mitigation recommendations, prioritized by: 1. financial loss expectancy, 2. risk improvement ratio (loss expectancy vs. mitigation cost), and 3. specific catastrophic risks. Once implemented, loss expectancy is reassessed annually. Industry Scrutiny and Litigation: Cement's high GHG emissions profile drives increased scrutiny from investors and stakeholders, creating reputational and stigmatization risk. GCC addresses this by investing in low-carbon technologies (carbon capture, alternative binders, alternative fuels), engaging in industry collaborations, and maintaining a clear decarbonization roadmap. GCC also identifies, evaluates, and monitors strategic/financial risks and opportunities tied to the sector's emissions profile across operations in Mexico and the U.S., including productive activities, energy consumption, value chain, and innovation initiatives. Opportunities are evaluated using financial, technical, and strategic criteria, integrated into operating and capital plans, with monitoring through KPIs and periodic senior management reviews. Enterprise Risk Management (ERM): GCC's ERM framework identifies, assesses, monitors, and mitigates risks and opportunities across the organization and regions where it operates, with strong focus on climate-related risks, aiming to enhance business resilience, improve loss prevention, maximize premium discounts, and strengthen insurance renewals and integrated risk governance. The Board regularly reviews strategic risks and opportunities and receives updates from committees evaluating economic, environmental, and social topics. The CEO reviews and approves related reports; the VP of Energy and Sustainability ensures all risk topics are adequately addressed. Risk Management Process: - Identification: A dedicated risk department continuously identifies potential risks and scenarios that could materially impact operations, supported by annual third-party assessments by FM Global evaluating climate-related preparedness, followed by quarterly reports outlining improvement areas. - Assessment: Risks are regularly evaluated by likelihood and potential impact to remain responsive to evolving risk landscapes. - Management: GCC uses heat maps to visualize and prioritize risks, enabling

targeted mitigation strategies and informed decision-making. - Control: Implementation of mitigation strategies is continuously monitored to reduce/eliminate threats, prevent losses, and optimize resource allocation.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☒ Yes

(2.2.7.2) Description of how interconnections are assessed

GCC evaluates the interconnections between environmental dependencies, impacts, risks, and opportunities through its strategic planning, climate transition planning, sustainability management, and enterprise risk management processes. As part of the environmental assessment process described in 2.2.2, environmental topics are evaluated through a common framework that considers their relationships rather than assessing each element independently. Environmental dependencies on energy, water, raw materials, and ecosystem services are analyzed alongside the impacts generated by GCC's operations, including greenhouse gas emissions, resource consumption, waste generation, and effects on biodiversity. These dependencies and impacts are then assessed for their potential to create regulatory, operational, financial, physical, transitional, reputational, and market risks, as well as opportunities related to efficiency improvements, innovation, resilience, and lower-carbon products and solutions. GCC identifies alignments, synergies, contributions, and potential trade-offs through cross-functional collaboration involving sustainability, operations, energy, procurement, finance, and planning functions. For example, initiatives aimed at increasing alternative fuel use and improving energy efficiency are assessed simultaneously for their contribution to emissions reduction, waste management, resource efficiency, operational performance, and long-term competitiveness. Similarly, water-related initiatives are evaluated considering their effects on operational continuity, resource availability, environmental stewardship, and compliance obligations. The company also evaluates potential trade-offs associated with environmental actions and investments. Certain initiatives may require higher short-term capital expenditures while reducing long-term environmental, operational, regulatory, and climate-related risks and creating business opportunities. GCC recognizes that environmental issues are interconnected and therefore assesses them together whenever possible. For example, climate-related risks may influence water availability and operational resilience, while circular economy initiatives can reduce waste generation, lower demand for virgin raw materials, improve resource efficiency, and support emissions reduction objectives. Assessing these issues through a single process enables GCC to prioritize actions based on their overall environmental and business significance. Results from climate risk assessments, scenario analyses, sustainability reviews, and environmental performance monitoring are integrated into strategic decision-making, financial planning, capital allocation, and target setting. While GCC continues to strengthen data availability and assessment methodologies, this integrated approach supports a holistic understanding of environmental dependencies, impacts, risks, and opportunities across the business.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☒ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☒ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☒ Areas important for biodiversity

(2.3.4) Description of process to identify priority locations

We recognize the essential importance of natural capital and our relationship with nature for a sustainable world. For this reason, we have stated our climate ambitions and strive to incorporate good land stewardship and biodiversity practices into our actions. As active members of the GCCA, we apply the mitigation hierarchy approach to the management of biodiversity risks and opportunities in our cement, concrete and aggregates operations. This means that our biodiversity principles are aimed at avoiding unacceptable impacts, minimizing any impacts that may occur and mitigating any residual impacts to the local biodiversity through rehabilitation. Because of GCC's dedication to mitigating negative impacts on biodiversity, we have implemented a rehabilitation plan for 46.4% of the quarries at our cement plants. Our rehabilitation plan coverage for quarries assessed at cement plants was 46.4% in 2025, 46.4% in 2024, and 48.1% in 2023 (GRI 304-3). For example, in December 2023 we completed a five-year reclamation project at Tijeras' oldest quarry. It was a 22-acre reclamation project, designed jointly with the local community as a recreational area that fosters biodiversity and contributes to bringing wildlife back into the area. Reclamation and close-out plans are required by state law. The project included intentional design to preserve habitat for wildlife, including high walls to promote bird nesting and lizard habitats, wildlife dens to provide animal shelter, and a main sediment pond that retains water and serves as a drinking source for wildlife. An additional water collection area was also created to support local fauna. GCC has identified its quarries as the areas with the most significant potential interaction with biodiversity due to the nature of extraction activities and land use requirements. Consequently, biodiversity management and rehabilitation efforts are focused on these sites and are guided by the GCCA Sustainability Guidelines for Quarry Rehabilitation and Biodiversity Management. GCC also confirms that none of its operations are located within or adjacent to UNESCO World Heritage Sites or UNESCO Man and the Biosphere Reserves.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☒ No, we have a list/geospatial map of priority locations, but we will not be disclosing it
[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☒ Qualitative

(2.4.6) Metrics considered in definition

Select all that apply

☒ Other, please specify :Definition of effect by Executive Committee or shareholder request

(2.4.7) Application of definition

A negative effect is also considered substantive if it is formally designated as such by the Executive Committee or upon request by shareholders.

Opportunities

(2.4.1) Type of definition

Select all that apply

☒ Qualitative

(2.4.6) Metrics considered in definition

Select all that apply

☒ Other, please specify :Definition of effect by Executive Committee or shareholder request

(2.4.7) Application of definition

A negative effect is also considered substantive if it is formally designated as such by the Executive Committee or upon request by shareholders.

Risks

(2.4.1) Type of definition

Select all that apply

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ EBITDA

(2.4.3) Change to indicator

Select from:

☒ % decrease

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Time horizon over which the effect occurs

(2.4.7) Application of definition

The negative effect is considered to be substantive if it is lower than 2% over the total expected yearly EBITDA results every year within a 10-year period or affects GCC's competitiveness.

Opportunities

(2.4.1) Type of definition

Select all that apply

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ EBITDA

(2.4.3) Change to indicator

Select from:

☒ % increase

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Time horizon over which the effect occurs

(2.4.7) Application of definition

The negative effect is considered to be substantive if it is lower than 2% over the total expected yearly EBITDA results every year within a 10-year period or affects GCC's competitiveness.

Risks

(2.4.1) Type of definition

Select all that apply

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ EBITDA

(2.4.3) Change to indicator

Select from:

☒ % decrease

(2.4.4) % change to indicator

Select from:

☒ 11-20

(2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

(2.4.7) Application of definition

The negative effect is considered to be substantive if it is lower than 10% over the total expected yearly EBITDA results.

Opportunities

(2.4.1) Type of definition

Select all that apply

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ EBITDA

(2.4.3) Change to indicator

Select from:

☒ % increase

(2.4.4) % change to indicator

Select from:

☒ 11-20

(2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

(2.4.7) Application of definition

The positive effect is considered to be substantive if it is higher than 10% over the total expected yearly EBITDA results.

Opportunities

(2.4.1) Type of definition

Select all that apply

☒ Qualitative

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ EBITDA

(2.4.3) Change to indicator

Select from:

☒ % increase

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

(2.4.7) Application of definition

A positive effect is considered substantive if it exceeds 5% of the projected annual EBITDA of a business unit over each year within a 10-year period, or if it significantly enhances GCC's competitive position.

Risks

(2.4.1) Type of definition

Select all that apply

☒ Qualitative

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ EBITDA

(2.4.3) Change to indicator

Select from:

☒ % decrease

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

(2.4.7) Application of definition

A negative effect is considered substantive if it leads to a reduction of more than 5% in the projected annual EBITDA of a business unit over each year within a 10-year period, or if it significantly undermines GCC's competitive position.

[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☒ Yes, we identify and classify our potential water pollutants

(2.5.2) Details of policies and processes in place to identify and classify potential water pollutants

GCC's approach to water management includes full compliance with water regulations in both Mexico and the United States. The company operates under the requirements of the National Water Commission (CONAGUA) in Mexico and the Clean Water Act (CWA) in the U.S., which require sites to operate under general or site-specific permits. These permits set site-specific limits to maintain the health of the receiving water body and its aquatic species, and require periodic sampling and reporting. GCC's environmental management system includes actions to monitor water quality, manage water withdrawal and discharge, and comply with all

applicable regulations. This involves identifying and managing potential pollutants in water discharges to ensure they do not have a detrimental impact on water ecosystems or human health. Some examples of identified water pollutant categories and related control measures in direct operations, include oil, which is regulated and monitored with permit-based quarterly grab sampling for oil and grease, prohibition on visible oil sheen, and monthly infrastructure checks; and pathogens such as *E. coli*, managed through a multi-barrier approach including disinfection, UV treatment, routine sampling, immediate reporting of positive results, and corrective actions. GCC monitors water discharge quality by standard effluent parameters at a majority of plants (51–75% of sites), using quarterly external lab testing; and monitors discharge temperature at 26–50% of sites, quarterly, using internal instant sampling and external lab testing. GCC states some locations require advanced testing beyond standard effluent parameters to meet permitting/discharge-destination requirements.

[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☒ Oil

(2.5.1.2) Description of water pollutant and potential impacts

Aquatic ecosystems: Oil can form surface films that block sunlight, reducing oxygen exchange and harming aquatic life. Toxicity: Even trace amounts can be toxic to fish and invertebrates, affecting reproduction and growth. Human health: If oil enters drinking water sources, it can pose risks through ingestion or skin contact.

(2.5.1.3) Value chain stage

Select all that apply

☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☒ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

Oil and grease are explicitly regulated and monitored. For example, our Montana Department of Environmental Quality permit for the Trident (Three Forks) facility requires quarterly grab samples for oil and grease, with a strict prohibition on any discharge that causes a visible oil sheen in receiving waters. Monthly checks are made in areas where oil is used to evaluate and fix any possible issues in infrastructure before they occur. More broadly, GCC identifies and classifies potential water pollutants associated with its activities and operates under CONAGUA requirements in Mexico and Clean Water Act requirements in the U.S.; general or site-specific permits set site-specific limits and require periodic sampling and reporting to protect receiving water bodies and aquatic species. GCC also monitors water discharge quality using standard effluent parameters at a majority of plants, with frequency varying by location based on local permitting/regulatory or discharge-destination requirements; some sites require advanced testing beyond standard effluent parameters.

Row 2

(2.5.1.1) Water pollutant category

Select from:

- ☒ Pathogens

(2.5.1.2) Description of water pollutant and potential impacts

GCC must be vigilant about E. coli in its water systems because E. coli is a key indicator of fecal contamination and the potential presence of harmful pathogens in drinking water. Regulatory requirements from both state and federal agencies mandate routine monitoring for total coliforms and E. coli, as their presence can signal a risk to human health, especially for non-transient populations such as employees who regularly consume water at the facility. Immediate reporting of any positive E. coli result is required, and failure to control or respond to contamination can result in regulatory violations, enforcement actions, and, most importantly, threats to the safety of water consumers at GCC facilities

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Discharge treatment using sector-specific processes

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

To minimize the risk of E. coli contamination, GCC implements a multi-barrier approach that includes source water protection, regular disinfection (using sodium hypochlorite or similar agents), and ultraviolet (UV) treatment before water enters the distribution system. Routine sampling for total coliforms and E. coli is conducted at representative locations within the distribution system, with results documented and retained for regulatory review. If a positive E. coli result is detected, GCC is required to immediately notify the appropriate regulatory agency, conduct follow-up sampling, and implement corrective actions such as system flushing, increased disinfection, or infrastructure repairs. Additionally, maintaining a minimum disinfectant residual throughout the distribution system, regular operator training, and strict recordkeeping are essential components of GCC's procedures to ensure ongoing compliance and protect public health.

Row 3

(2.5.1.1) Water pollutant category

Select from:

- ☒ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Heavy metals (e.g., arsenic, lead, mercury): Toxic even at low concentrations, can bioaccumulate and cause neurological, developmental, and organ damage. Nitrates/Nitrites: Can contribute to eutrophication. Other metals (e.g., chromium, cadmium): May cause kidney damage, cancer, or other chronic illnesses.

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Implementation of Best Available Techniques (BATs) for pollution control
- ☒ Industrial and chemical accidents prevention, preparedness, and response

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Reduction in pollutant concentration or load against a baseline
- ☒ Receiving water body quality maintained or improved
- ☒ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

GCC's groundwater and surface water monitoring programs include a comprehensive suite of inorganic parameters. These include metals (e.g., aluminum, arsenic, beryllium, boron, cadmium, chromium, cobalt, copper, iron, lead, lithium, manganese, mercury, nickel, selenium, vanadium, zinc), nutrients (nitrite, nitrate, total nitrogen, total phosphorus), and general water quality indicators (pH, total dissolved solids, conductivity, temperature). GCC uses the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing as a reference to measure water performance; withdrawals and consumption totals are tracked via invoices and water meters with estimations where data is unavailable, and logs of withdrawal/discharge and consumption volumes are kept for record.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☒ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

☒ Yes, only within our direct operations

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☒ Evaluation in progress

(3.1.3) Please explain

Through our ongoing value chain assessment, GCC has identified water scarcity as a potential upstream risk. While our current focus is primarily on climate-related concerns, as indicated by our last materiality assessment, we recognize the importance of water-related risks in our value chain. We will be working on updating our materiality assessment to better assess these risks.

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Mexico

☒ United States of America

(3.1.1.9) Organization-specific description of risk

GCC's operations are carried out in jurisdictions where public policy frameworks related to climate change mitigation continue to evolve, including the implementation and strengthening of emissions markets, emissions trading schemes and other carbon pricing mechanisms. These instruments may require the acquisition of permits, credits or offsets to cover the greenhouse gas emissions associated with the operations, as well as compliance with progressively more stringent regulatory limits and provisions. Exposure to this regulatory environment may be influenced by factors such as volatility in the prices of emission permits, changes in free allocation schemes, adjustments in the scope of applicable mechanisms, and the evolution of fiscal and climate policies in Mexico and the United States. These elements can

generate pressures on operating costs, CAPEX associated with climate mitigation, and operational and financial planning, particularly in facilities with higher emission intensities.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

No material impacts on the organization's financial position, financial performance, or cash flows are anticipated across the selected future time horizons, considering the fixed investments in emissions monitoring and in control technologies for the reduction of atmospheric emissions. Nonetheless, this risk remains under monitoring and is not currently expected to have direct financial effects. Due to uncertainty surrounding the evolution of emissions markets and regulatory mechanisms, the potential financial impact cannot be reliably quantified at this time. However, the implementation or expansion of such mechanisms could require additional investments in decarbonization initiatives and low-carbon technologies, which may be reflected over time in property, plant, and equipment and related capital expenditures.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

(3.1.1.26) Primary response to risk

Policies and plans

☒ Develop a climate transition plan

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The cost of response to the identified risks has not yet been quantified, as GCC is currently conducting a Double Materiality Assessment. Once the assessment is completed, GCC expects to be able to more accurately evaluate and allocate the costs of response associated with the specific risks identified in this table.

(3.1.1.29) Description of response

GCC manages climate transition risks through its decarbonization strategy, which includes reducing clinker intensity through blended cement products, increasing alternative fuel substitution, improving thermal efficiency, expanding renewable electricity consumption, and evaluating carbon capture technologies. GCC recognizes that public policy is instrumental in helping the cement and concrete industry decarbonize. Through GCC's role as a member of the ACA, the company has advocated for a national Cap and Trade system in the United States and provided key feedback on emerging technologies that are funded by the Inflation Reduction Act. GCC works from the local level up to the federal level with industry partners, policy makers, government officials and national associations such as CANACEM in Mexico and ACA in the U.S., to create sustainable public policy related to climate change. The Company has also integrated carbon pricing assumptions and climate scenarios into strategic planning and investment decision-making and has established a commitment to achieve net-zero emissions before 2050, supported by interim targets validated by the Science Based Targets initiative (SBTi). These actions have reduced exposure to future carbon costs and evolving regulatory requirements while enhancing long-term competitiveness. GCC will continue investing in low-carbon technologies and emissions reduction initiatives to support its decarbonization roadmap. This response contributes to SDGs 7, 9, 12, and 13 and is aligned with the SBTi framework. GCC does not currently anticipate disposing of significant assets as a result of this risk.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Water stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Mexico

☒ United States of America

(3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Bravo

☒ Mississippi River

(3.1.1.9) Organization-specific description of risk

GCC's operations require reliable access to water resources for different production processes. Water availability may vary depending on climatic conditions, regional water stress levels, competition for the resource, changes in the regulatory framework applicable to concessions, and limitations in supply infrastructure. These conditions can generate pressures on operating costs, particularly when alternative supply schemes, additional treatments or investments in water infrastructure are required. Exposure to this risk is analyzed considering its potential effect on operational efficiency, investment planning and the continuity of production processes in regions with greater pressure on the resource.

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Increased production costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
☒ Medium-term
☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- ☒ Very likely

(3.1.1.14) Magnitude

Select from:

- ☒ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

No material impacts on the organization's financial position, financial performance, or cash flows are anticipated across the selected future time horizons. In Mexico, the organization operates its own wells with sufficient reserves, which are monitored annually, and additionally has access to treated water supplied through municipal infrastructure. In the United States, water for industrial use is obtained from the organization's own wells, while potable water is purchased from the municipality at stable rates with no significant volatility. Water management therefore remains integrated into normal operations and is not expected to require extraordinary investments, and no residual risk of cost increases arising from water scarcity has been identified. However, increasing water stress in certain regions could lead to additional capital expenditures for water infrastructure, alternative supply sources, and water reuse and efficiency technologies to support operational resilience and long-term resource availability.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

- ☒ No

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The cost of response to the identified risks has not yet been quantified, as GCC is currently conducting a Double Materiality Assessment. Once the assessment is completed, GCC expects to be able to more accurately evaluate and allocate the costs of response associated with the specific risks identified in this table.

(3.1.1.29) Description of response

GCC manages water-related risks through water efficiency programs, recycling and reuse initiatives, consumption monitoring, and targeted investments in facilities located in regions exposed to higher levels of water stress. Water management considerations are integrated into operational planning and investment decisions to support long-term resource availability and business continuity. As part of our commitment to sustainable operations and resource efficiency, we launched a pilot eco-efficiency coaching program in 2025 at one of our production plants. The program is designed to promote water conservation, reuse, and substitution across our processes. The pilot brought together a multidisciplinary team, including members from cement and ready-mix operations, R&D, sustainability, raw materials, technical quality services, fostering collaboration and knowledge sharing. The initiative aims to strengthen a culture of water stewardship while equipping employees with practical tools to identify and implement water-saving projects. Moving forward, GCC will continue expanding water conservation opportunities, evaluating additional reuse technologies, and prioritizing investments in higher-risk locations. This response contributes to SDG 6 (Clean Water and Sanitation) and SDG 12 (Responsible Consumption and Production). GCC does not expect to dispose of assets due to water-related risks.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Market

- ☒ Lack of availability and/or increased cost of raw materials

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- ☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- ☒ Mexico
- ☒ United States of America

(3.1.1.9) Organization-specific description of risk

GCC's operations depend on the continuous supply of key raw materials, including limestone, gypsum, aggregates, supplementary cementitious materials (SCMs), electricity and fuels, whose availability and prices may vary as a result of market dynamics, supply chain constraints, geopolitical factors, regulatory changes and shifts in supply and demand. Sustained volatility or reduced availability of these inputs may influence GCC's operating cost structure and competitiveness, particularly at facilities with higher consumption of energy and raw materials. In addition, uncertainty regarding input costs and availability may require adjustments in financial planning, procurement strategies and operational decisions aimed at optimizing resource use and mitigating exposure to such volatility.

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

No material impacts on the organization's financial position, financial performance, or cash flows are anticipated across the selected future time horizons. The organization's energy diversification strategy is expected to continue mitigating exposure to short-term energy price volatility and supporting cost stability. While no material financial effects are currently foreseen, the ongoing energy transition may gradually require a reallocation of capital toward renewable energy infrastructure and technologies with lower dependence on conventional energy sources, leading to changes in the composition of the asset base over time.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

(3.1.1.26) Primary response to risk

Diversification

☒ Increase supplier diversification

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The cost of response to the identified risks has not yet been quantified, as GCC is currently conducting a Double Materiality Assessment. Once the assessment is completed, GCC expects to be able to more accurately evaluate and allocate the costs of response associated with the specific risks identified in this table.

(3.1.1.29) Description of response

GCC addresses energy supply and cost volatility risks through diversification of energy sources, increased use of alternative fuels, expansion of renewable electricity procurement, and ongoing optimization of energy consumption across operations. The Company has committed to sourcing 100% renewable electricity by 2030 and continues to integrate energy transition considerations into strategic planning and investment decisions. In 2025, the % Substitution for alternative fuels at GCC plants was 10.6%, an increase compared to the 9.4% from 2024. In 2025, the Samalayuca plant increased its use of alternative fuels by 2 percentage points, making a meaningful contribution to GCC's overall increase. As a result, we are now positioned to further expand the use of alternative fuels in our operations in line with our flexible fuel strategy. In 2025 over 73,000 tons of waste were diverted from landfill and converted into AF. In line with our Science Based Targets initiative (SBTi) commitment, we target 25% of our plants' thermal energy to come from carbon-neutral biomass by 2030. These efforts are overseen by our Corporate Energy Department, with close collaboration across Technical and Operations teams, to drive energy efficiency and reduce Scope 1 emissions, reinforcing our long-term decarbonization roadmap. These actions have reduced exposure to fossil fuel price volatility, strengthened energy supply resilience, and supported emissions reduction objectives. Future efforts will focus on expanding renewable energy sourcing opportunities, evaluating emerging technologies, and further improving energy efficiency. This response contributes to SDG 7 (Affordable and Clean Energy) and SDG 13 (Climate Action). GCC does not currently anticipate disposing of assets due to this risk.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Drought

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- ☒ Mexico
- ☒ United States of America

(3.1.1.9) Organization-specific description of risk

GCC's operations are exposed to drought conditions in regions of Mexico and the United States where the company operates. Prolonged reductions in water availability may affect access to water resources used in production processes, dust suppression and quarry operations, potentially increasing operating costs and requiring additional water management measures. Exposure to this risk is evaluated through climate scenario analysis and site-specific water stress assessments.

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Increased production costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- ☒ Very likely

(3.1.1.14) Magnitude

Select from:

- ☒ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

No material impacts on the organization's financial position, financial performance, or cash flows are anticipated across the selected future time horizons. Drought exposure is currently managed through the organization's own water sources and existing supply arrangements, and is not expected to require extraordinary investment. However, a sustained increase in the frequency or severity of drought conditions could lead to higher capital expenditures for alternative supply sources, storage capacity, and water reuse and efficiency technologies needed to maintain operational continuity at affected sites.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☒ Improve monitoring of direct operations

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The cost of response to the identified risks has not yet been quantified, as GCC is currently conducting a Double Materiality Assessment. Once the assessment is completed, GCC expects to be able to more accurately evaluate and allocate the costs of response associated with the specific risks identified in this table.

(3.1.1.29) Description of response

GCC manages drought risks through water efficiency programs, recycling and reuse initiatives, water consumption monitoring, and targeted investments in facilities located in regions exposed to higher levels of water stress. Water management considerations are integrated into operational planning and investment decisions to support long-term resource availability and business continuity. As part of its commitment to sustainable operations and resource efficiency, GCC launched a pilot eco-efficiency coaching program in 2025 at one of its production plants. The program promotes water conservation, reuse, and substitution practices across operations and brings together a multidisciplinary team from cement and ready-mix operations, R&D, sustainability, raw materials, and technical quality services to identify and implement water-saving opportunities. The initiative aims to strengthen a culture of water stewardship while equipping employees with practical tools to

improve water performance. GCC also evaluates opportunities to secure alternative water sources where appropriate to enhance resilience in water-stressed regions. Going forward, GCC will continue expanding water conservation initiatives, assessing additional reuse technologies, and prioritizing investments in higher-risk locations. This approach supports SDG 13 (Climate Action) and SDG 9 (Industry, Innovation and Infrastructure). GCC does not currently anticipate disposing of assets in response to identified physical climate risks.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk5

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Mexico

☒ United States of America

(3.1.1.9) Organization-specific description of risk

GCC's operations are exposed to flooding events associated with intense rainfall, river overflow, flash flooding, stormwater accumulation and localized groundwater rise in certain regions of Mexico and the United States. Flooding can affect access roads, raw material extraction areas, storage yards, production facilities and transportation routes, resulting in temporary operational disruptions, delays in product deliveries, damage to infrastructure and increased maintenance and recovery costs. The level of exposure varies by facility location and drainage conditions and is assessed through site-specific physical risk evaluations to support business continuity planning and asset resilience measures.

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Increased capital expenditures

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- ☒ More likely than not

(3.1.1.14) Magnitude

Select from:

- ☒ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

No material impacts on the organization's financial position, financial performance, or cash flows are anticipated across the selected future time horizons. According to the Climate Resilience Tracker prepared by FM Global, flooding is among the principal sources of climate risk that could affect the organization's operations. Existing insurance coverage and business continuity plans are expected to continue mitigating the financial consequences of flood-related disruptions without requiring significant additional investment. However, an increase in the frequency and severity of flood events could lead to higher capital expenditures for drainage, site protection, and the repair or replacement of affected equipment and infrastructure.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

- ☒ No

(3.1.1.26) Primary response to risk

Policies and plans

☒ Develop flood emergency plans

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The cost of response to the identified risks has not yet been quantified, as GCC is currently conducting a Double Materiality Assessment. Once the assessment is completed, GCC expects to be able to more accurately evaluate and allocate the costs of response associated with the specific risks identified in this table.

(3.1.1.29) Description of response

GCC manages flooding-related physical climate risks through targeted infrastructure resilience measures, increased environmental capital investments, risk transfer instruments, preventive maintenance programs, and integration of flooding scenarios into its Business Continuity Plan. The company periodically evaluates the potential impacts of extreme precipitation and flooding events on its operations and critical assets, supporting investments to strengthen infrastructure performance and reduce vulnerability. GCC also maintains insurance coverage as part of its risk management strategy to help mitigate potential financial impacts associated with climate-related events. Preventive maintenance activities and regular infrastructure reviews contribute to enhancing operational reliability and reducing the likelihood of disruptions. The Business Continuity Plan is periodically updated to incorporate evolving climate risks and emergency response considerations, supporting operational resilience under changing climate conditions. GCC does not currently anticipate disposing of assets in response to identified flooding-related climate risks. This approach supports SDG 13 (Climate Action) and SDG 9 (Industry, Innovation and Infrastructure). GCC does not currently anticipate disposing of assets in response to identified physical climate risks.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk6

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Heat wave

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Mexico

☒ United States of America

(3.1.1.9) Organization-specific description of risk

GCC's operations are exposed to flooding events associated with intense rainfall, river overflow, flash flooding, stormwater accumulation and localized groundwater rise in certain regions of Mexico and the United States. Flooding can affect access roads, raw material extraction areas, storage yards, production facilities and transportation routes, resulting in temporary operational disruptions, delays in product deliveries, damage to infrastructure and increased maintenance and recovery costs. The level of exposure varies by facility location and drainage conditions and is assessed through site-specific physical risk evaluations to support business continuity planning and asset resilience measures.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Disruption to workforce management and planning

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

☒ Medium-term

☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

No material impacts on the organization's financial position, financial performance, or cash flows are anticipated across the selected future time horizons. Existing operational controls and business continuity plans are expected to continue mitigating the financial consequences of heat-related disruptions without requiring significant additional investment. However, an increase in the frequency and severity of extreme heat events could lead to higher capital expenditures for cooling capacity, equipment protection, and adjustments to operating schedules needed to maintain productivity and workforce safety.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

(3.1.1.26) Primary response to risk

Policies and plans

☒ Other policies or plans, please specify :Operational protocols for working in conditions of extreme heat

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The cost of response to the identified risks has not yet been quantified, as GCC is currently conducting a Double Materiality Assessment. Once the assessment is completed, GCC expects to be able to more accurately evaluate and allocate the costs of response associated with the specific risks identified in this table.

(3.1.1.29) Description of response

GCC manages heat waves through preventive maintenance and resilience improvements to critical infrastructure, helping ensure reliable operations during periods of extreme temperatures. The company also implements operational protocols for working under extreme heat conditions to protect worker health and safety while maintaining operational continuity. These protocols include measures to monitor working conditions, adjust activities when necessary, and reinforce awareness of heat-related risks across the workforce. Heat-related considerations are incorporated into operational planning and risk management processes to reduce potential disruptions and strengthen preparedness for increasing temperature extremes. Going forward, GCC will continue evaluating opportunities to enhance infrastructure resilience and refine its heat management practices as climate conditions evolve. These actions support SDG 3 (Good Health and Well-being), SDG 8 (Decent Work and Economic Growth), and SDG 13 (Climate Action). GCC does not currently anticipate disposing of assets in response to identified heat-related risks.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk7

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Storm (including blizzards, dust and sandstorm)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Mexico

☒ United States of America

(3.1.1.9) Organization-specific description of risk

GCC's operations are exposed to severe storm events, including winter storms, blizzards, high winds, dust storms and sandstorms in regions where the company operates. These events can disrupt transportation networks, restrict access to facilities, interrupt raw material supply and product distribution, affect power availability and cause damage to equipment, buildings and supporting infrastructure. Severe storms may also result in temporary shutdowns and additional maintenance activities. GCC evaluates this risk through climate scenario analysis and facility-level vulnerability assessments to support operational continuity and emergency response planning.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased capital expenditures

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

☒ Medium-term

☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

No material impacts on the organization's financial position, financial performance, or cash flows are anticipated across the selected future time horizons. According to the Climate Resilience Tracker prepared by FM Global, hail is the principal source of climate risk that could affect the organization's operations. Existing insurance

coverage protecting physical assets and covering business interruption losses, together with business continuity plans, is expected to continue mitigating the financial consequences of storm-related disruptions without requiring significant additional investment. However, an increase in the frequency and severity of severe storms could lead to higher capital expenditures for the repair, replacement, or reinforcement of equipment and infrastructure needed to maintain operational resilience and continuity.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

(3.1.1.26) Primary response to risk

Policies and plans

☒ Increase insurance coverage

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The cost of response to the identified risks has not yet been quantified, as GCC is currently conducting a Double Materiality Assessment. Once the assessment is completed, GCC expects to be able to more accurately evaluate and allocate the costs of response associated with the specific risks identified in this table.

(3.1.1.29) Description of response

GCC manages risks associated with storms through a combination of infrastructure resilience measures, risk transfer instruments, and targeted capital investments. The company conducts preventive maintenance and resilience improvements to critical infrastructure to reduce potential damage and operational disruptions caused by severe weather events. GCC also maintains insurance coverage and other risk transfer mechanisms to help mitigate the financial impacts associated with storm-related incidents. In addition, the company allocates environmental and resilience-focused capital expenditures to strengthen the long-term performance and adaptability of its operations. Storm-related considerations are integrated into operational planning and risk management processes to support business continuity and preparedness. Going forward, GCC will continue evaluating infrastructure improvement opportunities, enhancing resilience measures, and prioritizing investments in locations with greater exposure to severe weather events. These actions support SDG 9 (Industry, Innovation and Infrastructure) and SDG 13 (Climate Action). GCC does not currently anticipate disposing of assets in response to identified storm-related risks.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk8

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Wildfires

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Mexico

☒ United States of America

(3.1.1.9) Organization-specific description of risk

GCC's operations and downstream activities are exposed to wildfire risk in regions susceptible to prolonged drought, high temperatures and dry vegetation conditions. Wildfires may affect transportation corridors, customer markets, utility infrastructure and surrounding areas near operational assets, resulting in disruptions to logistics, reduced accessibility, temporary interruptions in product distribution and increased operational and insurance-related costs. Smoke and air quality impacts may also affect workforce availability and operational activities. Exposure is assessed through physical climate risk analyses and geographic evaluations of wildfire-prone areas to support resilience and continuity planning.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased capital expenditures

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- ☒ More likely than not

(3.1.1.14) Magnitude

Select from:

- ☒ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

No material impacts on the organization's financial position, financial performance, or cash flows are anticipated across the selected future time horizons. Existing insurance coverage and business continuity plans are expected to continue mitigating the financial consequences of wildfire-related disruptions without requiring significant additional investment. However, an increase in the frequency and severity of wildfire events could lead to higher capital expenditures for site protection measures, vegetation management, and the repair or replacement of affected assets, as well as costs associated with temporary interruptions to operations or supply routes.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

- ☒ No

(3.1.1.26) Primary response to risk

Policies and plans

- ☒ Amend the Business Continuity Plan

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The cost of response to the identified risks has not yet been quantified, as GCC is currently conducting a Double Materiality Assessment. Once the assessment is completed, GCC expects to be able to more accurately evaluate and allocate the costs of response associated with the specific risks identified in this table.

(3.1.1.29) Description of response

GCC manages wildfire-related risks through risk transfer instruments and the integration of wildfire scenarios into its Business Continuity Plan. The company maintains insurance coverage as part of its risk management strategy to help mitigate the potential financial impacts associated with climate-related events affecting its operations and assets. GCC also incorporates wildfire-related considerations into business continuity and emergency response planning to support operational resilience, strengthen preparedness, and reduce the likelihood and severity of disruptions. The Business Continuity Plan is periodically reviewed and updated to reflect evolving climate-related risks and changing operating conditions. Going forward, GCC will continue monitoring climate risk trends and enhancing preparedness measures as new information becomes available. These actions support SDG 13 (Climate Action) and SDG 9 (Industry, Innovation and Infrastructure). GCC does not currently anticipate disposing of assets in response to identified wildfire-related climate risks.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk9

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Heat stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- ☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- ☒ Mexico
- ☒ United States of America

(3.1.1.9) Organization-specific description of risk

GCC's operations are exposed to sustained increases in average temperature associated with climate change, which can gradually affect asset performance, process efficiency and working conditions at the locations where it operates. The evolution of this phenomenon can influence energy consumption, equipment wear, the stability of certain operational processes and labor productivity, generating indirect effects on operating costs and the planning of investments in maintenance and adaptation. The evaluation of this risk considers regional differences and specific characteristics of each operation.

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- ☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Based on the Climate Resilience Tracker report prepared by FM Global, the optimistic warming scenario projects an average temperature increase of 1.05°C by 2030 and 1.49°C by 2050 across the locations where the Company's plants operate. No material impacts on the organization's financial position, financial performance, or cash flows are anticipated across the selected future time horizons, as no significant physical effects on facilities are expected under these scenarios. The assessment of chronic physical climate risks remains integrated into maintenance and asset management planning without requiring additional material investments. However, sustained temperature increases may necessitate adjustments to maintenance programs and, over the longer term, could result in adaptation investments for equipment and productive assets, particularly at facilities with greater exposure to extreme climatic conditions. Accordingly, no significant risk of material adjustments to related assets or liabilities has been identified within the next annual reporting period.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

(3.1.1.26) Primary response to risk

Policies and plans

☒ Other policies or plans, please specify :Operational protocols for working in conditions of extreme heat

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The cost of response to the identified risks has not yet been quantified, as GCC is currently conducting a Double Materiality Assessment. Once the assessment is completed, GCC expects to be able to more accurately evaluate and allocate the costs of response associated with the specific risks identified in this table.

(3.1.1.29) Description of response

GCC addresses risks associated with rising temperatures and heat stress through operational adaptation measures, workforce protection protocols, enhanced monitoring of thermal conditions, preventive maintenance of critical equipment, and the integration of climate resilience considerations into operational planning. The Company has implemented procedures for operating under extreme heat conditions, including schedule adjustments, monitoring programs, and maintenance practices designed to protect personnel and critical assets. These actions have reduced the potential for productivity losses, equipment failures, and operational disruptions associated with prolonged periods of elevated temperatures. Going forward, GCC will continue updating climate resilience assessments and strengthening site-specific adaptation measures as climate projections evolve. This response contributes to SDG 13 (Climate Action) and SDG 8 (Decent Work and Economic Growth). No asset disposals are currently anticipated as a result of this risk.

[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☒ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

211304400

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ 11-20%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

211304400

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ 11-20%

(3.1.2.7) Explanation of financial figures

Financial metrics reported for the previous year were reviewed and updated during the current reporting cycle following improvements to the methodology used to assess the financial impacts of environmental risks.

Water

(3.1.2.1) Financial metric

Select from:

☒ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

352174000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ 21-30%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

352174000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ 21-30%

(3.1.2.7) Explanation of financial figures

Financial metrics reported for the previous year were reviewed and updated during the current reporting cycle following improvements to the methodology used to assess the financial impacts of environmental risks.

[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

United States of America

☒ Bravo

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

5

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 51-75%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 71-80%

(3.2.11) Please explain

The Rio Bravo (also known as the Rio Grande) is important to GCC because it intersects with several of our operational and environmental considerations. We have facilities located in river basins such as the Rio Grande, and understanding water availability and risks in these regions is essential for compliance and sustainability reporting. The river's proximity influences groundwater sourcing, water treatment strategies, and risk mitigation planning, especially in drought-prone areas. Additionally, we include the river's actions in our scenario analysis and planning, which demonstrates the importance of the river to our operations. The disclosure reports that these exposed facilities represent 52% of GCC's direct-operation facilities. GCC also states that 92.7% of our revenue originates from regions experiencing water scarcity, based on total sales from facilities in areas facing severe water stress, and reports measures resulting in a 14% reduction in annual water withdrawal and a 25% decrease in water consumption. In 2025, GCC did not incur any fines or penalties related to water. GCC has undertaken water-related risk assessments and monitoring activities across its operations, including the evaluation of facilities located in water-stressed regions and the implementation of water-efficiency initiatives. Going forward, GCC plans to enhance these assessments through more detailed facility-level reviews of water-related dependencies, impacts, risks, and opportunities across its direct operations and value chain. As part of this effort, GCC is working with the GCCA to further develop consistent methodologies, establish a stronger baseline, and define a roadmap to improve water-related analysis, management, and reporting.

Row 2

(3.2.1) Country/Area & River basin

United States of America

☒ Other, please specify :Arkansas and White river basin

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

The Arkansas River and White River Basin is important to GCC because it encompasses the region around GCC's Pueblo, Colorado cement plant. This facility is directly tied to water-related operational risks on the Arkansas River, particularly in areas of high water stress.

Row 3

(3.2.1) Country/Area & River basin

United States of America

☒ Mississippi River

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

The location near this major river system highlights how crucial it is to manage water, to use water, and to follow environmental rules in this specific location. The Missouri River Basin one of the biggest river systems in the US, provides water for farming, industry, and homes across many states. For GCC's cement plant, handling water resources well is key not just to keep things running, but also to lower possible risks tied to water shortages and stricter regulations.
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☒ No	In 2025, GCC didn't have any fines or penalties related to water.

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☒ Yes

(3.5.1) Select the carbon pricing regulation(s) which impact your operations.

Select all that apply

☒ Mexico pilot ETS

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

Mexico pilot ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

31.69

(3.5.2.2) Scope 2 emissions approach

Select from:

☒ No compliance obligation for scope 2 emissions

(3.5.2.3) % of Scope 2 emissions covered by the ETS

0

(3.5.2.4) Period start date

01/01/2025

(3.5.2.5) Period end date

12/31/2025

(3.5.2.6) Allowances allocated

0

(3.5.2.7) Allowances purchased

0

(3.5.2.8) Verified Scope 1 emissions in metric tons CO2e

975066.55

(3.5.2.9) Verified Scope 2 emissions in metric tons CO₂e

0

(3.5.2.10) Details of ownership

Select from:

☒ Facilities we own and operate

(3.5.2.11) Comment

Our plants in Chihuahua and Samalayuca are part of the Mexican Pilot ETS. The pilot phase of Mexico's Emissions Trading System (ETS) took place between January 2020 and December 2023; during this period only Scope 1 absolute CO₂e emissions were reported, and the Samalayuca and Chihuahua plants participated. In 2023, a draft regulation for the operational phase was released, with an emissions baseline using 2021 data submitted to the National Emissions Registry (RENE), incorporating growth and emissions-reduction factors for 2024–2026 (Phase I). GCC continues to monitor the transition of Mexico's Emissions Trading System (ETS) from the pilot program toward its operational phase. As of the reporting period, GCC's Samalayuca and Chihuahua plants remain subject to applicable monitoring, reporting, and verification requirements associated with the Mexican ETS framework while SEMARNAT continues to develop and finalize the regulatory provisions governing the operational phase of the system. GCC reports holding external expert certificates verifying 2024 GHG calculations for the pilot test of emissions trading in Mexico for both the Samalayuca and Chihuahua plants.

[Fixed row]

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

GCC has crafted an emissions reduction strategy specifically for the Mexico Division, outlining a CO₂ reduction roadmap for each kiln in our cement facilities. A dedicated team, comprising members from corporate planning, energy, technical, cement operations, and sustainability, has been established to monitor and track the progress of this strategy. The strategy emphasizes four key areas: thermal and electric efficiency, alternative fuel utilization, blended cement, and carbon capture and storage. This team also identifies mitigation initiatives from a technical perspective and assesses the economic viability of each initiative at each facility, categorizing them into short-, medium-, and long-term execution. The Chief Sustainability Officer coordinates this effort, allocating resources to consolidate all emissions and energy information at the corporate level. Managing a climate change strategy under CO₂ regulation necessitates close monitoring of all actions within the plants, including the use of various fuels, raw materials for clinker production, and the mix of cementitious products in the portfolio. For instance, the Mexican Pilot ETS provides a framework for meticulous emissions monitoring and a verification process that translates into adaptation and mitigation initiatives at plants. Beyond the mandatory monitoring, reporting, and verification required by the Mexican Pilot ETS, cement plants also track their CO₂ emissions using the GCCA protocol. All monitoring activities undergo internal control and third-party verification annually. Mexico's ETS pilot phase ran from January 2020 through December 2023 and included GCC's Samalayuca and Chihuahua plants (both >100,000 tCO₂e annually); during the pilot only Scope 1 absolute CO₂e emissions were reported. As of 2026, GCC continues to monitor the transition from the pilot program to the operational phase of Mexico's ETS and the publication of final regulatory provisions by SEMARNAT. GCC remains engaged in emissions monitoring, reporting, and verification processes to ensure compliance with any applicable requirements as the regulatory framework continues to evolve. GCC discloses use of the GCCA Cement CO₂ and Energy Protocol (Version 3.1) and IPCC 2006 factors for Scope 1

cement CO₂ emissions reporting, and reports that Scope 1, Scope 2, and Scope 3 emissions each have a third-party verification/assurance process in place. To comply with and anticipate regulations, GCC continues to implement an environmental management system that involves continuous monitoring and evaluation of activities to minimize their environmental impact. GCC uses a compliance governance mechanism for laws/regulations and internal controls, including an Internal Control department process to compile/validate policies with periodic review/updates managed through Enablon (traceability, approval flows, and expiration alerts). GCC is subject to and manages compliance under specific U.S. environmental regulatory regimes (e.g., NESHAP, Clean Air Act, and Colorado’s Greenhouse Gas Emissions and Energy Management for Manufacturing (GEMM) rule), with Pueblo, Colorado subject to GEMM; GCC completed and obtained approval of a BAECT/energy BMP compliance plan for the first 5-year audit cycle and expects ~\$2,900 (thousand USD) in capital projects to comply, with 5-year audits required through 2037. GCC also notes that the Mexican ETS remains under transition toward its operational phase and, therefore, no ETS compliance costs were incurred during the reporting period. As a case study, GCC’s Chihuahua Plant, part of the Mexican Pilot ETS program, boasts a history of environmental certifications and achievements that have prepared GCC for mitigating and managing risks from evolving regulations. These certifications and achievements include: •Certificate of verification of GHG calculation 2024 by an external expert for the pilot test of emissions trading in Mexico •Company certification by the Government of the State of Chihuahua since 2009 •Socially Responsible Enterprise since 2004 •ISO 9001 and ISO 14001 certified since 2001. GCC Cemento’s Samalayuca and Chihuahua plants each hold a certificate of verification of GHG calculation 2024 by an external expert for the pilot test of emissions trading in Mexico.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	Select from: ☒ Yes, we have identified opportunities, and some/all are being realized
Water	Select from: ☒ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☒ Use of carbon capture and storage

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United States of America

(3.6.1.8) Organization specific description

One of our key technology-related risks involves the adoption of carbon capture technologies. We are actively investing in feasibility studies and have already taken important initial steps toward implementation. Based on our preliminary evaluations, cryogenic carbon capture has emerged as the most suitable option for our facilities. This technology offers several advantages, including lower water consumption, a compact equipment footprint, and the ability to capture all major pollutants from the kiln stack. However, early adoption of emerging technologies carries inherent risks. These include potential limitations in performance and functionality, higher upfront costs, compatibility challenges with existing systems and infrastructure, limited technical support and expertise, and market uncertainty—where rapid innovation could render early solutions obsolete or less competitive.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Returns on investment in low-emission technology

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Medium-term
- ☒ Long-term
- ☒ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ High

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

In 2025, GCC recorded approximately US\$1 million related to the FEED study for carbon capture and storage (CCS). These costs were recognized as operating expenses and formed part of the US\$6.8 million in climate-opportunity-related cash outflows associated with solar infrastructure, product development and FEED activities. During the reporting period, this opportunity primarily influenced the organization through strategic planning and the assessment of decarbonization technologies rather than through direct production changes. The evaluation process supported the integration of technical, operational and investment criteria into decision-making related to future asset development and decarbonization investments.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

GCC is actively pursuing strategic partnerships to support the development and deployment of carbon capture, utilization and storage (CCUS) technologies, including collaborations with researchers, consultants, technology providers, carbon transportation and storage companies, and utilities. Given that approximately 48% of GCC's total CO₂ emissions result from limestone calcination during the cement manufacturing process, CCUS is expected to be a critical component of the company's long-term decarbonization strategy. To prepare for future implementation, GCC is conducting detailed technical assessments and engaging with multiple technology providers to evaluate solutions suitable for each facility. This early preparation is expected to facilitate the adoption of decarbonization technologies, optimize capital planning, reduce exposure to future regulatory pressures and support a more orderly transition toward lower-carbon operations. As technologies

mature and implementation pathways become clearer, the opportunity may contribute to enhanced operational resilience, improved asset competitiveness and the preservation of long-term value creation.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

55200000

(3.6.1.25) Explanation of cost calculation

The cost estimate is based on preliminary assessments and indicative quotations received from technology providers currently being evaluated by GCC. The estimate excludes fixed capital expenditures associated with facility construction because costs vary depending on technology selection, site-specific requirements and vendor proposals. Based on preliminary vendor estimates, operating costs could reach approximately US\$50 per tonne of CO₂ captured, including additional electricity consumption, operations, maintenance and permitting requirements. Transportation costs of approximately US\$30 per tonne of CO₂ were also considered, based on information published by the U.S. Department of Energy's Office of Scientific and Technical Information (OSTI). For a facility capturing approximately 690,000 tonnes of CO₂ annually, total annual operating and transportation costs could be approximately US\$55.2 million. All financial figures remain subject to refinement as GCC continues to engage with technology providers and develop site-specific implementation scenarios. The company has identified an opportunity to convert climate-related challenges into competitive advantages through the use of available incentives supporting decarbonization infrastructure. While the opportunity remains under evaluation and cannot yet be quantified with precision, successful implementation could enhance asset value and generate future economic benefits, subject to technological maturity, regulatory developments and market conditions. During 2025, GCC incurred approximately US\$1 million in cash outflows associated with the FEED study for the evaluation of carbon capture and storage technology.

(3.6.1.26) Strategy to realize opportunity

GCC initiated a screening and technology-selection process through collaboration with researchers, consultants, carbon capture technology providers, carbon transportation companies, carbon storage companies and utility providers. The company has successfully completed the design and pre-FEED (Front End Engineering Design) stages and has progressed to the FEED phase, representing an important milestone in the evaluation of future CCUS deployment. In addition, GCC actively participates in industry associations such as the Global Cement and Concrete Association (GCCA), the American Cement Association (ACA) and CANACEM, which promote innovation and the development of decarbonization solutions within the cement sector. The company also collaborates with industry stakeholders and participates in forums that facilitate knowledge-sharing, technology evaluation and the assessment of carbon capture alternatives. Looking ahead, GCC intends to continue participating in sector-wide initiatives focused on the development and adoption of decarbonization technologies for the cement industry while maintaining collaboration with industry associations, research organizations and value-chain partners to advance innovative lower-carbon construction solutions and support the long-term deployment of CCUS technologies.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp4

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Mexico

☒ United States of America

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ Bravo

☒ Mississippi River

(3.6.1.8) Organization specific description

GCC has identified water-related opportunities through water efficiency, reuse, and recirculation initiatives across its operations, particularly in the Bravo, Mississippi, Arkansas, and White river basins, where water-related risks are present. In 2025, GCC launched a pilot eco-efficiency coaching program focused on water conservation, reuse, and substitution. The initiative involved multidisciplinary teams from operations, R&D, sustainability, raw materials, and technical services to

identify and implement water-saving projects while strengthening water stewardship practices. These efforts support operational efficiency, responsible water management, and long-term resilience in water-stressed regions. GCC expects continued expansion of water-efficiency and water-reuse initiatives to reduce exposure to water constraints and improve resource efficiency as part of its broader sustainability strategy.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ High

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

During the reporting period, this opportunity contributed to optimizing water use through water-saving and water reuse technologies, improving operational efficiency and reducing dependence on freshwater sources within production processes. These initiatives supported more efficient resource management while contributing to operational resilience in areas exposed to water-related constraints.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Greater adoption of water-efficiency and water reuse technologies could generate additional cost efficiencies and strengthen operational resilience under increasing water stress conditions. Continued optimization of water consumption across operations may reduce dependence on freshwater withdrawals, improve resource management and support the long-term sustainability of GCC's operations.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

50000

(3.6.1.25) Explanation of cost calculation

GCC currently implements water conservation, operational optimization, and water reuse initiatives that help reduce water consumption, operating costs, and exposure to water-related risks. The cost to realize this opportunity was estimated based on GCC's 2025 investment of approximately US\$50,000 in a recycled water pipeline at the Chihuahua plant. These initiatives are expected to enhance operational efficiency and improve long-term resilience to water-related challenges.

(3.6.1.26) Strategy to realize opportunity

This opportunity is being pursued through the implementation of water recirculation systems, water reuse initiatives and operational optimization measures across production processes. Particular focus is placed on facilities located in water-stressed regions, where these practices are integrated into daily operations to improve water stewardship, reduce freshwater demand and support long-term operational resilience.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☒ Use of low-carbon energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- ☒ Upstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- ☒ Mexico
- ☒ United States of America

(3.6.1.8) Organization specific description

We are transitioning its electricity consumption toward renewable sources such as wind and solar. In parallel, we are advancing an alternative fuel strategy aimed at reducing coal dependency and increasing the use of sustainable fuel options. To support this shift, we are investing in permitting and processing infrastructure that will expand our capacity to utilize alternative fuels—ultimately helping to lower our overall carbon footprint. In addition, we are aiming to incorporate approximately 100% of electrical energy from renewable sources by 2030. In 2025, GCC reached a thermal substitution rate of 10.6% and invested US\$29.2 million in decarbonization projects including thermal efficiency, alternative fuels infrastructure, filter modernization and renewable energy projects.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term
- ☒ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☒ High

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

In 2025, GCC reported US\$5.7 million of cash outflows for solar infrastructure at the Trident plant, within US\$6.8 million of climate-opportunity-related CapEx cash outflows for solar infrastructure, product development and the FEED study. These outflows were partially offset by lower spending on conventional electricity due to operation of renewable infrastructure. During the reporting period, investment in renewable energy contributed to greater stability and predictability of energy costs without modifying GCC's product portfolio or business model. This opportunity was reflected in the gradual substitution of conventional energy sources with lower-carbon alternatives, integrating renewable electricity into the production process without affecting operational performance. The increased use of renewable energy supported GCC's decarbonization strategy while contributing to more resilient and efficient energy management across operations.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Opportunities arise from our fifteen-year fixed-price wind energy agreement and cost savings from optimizing fuel mixes in each plant while pursuing emission reduction. These strategies—boosting renewable electricity and increasing fuel substitution for cement production—will reduce Scope 1 and Scope 2 emissions and support our climate strategy and goals. Furthermore, using alternative fuels such as biomass and non-recyclables can provide a lower-cost source of thermal energy for cement kilns. Greater integration of renewable energy could generate energy cost efficiencies, reduce exposure to price volatility and improve operational stability. These initiatives may reduce dependence on conventional energy sources, optimize energy management and strengthen operational resilience. Continued progress toward increasing the share of renewable electricity across GCC's operations is expected to provide additional environmental and economic benefits over the medium and long term.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

5700000

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

1000000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

1000000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

4500000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

4500000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

4000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

4000000

(3.6.1.23) Explanation of financial effect figures

In the short term, it is considered to have continuity in the infrastructure investment for solar energy, plus energy cost savings of around 1 million USD. The continuity in investment would be reflected as an increase in property, plant and equipment. For the medium term, it is estimated to have the continuity of the positive effect with a reduction in energy costs of around 4.5 million USD. Finally, regarding long term, it is expected to continue with the positive effect of around 4 million USD. This represents a lower saving due to the ending of some supplying contracts in 2032.

(3.6.1.24) Cost to realize opportunity

19916052

(3.6.1.25) Explanation of cost calculation

In previous years, total employee benefit expenses were approximately US\$196.2 million for about 3,100 employees, averaging US\$63,208 per employee. To implement and manage this opportunity effectively, GCC estimated that it would need to hire an additional 13 employees for each GCC division to support planning, execution, monitoring, and ongoing operational activities. Therefore, the annual cost of realizing this opportunity was calculated as 13 new employees multiplied by US\$63,208 per employee, multiplied by two (for each GCC division). We are working on improving our financial impact figures and estimates in future reporting to better capture additional costs and trade-offs. To evaluate the integration of renewable energy into our operations, we developed an illustrative scenario to supply one of our plants with 100% renewable electricity. Using annual electricity consumption of 35,586 MWh at our Trident plant in the United States, we estimated the number of solar panels required and the associated investment. Assuming 350-watt panels operating at approximately five peak sunlight hours per day and an overall system efficiency of 80%, each panel would generate approximately 511.25 kWh annually. Under this scenario, approximately 69,610 panels would be required. Assuming an average cost of US\$0.75 per watt and a total installed capacity of 24.36 MW, the estimated investment in solar panels would be approximately US\$18.3 million. Investment in renewable energy supports GCC's emissions-reduction objectives while creating opportunities to benefit from fiscal incentives associated with clean-energy assets. Such investments may generate future economic returns through the expansion of renewable energy infrastructure and continued reductions in conventional electricity purchases. During 2025, GCC recorded approximately US\$5.7 million in cash outflows related to solar infrastructure investments, which were partially offset by lower operating expenditures resulting from reduced purchases of conventional electricity.

(3.6.1.26) Strategy to realize opportunity

GCC is investing in permits and processing equipment to increase our use of natural gas, biogenic fuels and, in the longer term, hydrogen, which will reduce our overall carbon footprint. Our 2030 alternative fuel strategy includes medium- and long-term milestones focused on increasing the use of alternative fuels and supporting our sustainability objectives across all operations. These milestones include the development of dedicated business units to manage alternative fuels, advance our waste management strategy, increase the thermal substitution rate and maximize the use of alternative fuels throughout the organization. We have adopted a phased approach to implementing our alternative fuel management structure, including plans to hire three salaried managers and ten hourly employees to support operations and maintenance activities across both GCC divisions. In parallel, GCC maintains active engagement with energy suppliers and renewable project developers to assess access to lower-carbon electricity sources in the regions where it operates. The company also participates in industry and regulatory forums related to the energy transition and the promotion of renewable energy. Going forward, GCC intends to continue monitoring renewable energy market developments, strengthening relationships with renewable energy providers and developers, and participating in regulatory initiatives that support the broader adoption of clean energy within the industrial sector.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

- ☒ Increased demand for certified and sustainable materials

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- ☒ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- ☒ Mexico
- ☒ United States of America

(3.6.1.8) Organization specific description

GCC is expanding its low-carbon cement portfolio to address increasing demand, with a focus on blended cements such as Portland Limestone Cement (PLC), which emits approximately 7% less CO₂ than general-use cement. PLC has been approved by the Texas Department of Transportation for roadway construction, supporting GCC's ability to meet evolving market and regulatory expectations. The U.S. Infrastructure Investment and Jobs Act, which provides significant funding for transportation and public infrastructure projects, represents a major growth opportunity for GCC, as cement demand is expected to increase. According to the GCCA, long-term demand for concrete is projected to rise due to population growth, urbanization, sustainable development needs, and climate resilience efforts. As a result, GCC expects increased sales and revenue from low-carbon cement products. In 2025, GCC reported a clinker factor of 83.0%, produced 78.5% of its cement as composite cement, and invested US\$0.1 million in product development using supplementary cementitious materials.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term

- ☒ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ Medium

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

In 2025, GCC reported US\$0.1 million for product development with supplementary cementitious materials (SCMs); the investment in product development is reflected in intangible assets, while cementitious-material metrics help assess progress in capturing climate opportunities. During the reporting period, this opportunity affected the Company through the optimization of its product portfolio, reducing the clinker factor and improving the efficiency of raw material use. This enabled GCC to offer products aligned with evolving market expectations for lower-carbon construction materials without modifying its commercial model. In 2025, GCC achieved a clinker factor of 83.0% and produced 78.5% of its cement as composite cement, demonstrating continued progress in the development and commercialization of lower-carbon products.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

GCC sees opportunity in the development of low-carbon product offerings. Creating low-carbon cement presents numerous opportunities. It allows companies to meet growing market demand for sustainable building materials, aligning with global trends toward greener construction practices. By reducing CO₂ emissions, our customers can also achieve regulatory compliance and potentially benefit from climate-related incentives. Additionally, low-carbon cement may enhance GCC's reputation as an environmentally responsible leader, attracting environmentally conscious customers and investors. This innovation supports long-term sustainability goals and contributes to climate change mitigation. Increasing the production of blended cement will reduce our clinker content from current levels to 80% by 2030. By replacing clinker in our final product with alternative materials such as limestone and supplementary cementitious materials (SCMs), we expect to avoid approximately 37 kg of CO₂ emissions per metric ton of cement, supporting progress toward our 2030 targets. Greater adoption of these products could strengthen the competitiveness of GCC's portfolio and improve positioning in markets with increasingly stringent environmental requirements. Continued optimization of raw material use and expansion of lower-carbon product offerings may support future revenue growth while enhancing the resilience and long-term value of the business.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

10000

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

10000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

10000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

3000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

5000000

(3.6.1.23) Explanation of financial effect figures

In the short term, finishing the low carbon portfolio could represent an increase in sells and a sustained positive financial effect in profitability. It is expected to continue with the investment for finishing the products of around 0.1 million USD. For the medium term, it is expected to have an investment of 3-5 million USD for the readaptation of the kilns for the production of cement with a lower clinker factor.

(3.6.1.24) Cost to realize opportunity

552000000

(3.6.1.25) Explanation of cost calculation

To estimate the cost of realizing this opportunity, we conducted a case study evaluating an 11% return on invested capital for U.S. blended cement products. We assumed 85% uptime, a clinker capacity of 410,000 tons per year, a Type I/II production rate on finish mills of 22 stph, and a PLC production rate on finish mills of 24 tph. The investment required to enable all mills to produce all product types was estimated at US\$7 million. This resulted in an estimated price increase of US\$7 per ton to recover variable costs and US\$2 per ton to recover capital expenditures, leading to a total cost recovery requirement of US\$9 per ton. Based on GCC's current cement production capacity of approximately 5.8 million metric tons, the annual cost of realizing this opportunity was calculated by multiplying production capacity by the estimated US\$9 per ton cost recovery requirement. We continue to refine our financial impact estimates to better capture additional costs, benefits and trade-offs associated with the transition to lower-carbon products. GCC continues to develop new products that maintain the quality standards expected by customers while reducing CO₂ emissions through lower clinker content and increased use of supplementary cementitious materials. In the short term, the Company expects to continue advancing product development initiatives; however, no material climate-related asset adjustment is currently anticipated within the next reporting period. During 2025, approximately US\$0.1 million of investment cash outflows were allocated to the development of products incorporating supplementary cementitious materials designed to reduce clinker content and support GCC's low-carbon product strategy.

(3.6.1.26) Strategy to realize opportunity

GCC is accelerating its decarbonization efforts through a combination of alternative fuels, clinker reduction and low-carbon product innovation. The Company is targeting a fuel substitution rate of at least 40% across all precalciner kilns and is investing in co-processing equipment, permits and process improvements to support this objective. By substituting coal with non-recyclable and biomass-based fuels, GCC aims to reduce emissions by approximately 42 kg CO₂ per ton of cement by 2030. Additional reductions of approximately 133 kg CO₂ per ton of cement are expected through increased use of natural gas. Increasing the production of blended cement remains a key component of GCC's decarbonization roadmap. By replacing clinker with alternative materials such as limestone, calcined clay and other supplementary cementitious materials, GCC expects to reduce clinker content to 80% by 2030 and avoid approximately 37 kg CO₂ per metric ton of cement. In 2025, operational progress included achieving an 83.0% clinker factor and producing 78.5% of total cement output as composite cement, supported by ongoing investments in decarbonization projects. GCC actively participates in industry organizations focused on cement-sector decarbonization, including the Global Cement and Concrete Association (GCCA) and the American Cement Association (ACA). The Company also collaborates with construction-sector customers to promote lower-carbon products, including Portland Limestone Cement (PLC), and maintains environmental and social compliance requirements for suppliers and contractors. Looking ahead, GCC intends to continue participating in industry initiatives focused on developing lower-carbon construction solutions and strengthening collaboration across the value chain to accelerate the adoption of sustainable materials and construction practices. As part of its long-term strategy, GCC also continues to evaluate carbon capture, utilization and storage (CCUS) solutions that will support its 2050 net-zero ambition.

[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

☒ CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

6800000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ 1-10%

(3.6.2.4) Explanation of financial figures

Our total CAPEX investments in 2025 amounted to 379 million, of which approximately 6.8 million was dedicated to climate-related opportunities, including solar infrastructure at Trident, development of products using supplementary cementitious materials, and a FEED study related to CCS. Our key decarbonization initiatives focused on thermal efficiency, alternative fuels infrastructure, filter modernization and renewable energy projects, with investment in decarbonization projects totaling 29.2 million in 2025. As a result of these efforts, we continued to advance our decarbonization roadmap, including renewable electricity participation of 21.8% in 2025 and a goal to reach 100% renewable electricity by 2030. This was supported by assigning US\$5.7 million to solar infrastructure at Trident and approximately US\$1 million to a FEED study for a pilot carbon capture system. Additionally, in 2025, we continued to increase our use of natural gas to displace more carbon-intensive fuels for our operations, with approximately 53% of total thermal energy coming from natural gas and more than US\$6 million invested to introduce more flexible energy fuels into cement plants.

Water

(3.6.2.1) Financial metric

Select from:

☒ CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

50000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ Less than 1%

(3.6.2.4) Explanation of financial figures

In 2025, GCC invested approximately US\$50,000 in the installation of a recycled water pipeline at its Chihuahua plant. This project enables the safe reuse of water within the facility, reducing reliance on freshwater sources and improving water-use efficiency in operations.

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Executive directors or equivalent

☒ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☒ No

[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: ☒ Yes
Water	Select from: ☒ Yes
Biodiversity	Select from: ☒ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Board chair
- ☒ Other C-Suite Officer
- ☒ Chief Executive Officer (CEO)
- ☒ Chief Financial Officer (CFO)
- ☒ Chief Operating Officer (COO)
- ☒ Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- | | |
|--|--|
| ☒ Reviewing and guiding annual budgets | ☒ Overseeing and guiding public policy engagement |
| ☒ Overseeing and guiding scenario analysis | ☒ Reviewing and guiding innovation/R&D priorities |
| ☒ Overseeing the setting of corporate targets | ☒ Approving and/or overseeing employee incentives |
| ☒ Monitoring progress towards corporate targets | ☒ Overseeing and guiding major capital expenditures |
| ☒ Approving corporate policies and/or commitments | ☒ Monitoring the implementation of the business strategy |
| ☒ Overseeing reporting, audit, and verification processes | |
| ☒ Monitoring the implementation of a climate transition plan | |
| ☒ Overseeing and guiding the development of a business strategy | |
| ☒ Overseeing and guiding acquisitions, mergers, and divestitures | |
| ☒ Overseeing and guiding the development of a climate transition plan | |
| ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities | |

(4.1.2.7) Please explain

The Board of Directors has ultimate accountability for environmental and climate-related issues and is supported by the Audit and Corporate Practices Committee, composed exclusively of independent directors. Oversight is exercised through a structured governance framework that integrates environmental considerations into risk management, strategy, performance monitoring, and capital allocation decisions. In 2025, the Board met six times, with sustainability and environmental matters discussed in four meetings. Topics reviewed included sustainability performance against targets, environmental metrics, CCUS developments, emerging environmental risks and opportunities, and external sustainability ratings and disclosures. The Board also receives quarterly sustainability updates from the CEO, while environmental and climate-related risks are regularly incorporated into the Company's Enterprise Risk Management (ERM) process. Environmental oversight is supported by the Sustainability Executive Committee, led by the CEO and Chief Technical and Sustainability Officer (CTSO), which is responsible for evaluating

environmental impacts, risks, and opportunities, monitoring progress against sustainability objectives, and overseeing implementation of GCC's sustainability and low-carbon transition strategy. The committee is supported by the Corporate Sustainability Team, including sustainability, climate, innovation, R&D, and environmental specialists from both the U.S. and Mexico. Governance processes include monthly Sustainability Executive Committee meetings, quarterly reporting to the Board, periodic reviews of climate-related risks and opportunities, and annual integration of environmental information into corporate disclosures such as the Integrated Report, CDP, and ISSB-aligned sustainability reporting. Environmental and emissions-reduction objectives are also embedded in senior leadership responsibilities and performance evaluations, reinforcing accountability throughout the organization.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Board chair
- ☒ Other C-Suite Officer
- ☒ Chief Executive Officer (CEO)
- ☒ Chief Financial Officer (CFO)
- ☒ Chief Operating Officer (COO)
- ☒ Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Reviewing and guiding annual budgets
- ☒ Overseeing the setting of corporate targets
- ☒ Approving corporate policies and/or commitments
- ☒ Reviewing and guiding innovation/R&D priorities
- ☒ Overseeing and guiding major capital expenditures
- ☒ Monitoring the implementation of the business strategy
- ☒ Overseeing and guiding the development of a business strategy
- ☒ Overseeing and guiding acquisitions, mergers, and divestitures
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The Board of Directors has ultimate accountability for environmental and climate-related issues and is supported by the Audit and Corporate Practices Committee, composed exclusively of independent directors. Oversight is exercised through a structured governance framework that integrates environmental considerations into risk management, strategy, performance monitoring, and capital allocation decisions. In 2025, the Board met six times, with sustainability and environmental matters discussed in four meetings. Topics reviewed included sustainability performance against targets, environmental metrics, CCUS developments, emerging environmental risks and opportunities, and external sustainability ratings and disclosures. The Board also receives quarterly sustainability updates from the CEO, while environmental and climate-related risks are regularly incorporated into the Company's Enterprise Risk Management (ERM) process. Environmental oversight is supported by the Sustainability Executive Committee, led by the CEO and Chief Technical and Sustainability Officer (CTSO), which is responsible for evaluating environmental impacts, risks, and opportunities, monitoring progress against sustainability objectives, and overseeing implementation of GCC's sustainability and low-carbon transition strategy. The committee is supported by the Corporate Sustainability Team, including sustainability, climate, innovation, R&D, and environmental specialists from both the U.S. and Mexico. Governance processes include monthly Sustainability Executive Committee meetings, quarterly reporting to the Board, periodic reviews of climate-related risks and opportunities, and annual integration of environmental information into corporate disclosures such as the Integrated Report, CDP, and ISSB-aligned sustainability reporting. Environmental and emissions-reduction objectives are also embedded in senior leadership responsibilities and performance evaluations, reinforcing accountability throughout the organization. Sustainability responsibilities, are fully embedded within the roles of our Senior Leadership Team and are reflected in individual performance evaluations. Water is not only a critical input for our operations but also a shared resource that demands responsible stewardship. While we continue to strengthen the integration of water-related considerations into our operational and strategic decision-making, this topic is already addressed through several core governance mechanisms. Our commitment is to evolve this integration in a more structured and impactful way. We are working to embed water stewardship into our enterprise risk management framework, capital planning processes, and long-term sustainability roadmap. This includes identifying water-related risks and opportunities, improving water-use efficiency, and enhancing transparency through consistent reporting.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Board chair
- ☒ Other C-Suite Officer
- ☒ Chief Executive Officer (CEO)
- ☒ Chief Financial Officer (CFO)
- ☒ Chief Operating Officer (COO)
- ☒ Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Reviewing and guiding annual budgets
- ☒ Overseeing the setting of corporate targets
- ☒ Monitoring progress towards corporate targets
- ☒ Approving corporate policies and/or commitments
- ☒ Reviewing and guiding innovation/R&D priorities
- ☒ Overseeing and guiding major capital expenditures
- ☒ Monitoring the implementation of the business strategy
- ☒ Overseeing and guiding the development of a business strategy

- ☒ Overseeing and guiding acquisitions, mergers, and divestitures
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The Board of Directors has ultimate accountability for environmental and climate-related issues and is supported by the Audit and Corporate Practices Committee, composed exclusively of independent directors. Oversight is exercised through a structured governance framework that integrates environmental considerations into risk management, strategy, performance monitoring, and capital allocation decisions. In 2025, the Board met six times, with sustainability and environmental matters discussed in four meetings. Topics reviewed included sustainability performance against targets, environmental metrics, CCUS developments, emerging environmental risks and opportunities, and external sustainability ratings and disclosures. The Board also receives quarterly sustainability updates from the CEO, while environmental and climate-related risks are regularly incorporated into the Company's Enterprise Risk Management (ERM) process. Environmental oversight is supported by the Sustainability Executive Committee, led by the CEO and Chief Technical and Sustainability Officer (CTSO), which is responsible for evaluating environmental impacts, risks, and opportunities, monitoring progress against sustainability objectives, and overseeing implementation of GCC's sustainability and low-carbon transition strategy. The committee is supported by the Corporate Sustainability Team, including sustainability, climate, innovation, R&D, and environmental specialists from both the U.S. and Mexico. Governance processes include monthly Sustainability Executive Committee meetings, quarterly reporting to the Board, periodic reviews of climate-related risks and opportunities, and annual integration of environmental information into corporate disclosures such as the Integrated Report, CDP, and ISSB-aligned sustainability reporting. Environmental and emissions-reduction objectives are also embedded in senior leadership responsibilities and performance evaluations, reinforcing accountability throughout the organization. Sustainability, including biodiversity, is a stated responsibility for our senior leadership team and is included in individual performance evaluations. GCC's impact on biodiversity is minimal, but it's within our governance mechanisms to include and strategically plan for biodiversity topics. In this context, GCC strives to incorporate sound land stewardship and biodiversity practices across its operations, consistent with our climate ambitions and sustainability strategy. As active members of the GCCA, we apply the mitigation hierarchy to manage biodiversity-related risks and opportunities across our cement, concrete and aggregates operations. This approach prioritizes avoiding unacceptable impacts, minimizing impacts where they occur, and mitigating residual effects through rehabilitation and restoration efforts.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

- ☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Academic

- ☒ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify

Experience

- ☒ Executive-level experience in a role focused on environmental issues
- ☒ Management-level experience in a role focused on environmental issues
- ☒ Active member of an environmental committee or organization

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

- ☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☒ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Academic

☒ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify

Experience

☒ Executive-level experience in a role focused on environmental issues

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: ☒ Yes
Water	Select from: ☒ Yes
Biodiversity	Select from: ☒ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- ☒ Measuring progress towards environmental science-based targets

Strategy and financial planning

- ☒ Developing a climate transition plan environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Implementing a climate transition plan
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

(4.3.1.6) Please explain

Chief Executive Officer (CEO) plays a central role in driving the company's climate and sustainability agenda. He co-leads the Sustainability Executive Committee with the CSO and provides regular updates to the Board of Directors, ensuring strategic oversight and accountability. The CEO is responsible for overseeing the execution of GCC's CO₂ reduction plans and projects, monitoring global emissions, and tracking progress toward corporate climate goals. In addition to operational oversight, the CEO actively evaluates the effectiveness of sustainability initiatives across the organization and plays a key role in identifying and managing climate-related risks and opportunities. His leadership ensures that climate considerations are embedded into GCC's decision-making processes and long-term strategy. Current governance disclosures further state that the Board of Directors is the highest governance body overseeing sustainability- and climate-related risks and opportunities, supported by the Audit and Corporate Practices Committee and periodic reports from the Director General (CEO). The CEO communicates material sustainability risks and opportunities, environmental performance, and strategic progress to the Board more frequently than quarterly.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☒ Managing environmental dependencies, impacts, risks, and opportunities

Strategy and financial planning

☒ Developing a business strategy which considers environmental issues

☒ Implementing the business strategy related to environmental issues

☒ Managing acquisitions, mergers, and divestitures related to environmental issues

☒ Managing major capital and/or operational expenditures relating to environmental issues

(4.3.1.4) Reporting line

Select from:

☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

(4.3.1.6) Please explain

The Chief Executive Officer (CEO) has ultimate accountability for environmental performance, including water-related matters. Water stewardship is managed through GCC's environmental and sustainability management processes, with periodic updates provided to the CEO on material water-related risks, regulatory developments, operational performance, and initiatives in water-stressed areas. While climate change remains the company's primary environmental focus, the CEO reviews water-related issues as needed to support strategic decision-making and long-term resource management. Significant water-related risks, opportunities, and performance indicators may also be communicated to the Board of Directors through GCC's established governance framework.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Strategy and financial planning

- ☒ Developing a business strategy which considers environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues

(4.3.1.4) Reporting line

Select from:

☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ More frequently than quarterly

(4.3.1.6) Please explain

The Chief Executive Officer (CEO) has overall accountability for biodiversity-related matters within GCC's broader environmental governance structure. Biodiversity considerations, including quarry rehabilitation, land management, and compliance with environmental requirements, are managed at the operational level and periodically reported to the CEO when relevant risks, opportunities, or strategic decisions arise. While biodiversity is not currently a primary focus area compared to climate-related issues, the CEO maintains oversight through regular environmental performance reviews and ensures that material biodiversity considerations are incorporated into long-term planning and sustainability discussions. Significant biodiversity-related matters may also be communicated to the Board of Directors through established reporting channels.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

15

(4.5.3) Please explain

GCC recognizes climate change as a significant risk and opportunity and has made it a strategic priority. To strengthen accountability, GCC links climate-related performance to financial incentives for senior leadership and board members. Compensation is aligned with the company's long-term sustainability strategy. The Board of Directors annually reviews and approves Executive Team compensation and related sustainability objectives. Employees receive short- and long-term incentives based on contributions toward climate and sustainability goals. Facility managers are eligible for annual bonuses tied to environmental targets and emissions reduction initiatives. These incentives support GCC's emissions reduction strategy and Science-Based Targets. Executive compensation includes base salary plus short- and long-term incentives linked to financial, sustainability, and health and safety performance.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

5

(4.5.3) Please explain

GCC understands the importance of water governance and engages in activities related to water conservation and water reduction in our products. Specifically, our strategic plan identifies eco-efficiency associated with lower water consumption as being key to our success. Our strategic leadership's long-term employee incentive plan is tied to our strategic plan. For water-related incentives, GCC identifies the CEO at board or executive level as entitled to incentives delivered as shares, with performance metrics tied to progress towards environmental targets and linked to a Long-Term Incentive Plan, or equivalent, only.

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

- ☒ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- ☒ Achievement of environmental targets
- ☒ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

- ☒ Board approval of climate transition plan

Emission reduction

- ☒ Reduction in emissions intensity

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

GCC maintains a Short-Term Incentives and Sustainability-Linked Compensation. The CEO's compensation remains directly tied to the achievement of GCC's sustainability goals, reinforcing executive accountability for climate performance and incentivizing leadership to prioritize initiatives that support the company's Science-Based Targets. These include CO₂ reduction projects, global emissions budgeting, and the execution of GCC's five-year decarbonization roadmap. Performance against these sustainability-related targets is assessed annually and incorporated into the CEO's variable compensation. Executive compensation includes a base salary together with annual performance-based incentives linked to financial, sustainability, and health and safety objectives. On average, 66% of total target direct compensation is performance based. Annual incentives are determined by the achievement of budgeted EBITDA growth and EBITDA margin targets, with payouts ranging from 0% to 205% of target salary, ensuring a strong link between compensation and annual business performance.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

GCC's Chief Executive Officer (CEO) remains fully aligned with and deeply engaged in the company's climate performance. The CEO chairs the Sustainability Executive Committee and plays a central role in overseeing the development and execution of GCC's CO₂ reduction plans, including the implementation of projects required to meet its Science-Based Targets. The CEO also monitors global emissions performance and reports quarterly to the Board of Directors on climate-related progress and risks. The CEO's compensation is directly linked to climate performance through GCC's long-term incentive plans, reinforcing accountability for achieving emissions reduction goals and advancing the company's low-carbon transition. As part of GCC's broader commitment to environmental stewardship and community well-being, the company continues to identify, prevent, and control the environmental impacts of its operations. This is achieved through a disciplined environmental management system and full compliance with applicable environmental regulations across all jurisdictions in which GCC operates.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☒ Shares

(4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

(4.5.1.5) Further details of incentives

GCC's Long-Term Incentive Plan (LTIP), implemented in 2019, is a core component of the company's executive compensation framework. The plan grants performance-based restricted shares that vest over four to five years, linking executive rewards to long-term value creation, company growth, and strategic performance. LTIP awards are tied to financial metrics, including Return on Invested Capital (ROIC), and support executive retention while aligning management interests with those of shareholders. During 2025, members of the Executive Team received a total of 650,400 GCC shares under the plan. In addition, sustainability considerations are incorporated into executive incentives, with a portion of C-suite and Board-level compensation linked to environmental performance indicators, reinforcing accountability for the company's sustainability objectives.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Our senior leadership's incentives are based on our strategic plan, which highlights the importance of water consumption. To this end, GCC understands the centrality of water, which is recognized in our financial statements as the pursuit of 'eco-efficiency, lower water consumption. GCC seeks the transcendence of the company by maintaining the essential balance between economic, social and environmental objectives. To achieve this, GCC focuses on the implementation of global best practices related to sustainability throughout the organization.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Chief Sustainability Officer (CSO)

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

☒ Achievement of environmental targets

☒ Organization performance against an environmental sustainability index

Emission reduction

☒ Implementation of an emissions reduction initiative

☒ Reduction in emissions intensity

Engagement

☒ Implementation of employee awareness campaign or training program on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

GCC's Chief Sustainability Officer (CSO) received financial incentives tied to nine sustainability-related initiatives. These initiatives were part of the company's broader climate transition strategy and included: •Leading training and communication efforts around GCC's sustainability and CO₂ reduction strategies •Engaging key internal and external stakeholders in climate-related strategic planning •Developing and promoting CO₂ reduction strategies aligned with GCC's 1.5°C transition pathway •Advancing implementation of emissions reduction initiatives •Overseeing employee awareness campaigns on environmental issues •Supporting performance against environmental targets and sustainability indices (e.g., CDP Climate Change score) These incentives were delivered through GCC's Short-Term Incentive Plan and were structured as a percentage of the CSO's salary. This approach reinforces the CSO's accountability for delivering measurable progress on climate goals and ensures alignment between executive performance and the company's long-term sustainability objectives.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The projects that our CSO is incentivized on are integral to our engagement strategy, ensuring that GCC employees and key stakeholders are well-informed about our sustainability initiatives and our goals to achieve Science-Based Targets. The Chief Sustainability Officer at GCC leads the organization's climate strategy, with each performance indicator directly supporting this objective.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

☒ Management group

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☒ Achievement of environmental targets

Emission reduction

☒ Implementation of an emissions reduction initiative

☒ Reduction in emissions intensity

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The variable compensation for Divisional Presidents is tied to achieving our emissions reduction targets. Performance related to these incentives is reviewed annually.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Incentivized projects are integral to our overall reduction strategy aimed at meeting our Science-Based Targets. By supporting and encouraging leadership through these incentives, GCC is better positioned to achieve our climate targets.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Other C-Suite Officer, please specify :CTO

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

Strategy and financial planning

☒ Achievement of climate transition plan

Emission reduction

☒ Reduction in emissions intensity

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

GCC's Chief Technology Officer (CTO) received variable compensation tied to multiple sustainability-related key performance indicators (KPIs). These included:

- Achieving specific CO₂ reduction targets as part of GCC's climate transition plan*
- Advancing the company's CO₂ reduction roadmap, including technology deployment and operational improvements*
- Refining and implementing KPIs to monitor and manage global CO₂ emissions across operations*
- Performance against*

these KPIs is reviewed at least annually and is linked to GCC's Short-Term Incentive Plan. These incentives are designed to ensure that the CTO's leadership directly supports the company's Science-Based Targets and broader decarbonization strategy

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Incentivized projects are integral to our overall reduction strategy aimed at meeting our Science-Based Targets. By supporting and encouraging leadership through these incentives, GCC is better positioned to achieve our climate targets.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Facility/Unit/Site management

☒ Facilities manager

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☒ Achievement of environmental targets

Emission reduction

☒ Implementation of an emissions reduction initiative

☒ Reduction in emissions intensity

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The variable compensation for GCC's business unit managers is tied to achieving our emissions reduction and efficiency improvement targets, which include alternative fuel utilization and clinker ratio considerations. Performance related to these incentives is reviewed annually.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Incentivized projects are integral to our overall reduction strategy aimed at meeting our Science-Based Targets. By supporting and encouraging leadership through these incentives, GCC is better positioned to achieve our climate targets.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- ☒ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

- ☒ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- ☒ Achievement of environmental targets
- ☒ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

- ☒ Board approval of climate transition plan

Emission reduction

☒ Reduction in emissions intensity

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

(4.5.1.5) Further details of incentives

The CEO's compensation remains directly tied to the achievement of GCC's sustainability goals. This alignment reinforces executive accountability for climate performance and incentivizes leadership to prioritize and oversee key initiatives that support the company's Science-Based Targets. These include CO₂ reduction projects, global emissions budgeting, and the execution of GCC's five-year strategic roadmap for decarbonization. Performance against these sustainability-linked targets is assessed annually and integrated into the CEO's variable compensation structure. This approach ensures that climate-related outcomes are embedded in executive decision-making and long-term planning. GCC's Long-Term Incentive Plan (LTIP), implemented in 2019, continues to serve as a cornerstone of the company's executive compensation framework. The LTIP grants restricted stock with a five-year vesting period, aligning executive performance with GCC's strategic objectives. It supports long-term value creation, executive wealth growth, and employee retention, while reinforcing the company's commitment to sustainable growth.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

GCC's Chief Executive Officer (CEO) remains fully aligned with and deeply engaged in the company's climate performance. The CEO chairs the Sustainability Executive Committee and plays a central role in overseeing the development and execution of GCC's CO₂ reduction plans, including the implementation of projects required to meet its Science-Based Targets. The CEO also monitors global emissions performance and reports quarterly to the Board of Directors on climate-related progress and risks. The CEO's compensation is directly linked to climate performance through GCC's long-term incentive plans, reinforcing accountability for achieving emissions reduction goals and advancing the company's low-carbon transition. As part of GCC's broader commitment to environmental stewardship and community well-being, the company continues to identify, prevent, and control the environmental impacts of its operations. This is achieved through a disciplined environmental management system and full compliance with applicable environmental regulations across all jurisdictions in which GCC operates.

[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

(4.6.1) Does your organization have any environmental policies?

Select from:

☒ No, but we plan to within the next two years

(4.6.2) Primary reason for not having an environmental policy

Select from:

☒ Other, please specify :Policy under development

(4.6.3) Explain why you do not have an environmental policy

While GCC does not currently have a standalone environmental policy, the need for such a policy has been identified as part of the company's sustainability and governance framework, and its development is currently underway. In the meantime, GCC manages environmental topics through existing commitments and practices. We are a signatory/member of environmental collaborative frameworks and initiatives, such as the UN Global Compact, World Business Council for Sustainable Development (WBCSD), GCCA, ACA and CANACEM. Our Code of Conduct and Ethics includes an "Environmental Responsibility" section describing commitments to prevent, control, and reduce environmental impacts (e.g., monitoring and controlling air emissions, optimizing water use, reducing and recycling waste) and accountability expectations for employees and managers. The planned environmental policy will further formalize and consolidate these commitments.
[Fixed row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☒ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☒ UN Global Compact

☒ World Business Council for Sustainable Development (WBCSD)

☒ Other, please specify :GCCA, ACA and CANACEM

(4.10.3) Describe your organization's role within each framework or initiative

Frameworks or initiatives reported: UN Global Compact; World Business Council for Sustainable Development (WBCSD); Other: GCCA, ACA and CANACEM. UN Global Compact: GCC has been a signatory and active participant of the United Nations Global Compact since 2007. Through this commitment, GCC aligns its

strategy and operations with universal principles on human rights, labor, environment, and anti-corruption, while taking actions that advance broader sustainability and societal goals. Global Cement and Concrete Association (GCCA) Climate Ambition: GCC is a founding member of the GCCA, with our CEO serving on its Board of Directors. In 2020, the GCCA introduced its 2050 Climate Ambition, reflecting the commitment of its member companies to reduce the CO2 footprint of their operations and products, aiming for carbon-neutral concrete by 2050. In 2021, the GCCA launched the GCCA Concrete Future and published the 2050 Cement and Concrete Industry Roadmap for Net Zero Concrete. GCC fully supports both the 2050 Climate Ambition and the 2050 Cement and Concrete Industry Roadmap for Net Zero Concrete. American Cement Association (ACA) Roadmap to Carbon Neutrality: GCC is also a member of the ACA. The President of GCC of America is on the ACA's Board of Directors and was the Chairman of the ACA Board when the ACA released its Roadmap to Carbon Neutrality. GCC aligns with this Roadmap and the ACA's climate initiatives. World Business Council for Sustainable Development (CESPEDES), the Mexican chapter of the World Business Council for Sustainable Development (WBCSD), and part of the Business Coordinating Council (CCE). CESPEDES was established to address the sustainable development challenges arising from Mexico's integration into global markets. It represents various extraction, manufacturing, and consumer businesses united in tackling sustainable development challenges. Cámara Nacional del Cemento (CANACEM): GCC actively collaborates with CANACEM, Mexico's national cement association, to advance sustainable public policy related to climate change. In 2023, GCC contributed to the development of CANACEM's 2030 Roadmap, which outlines key climate objectives for the industry. Global Cement and Concrete Association (GCCA) Research Network – Innovandi: GCC is a proud member of GCCA's Research Network – Innovandi – to ensure it is on the leading edge of innovations. GCCA Open Challenge: GCC is an active member of GCCA's Open Challenge, which supports startups working on relevant subjects within the construction industry to accelerate technologies that will help achieve emissions reduction targets by 2050. This collaboration started in 2021 and is renewed annually; since the first Open Challenge, GCC's Research and Development team has been involved in the comprehensive evaluation of more than 300 startups registered to participate, including participation in evaluating over 65 startups worldwide in 2025.

[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Yes

☒ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☒ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☒ Paris Agreement

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

GCC-integrated-report-2025- 1.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☒ No, neither my organization or the intermediary organization we engage through is registered

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

We actively engages with leading climate change initiatives, demonstrating leadership and collaboration to develop industry roadmaps for carbon-neutral cement and concrete. Our CEO, who is also a Board Member, serves on the Board of the Global Cement and Concrete Association (GCCA). The GCCA Board of Directors is dedicated to reducing the environmental impacts of cement production and advancing the industry-wide roadmap for net zero cement and concrete. The President of GCC America is a board member of the American Cement Association (ACA) and has played a crucial role in the visionary leadership that developed a carbon-neutral roadmap for the industry. Additionally, our Chief Sustainability Officer was one of five Task Group Leaders for ACA's Climate and Sustainability Council, driving ACA member companies' commitments to achieve carbon neutrality across the cement and concrete value chain. Also, we engage in lobbying efforts at State and Federal levels, providing feedback on laws, policies, rulemakings, and other procedures that are intended to positively impact the environment. We have advocated for keeping tax credits related to decarbonization and carbon capture to help support those developing industries, advocated for the use of alternative materials in cement, and other items in coordination with larger groups like the American Cement Association and CANACEM During the reporting year, we evaluated whether our engagement on policy, law, or regulation is aligned with global environmental treaties or policy goals and selected that it is aligned with the Paris Agreement and Sustainable Development Goal 6 on Clean Water and Sanitation. Through GCCA, we also on water stewardship and policy advocacy for sustainable cement and concrete water use, with a positive influence on associated water regulations focused on water conservation, improved water productivity, and minimized impacts on local water resources. Regarding its indirect engagements via GCCA and CANACEM, we attempted to influence the organizations' positions in the reporting year and the organizations changed their position.

[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

☒ Other trade association in North America, please specify :American Cement Association

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, and they have changed their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

In 2021, the American Cement Association (ACA) published a roadmap aiming for carbon-neutral concrete by 2050. The President of GCC America, who also serves on the ACA board of directors, played a key role in developing this roadmap. We have aligned our approach to net-zero CO2 with the ACA roadmap. GCC is committed to the Science-Based Target Initiative in line with the goals of the U.N. Paris Accord, complementing the GCCA and ACA roadmaps to carbon neutrality across the concrete value chain by 2050. Our Chief Sustainability Officer serves as the ACA's Environmental and Energy Committee chairperson, spearheading efforts to achieve carbon neutrality across the cement and concrete value chain. The roadmap outlines opportunities and impacts throughout the cement life cycle, monitoring progress, and specific policy levers to drive industry changes. Additionally, we have included educational resources, such as specific policies and positions from the ACA CEO, to mitigate the climate impact of our products and services in internal communication materials and newsletters.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

622696.81

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

We collaborate with other ACA (American Cement Association) member companies to lobby the government for regulations aligned with our sustainability goals. By doing so, we aim to encourage the United States to fund green initiatives, including advancements in low-carbon and low-water innovations within the cement sector

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

- ☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

- ☒ Other global trade association, please specify :Global Cement and Concrete Association (GCCA)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- ☒ Climate change
☒ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- ☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- ☒ Yes, and they have changed their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

GCC, as an active member of the Global Association of Cement and Concrete Producers (GCCA), joined our industry peers in declaring a collective ambition for carbon-neutral concrete by 2050 to address the global climate challenge and water-related reporting. GCCA members are collaborating with various stakeholders,

including policymakers, governments, investors, researchers, and end-users, to develop a realistic road map that aligns with global expectations and promotes effective climate action. Currently, our CEO is on the GCCA Board of Directors, and our Chief Sustainability Officer co-chairs the Best Practices Group, which focuses on sustainability aspects. We have also adopted GCCA's guideline indicators, covering carbon emissions, other emissions, biodiversity, water, and health & safety. GCC is also a founding member of GCCA and fully supports GCCA's 2050 Climate Ambition and the 2050 Cement and Concrete Industry Roadmap for Net Zero Concrete. GCC is committed to the Science-Based Target Initiative in line with the goals of the U.N. Paris Accord, complementing the GCCA and ACA roadmaps to carbon neutrality across the concrete value chain by 2050.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

58432.7

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

We recognize the significance of the Paris Agreement and, as GCC, are dedicated to safeguarding our planet. By being part of the Global Cement and Concrete Association (GCCA), we align with the global industry to achieve the shared objective of carbon-neutral concrete by 2050. GCCA promotes industry-wide standards and best practices related to water stewardship, and foster policy advocacy for sustainable cement and concrete use of water. In supporting the endeavors of the GCCA, we impact majorly on associated water regulations positively, focusing on water conservation, enhancements in water productivity, and minimization of our operations' influence on local water resources. Thus, this engagement enables us to collaborate with other industry leaders and stakeholders in driving real change to see that the cement industry continues to operate responsibly and sustainably in relation to water resources

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 3

(4.11.2.1) Type of indirect engagement

Select from:

- ☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

- ☒ Other trade association in North America, please specify :CANACEM

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- ☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- ☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- ☒ Yes, and they have changed their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The company also maintains a strong and consistent presence within La Cámara Nacional del Cemento (CANACEM), which represents, promotes, and safeguards the interests of Mexico's cement industry. CANACEM actively supports initiatives that foster economic development, safety, sustainability, and innovation. Our Chief Technical Operations Officer serves on CANACEM's Board of Directors, reinforcing our leadership role in the industry. In collaboration with CANACEM, we have

contributed to defining its strategic objectives for 2030, ensuring alignment with long-term sustainability and growth goals. GCC actively collaborates with CANACEM to advance sustainable public policy related to climate change and contributed to the development of CANACEM's 2030 Roadmap, which outlines key climate objectives for the industry. GCC also participates in dialogue and collaboration with regulators, sector bodies, and industrial associations, including CANACEM, SEMARNAT, GCCA, and the American Cement Association, on the design and implementation of climate policy instruments, including Mexico's emissions trading system, and expects to continue participating to support orderly transition regulation.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

43055.9

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

For CANACEM specifically, we collaborate to advance sustainable public policy related to climate change and participates in dialogue on climate policy instruments, including Mexico's emissions trading system.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 4

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

☒ Other global trade association, please specify :Innovandi GCCA

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

GCC joined the Cement Sustainability Initiative in 2012, and the Global Cement and Concrete Association in 2018. Since then, our R&D team has actively participated in Innovandi, the Global Cement and Concrete Research Network of the GCCA, which aims to accelerate global collaboration on cement and concrete innovation. GCC also states it is a proud member of GCCA's Research Network – Innovandi – to ensure it is on the leading edge of innovations.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

19024.6

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

GCC is an active member of the GCCA Innovandi Open Challenge, partnering with global startups to drive innovation and decarbonization in construction. Our R&D team evaluated over 90 startups, supporting the goal of net-zero concrete by 2050. Beyond the Open Challenge, GCC's technical experts contribute to both Core and Partner projects, collaborating with academic and industry leaders. Currently, 10 Core Projects are underway, tackling key areas such as AI-driven cement optimization, concrete carbonation and corrosion, and the performance of low-carbon cements using supplementary materials.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

[\[Add row\]](#)

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☒ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

- ☒ In voluntary sustainability reports

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

- ☒ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

- ☒ GRI
- ☒ Other, please specify :SASB and GCCA

(4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.12.1.5) Status of the publication

Select from:

- ☒ Complete

(4.12.1.6) Content elements

Select all that apply

- | | |
|--|--|
| ☒ Strategy | ☒ Biodiversity indicators |
| ☒ Governance | ☒ Public policy engagement |
| ☒ Risks & Opportunities | ☒ Climate-related targets |
| ☒ Water-related targets | ☒ Water accounting figures |
| ☒ Value chain engagement | ☒ Greenhouse gas emissions figures |

☒ Other, please specify :Sustainable products and financing

(4.12.1.7) Page/section reference

2025 Integrated Report About this Report, p. 11 Sustainability strategy and Planet contents, sections 5.1-5.6.3, including net zero CO2, decarbonization roadmap, air emissions, water management and biodiversity Water Management, p. 151 Climate Action / Sustainable Business Strategy and Commitments, p. 162 GRI Content Index, p. 188

(4.12.1.8) Attach the relevant publication

GCC-integrated-report-2025- 1.pdf

(4.12.1.9) Comment

All section and page references are sourced from the 2025 Integrated Report. The report was published in May 2026 and covers January 1–December 31, 2025; it is prepared in reference to SASB and GRI Standards for the construction materials industry and uses the International Integrated Reporting Framework as a reference. Integrated Report highlights include a 10.9% reduction in Scope 1 CO2 intensity versus the SBTi baseline, 21.8% renewable energy, 78.5% blended cement, an 83.0% clinker factor, 10.6% alternative fuels & biomass substitution, US\$29.2M low-carbon decarbonization capex, ENERGY STAR certifications at Pueblo and Rapid City plants, and an American Cement Association environmental stewardship award. The report also describes a 2025 pilot eco-efficiency coaching program for water conservation, reuse, and substitution, compliance with CONAGUA reporting requirements in Mexico and the Clean Water Act framework in the U.S., CDP disclosure since 2020, 2025 B and B- scores for Climate Change and Water Security, and TCFD-aligned climate-related disclosures, including the publication of GCC's first TCFD report in 2023 to support its transition toward IFRS-aligned sustainability reporting in 2026.

Row 2

(4.12.1.1) Publication

Select from:

☒ In other regulatory filings

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☒ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

- ☒ IFRS
- ☒ Other, please specify :SASB

(4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.12.1.5) Status of the publication

Select from:

- ☒ Complete

(4.12.1.6) Content elements

Select all that apply

- | | |
|--|---|
| ☒ Strategy | ☒ Climate-related targets |
| ☒ Governance | ☒ Water accounting figures |
| ☒ Risks & Opportunities | ☒ Greenhouse gas emissions figures |
| ☒ Value chain engagement | ☒ Other, please specify : Sustainable products and financing |
| ☒ Public policy engagement | |

(4.12.1.7) Page/section reference

Informe de Información Financiera Relacionada con la Sostenibilidad: Información general, p. 3; Métricas, p. 5; Objetivos relacionados con la sostenibilidad y el clima, p. 6; Gobernanza, p. 11; Estrategia, p. 15; Gestión del riesgo, p. 59; Métricas y objetivos, p. 63; Información a revelar relacionada con el clima, p. 65; Emisiones de GEI, p. 76; Gestión del agua, p. 78

(4.12.1.8) Attach the relevant publication

GCC - Reporte IFRS S1 y S2 2025 v2 (SO 07.01.26).docx

(4.12.1.9) Comment

The report is prepared in accordance with NIIF/IFRS S1 and S2 for the year ended December 31, 2025. It discloses 2025 GHG emissions of Scope 1 = 3,077,027 tCO₂, Scope 2 = 245,176 tCO₂ and total = 3,322,203 tCO₂, notes an exemption from Scope 3 disclosure, measures emissions using the GHG Protocol complemented by GCCA sector guidance, and states that CO₂ emissions and other key environmental indicators receive limited assurance by Ernst & Young Global Limited. Other framework/content element: GHG Protocol, GCCA sector guidance and limited assurance methodology.

[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Not defined

Water

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Not defined

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.5°C or lower

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2025
- ☒ 2030
- ☒ 2040
- ☒ 2050

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

- ☒ Other stakeholder and customer demands driving forces, please specify :Stakeholder and customer demands

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Political impact of science (from galvanizing to paralyzing)
- ☒ Level of action (from local to global)
- ☒ Global targets
- ☒ Methodologies and expectations for science-based targets

Relevant technology and science

- ☒ Other relevant technology and science driving forces, please specify :Relevant technology and science

Macro and microeconomy

- ☒ Other macro and microeconomy driving forces, please specify :Transition to low carbon technology

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

GCC used the IEA NZE 2050 scenario to qualitatively assess transition risks and opportunities associated with a global net-zero pathway by 2050. Key assumptions included increasingly stringent climate policies, higher carbon costs, growing investment in low-carbon technologies, and continued decarbonization of the industrial and power sectors. Regional climate projections, including temperature, precipitation, drought, and water-stress trends in Mexico and the U.S., were considered using IPCC and WRI Aqueduct data. The scenario assumes accelerated deployment of low-carbon technologies across the cement value chain, including alternative fuels, renewable energy, electrification, clinker substitution, supplementary cementitious materials, energy-efficiency measures, and CCUS. It also assumes rapid electricity-sector decarbonization, reduced fossil-fuel use, and greater reliance on low-carbon energy sources. GCC assessed a high-intensity transition pathway characterized by rising carbon prices, stricter regulations, lower emissions intensity, and accelerated mitigation actions. Key uncertainties include climate-policy implementation, carbon prices, renewable-energy and alternative-fuel availability, CCUS deployment, market demand for low-carbon products, economic growth,

climate projections, and regional water availability. The assessment covers GCC's operations in Mexico and the United States, including cement, ready-mix, aggregates, and quarry operations. Time horizons are defined as short term (0 to 5 years), medium term (6 to 15 years), and long term (more than 15 years).

(5.1.1.11) Rationale for choice of scenario

GCC selected the International Energy Agency (IEA) Net Zero Emissions by 2050 (NZE 2050) scenario because it represents a highly ambitious transition pathway consistent with limiting global warming to 1.5°C and achieving global net-zero greenhouse gas emissions by 2050. The scenario aligns with GCC's strategic focus on reducing operational emissions, increasing the use of alternative fuels, expanding production of lower-carbon cement products, improving energy efficiency, and evaluating emerging technologies such as carbon capture, utilization and storage (CCUS). It also supports long-term financial planning by helping identify potential capital investment needs, technology deployment requirements, energy-transition risks, and opportunities associated with low-carbon products and infrastructure development. The NZE 2050 scenario is particularly relevant for evaluating GCC's resilience under a Paris Agreement-aligned pathway and understanding how the company may perform under a rapid transition to a low-carbon economy. The scenario was sourced from the International Energy Agency's Net Zero Emissions by 2050 framework and incorporates IEA projections related to energy demand, fuel mix, emissions trajectories, carbon pricing, technology deployment, and sector-specific decarbonization pathways. Additional inputs used by GCC included IPCC climate projections, WRI Aqueduct water-stress data, facility-level risk assessments, and company-specific operational information.

Water

(5.1.1.1) Scenario used

Water scenarios

☒ WWF Water Risk Filter

(5.1.1.3) Approach to scenario

Select from:

☒ Quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Acute physical
- ☒ Chronic physical

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- ☒ Level of action (from local to global)
- ☒ Global targets

Macro and microeconomy

- ☒ Domestic growth
- ☒ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

GCC used the WWF Water Risk Filter (WRF) to assess water-related risks across its operations under Optimistic, Current Trend, and Pessimistic pathways through 2030 and 2050. The analysis considered different levels of water governance, regulatory effectiveness, watershed management, infrastructure investment, economic

growth, industrial activity, urbanization, and water demand. Climate and hydrological projections related to water availability, droughts, flooding, seasonal variability, and watershed conditions were incorporated. The scenarios assume continued improvements in water management, monitoring, efficiency, recycling technologies, and infrastructure resilience, with varying adoption rates. GCC assumed water-related risks could increase under less favorable pathways due to greater water stress, droughts, flooding, and competition for water resources, while more favorable pathways reflect stronger adaptation and resource management. Key uncertainties include climate, hydrological, and socioeconomic projections, limitations of global datasets, localized watershed conditions, evolving regulations, stakeholder expectations, and the standardized methodology of the tool. The assessment covered all GCC operational sites and evaluated water-related risks for 2030 and 2050.

(5.1.1.11) Rationale for choice of scenario

GCC selected the WWF Water Risk Filter (WRF) scenario tool to assess the resilience of its operations to current and future water-related risks. Water availability and watershed conditions are strategically important to cement manufacturing, aggregates production, ready-mix concrete operations, and quarry activities; therefore, evaluating future water risks is an important component of GCC's risk management and long-term planning processes. The tool's Optimistic, Current Trend, and Pessimistic pathways provide a range of plausible future water-risk outcomes through 2030 and 2050, enabling GCC to evaluate potential changes in water stress, drought, flooding, water quality, and regulatory conditions across its operational footprint. This supports business resilience by informing water-management strategies, operational planning, and investment decisions. The analysis aligns with GCC's broader climate and sustainability objectives by identifying potential vulnerabilities and adaptation opportunities associated with changing hydrological conditions. The scenario assessment helps GCC understand how future environmental and socioeconomic developments may influence water availability and operational performance. The scenarios were developed using the WWF Water Risk Filter, which combines global hydrological, climate, governance, and socioeconomic datasets to evaluate future water-related risks. Inputs include climate projections, watershed-level indicators, and water-risk modeling methodologies developed by WWF and its technical partners. All GCC operational sites were assessed under both 2030 and 2050 horizons, with scenario analyses conducted every two years as part of the company's ongoing risk-management process.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ IEA STEPS (previously IEA NPS)

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- ☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Policy
- ☒ Market
- ☒ Reputation
- ☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 2.5°C - 2.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2025
- ☒ 2030
- ☒ 2040
- ☒ 2050

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

- ☒ Consumer attention to impact
- ☒ Other stakeholder and customer demands driving forces, please specify :Stakeholder and customer demands

Regulators, legal and policy regimes

- ☑ Global regulation
- ☑ Level of action (from local to global)

Relevant technology and science

- ☑ Other relevant technology and science driving forces, please specify :Relevant technology and science

Macro and microeconomy

- ☑ Domestic growth
- ☑ Other macro and microeconomy driving forces, please specify :Macro and microeconomy

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

GCC used the IEA Stated Policies Scenario (STEPS) to qualitatively assess transition risks and opportunities under a pathway where announced energy, climate, and industrial policies are implemented. Key assumptions include continued climate-policy implementation, support for renewable energy, energy efficiency, alternative fuels, CCUS, low-carbon materials, and clean transportation. The scenario assumes ongoing economic and population growth, urbanization, infrastructure development, and increasing demand for construction materials, particularly in Mexico and the United States. It also assumes gradual deployment of low-carbon technologies such as CCUS, green hydrogen, renewable electricity, alternative fuels, energy-efficiency measures, and innovative cementitious materials. Energy demand and electrification increase, while the energy mix progressively shifts toward renewables, with natural gas maintaining a role in the transition. GCC assessed a moderate transition pathway characterized by growing energy demand, expanding renewable capacity, increasing climate-policy implementation, and wider adoption of decarbonization technologies. Key uncertainties include policy implementation, economic growth, customer demand for low-carbon products, energy prices, availability of renewable electricity, technological maturity of CCUS and green hydrogen, geopolitical developments, and supply-chain constraints. The assessment covers GCC's operations in Mexico and the United States, including cement, ready-mix, aggregates, and quarry operations, across short-, medium-, and long-term planning horizons.

(5.1.1.11) Rationale for choice of scenario

GCC selected the International Energy Agency (IEA) Stated Policies Scenario (STEPS) to evaluate potential transition risks and opportunities under a pathway based on currently implemented and announced government policies. The scenario provides a realistic and policy-driven outlook that helps GCC assess the resilience of its business strategy under anticipated regulatory, market, and technological developments in the jurisdictions where it operates. The scenario is relevant to GCC's strategic and financial planning because it reflects continued economic growth, population growth, urbanization, increasing demand for construction materials, and a gradual energy transition. It enables GCC to assess how evolving climate policies, energy prices, carbon-reduction requirements, and customer demand for lower-carbon products may affect future operations, investments, and competitiveness. Compared with the more ambitious NZE 2050 pathway, STEPS provides an alternative transition outlook and helps GCC evaluate resilience across a broader range of plausible future conditions. This supports strategic decision-making by testing business performance under different policy and market assumptions. The scenario was sourced from the International Energy Agency's World Energy Outlook and incorporates projections related to economic growth, energy demand, fuel consumption, electricity generation, emissions trajectories, technology

adoption, and policy implementation. GCC supplemented these assumptions with regional regulatory developments, operational data, and sector-specific considerations relevant to cement manufacturing and construction materials markets in Mexico and the United States.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 1.9

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.5°C or lower

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- | | |
|--|--|
| ☒ 2025 | ☒ 2070 |
| ☒ 2030 | ☒ 2080 |
| ☒ 2040 | ☒ 2090 |
| ☒ 2050 | ☒ 2100 |
| ☒ 2060 | |

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Changes in ecosystem services provision
- ☒ Speed of change (to state of nature and/or ecosystem services)
- ☒ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

- ☒ Consumer attention to impact

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

GCC used the IPCC RCP 1.9 scenario to assess physical climate risks under a low-emissions pathway consistent with limiting global warming to approximately 1.5°C by 2100. The scenario assumes rapid implementation of ambitious climate policies, accelerated deployment of renewable energy and low-carbon technologies, increased electrification, and substantial investment in sustainable infrastructure and climate adaptation. GCC considered projected changes in temperature, precipitation, drought, water availability, and extreme weather events across its operations in Mexico and the United States. Although physical impacts may still occur, the scenario assumes lower long-term severity and frequency of climate hazards compared with higher-emissions pathways due to rapid global emissions reductions.

Key uncertainties include the pace of emissions reductions, policy implementation, regional climate responses, accuracy of climate projections, and the timing and magnitude of extreme weather events. The assessment covers GCC's cement, ready-mix, aggregates, and quarry operations and incorporates facility-level physical-risk analyses across short-, medium-, and long-term planning horizons.

(5.1.1.11) Rationale for choice of scenario

GCC selected the IPCC RCP 1.9 scenario to assess physical climate risks under a low-emissions pathway consistent with limiting global warming to approximately 1.5°C. This scenario was chosen because it is broadly aligned with the temperature outcome of the IEA NZE 2050 transition scenario and allows GCC to evaluate physical climate impacts in a future where ambitious global climate action is successful. The scenario is relevant to the resilience of GCC's business strategy because it helps assess potential impacts from climate-related hazards, including extreme temperatures, drought, water stress, precipitation changes, and other physical risks that may affect operations, supply chains, and asset performance. Understanding these risks supports long-term operational planning, infrastructure resilience, and capital allocation decisions. The scenario aligns with GCC's climate-risk management approach by providing insights into future environmental conditions that may influence water availability, production continuity, and adaptation requirements. Using a Paris Agreement-aligned scenario also allows GCC to assess resilience under one of the most ambitious global climate pathways currently available. The scenario was sourced from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report. GCC utilized climate-model outputs and regional climate projections to evaluate potential changes in temperature, precipitation, water stress, and other climate variables relevant to its operations in Mexico and the United States. These analyses were complemented by facility-level assessments and water-risk datasets.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 4.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 2.5°C - 2.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2025

☒ 2070

☒ 2030

☒ 2080

☒ 2040

☒ 2090

☒ 2050

☒ 2100

☒ 2060

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Changes to the state of nature

☒ Number of ecosystems impacted

- ☑ Changes in ecosystem services provision
- ☑ Speed of change (to state of nature and/or ecosystem services)
- ☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

- ☑ Consumer attention to impact

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

GCC used the IPCC RCP 4.5 scenario to assess physical climate risks under an intermediate emissions pathway broadly aligned with the IEA STEPS transition scenario. The scenario assumes implementation of climate and energy policies that stabilize emissions over time, alongside continued economic growth, urbanization, infrastructure development, and sustained demand for construction materials. GCC considered projected changes in temperature, precipitation, drought frequency, extreme heat, flooding, and water stress across its operations in Mexico and the United States. The scenario assumes continued improvements in climate adaptation, water management, infrastructure resilience, weather forecasting, and operational efficiency, as well as a gradual shift toward lower-carbon energy sources. GCC assessed a moderate level of physical climate impacts, including increasing temperatures, changing precipitation patterns, greater water stress, and more frequent extreme weather events that may affect operations, assets, logistics, and water availability. Key uncertainties include future emissions trajectories, regional climate sensitivity, extreme weather patterns, water availability, adaptation effectiveness, and climate-model limitations. The assessment covers GCC's cement, ready-mix, aggregates, and quarry operations and includes facility-level analyses of chronic and acute climate hazards.

(5.1.1.11) Rationale for choice of scenario

GCC selected the IPCC Representative Concentration Pathway (RCP) 4.5 scenario to assess the resilience of its operations to physical climate-related risks under an intermediate greenhouse gas concentration pathway. The scenario was selected because it provides a plausible and widely used reference case for evaluating long-term physical climate impacts and is broadly aligned with the temperature outcomes of the IEA Stated Policies Scenario (STEPS) used in GCC's transition risk assessment. The scenario is relevant to GCC's business strategy because the company's operations depend on the availability of critical resources, including water, energy, transportation infrastructure, and raw materials, all of which may be affected by changing climatic conditions. Assessing physical climate risks under RCP 4.5 helps GCC evaluate potential impacts from chronic hazards such as increasing temperatures and water stress, as well as acute hazards including flooding, storms, and extreme weather events that could affect operational continuity, asset performance, logistics, and supply chains. The analysis supports GCC's strategic and financial planning by providing insights into potential adaptation needs, infrastructure resilience requirements, water-management strategies, and long-term capital allocation decisions. Using an intermediate climate pathway allows GCC to evaluate how its assets and operations may perform under a realistic range of future climate conditions and complements the company's assessment of both lower- and higher-risk climate futures. The scenario is also relevant for assessing GCC's resilience to climate-related uncertainties by examining physical risks that may materialize even in a future where emissions mitigation efforts are partially successful. Together with other transition and physical climate scenarios, RCP 4.5 helps GCC evaluate the robustness of its business strategy across multiple possible future pathways. The scenario was sourced from the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5). GCC used climate projections and regional datasets related to temperature, precipitation, drought, flooding, and water availability to assess potential impacts on operations in Mexico and the

United States. These inputs were complemented by facility-level physical risk assessments and additional water-stress analyses, including information from WRI Aqueduct and other recognized climate-risk data sources.
[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

This exercise demonstrated GCC's stated business and sustainability strategies are resilient to the scenarios analyzed. Emissions reduction efforts and a goal of Net Zero CO₂ are integrated into our business strategy which ensures we monitor our transition to a low-carbon economy as part of our core practices and not as a separate effort. Our sustainability strategy and roadmap also supported the resilience of our business strategy as we move the company towards lower dependence on fossil fuels, higher energy efficiencies, and technologies that will allow us to mitigate transitional risks. GCC also has a strong program to identify, reduce and manage physical risks in partnership with our insurance provider. Based on this exercise, GCC plans to further evaluate next steps in the following areas to ensure proper preparedness measures are in place: •Fuel switching •Monitoring risks of extreme regulations for coal •Accelerating applications of CCUs •Intensifying sustainability strategy communication and climate disclosure efforts •Use of renewable energy For example, the financial and strategic planning teams are now actively collaborating with the plants during the budgeting process to ensure alignment not only with monetary objectives but also with CO₂ emissions targets, in accordance with the sustainability roadmap. GCC's climate scenario analysis was first conducted in 2023, aligned with TCFD, integrated into ERM, and involved cross-functional participation; outcomes are documented in a report and internal integration workshops, then presented to senior management with identified climate-related risks and opportunities, resilience assessment, and recommendations. Scenarios and sources used include IPCC RCP 1.9 (AR6) and RCP 4.5 (AR5) for

physical risks, and IEA Net Zero Emissions by 2050 plus Stated Policies for transition risks; analysis includes qualitative and quantitative evaluation of risks and opportunities such as regulatory impacts, carbon pricing mechanisms, demand shifts for lower-carbon products, and investment needs for decarbonization.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

GCC is preparing for water scarcity through a combination of infrastructure investments, regulatory compliance strategies, and operational efficiency improvements, as outlined in its integrated reporting. The company recognizes that water scarcity poses a material risk to its operations and supply chain, potentially disrupting production and increasing costs. In response, GCC is proactively investing in wastewater treatment systems to neutralize high pH levels and remove contaminants like sand and metals. It is also implementing on-site filtration and water reuse technologies to reduce reliance on external treatment services and conserve freshwater resources. These initiatives are supported by ongoing regulatory monitoring and staff training to ensure compliance with evolving environmental standards. Collectively, these actions reflect GCC's broader strategy to enhance water resilience and align with sustainability goals. In 2025, GCC disclosed total water consumption of 1,642,090 m³ and that 75% of operations are located in regions with high or extremely high water stress; GCC's water management includes capture and recycling systems, stormwater runoff control, compliance with CONAGUA concessions, and systematic monitoring of extraction, consumption, and discharge. GCC launched a pilot eco-efficiency coaching program in 2025 at a production plant to promote water conservation, reuse, and substitution; it includes targeted training, technical site visits, and virtual coaching to develop actionable water-saving initiatives and embed eco-efficiency practices into daily operations.

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☒ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☒ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☒ No, but we plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

GCC owns and operates a coal mine, providing a reliable energy source for our operations. A relevant factor that differentiates our coal is its thermal efficiency. It is a specialized, high heat value coal, ideal for this specific industrial process. While the use of coal provides an important advantage protecting margins from price volatility, we're fully committed to our vision of mining our coal reserves to depletion, aligned with our long-term sustainability goals.

(5.2.10) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☒ We have a different feedback mechanism in place

(5.2.11) Description of feedback mechanism

We discuss our climate strategy in every interaction with investors. Our shareholders are represented through the Board and at the annual shareholder meeting. Additionally, investor feedback is obtained during meetings with our Senior Management and Investor Relations Department throughout the year. GCC included details on the company's low carbon transition plan in our Sustainability-Linked Financing quarterly presentations, our 2023 TCFD report, and the 2025 Integrated Report.

(5.2.12) Frequency of feedback collection

Select from:

☒ More frequently than annually

(5.2.13) Description of key assumptions and dependencies on which the transition plan relies

In alignment with the GCCA Roadmap to net zero concrete and the ACA Roadmap to Carbon Neutrality, we are working on clinker and cement mitigation levers. In the mid-term, we focus on ready-mix production, construction, and re-carbonation of concrete. In the future, our strategy includes the potential to incorporate CO₂ capture and more circular economy solutions, not only for energy, but also for intermediate and end products. GCC's plan also includes intermediate targets to 2030 and the objective of reaching net-zero emissions before 2050, implemented through reducing carbon intensity per ton of cementitious material, progressive energy transition, evaluation of deep-decarbonization technologies (including carbon capture), and incorporation of climate scenario and climate-risk analysis into strategic and financial planning. The plan is based on assumptions including evolution of climate regulation, implementation of carbon pricing mechanisms, increased demand for lower-carbon products, availability of renewable energy, and technological development; and depends on access to renewable energy, technical/economic feasibility of new solutions, regulatory environment, market acceptance, and access to capital.

(5.2.14) Description of progress against transition plan disclosed in current or previous reporting period

Our decarbonization efforts are concentrated on four areas of improvement, three of them in the mid-term - improving thermal energy efficiency, lowering our clinker factor with blended cements, and increasing the use of alternative fuels - and carbon capture in the long-term. Lowering our clinker factor - GCC reduced clinker factor to 83% in 2025, keeping it relatively stable to the 83.7% from 2024. We continue to explore innovative materials like natural pozzolans, by-products, and clays with the potential to substitute clinker while maintaining performance and enhancing the durability of our low-clinker cements. Increasing the use of alternative fuels- In 2025, the % Substitution for alternative fuels at GCC plants was 10.6%, an increase compared to the 9.4% from 2024. In 2025, the Samalayuca plant increased its use of alternative fuels by 2 percentage points, making a meaningful contribution to GCC's overall increase. As a result, we are now positioned to further expand the use of alternative fuels in our operations in line with our flexible fuel strategy. In 2025 over 73,000 tons of waste were diverted from landfill and converted into AF. We aim for all U.S. cement plants to be capable of running on 100% natural gas by 2026. In line with our Science Based Targets initiative (SBTi) commitment, we target 25% of our plants' thermal energy to come from carbon-neutral biomass by 2030. These efforts are overseen by our Corporate Energy Department, with close collaboration across Technical and Operations teams, to drive energy efficiency and reduce Scope 1 emissions, reinforcing our long-term decarbonization roadmap. Adopting carbon capture - Unavoidable process emissions from cement manufacturing contribute to over 50% of GCC's Scope 1 emissions, making carbon capture a vital component of our Net-Zero strategy. Since 2020, we have been developing a comprehensive carbon capture roadmap, beginning with a screening of technologies based on efficiency, resource needs, and CO₂ removal capacity. Following this evaluation, our Odessa plant was identified as the most technically viable location for continued assessment. In 2025, GCC, together with a technology provider, and an EPC contractor, completed a FEL-2 (Front End Loading) study as part of the FEED process.

(5.2.15) Attach any relevant documents which detail your climate transition plan (optional)

GCC-integrated-report-2025- 1.pdf

(5.2.16) Other environmental issues that your climate transition plan considers

Select all that apply

- ☒ Water
- ☒ Biodiversity
- ☒ Other, please specify :Circular Economy - waste reduction

(5.2.17) Explain how the other environmental issues are considered in your climate transition plan

Our stated climate ambitions incorporate good land stewardship and biodiversity practices into our actions. We apply the mitigation hierarchy approach to the management of biodiversity risks and opportunities in our cement, concrete and aggregates operations, meaning our biodiversity principles are aimed at avoiding unacceptable impacts, minimizing any impacts that may occur and mitigating any residual impacts through rehabilitation. Moreover, maintaining ecosystems services helps our transition plant by conserving carbon sinks. On the other hand, we are committed to responsible and efficient water management. This includes leveraging technology that reduces emissions and water consumption, such as dry kiln technology and cryogenic carbon capture, utilization and sequestration technology. Thus, some actions for reducing our water consumption come hand in hand with reducing our emissions. Additionally, our quarry reclamation efforts, which restore natural ecosystems, provides carbon mitigation and establishes clean water sources for wildlife. GCC works with local and regional companies to use their waste materials as alternative raw materials and fuel for the production of cement. Our transition plan includes increasing the amount of alternative fuel used in the kiln for clinker production, sourcing these waste materials from local businesses diverts waste from landfills, decreases CO2 emissions by substituting waste for fossil fuels and reduces dependency on non-renewable energy sources.

(5.2.18) Adaptation-specific objectives included within your climate transition plan

Select from:

- ☒ Yes

(5.2.19) Describe the adaptation objectives included in your climate transition plan or standalone adaptation plan

GCC's climate transition plan includes actions aimed at improving resilience to water-related risks associated with climate change. Through water conservation, reuse, substitution, and operational efficiency initiatives, the Company seeks to reduce water consumption and dependence on freshwater resources, particularly in areas exposed to water stress. In 2025, GCC implemented a pilot eco-efficiency coaching program focused on identifying and developing water conservation, reuse, and substitution projects across its operations. These initiatives are designed to strengthen operational resilience under changing climatic conditions, support long-term water availability, and improve resource efficiency throughout the business.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- ☒ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- ☒ Products and services
☒ Upstream/downstream value chain
☒ Investment in R&D
☒ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

- ☒ Transition risks
☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change
☒ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

In a low carbon future, changing customer behavior may result in decreased demand for cement and concrete high in emissions. Additionally the reduction in fossil fuel activity may result in a reduction in oil-well cement demand. This has presented an opportunity, as there is a significant gap in the supply and demand for low-carbon cement. We continue to invest in low-carbon blended cement and believe there will be growing markets associated with sustainable development plans,

resulting in additional sales and revenue potential. GCC targets reducing its clinker factor to 80.0% by 2030 through increased composite cement production and the use of supplementary cementitious materials, with collaboration between technical, R&D and commercial teams.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☒ Physical risks

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

☒ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

We could be significantly impacted by increased plant interruptions due to extreme weather. If our supply chain and downstream phase were unexpectedly interrupted, whether fully or partially, due to floods, cyclones, droughts, or other catastrophes, sales and financial results could be significantly affected. Water-related considerations may also affect our value chain. Upstream, the availability of water can affect suppliers of raw materials, alternative fuels, and other key inputs, particularly in regions exposed to water stress, potentially influencing resource availability and operational continuity. Downstream, customers and construction projects may increasingly demand products that support water efficiency and responsible resource use. As a result, GCC is evaluating water-related dependencies, impacts, risks and opportunities across its value chain while continuing efforts to improve product efficiency, resource management and long-term resilience in areas potentially affected by water scarcity. However, on the other hand, we have identified significant opportunities to use low-carbon and/or low-emission raw materials. This includes utilizing materials such as biomass or waste for our thermal energy mix and innovative materials like pozzolans, by-products and clays to reduce the clinker factor in our products. During 2025, GCC continued diversifying raw materials by incorporating alternative inputs; total raw material consumption was 6,903,993 metric tons and alternative raw materials represented 2.0% (down 0.3 percentage points versus 2024). We are in the process of mapping our value chain and have identified water stress areas to work further. Thus, we have strengthened water management through capture and recycling systems, stormwater runoff control, CONAGUA concession compliance, and systematic monitoring of extraction, consumption and discharge. We will continue working to better understand water-related dependencies, impacts, risks and opportunities across our value chain, including in collaboration with the GCCA and other industry stakeholders.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

☒ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

We are prioritizing R&D related to developing a low-carbon and low-water consumption product line, as we have identified a gap that will continue to grow between the supply and demand for low-carbon and water-efficient cement production. We also invest significantly in alternative fuel technology to increase the proportion of waste products in our fuel mix, thereby avoiding disposal or pollution via landfills and waterways and lowering our Scope 1 emissions. Finally, we are actively investing in carbon capture utilization and sequestration technology to help us address unavoidable process emission in the cement manufacturing process. We have concluded the FEED phase for a cryogenic carbon capture pilot system at the Odessa plant and plans validation via smaller-scale tests; it notes no specific quantitative CCUS target by 2030 but indicates CCUS is fundamental for achieving net zero before 2050.

Operations

(5.3.1.1) Effect type

Select all that apply

☒ Physical risks

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

☒ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

We could be significantly impacted by increased plant interruptions due to extreme weather. If operations at any production unit were unexpectedly interrupted - whether fully or partially - due to floods, cyclones, or other catastrophes, sales and financial results could be significantly affected. Thus, we assess our main locations' exposure to physical risks and natural hazards through the 'Property Loss Prevention Program' (PLPP). This program, conducted by FM Global, our global property insurer, involves collaboration with site experts and operations staff. The potential financial impact figure provided by FM Global reflects the value of business interruption due to physical risks. Also, we continue to increase our use of renewable energy, which provides an opportunity to negotiate advantageous contracts. GCC targets 100% renewable electricity by 2030 and reports a renewable electricity share of 21.8% in 2025; it allocated US\$5.7 million for solar infrastructure at the Trident plant during 2025 and mentions PPAs in Odessa and Rapid City. Additionally, we are presented with the opportunity to optimize our fuel mix, resulting in cost savings and emissions reductions. In 2025, GCC reported a thermal substitution rate of 10.6%, a clinker factor of 83.0%, and that 78.5% of cement produced was composite cement; decarbonization project investment totaled US\$29.2 million for thermal efficiency, alternative fuels infrastructure, filter modernization and renewable energy projects. Also in terms of climate change, our carbon capture strategy which began in 2020 considers water and steam resource requirement to screen different carbon capture technologies. On another hand, we are in a process of mapping water value chain and have identified water stress areas to work further. Our water consumption in 2025 was 1,642,090 m³ and 75% of our operations are located in regions with high or extremely high water stress, which could directly affect our operations. Thus, we have strengthened water management through capture/recycling systems, stormwater runoff control, CONAGUA concession compliance, and systematic monitoring of extraction, consumption and discharge.

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- | | |
|--|--|
| ☒ Assets | ☒ Access to capital |
| ☒ Revenues | ☒ Capital allocation |
| ☒ Liabilities | ☒ Capital expenditures |
| ☒ Direct costs | |
| ☒ Indirect costs | |

(5.3.2.2) Effect type

Select all that apply

- ☒ Transition risks
- ☒ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☒ Climate change

☒ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Environmental risks and opportunities are integrated into GCC's financial planning across multiple time horizons. Revenue planning reflects growing demand for lower-carbon products, including blended cements with reduced clinker content that support customer sustainability objectives. Direct costs are influenced by energy sourcing, fuel consumption, water management, and carbon pricing, with mitigation measures including renewable energy agreements, onsite solar generation, and alternative fuel use. Indirect costs are associated with regulatory compliance, emissions management, climate-risk assessments, and water stewardship initiatives, including a 2025 eco-efficiency coaching program focused on water conservation and reuse. Capital expenditures support renewable energy, carbon capture development, and environmental compliance projects, including investments at Trident, Odessa, and Pueblo. Environmental risks and opportunities also inform capital allocation decisions, prioritizing projects that reduce emissions, improve efficiency, strengthen resilience, and support climate commitments. Environmental performance may influence access to capital by supporting transparency, risk management, and alignment with investor expectations. Asset management incorporates renewable energy, fuel flexibility, emissions-reduction technologies, and water-efficiency initiatives to improve resilience and preserve long-term value. Potential liabilities related to carbon pricing, emissions regulations, and decarbonization requirements are managed through scenario analysis, regulatory monitoring, emissions-reduction projects, and financial planning. GCC maintains access to cash and available credit facilities to address potential environmental risks, selecting financing sources based on market conditions, financing terms, and strategic considerations.

[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☒ Yes	Select all that apply ☒ A sustainable finance taxonomy	Select from: ☒ At the organization level only

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
		☒ Other methodology or framework	

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☒ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☒ Other, please specify :Mexico

(5.4.1.3) Objective under which alignment is being reported

Select from:

☒ Climate change mitigation

(5.4.1.5) Financial metric

Select from:

☒ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

187772320.05

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

24.9

(5.4.1.8) Percentage share of selected financial metric planned to align in 2030 (%)

70

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

100

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

GCC categorizes certain products as low CO2 products, which include Portland limestone cement (PLC) and other blended cement. Due to country-specific context, our low-carbon cement products in Mexico are less than 600 kg of CO2 per ton of cement. To identify revenue that aligns with our transition plan, we employ a methodology that captures the percentage of sales from low CO2 products divided by our total sales from all products. This approach allows us to track the progress of our transition towards more sustainable product offerings. KPI's related our sustainability strategy are being verified by third party annually GCC identifies alignment of spending/revenue at the organization level only. Mexico's Sustainable Taxonomy is a tool to classify transparency in practices related to social activities and human rights, environment and climate change, and governance. In GCC's assessment, alignment was evaluated exclusively against the technical screening criteria for the climate change mitigation objective, specifically the emissions intensity thresholds applicable to low-carbon cement products. The assessment did not include an evaluation against the climate change adaptation objective, the gender equality objective, or additional social and governance considerations contemplated by the Taxonomy.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☒ Other, please specify :Internal classification

(5.4.1.5) Financial metric

Select from:

☒ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

52605241.74

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

23.3

(5.4.1.8) Percentage share of selected financial metric planned to align in 2030 (%)

70

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

100

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

Low-carbon and decarbonization CAPEX relates to projects focused on thermal energy efficiency, alternative fuels and renewable energy.

[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

Mexico's Sustainable Taxonomy is a tool to classify transparency in practices related to social activities and human rights, environment and climate change, and governance. However, in our analysis, we only considered the Technical Screening Criteria for emissions, recognizing that there are additional criteria in the taxonomy.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☒ No

(5.4.3.4) Explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Mexican taxonomy is in early stages of implementation and does not directly provide official verification or certification for companies. However, companies can demonstrate their alignment with the taxonomy through various mechanisms such as sustainability reporting, obtaining some external verification, and by disclosing their progress. In GCC our material topics tied to our sustainability strategy are verified by a third-party annually. GCC reports that its CO2 emissions and other key environmental indicators are subject to limited assurance by Ernst & Young Global Limited. GCC has undergone third-party verification since 2021, adds additional KPIs each year to be verified, and changes the verification entity every three years, with the consultant replaced in 2024. GCC discloses ISAE 3000 as the verification/assurance standard for verified environmental data, including water security metrics such as total water consumption, total discharges, and total withdrawals; water KPIs were included for third-party verification in 2022. GCC reports an annual, complete limited assurance/verification cycle for Scope 1 emissions, and indicates third-party verification/assurance processes are in place for Scope 2 and Scope 3.

[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:

☒ Yes

(5.5.2) Comment

We have a R&D department that reports directly to the Chief of Sustainability and Innovation. This team works in conjunction with the Innovation, and operations and sales teams to incorporate innovative technologies and materials into production units and develop new, more sustainable products and processes aimed to achieve our 2030 and 2050 CO2 reduction and net-zero concrete targets. We have dedicated budget for low-carbon product R&D managed by the R&D team at the headquarters in Mexico. In 2025, we allocated approximately US\$1 million to a FEED study, in collaboration with a technology provider, to evaluate a pilot carbon capture system. We also participate in Innovandi, the GCCA Global Cement and Concrete Research Network. Our innovation portfolio includes projects such as carbon capture and sequestration, clinker factor reduction using calcined clays and pozzolans, predictive maintenance initiatives in cement plants, sensor-equipped ready-mix fleets to optimize mix designs, and recycled wastewater treatment for closed-loop production. Moreover, we have R&D/research collaborations with CIMAV, renewed in 2025, supporting master's and PhD projects, and have a lists of research topics including supplementary cementitious materials, alternative fuels,

alternative cementing materials, concrete recycling, and flue gas emissions characterization. GCC's R&D team has been involved in the GCCA Open Challenge since 2021; in 2025 it participated in evaluating over 65 startups within a broader Open Challenge pool of more than 300 startups worldwide. In 2025 our climate-related opportunity investments totaled approximately US\$6.8 million and included solar infrastructure, product development using supplementary cementitious materials to reduce clinker factor, and the CCS FEED study.
[Fixed row]

(5.5.1) Provide details of your organization's investments in low-carbon R&D for cement production activities over the last three years.

Row 1

(5.5.1.1) Technology area

Select from:

☒ Low clinker cement

(5.5.1.2) Stage of development in the reporting year

Select from:

☒ Large scale commercial deployment

(5.5.1.3) Average % of total R&D investment over the last 3 years

33.3

(5.5.1.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

6462846

(5.5.1.5) Average % of total R&D investment planned over the next 5 years

33.3

(5.5.1.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

GCC's R&D investments in low-clinker cement technologies are a key element of its decarbonization strategy, as clinker production is the largest source of cement-related emissions. GCC is advancing blended cements incorporating supplementary cementitious materials (SCMs), including natural pozzolans, calcined clays, industrial by-products, and Portland Limestone Cement (PLC), to reduce product carbon intensity while maintaining performance and durability. The company aims to reduce clinker content from 88% to 80% by 2030 and achieved a record-low clinker factor of 83.0% in 2025. During 2025, GCC expanded lower-carbon cement production at its Tijeras plant and began producing PLC and Type IP cement. Ongoing R&D evaluates natural pozzolans, calcined clays, and admixtures to further reduce clinker requirements while maintaining product quality. GCC prioritizes clinker substitution because it is a scalable, cost-effective, and readily deployable emissions-reduction pathway that can be implemented using existing production systems. These investments support GCC's climate transition strategy and contribute to reducing Scope 1 and Scope 3 emissions across the cement value chain.

Row 2

(5.5.1.1) Technology area

Select from:

☒ Fuel switching

(5.5.1.2) Stage of development in the reporting year

Select from:

☒ Full/commercial-scale demonstration

(5.5.1.3) Average % of total R&D investment over the last 3 years

16.7

(5.5.1.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

3231424

(5.5.1.5) Average % of total R&D investment planned over the next 5 years

16.7

(5.5.1.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

GCC's investments in fuel-switching technologies are a key component of its climate transition strategy, supporting the reduction of Scope 1 emissions from cement production. GCC prioritizes lower-carbon fuels, including natural gas, alternative fuels, biomass-containing fuels, and renewable energy sources, as they provide an immediate and scalable opportunity to reduce emissions while maintaining operational reliability. Fuel flexibility also enhances energy security by reducing dependence on a single fuel source. In 2025, GCC invested more than US\$6 million in fuel-flexibility projects and natural gas infrastructure. As a result, approximately 48% of total thermal energy consumption was supplied by natural gas, a 13 percentage point increase compared with 2022, and most cement plants can alternate between natural gas and coal based on operational needs. GCC also invests in research to advance alternative fuel use, including a 2026 CIMAV doctoral project focused on optimizing clinker and cement production through fossil-fuel substitution. Combined with clinker factor reduction, renewable electricity, and energy-efficiency initiatives, fuel switching supports GCC's decarbonization strategy and long-term climate objectives.

Row 3

(5.5.1.1) Technology area

Select from:

☒ Carbon capture, utilization, and storage (CCUS)

(5.5.1.2) Stage of development in the reporting year

Select from:

☒ Pilot demonstration

(5.5.1.3) Average % of total R&D investment over the last 3 years

38.9

(5.5.1.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

7539987.35

(5.5.1.5) Average % of total R&D investment planned over the next 5 years

38.9

(5.5.1.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

GCC's investments in Carbon Capture, Utilization and Storage (CCUS) support its long-term climate strategy and efforts to reduce hard-to-abate process emissions from cement production. Since 2020, GCC has evaluated multiple carbon capture technologies based on capture efficiency, technology readiness, CO₂ reduction potential, energy requirements, and economic viability. A comprehensive assessment of its cement plants considered factors such as CO₂ concentration, energy availability, sequestration opportunities, infrastructure needs, and regulatory conditions. Following this evaluation, the Odessa plant was identified as the most suitable location for further development. In 2025, GCC invested approximately US\$1 million to complete a FEL-2 study as part of the FEED process for a pilot carbon capture system, improving understanding of integration requirements, economics, and operational performance. GCC considers CCUS a potentially strategic decarbonization solution because process emissions cannot be fully addressed through fuel switching or energy efficiency alone. The company is applying a stage-gated investment approach and will continue evaluating CCUS opportunities, including incentives such as the U.S. 45Q tax credit, as part of its broader climate transition strategy.

Row 5

(5.5.1.1) Technology area

Select from:

☒ Alternative low-CO₂ cements/binders

(5.5.1.2) Stage of development in the reporting year

Select from:

☒ Applied research and development

(5.5.1.3) Average % of total R&D investment over the last 3 years

11.1

(5.5.1.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

2154282.1

(5.5.1.5) Average % of total R&D investment planned over the next 5 years

11.1

(5.5.1.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

GCC invests in alternative low-carbon cement technologies as part of its climate strategy to reduce embodied carbon while maintaining product performance and competitiveness. Through its R&D portfolio, GCC evaluates and develops alternative cementitious materials, low-carbon cement formulations, cellular concrete, concrete recycling, advanced additives, graphene-enhanced materials, and other emerging technologies that can reduce emissions across the cement and concrete value chain. These technologies are prioritized because they address process emissions associated with clinker production and offer significant long-term decarbonization potential. To accelerate innovation, GCC collaborates with technology developers, startups, research institutions, and industry partners through initiatives such as the Open Challenge program. Between 2023 and 2025, GCC assessed technologies including electrochemical low-temperature cement production, nanoactivators to increase clinker substitution, solutions that convert CO₂ emissions and waste into valuable resources, ultra-low-carbon cements with the potential to reduce emissions by more than 80%, concrete waste valorization technologies, and alternative supplementary cementitious materials. These investments complement GCC's efforts in clinker factor reduction, fuel switching, renewable energy, and carbon capture, supporting the company's long-term climate objectives.
[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

5

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

10

(5.9.3) Water-related OPEX (+/- % change)

3

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

2.9

(5.9.5) Please explain

In the reporting year, GCC made significant progress toward its water-related goals, particularly reducing water consumption, supported by capital investments in water-management initiatives. As a result, water-related CAPEX and OPEX are expected to increase, with additional investments planned over the next two years. In 2025, GCC reported total water extraction of 2,607,300 m³ and total water consumption of 1,642,090 m³. Based on the WRI Aqueduct methodology, 87.64% of water extracted and 85.07% of water consumed occurred in areas with high or extremely high baseline water stress. GCC further strengthened water management through water capture and recycling systems, stormwater runoff controls, compliance with CONAGUA concessions, and systematic monitoring of water extraction, consumption, and discharge. Approximately 75% of operations are located in regions with high or extremely high water stress.

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

Carbon

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, but we plan to in the next two years

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☒ Not an immediate strategic priority

(5.10.3) Explain why your organization does not price this environmental externality

The organization previously evaluated the use of an internal carbon price as part of its climate strategy. However, current efforts are focused on strengthening decarbonization initiatives, emissions reduction projects, and the integration of climate-related considerations into business planning. The company continues to monitor developments in carbon pricing methodologies and may reassess their implementation as part of future sustainability strategy enhancements.

Water

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, and we do not plan to in the next two years

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☒ Not an immediate strategic priority

(5.10.3) Explain why your organization does not price this environmental externality

The organization is currently focused on strengthening its water management approach, with primary efforts directed toward regulatory compliance, monitoring, and the development of more robust water stewardship practices. As the company continues to enhance its understanding of water-related risks, opportunities, and performance metrics, the implementation of an internal water pricing mechanism is not currently a strategic priority. However, the organization recognizes the potential value of such tools and may evaluate their adoption as its water management practices continue to mature.

Other

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, and we do not plan to in the next two years

[Fixed row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: ☒ Yes	Select all that apply ☒ Climate change ☒ Water

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Customers	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ Climate change
Investors and shareholders	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ Climate change
Other value chain stakeholders	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ Climate change ☒ Water

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

	Assessment of supplier dependencies and/or impacts on the environment
Climate change	<i>Select from:</i> ☒ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years
Water	<i>Select from:</i> ☒ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ No, we do not prioritize which suppliers to engage with on this environmental issue

(5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

Select from:

☒ We engage with all suppliers

(5.11.2.4) Please explain

Climate-related requirements are included in our supplier contracts. Additionally, climate-related content is gathered through our COUPA supplier portal. Our supplier engagement is in an early phase focused on information gathering through supplier procurement policies and sustainability surveys, covers Tier 1 suppliers, 51-75% of Tier 1 suppliers by procurement spend and 51-75% of Tier 1 supplier-related Scope 3 emissions, and is intended to broaden based on materiality and potential influence. In 2025, GCC updated its Supplier Code of Ethics to incorporate a sustainability component, and all suppliers use COUPA to receive purchase orders and submit invoices. GCC also launched its first supplier and contractor survey across the U.S. and Mexico to assess procurement experiences and ESG perspectives using GRI and SASB frameworks. GCC does not currently assess and classify suppliers according to dependencies and/or impacts for Climate Change, but plans to do so within the next two years.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ No, we do not prioritize which suppliers to engage with on this environmental issue

(5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

Select from:

☒ No standardized procedure

(5.11.2.4) Please explain

GCC does not currently prioritize specific suppliers for engagement on water-related issues and therefore engages suppliers through company-wide environmental and sustainability requirements. Suppliers working on-site must comply with ISO 14001 environmental management standards, which encompass environmental aspects such as water management, resource use, and pollution prevention. In addition, GCC updated its Supplier Code of Ethics in 2025 to incorporate a sustainability component, strengthening environmental expectations for suppliers. Supplier compliance is monitored through platforms such as COUPA, ISNetworld, and CISA. While GCC screens suppliers using environmental criteria and applies environmental requirements across its supplier base, the company does not currently assess and classify suppliers according to their water-related dependencies and impacts and therefore does not prioritize specific suppliers for water engagement.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

GCC requires suppliers to comply with environmental standards, sustainability principles, and applicable laws and regulations. New on-site suppliers must adhere to GCC policies and management systems, including ISO 14001, ISO 45001, and ISO 9001 requirements. In 2025, GCC strengthened supplier sustainability expectations by updating its Supplier Code of Ethics to include a dedicated sustainability section with clearer environmental requirements. Non-compliance may result in corrective actions and could affect the supplier relationship. GCC monitors compliance through supplier management platforms and engagement processes. For climate change, 100% of tier 1 suppliers by procurement spend are required to operate in a manner that protects the environment. Compliance monitoring mechanisms include a grievance/whistleblowing hotline, supplier scorecards, self-assessments, and supplier engagement, while climate-related information is

collected through GCC's COUPA supplier portal. GCC continues to integrate environmental and climate-related considerations into supplier onboarding, evaluation, and engagement processes.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

GCC engages suppliers on environmental matters, including water-related aspects, through its supplier governance and sustainability requirements. New suppliers working on-site must comply with ISO 14001 environmental management standards, which encompass the management of environmental impacts such as water use and resource stewardship. Additionally, GCC updated its Supplier Code of Ethics in 2025 to incorporate a sustainability component, providing greater specificity and strengthening environmental expectations for suppliers. These requirements form part of GCC's supplier onboarding and engagement processes.

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☒ Compliance with an environmental certification, please specify :ISO 14001).

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Second-party verification

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ 1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☒ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Environmental responsibility is embedded in our Supplier Code of Conduct, which all suppliers must comply with. Our policy states all GCC suppliers are expected to comply with environmental laws and regulations. At GCC we required from our suppliers to adhere to GCC policies and norms ISO 14001 and ISO 9001, as well as our 5S system. In 2025, GCC updated its Supplier Code of Ethics to incorporate a sustainability component, providing greater specificity, clarity and understanding of the principles that govern business relationships with GCC; new suppliers who work on-site must also adhere to ISO 45001. GCC has a policy for addressing supplier non-compliance with ecological standards and laws; failure to adhere may result in suspension or termination of the vendor's business relationship with GCC, and GCC is updating its vendor policy to include more environmental criteria and expectations. GCC uses dedicated platforms, including ISNetwork in the U.S., CISA in Mexico and COUPA for procurement, to oversee supplier compliance and standardize procurement processes.

Water

(5.11.6.1) Environmental requirement

Select from:

☒ Compliance with an environmental certification, please specify :ISO 14001

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Second-party verification

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ 1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☒ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Water-related supplier requirements are addressed through GCC's environmental management expectations and supplier governance framework. Suppliers working on-site are required to comply with GCC policies and standards, including ISO 14001 Environmental Management Systems, which encompass environmental aspects such as water management, pollution prevention, resource efficiency, and compliance with applicable environmental regulations. In addition, GCC's Supplier Code of Ethics, updated in 2025 to incorporate a dedicated sustainability component, reinforces suppliers' responsibility to comply with environmental laws and regulations and operate in a manner that minimizes environmental impacts. Compliance is monitored through dedicated supplier management platforms, including ISNetwork in the United States, CISA in Mexico, and COUPA for procurement processes. GCC maintains a policy for addressing supplier non-compliance; failure to comply with environmental requirements, including those related to ISO 14001 and supplier sustainability obligations, may result in corrective actions, suspension, or termination of the supplier relationship.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☒ Other, please specify :GCC's Supplier Ethics Guidelines

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Grievance mechanism/ Whistleblowing hotline
- ☒ Second-party verification
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 100%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

- ☒ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

- ☒ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☒ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

Climate-related responsibilities are embedded in GCC's Supplier Ethics Guidelines and Supplier Code of Ethics, which all suppliers are required to comply with. Suppliers are expected to conduct their operations in a manner that protects the environment and complies with applicable environmental laws and regulations. GCC's Supplier Ethics Guidelines require suppliers to support the Company's commitments to minimizing environmental impacts, while the Supplier Code of Ethics was updated in 2025 to incorporate a dedicated sustainability component, providing greater specificity, clarity, and understanding of the principles governing business relationships with GCC. Compliance with supplier sustainability and environmental requirements is monitored through dedicated platforms, including ISNetworld in the United States, CISA in Mexico, and COUPA for procurement management. GCC also launched its first supplier and contractor survey in 2025 to assess procurement experiences and ESG perspectives using GRI and SASB frameworks. GCC maintains a policy for addressing supplier non-compliance with environmental and sustainability requirements. Suppliers that fail to adhere to GCC's Supplier Ethics Guidelines, Supplier Code of Ethics, or other applicable environmental standards may be subject to corrective actions, suspension, or termination of their business relationship with GCC.

[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Emissions reduction

(5.11.7.3) Type and details of engagement

Information collection

☒ Other information collection activity, please specify :Supplier procurement policies and sustainability survey

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☒ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

GCC is currently prioritizing supplier engagement as part of the early phase of our environmental strategy, given their significant contribution to our Scope 3 emissions. Currently, the primary method of interaction involves gathering information through supplier surveys, which play a crucial role in shaping our sustainable supply chain strategy. Additionally, the procurement processes include screening suppliers based on environmental assessments. In 2025, 546 suppliers were evaluated against sustainable environmental criteria. This engagement helps tier 1 suppliers meet GCC's policies as the environmental requirement. In 2025, procurement governance was supported by an Energy and Procurement Division reporting directly to the CEO, and user connections on GCC's supplier platform increased by 25%, reflecting increased engagement. GCC also uses supplier/contractor management platforms and COUPA to oversee compliance and standardize procurement processes, which supports stronger supplier engagement and environmental expectation management.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :In compliance with GCC's policies

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Unknown

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Information collection

☒ Other information collection activity, please specify :Supplier procurement policies and sustainability survey

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

GCC is currently prioritizing supplier engagement as part of the early phase of our environmental strategy, given their significant contribution to our Scope 3 emissions. Currently, the primary method of interaction involves gathering information through supplier surveys, which play a crucial role in shaping our sustainable supply chain strategy. Additionally, the procurement processes include screening suppliers based on environmental assessments. In 2025, 546 suppliers were

evaluated against sustainable environmental criteria. This engagement helps tier 1 suppliers meet GCC's policies as the environmental requirement. In 2025, procurement governance was supported by an Energy and Procurement Division reporting directly to the CEO, and user connections on GCC's supplier platform increased by 25%, reflecting increased engagement. GCC also uses supplier/contractor management platforms and COUPA to oversee compliance and standardize procurement processes, which supports stronger supplier engagement and environmental expectation management.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :In compliance with GCC's policies

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Unknown

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information about your products and relevant certification schemes

☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☒ Align your organization's goals to support customers' targets and ambitions

- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- ☒ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 51-75%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engaging with our customers and listening to their needs leads us to deliver innovative solutions and develop products that meet their sustainability goals. The capacity to develop strong customer relationships is one of GCC's core competitive advantages. GCC works closely with customers throughout the construction value chain to improve blended cement performance, optimize concrete mix designs, and advance the adoption of lower-carbon construction materials. Strong customer relationships remain a key element of GCC's commercial strategy and long-term resilience.

(5.11.9.6) Effect of engagement and measures of success

During 2025, GCC continued supporting customers in improving blended cement performance by optimizing mix designs and providing technical assistance and training. The company expanded customer engagement through GCC Technology Institute programs, technical seminars, and collaboration with professional associations. Customer satisfaction in Mexico reached 80%, covering approximately 80% of customers. Blended cements represented 78.5% of GCC's cement production in 2025, contributing to lower-carbon construction solutions.

Water

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Other value chain stakeholder, please specify :Government Relations and NGOs

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

GCC engages regulatory authorities and government stakeholders on water-related matters to ensure compliance with water regulations and to support responsible water stewardship. In Mexico, GCC complies with National Water Commission (CONAGUA) requirements, including quarterly reporting of water extraction volumes and water quality obligations. In the United States, GCC operates under the Clean Water Act framework. GCC also promotes water conservation, reuse and substitution initiatives through its eco-efficiency coaching program, strengthening water stewardship across operations.

(5.11.9.6) Effect of engagement and measures of success

In 2025, GCC launched a pilot eco-efficiency coaching program focused on water conservation, reuse and substitution. The program brought together multidisciplinary teams from cement and ready-mix operations, R&D, sustainability, raw materials and technical quality services. The initiative strengthened awareness of water-related challenges, promoted eco-efficiency methodologies and supported the development of actionable water-saving projects, reinforcing GCC's long-term water stewardship objectives.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Collaborate with stakeholders in creation and review of your climate transition plan

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

GCC engages investors to understand their expectations regarding ESG performance, climate-related risks, and sustainability governance. Engagement occurs through annual shareholder meetings, quarterly earnings calls, investor conferences, one-on-one meetings, annual reporting, and sustainability disclosures. Investors and investor feedback are also considered in GCC's materiality assessment and sustainability reporting processes.

(5.11.9.6) Effect of engagement and measures of success

During 2025, GCC continued providing transparency on climate-related risks, opportunities, and sustainability performance through its Integrated Report, CDP disclosures, Science-Based Targets, and Sustainability-Linked Bond commitments. The company held four earnings calls, participated in six conferences and broker events, and attended 201 investor meetings, supporting ongoing engagement regarding ESG performance and risk management.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Employees

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

☒ Other innovation and collaboration, please specify :Internal communications

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

GCC engages employees to strengthen sustainability awareness and build a culture aligned with the company's environmental strategy. Through the One Planet program, training initiatives, and internal communications platforms, employees are encouraged to support climate-related goals, resource efficiency, and sustainability performance across operations.

(5.11.9.6) Effect of engagement and measures of success

During 2025, Humand, GCC's internal communications platform, reached more than 2,200 active users and over 1,000 monthly users across Mexico and the United States. GCC also continued implementing the One Planet sustainability communication program to increase awareness, understanding, and engagement with environmental initiatives, including energy efficiency, blended cements, alternative fuels, and carbon capture technologies.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Other value chain stakeholder, please specify :Community

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

Innovation and collaboration

- ☒ Collaborate with stakeholders in creation and review of your climate transition plan

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ Unknown

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

GCC actively engages local communities through the GCC Foundation, volunteer programs, environmental stewardship initiatives, biodiversity projects, educational partnerships, and community development programs. The company collaborates with local governments, NGOs, schools, and community organizations to support environmental awareness, biodiversity conservation, and sustainable development initiatives.

(5.11.9.6) Effect of engagement and measures of success

During 2025, GCC Foundation and employee volunteers participated in environmental stewardship activities, including park rehabilitation, biodiversity restoration, and tree-planting initiatives. More than 20,000 native tree saplings were distributed to schools, institutions, employees, and surrounding communities. In Mexico, 190 volunteers participated in environmental restoration activities, contributing 464 volunteer hours. These initiatives strengthened biodiversity awareness and stakeholder participation in environmental stewardship.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Other value chain stakeholder, please specify :Government Relations and NGOs

(5.11.9.2) Type and details of engagement

Innovation and collaboration

- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- ☒ Engage with stakeholders to advocate for policy or regulatory change
- ☒ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

GCC engages local and national regulators, governments, NGOs, industry associations, academic institutions, and policy makers to advance sustainability performance and address climate-related challenges. Through organizations such as GCCA, ACA, CANACEM, the UN Global Compact, and Innovandi, GCC contributes to industry decarbonization initiatives, sustainable public policy development, emissions reduction strategies, and climate innovation programs.

(5.11.9.6) Effect of engagement and measures of success

During 2025, GCC continued participating in industry-wide climate initiatives, including the GCCA Net Zero Concrete Roadmap and CANACEM sustainability efforts. GCC collaborated with policy makers and industry partners on climate-related public policy, participated in Innovandi research programs, evaluated more than 65

startups through the GCCA Open Challenge, and continued advancing carbon-capture feasibility studies and lower-carbon product innovation. These efforts support GCC's long-term decarbonization strategy and net-zero ambitions.
[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

(5.13.1) Environmental initiatives implemented due to CDP Supply Chain member engagement

Select from:

☒ No, but we plan to within the next two years

(5.13.2) Primary reason for not implementing environmental initiatives

Select from:

☒ No standardized procedure

(5.13.3) Explain why your organization has not implemented any environmental initiatives

We have not disclosed any mutually beneficial environmental initiatives that were implemented specifically due to CDP Supply Chain member engagement (Schlumberger Limited). While we already run broader environmental and supplier-management initiatives, our current disclosures do not link them to requests from CDP Supply Chain members. We are still strengthening our approach, and in the coming years we plan to initiate more targeted engagement and integrate environmental considerations more systematically into supplier collaboration practices.
[Fixed row]

C6. Environmental performance - Consolidation approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	Select from: ☒ Financial control	<i>Aligns with consolidation approach used for financial statements</i>
Water	Select from: ☒ Financial control	<i>Aligns with consolidation approach used for financial statements</i>
Biodiversity	Select from: ☒ Financial control	<i>Aligns with consolidation approach used for financial statements</i>

[Fixed row]

C7. Environmental performance - Climate change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☒ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☒ Yes, a change in boundary

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

No changes were made to GCC's emissions accounting methodology, organizational boundary, or reporting year definition during the reporting period. However, GCC expanded its Scope 3 inventory to include Category 2 (Capital Goods), Category 6 (Business Travel), and Category 7 (Employee Commuting), as sufficient data became available to support a robust assessment. These categories were not reported in previous years due to data limitations. Their inclusion reflects improved data availability and inventory completeness rather than a change in methodology.

[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☒ No, because the impact does not meet our significance threshold

(7.1.3.4) Base year emissions recalculation policy, including significance threshold

No base-year recalculation was required because the inclusion of Scope 3 Categories 2, 6 and 7 does not meet GCC's significance threshold. Together, these categories represent approximately 5% of the 2025 Scope 3 inventory, while Category 11, Use of sold products, has historically accounted for approximately 80–90% of Scope 3. Therefore, their inclusion does not materially affect the comparability of GCC's emissions inventory.

(7.1.3.5) Past years' recalculation

Select from:

☒ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☒ 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories

☒ The Greenhouse Gas Protocol: Scope 2 Guidance

- ☒ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
- ☒ US EPA Emissions & Generation Resource Integrated Database (eGRID)
- ☒ Other, please specify :GCCA

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

- ☒ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

- ☒ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

We calculate Scope 2 CO₂ emissions from electricity in line with the method of the World Resources Institute Greenhouse Gas Protocol Scope 2 Guidance (2015), using emissions factors from the Environmental Protection Agency (EPA). (2023). Also, Power Profiler Zip Code Tool and Factor de Emisión de la Secretaría de Energía (FESEN, for its acronym in spanish) in 2025 for emissions factors. GCC reports 2025 gross global Scope 2 emissions under both approaches: 235,641.68 metric tons CO₂e (location-based) and 188,286.88 metric tons CO₂e (market-based). For the location-based figure, GCC determines emissions by multiplying total electricity consumption by the relevant grid emission factor for the region where the operation is located. For market-based Scope 2, GCC uses contractual instruments—specifically Renewable Energy Certificates (RECs)—to reflect environmental attributes of purchased electricity and to adjust Scope 2 emissions by excluding electricity covered by RECs, consistent with GHG Protocol Scope 2 Guidance (2015). GCC discloses zero/near-zero emission-factor electricity purchases accounted for via RECs (e.g., Rapid City: 51,782 MWh at 0 tCO₂e/MWh; Odessa: 64,406 MWh at 0 tCO₂e/MWh). GCC indicates third-party verification/assurance is in place for Scope 2 (location-based or market-based).

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are excluded from your disclosure of climate-related data?

Select from:

☒ Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

Business lines other than cement

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

- | | |
|---|---|
| ☒ Scope 1 | ☒ Scope 2 (location-based) |
| ☒ Scope 3: Franchises | ☒ Scope 3: Business travel |
| ☒ Scope 3: Investments | ☒ Scope 3: Other (upstream) |
| ☒ Scope 2 (market-based) | ☒ Scope 3: Other (downstream) |
| ☒ Scope 3: Capital goods | ☒ Scope 3: Employee commuting |
| ☒ Scope 3: Use of sold products | ☒ Scope 3: Waste generated in operations |
| ☒ Scope 3: Upstream leased assets | ☒ Scope 3: End-of-life treatment of sold products |
| ☒ Scope 3: Downstream leased assets | ☒ Scope 3: Upstream transportation and distribution |
| ☒ Scope 3: Processing of sold products | ☒ Scope 3: Downstream transportation and distribution |
| ☒ Scope 3: Purchased goods and services | ☒ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) |

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:

- ☒ Emissions are relevant but not yet calculated

(7.4.1.4) Relevance of location-based Scope 2 emissions from this source

Select from:

- ☒ Emissions are relevant but not yet calculated

(7.4.1.5) Relevance of market-based Scope 2 emissions from this source

Select from:

☒ Emissions are relevant but not yet calculated

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

☒ Emissions are relevant but not yet calculated

(7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

19

(7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

25

(7.4.1.10) Explain why this source is excluded

Our Scope 1, Scope 2, and Scope 3 emissions data currently cover only the cement business line, as it represents our most material business line in terms of environmental impact. The remaining business lines are still in the process of implementing the systems and controls needed to consistently collect, manage, and report environmental and emissions data, and have therefore not yet been incorporated into this emissions boundary. As data management capabilities mature across the organization, we intend to progressively expand this boundary to achieve full corporate coverage in future reporting cycles.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

The emissions excluded from this analysis are those not directly related to the cement service lines. To quantify this exclusion, production volumes for each service line were compared with their corresponding emission factors; for Scope 1 and Scope 2, this comparison between cement and non-cement service lines allowed us to calculate the percentage difference and determine the proportion of excluded emissions. For Scope 3, a similar estimation approach was applied based on different categories, comparing non-cement service lines against cement operations across the various Scope 3 categories, thereby enabling us to estimate and isolate the emissions that fall outside the cement service line boundaries.

[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2015

(7.5.2) Base year emissions (metric tons CO2e)

3277040.0

(7.5.3) Methodological details

GCC's had established a comprehensive baseline for our Scope 1 emissions. The base year we have selected for this purpose is 2015. This year was chosen based on the Science-Based Targets initiative (SBTi) guidelines, ensuring that our baseline aligns with best practices for setting ambitious yet achievable emission reduction targets.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2015

(7.5.2) Base year emissions (metric tons CO2e)

324026.0

(7.5.3) Methodological details

By establishing 2015 as our base year, we ensure that our targets for reducing Scope 2 emissions are grounded in a realistic and representative starting point. This allows us to track our progress accurately and demonstrate our commitment to sustainability.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2015

(7.5.2) Base year emissions (metric tons CO2e)

324026

(7.5.3) Methodological details

By establishing 2015 as our base year, we ensure that our targets for reducing Scope 2 emissions are grounded in a realistic and representative starting point. This allows us to track our progress accurately and demonstrate our commitment to sustainability.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2015

(7.5.2) Base year emissions (metric tons CO2e)

42694

(7.5.3) Methodological details

Scope 3 emissions are calculated based on GHG Protocol and calculation methodologies are determined using the Cement Sector Scope 3 GHG Accounting and Reporting Guidance. Calculation tools are only used for category 4 and 9, the Mobile Combustion GHG Emissions Calculation Tool Version 2.7.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2015

(7.5.3) Methodological details

Category 2 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance). Capital goods in the cement industry are used for a very long time period (often 40 or 50 years). Allocated emissions from capital goods in a reporting year are insignificant for many companies in this industry, including GCC. Calculation tools are only used for category 4 and 9, the Mobile Combustion GHG Emissions Calculation Tool Version 2.7

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2015

(7.5.2) Base year emissions (metric tons CO2e)

6079

(7.5.3) Methodological details

Scope 3 emissions are calculated based on GHG Protocol and calculation methodologies are determined using the Cement Sector Scope 3 GHG Accounting and Reporting Guidance. Category 4 uses the Mobile Combustion GHG Emissions Calculation Tool Version 2.7.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2015

(7.5.2) Base year emissions (metric tons CO2e)

29205

(7.5.3) Methodological details

Scope 3 emissions are calculated based on GHG Protocol and calculation methodologies are determined using the Cement Sector Scope 3 GHG Accounting and Reporting Guidance. Calculation tools are only used for category 4 and 9, the Mobile Combustion GHG Emissions Calculation Tool Version 2.7

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2015

(7.5.3) Methodological details

Category 5 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance) as cement production processes generate negligible amounts of waste.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2015

(7.5.3) Methodological details

Category 6 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance).

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2015

(7.5.3) Methodological details

Category 7 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance).

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2015

(7.5.3) Methodological details

Category 8 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance). Cement companies mostly own their production facilities, as does GCC, and emissions from these sources are negligible.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2015

(7.5.2) Base year emissions (metric tons CO₂e)

45322

(7.5.3) Methodological details

Scope 3 emissions are calculated based on GHG Protocol and calculation methodologies are determined using the Cement Sector Scope 3 GHG Accounting and Reporting Guidance. Category 9 uses the Mobile Combustion GHG Emissions Calculation Tool Version 2.7.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2015

(7.5.3) Methodological details

Category 10 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance). According to the WBCSD, category 10 emissions are difficult to measure for companies making intermediate products like cement. The diversity and use of cement products are wide and in general unknown to the producer. In addition, it is difficult for producers to determine how the products are used, which would limit the use of data collected to report this category.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2015

(7.5.2) Base year emissions (metric tons CO2e)

1238290

(7.5.3) Methodological details

Scope 3 emissions are calculated based on GHG Protocol and calculation methodologies are determined using the Cement Sector Scope 3 GHG Accounting and Reporting Guidance. Calculation tools are only used for category 4 and 9, the Mobile Combustion GHG Emissions Calculation Tool Version 2.7

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2015

(7.5.3) Methodological details

Category 12 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance). According to the WBCSD, category 12 emissions are difficult to measure for companies making intermediate products like cement. The diversity and use of cement products is wide and in general unknown to the producer. In addition, it is difficult for producers to determine how the products are used, which would limit the use of data collected to report this category.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2015

(7.5.3) Methodological details

Category 13 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance). Emissions in this category are only relevant if assets owned by the company are leased to another company. CDP.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2015

(7.5.3) Methodological details

Category 14 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance).

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2015

(7.5.3) Methodological details

Category 15 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance).

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2015

(7.5.3) Methodological details

GCC does not have any other upstream Scope 3 emissions to account for

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2015

(7.5.3) Methodological details

*GCC does not have any other downstream Scope 3 emissions to account for
[Fixed row]*

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

3077000

(7.6.3) Methodological details

For reporting Scope 1 CO2 cement emissions we use the GCCA 'Sustainability Guidelines for the monitoring and reporting of CO2 from cement manufacturing' and the accompanying Excel spreadsheet, 'Cement CO2 and Energy Protocol', Version 3.1, CO2 Emissions and Energy Inventory, which has a default emission factors from IPCC 2006, 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

3171955.61

(7.6.2) End date

12/31/2024

(7.6.3) Methodological details

For reporting Scope 1 CO2 cement emissions we use the GCCA 'Sustainability Guidelines for the monitoring and reporting of CO2 from cement manufacturing' and the accompanying Excel spreadsheet, 'Cement CO2 and Energy Protocol', Version 3.1, CO2 Emissions and Energy Inventory, which has a default emission factors from IPCC 2006, 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

3385924.22

(7.6.2) End date

12/31/2023

(7.6.3) Methodological details

For reporting Scope 1 CO2 cement emissions we use the GCCA 'Sustainability Guidelines for the monitoring and reporting of CO2 from cement manufacturing' and the accompanying Excel spreadsheet, 'Cement CO2 and Energy Protocol', Version 3.1, CO2 Emissions and Energy Inventory, which has a default emission factors from IPCC 2006, 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

235641.683

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

188286.884

(7.7.4) Methodological details

We calculate Scope 2 CO2 emissions from electricity in line with the method of the World Resources Institute Greenhouse Gas Protocol Scope 2 Guidance (2015), using Environmental Protection Agency (2023). Power Profiler Zip Code Tool and Factor de Emisión de la Secretaría de Energía (FESEN, for its acronym in spanish) in 2023 for emissions factors.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

243115.68

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

197476.86

(7.7.3) End date

12/31/2024

(7.7.4) Methodological details

We calculate Scope 2 CO2 emissions from electricity in line with the method of the World Resources Institute Greenhouse Gas Protocol Scope 2 Guidance (2015), using Environmental Protection Agency (2023). Power Profiler Zip Code Tool and Factor de Emisión de la Secretaría de Energía (FESEN, for its acronym in spanish) in 2025 for emissions factors.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

259787.592

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

211767.201

(7.7.3) End date

12/31/2023

(7.7.4) Methodological details

We calculate Scope 2 CO₂ emissions from electricity in line with the method of the World Resources Institute Greenhouse Gas Protocol Scope 2 Guidance (2015), using Environmental Protection Agency (2023). Power Profiler Zip Code Tool and Factor de Emisión de la Secretaría de Energía (FESEN, for its acronym in spanish) in 2023 for emissions factors.

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

64692.839

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

Category 1 includes emissions related to purchased goods and services used in the cement sites. This category covers GCC's purchase of raw material (e.g., limestone) used in our cement-making process and clinker purchased. Purchase quantities serve as activity data and are provided via supplier documentation. During 2025, Category 1 emissions were 64,692.8390983303 tCO₂e. Overall, GCC calculates Scope 3 CO₂ emissions in line with the GHG Protocol's Scope 3 Standard and the GCCA Cement Sector Scope 3 GHG Accounting and Reporting Guidance; at cement business level, gross indirect Scope 3 emissions were 0.863 million tCO₂ in 2025, including 0.152 upstream and 0.711 downstream, and the calculation methodology has been refined for improved accuracy.

Capital goods

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

40243.662

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

This category was quantified for the first time during the current reporting year as sufficient data became available to support their calculation. Category 2 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance). Capital goods in the cement industry are used for a very long time period (often 40 or 50 years). Allocated emissions from capital goods in a reporting year are insignificant for many companies in this industry, including GCC. For 2025, Category 2 emissions were 40,243.66174938971 tCO2e and the category is less than 5% of the Scope 3 inventory, for this reason, they have been classified as Not Relevant in the current assessment.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

9030.144

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Other, please specify :Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

8.72

(7.8.6) Please explain

Category 3 accounts for fossil fuels associated with GCC's coal mining operation, which provides coal for our cement production plants as well as upstream and transport emissions for the alternative fuels consumed in GCC's operations. Emissions accounted for in this category include emissions from fossil fuels such as natural gas, diesel, gasoline, and liquified petroleum used to produce coal on-site. For 2025, Category 3 emissions were 9,030.14 tCO2e.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

33336.046

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

Category 4 emissions account for the greenhouse gas emissions generated from the transportation of raw materials purchased by GCC, including those transported by third-party carriers outside of GCC's direct control. Both truck and rail transport are considered. To quantify these emissions, transportation data is collected in several ways: raw material consumption data at cement plants is obtained from internal software systems; information on overseas shipments and the distance from the quarry to the cement plant is calculated using data from GCC's raw materials corporate area. Emissions are then estimated using the Mobile Combustion GHG Emissions Calculation Tool Version 2.7, applying appropriate emission factors based on the transportation method and the calculated tonne-kilometers or tonne-miles. This methodology ensures that all relevant upstream logistics activities are accurately captured and reported. For 2025, Category 4 emissions were 33,336.05 tCO₂e.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Emissions not relevant to the sector that our organization operates in according to methodology specified in question 7.2

(7.8.6) Please explain

Category 5 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance) as cement production processes generate negligible amounts of waste.

Business travel

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

530.833

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

93.69

(7.8.6) Please explain

This category was quantified for the first time during the current reporting year as sufficient data became available to support their calculation. Category 6 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance). For 2025, Category 6 emissions were 530.832695896748 tCO2e and the category is less than 1% of the Scope 3 inventory, for this reason, they have been classified as Not Relevant in the current assessment.

Employee commuting

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

4113.859

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

11.35

(7.8.6) Please explain

This category was quantified for the first time during the current reporting year as sufficient data became available to support their calculation. Category 7 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance). For 2025, Category 7 emissions were 4,113.85940388616 tCO₂e and the category is less than 1% of the Scope 3 inventory, for this reason, they have been classified as Not Relevant in the current assessment.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Emissions not relevant to the sector that our organization operates in according to methodology specified in question 7.2

(7.8.6) Please explain

Category 8 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance). Cement companies mostly own their production facilities, as does GCC, and emissions from these sources are negligible.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

74407.102

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

Category 9 emissions refer exclusively to downstream transportation and distribution, encompassing emissions generated from the movement of GCC's products by third-party carriers outside of GCC's direct operational control. This includes transportation by truck and rail. To quantify these emissions, transportation data is collected in several ways: average sales volumes transported by cement plants are obtained from internal software systems; data on overseas shipments and the distance from plant to customer are calculated based on sales area information. Emissions are then estimated using the Mobile Combustion GHG Emissions Calculation Tool Version 2.7, applying the appropriate emission factors for each transportation method and calculating tonne-kilometers or tonne-miles based on the collected data. This methodology ensures that all relevant downstream logistics activities are accurately captured and reported. For 2025, Category 9 emissions were 74,407.1015747265 tCO2e. For comparability, 2024 Category 9 emissions were recalculated to 230,092.732185246 tCO2e due to improved data quality, with the same data and methodology used from 2024 forward.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Emissions are from intermediary products where end-use is unknown

(7.8.6) Please explain

Category 10 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance). According to the WBCSD, category 10 emissions are difficult to measure for companies making intermediate products like cement. The diversity and use of cement products are wide and in general unknown to the producer. In addition, it is difficult for producers to determine how the products are used, which would limit the use of data collected to report this category.

Use of sold products

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

636637.915

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Other, please specify :Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

We account for emissions from GCC's coal business by summing the total quantity of fuel sold to external customers and multiplying this amount by the lab certificate lower heating value, and finally multiplying the appropriate emission factor for that fuel type. The emission factors used are sourced from the GHG Protocol website, ensuring consistency with internationally recognized methodologies. For 2025, Category 11 emissions were 636,637.914699331 tCO₂e.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Emissions are from intermediary products where end-use is unknown

(7.8.6) Please explain

Category 12 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance). According to the WBCSD, category 12 emissions are difficult to measure for companies making intermediate products like cement. The diversity and use of cement products is wide and in general unknown to the producer. In addition, it is difficult for producers to determine how the products are used, which would limit the use of data collected to report this category.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

Category 13 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance). Emissions in this category are only relevant if assets owned by the company are leased to another company.

Franchises

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

Category 14 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance).

Investments

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

Category 15 has been determined as not relevant in an assessment by the Cement Sustainability Initiative within the World Business Council for Sustainable Development (sector-specific Scope 3 Guidance).

Other (upstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

GCC does not have any other downstream Scope 3 emissions to account for

Other (downstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

GCC does not have any other downstream Scope 3 emissions to account for
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

0

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

9914.46

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

33093.19

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

0

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

0

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

0

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

1127353.81

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

Category 1 was 0 last year because it includes emissions related to purchased goods and services used in the cement sites. This category covers GCC's purchase of raw material (e.g., limestone) used in our cement-making process and clinker purchased. Purchase quantities serve as activity data and are provided via supplier documentation. During 2024, there were not any purchased related to a third party.

Past year 2

(7.8.1.1) End date

12/31/2023

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

30910.289

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

9469.657

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

50978.308

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

0

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

0

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

0

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

79399.355

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

1065578.897

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

Scope 3: Use of Sold Products Data restated due to more precise calculations.

Past year 3

(7.8.1.1) End date

12/31/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

112576.05

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

9884.722

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

64735.194

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

0

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

0

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

0

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

42191.432

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

994396.323

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

For the 2023 calculations, we reassigned emissions previously categorized under category 4 (upstream transport and distribution) to category 3 (fuel-related activities). This adjustment was made to reflect the transport associated with fuel consumption within the process. Scope 3 emissions are calculated based on the GHG Protocol, and methodologies for calculations are determined using the Cement Sector Scope 3 GHG Accounting and Reporting Guidance. Calculation tools are only used for category 4 and 9, the Mobile Combustion GHG Emissions Calculation Tool Version 2.6.

[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: ☒ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: ☒ Third-party verification or assurance process in place
Scope 3	Select from:

	Verification/assurance status
	☒ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☒ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.1.4) Attach the statement

GCC_Independent Limited Verification Letter 1.pdf

(7.9.1.5) Page/section reference

(7.9.1.6) Relevant standard

Select all that apply

☒ ISAE3000

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.2.5) Attach the statement

GCC_Independent Limited Verification Letter 1.pdf

(7.9.2.6) Page/ section reference

Pages 5 & 6

(7.9.2.7) Relevant standard

Select all that apply

☒ ISAE3000

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.2.5) Attach the statement

GCC_Independent Limited Verification Letter 1.pdf

(7.9.2.6) Page/ section reference

Pages 5 & 6

(7.9.2.7) Relevant standard

Select all that apply

☒ ISAE3000

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☒ Scope 3: Use of sold products

(7.9.3.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.3.5) Attach the statement

GCC_Independent Limited Verification Letter 1.pdf

(7.9.3.6) Page/section reference

Page 6

(7.9.3.7) Relevant standard

Select all that apply

☒ ISAE3000

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

100

[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

☒ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO₂e)

7474

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

0.219

(7.10.1.4) Please explain calculation

Gross Scope 1+2 emissions were calculated using Scope 1 emissions and location-based Scope 2 emissions reported in GCC's 2025 Integrated Report. Net Scope 2 emissions across the reporting boundary decreased by approximately 7,474 tCO₂e between 2024 and 2025. Within this change, Scope 2 emissions from the cement business decreased from 0.243 million tCO₂e in 2024 to 0.236 million tCO₂e in 2025, representing a reduction of approximately 7,400 tCO₂e. This decrease is consistent with GCC's increased use of renewable electricity, including long-term renewable energy agreements and the contribution of the Trident solar project. Partially offsetting this reduction, Scope 2 emissions from the concrete business increased from 0.0045 million tCO₂e in 2024 to 0.0059 million tCO₂e in 2025, representing an increase of approximately 1,300 tCO₂e. Scope 2 emissions from the aggregates business remained unchanged at 0.0040 million tCO₂e. As a result,

the net reduction in Scope 2 emissions across GCC's reporting boundary was approximately 7,474 tCO₂e and has been allocated to the "Change in renewable energy consumption" category. The emissions value percentage was calculated as $7,474 \div 3,415,071 \times 100 = 0.219\%$, where 3,415,071 tCO₂e represents GCC's total gross Scope 1 + location-based Scope 2 emissions in 2024.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO₂e)

94955.61

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

2.78

(7.10.1.4) Please explain calculation

The reduction attributable to other emissions reduction activities was calculated as the residual decrease in total gross Scope 1+2 emissions after accounting for the reduction associated with renewable electricity consumption. Total gross Scope 1 emissions decreased from 3,172,000 tCO₂e in 2024 to 3,077,000 tCO₂e in 2025, representing a total reduction of 94,956 tCO₂e. These reductions are primarily associated with operational decarbonization initiatives, including increased use of lower-carbon fuels such as natural gas, increased alternative fuel utilization, improved fuel flexibility, enhanced operational efficiency, clinker factor reduction, and other emissions-reduction measures implemented across GCC's cement operations. The emissions value percentage was calculated as $94,956 \div 3,415,071 \times 100 = 2.780\%$.

Divestment

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

GCC will continue to work relentlessly to find new ways to decarbonize our operations through various methods and opportunities. As we make progress in achieving our goals, we will share more information about our advancements in the coming years.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

GCC will continue to work relentlessly to find new ways to decarbonize our operations through various methods and opportunities. As we make progress in achieving our goals, we will share more information about our advancements in the coming years.

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

GCC will continue to work relentlessly to find new ways to decarbonize our operations through various methods and opportunities. As we make progress in achieving our goals, we will share more information about our advancements in the coming years.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

GCC will continue to work relentlessly to find new ways to decarbonize our operations through various methods and opportunities. As we make progress in achieving our goals, we will share more information about our advancements in the coming years.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

GCC will continue to work relentlessly to find new ways to decarbonize our operations through various methods and opportunities. As we make progress in achieving our goals, we will share more information about our advancements in the coming years.

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

GCC will continue to work relentlessly to find new ways to decarbonize our operations through various methods and opportunities. As we make progress in achieving our goals, we will share more information about our advancements in the coming years.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

GCC will continue to work relentlessly to find new ways to decarbonize our operations through various methods and opportunities. As we make progress in achieving our goals, we will share more information about our advancements in the coming years.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

GCC will continue to work relentlessly to find new ways to decarbonize our operations through various methods and opportunities. As we make progress in achieving our goals, we will share more information about our advancements in the coming years.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

GCC will continue to work relentlessly to find new ways to decarbonize our operations through various methods and opportunities. As we make progress in achieving our goals, we will share more information about our advancements in the coming years.

[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

☒ Location-based

(7.12) Does your organization have significant land sector activities in its operations or value chain?

	Agriculture, forestry or other land sector activities	Specify the reason for no significant activities
	Select from: ☒ No, explanation provided	Select from: ☒ No relevant activities identified

[Fixed row]

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	Select from: ☒ No, explanation provided	Select from: ☒ No relevant activities identified	Select from: ☒ No

[Fixed row]

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:

☒ No, and we do not plan to within the next two years

(7.15.2) Primary reason for not providing an emissions breakdown by greenhouse gas type

Select from:

☒ Not an immediate strategic priority

(7.15.3) Explain why your organization does not break down its Scope 1 or 2 emissions by greenhouse gas type

GCC's Scope 1 and Scope 2 greenhouse gas emissions inventory is primarily composed of carbon dioxide (CO₂) emissions resulting from cement clinker production, fuel combustion, and purchased electricity consumption. The Company's emissions management, reduction targets, and external disclosures are focused on CO₂, which represents the most material greenhouse gas associated with its operations. In addition, Scope 2 emissions are calculated using electricity emission factors that are already expressed in tonnes of CO₂ equivalent (tCO₂e) and are not disaggregated by individual greenhouse gas. Consequently, GCC does not currently disclose a separate breakdown of Scope 1 and Scope 2 emissions by greenhouse gas type and does not consider such a breakdown to be material to its emissions inventory or decision-making processes.

[Fixed row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO ₂ e)	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
Mexico	1056071.02	90931.473	90743.834
United States of America	2020956.088	144710.21	97543.05

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☒ By business division

☒ By activity

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	<i>Mexico Division - GCC Cemento S.A. de C.V.</i>	<i>1056071.02</i>
Row 2	<i>US Division - GCC of America, Inc.</i>	<i>2020956.088</i>

[Add row]

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Cement</i>	<i>3077000</i>

[Add row]

(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e	Net Scope 1 emissions , metric tons CO2e	Comment
Cement production activities	<i>3077027.108</i>	<i>3000712.927</i>	<i>3000712.92739914</i>

[Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☒ By business division

☒ By activity

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	US Division - GCC of America, Inc.	144710.21	97543.05
Row 2	Mexico Division - GCC Cemento S.A. de C.V.	90931.47	90743.83

[Add row]

(7.20.3) Break down your total gross global Scope 2 emissions by business activity.

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	Cement	235641.683	188286.884

[Add row]

(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Cement production activities	235641.683	188286.884	<i>All activity is related to cement production</i>

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

3077027.108

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

235641.683

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

188286.884

(7.22.4) Please explain

Only the metrics of the cement business line are included, as revealed in the scope of the questionnaire.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

*Only the metrics of the cement business line are included, as revealed in the scope of the questionnaire.
[Fixed row]*

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

☒ Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.1) Subsidiary name

GCC Cemento SAB de CV

(7.23.1.2) Primary activity

Select from:

☒ Cement

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☒ LEI number

(7.23.1.9) LEI number

254900XN3W6FZ4IZBY86

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1056071.02

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

90931.473

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

90743.834

(7.23.1.15) Comment

Subsidiary includes Mexican cement facilities.

Row 2

(7.23.1.1) Subsidiary name

GCC Rio Grande

(7.23.1.2) Primary activity

Select from:

☒ Cement

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☒ D-U-N-S number

(7.23.1.10) D-U-N-S number

002244999

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

944265.819

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

65308.157

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

65308.157

(7.23.1.15) Comment

Subsidiary includes two of our five U.S. cement facilities.

Row 3

(7.23.1.1) Subsidiary name

GCC Dacotah

(7.23.1.2) Primary activity

Select from:

☒ Cement

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☒ D-U-N-S number

(7.23.1.10) D-U-N-S number

837252246

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

569456

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

50741

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

26268

(7.23.1.15) Comment

Subsidiary includes two of our five U.S. cement facilities.

Row 4

(7.23.1.1) Subsidiary name

GCC Permian

(7.23.1.2) Primary activity

Select from:

☒ Cement

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☒ D-U-N-S number

(7.23.1.10) D-U-N-S number

928099162

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

296957

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

20679

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

Subsidiary includes two of our five U.S. cement facilities.

Row 5

(7.23.1.1) Subsidiary name

GCC Trident

(7.23.1.2) Primary activity

Select from:

☒ Cement

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☒ D-U-N-S number

(7.23.1.10) D-U-N-S number

081291939

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

210277

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

7982

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

5967

(7.23.1.15) Comment

Subsidiary includes two of our five U.S. cement facilities.

[Add row]

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

☒ Schlumberger Limited

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to Schlumberger were calculated using a revenue-based allocation approach.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

4234140

(7.26.9) Emissions in metric tonnes of CO₂e

9249

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Emissions from decarbonation and calcination.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Every identified GHG emission source is supported by verifiable evidence, such as SAP records and supplier invoices. No significant assumptions were made.

(7.26.14) Where published information has been used, please provide a reference

Emission factors are based on GCCA's Getting the Numbers Right (GNR) methodology for the cement industry, which incorporates internationally recognized calculation approaches and is aligned with the emission factors and guidance provided by the IPCC.

[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☒ Diversity of product lines makes accurately accounting for each product/product line cost ineffective

(7.27.2) Please explain what would help you overcome these challenges

GCC markets a broad portfolio of products, including cement, ready-mix concrete, aggregates, concrete blocks, and specialty construction materials. Each product category has different production processes, clinker content, energy consumption profiles, and associated emissions. The continued development of product-level life cycle assessments (LCAs), Environmental Product Declarations (EPDs), and standardized product carbon footprint methodologies would improve GCC's ability to allocate emissions more accurately across products and ultimately to customers.

Row 2

(7.27.1) Allocation challenges

Select from:

- ☒ Customer base is too large and diverse to accurately track emissions to the customer level

(7.27.2) Please explain what would help you overcome these challenges

Our customer base is large and diverse, making customer-level emissions allocation challenging. Cement and other construction materials are often sold to a wide range of customers across different regions, channels, and project types. In many cases, emissions are calculated at the product or business-unit level, while customer-level data on purchased volumes, delivery locations, and product mix may not be sufficiently detailed or standardized for precise allocation. To overcome this challenge, more granular sales and transaction-level data, standardized allocation methodologies, and enhanced digital systems that link emissions data to customer accounts would help improve the accuracy and consistency of customer-level emissions allocation.

Row 3

(7.27.1) Allocation challenges

Select from:

- ☒ Managing the different emission factors of diverse and numerous geographies makes calculating total footprint difficult

(7.27.2) Please explain what would help you overcome these challenges

Managing different emission factors across diverse and numerous geographies makes customer-level emissions allocation challenging. Production facilities may operate in different regions with varying energy mixes, raw material characteristics, manufacturing processes, and applicable emission factors. Ensuring that emissions are allocated consistently and accurately to customers across multiple markets can therefore be complex. To overcome this challenge, greater standardization of emission factors and allocation methodologies, improved regional emissions data, and centralized data management systems would help ensure more accurate and comparable customer-level emissions reporting.

[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☒ No

(7.28.3) Primary reason for no plans to develop your capabilities to allocate emissions to your customers

Select from:

☒ Not an immediate strategic priority

(7.28.4) Explain why you do not plan to develop capabilities to allocate emissions to your customers

GCC does not currently allocate emissions to individual customers, and the development of such capabilities is not an immediate strategic priority. The company has not previously explored this approach in detail and is not currently developing systems, methodologies, or processes to allocate emissions at the customer level.

GCC's emissions management efforts remain focused on measuring, reporting, and reducing emissions at the corporate and operational levels.

[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☒ More than 15% but less than or equal to 20%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: ☒ Yes
Consumption of purchased or acquired electricity	Select from: ☒ Yes
Consumption of purchased or acquired heat	Select from:

	Indicate whether your organization undertook this energy-related activity in the reporting year
	☒ No
Consumption of purchased or acquired steam	Select from: ☒ No
Consumption of purchased or acquired cooling	Select from: ☒ No
Generation of electricity, heat, steam, or cooling	Select from: ☒ Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

190877.34

(7.30.1.3) MWh from non-renewable sources

4139330.67

(7.30.1.5) Total (renewable + non-renewable) MWh

4330208.01

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

113319.78

(7.30.1.3) MWh from non-renewable sources

433813.79

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

547133.57

Consumption of self-generated non-fuel renewable energy

(7.30.1.2) MWh from renewable sources

7413.69

(7.30.1.5) Total (renewable + non-renewable) MWh

7413.69

Total energy consumption

(7.30.1.2) MWh from renewable sources

311610.81

(7.30.1.3) MWh from non-renewable sources

4573144.46

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

4884755.27

[Fixed row]

(7.30.2) Report your organization's energy consumption totals (excluding feedstocks) for cement production activities in MWh.

Consumption of fuel (excluding feedstocks)

(7.30.2.1) MWh consumed from renewable sources inside cement sector boundary

190877.34

(7.30.2.2) MWh consumed from non-renewable sources inside cement sector boundary

4139330.67

(7.30.2.4) Total MWh

4330208.01

Consumption of purchased or acquired electricity

(7.30.2.1) MWh consumed from renewable sources inside cement sector boundary

113319.78

(7.30.2.2) MWh consumed from non-renewable sources inside cement sector boundary

433813.79

(7.30.2.3) MWh consumed from non-renewable zero or near-zero emission sources inside cement sector boundary

0

(7.30.2.4) Total MWh

547133.57

Total energy consumption

(7.30.2.1) MWh consumed from renewable sources inside cement sector boundary

304197.12

(7.30.2.2) MWh consumed from non-renewable sources inside cement sector boundary

4573144.46

(7.30.2.3) MWh consumed from non-renewable zero or near-zero emission sources inside cement sector boundary

0

(7.30.2.4) Total MWh

4877341.58

[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: ☒ No
Consumption of fuel for the generation of heat	Select from: ☒ Yes
Consumption of fuel for the generation of steam	Select from: ☒ No
Consumption of fuel for the generation of cooling	Select from: ☒ No
Consumption of fuel for co-generation or tri-generation	Select from: ☒ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.7) Comment

GCC does not use sustainable biomass

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

192335.65

(7.30.7.7) Comment

Alternative kiln fuel

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.7) Comment

GCC does not use other renewable energy sources such as Hydrogen, but we are exploring the possibility to start using those fuels in the next years

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

1516954.21

(7.30.7.7) Comment

Includes kiln fuel and other

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

34950.32

(7.30.7.7) Comment

We use petrol coke as a fuel in a few of our kilns

Gas

(7.30.7.1) Total fuel MWh consumed by the organization

2331563.69

(7.30.7.7) Comment

Includes kiln fuel and other

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

254404.13

(7.30.7.7) Comment

We use other Alternative fuels as substitute for the use of coal and gas

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

4330208.01

(7.30.7.7) Comment

*Represents total energy related to Scope 1 emissions
[Fixed row]*

(7.30.8) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel for cement production activities.

Sustainable biomass

(7.30.8.1) Total MWh fuel consumed for cement production activities

0

(7.30.8.2) MWh fuel consumed at the kiln

0

(7.30.8.3) MWh fuel consumed for the generation of heat that is not used in the kiln

0

(7.30.8.6) Comment

GCC does not use sustainable biomass (All activities related to cement production)

Other biomass

(7.30.8.1) Total MWh fuel consumed for cement production activities

192335.65

(7.30.8.2) MWh fuel consumed at the kiln

190877.34

(7.30.8.3) MWh fuel consumed for the generation of heat that is not used in the kiln

1458.31

(7.30.8.6) Comment

Alternative biomass kiln fuel (All activities related to cement production)

Other renewable fuels (e.g. renewable hydrogen)

(7.30.8.1) Total MWh fuel consumed for cement production activities

0

(7.30.8.2) MWh fuel consumed at the kiln

0

(7.30.8.3) MWh fuel consumed for the generation of heat that is not used in the kiln

0

(7.30.8.6) Comment

GCC does not use other renewable energy sources such as Hydrogen, but is exploring the possibility to start using those fuels in the next years (All activities related to cement production)

Coal

(7.30.8.1) Total MWh fuel consumed for cement production activities

1516954.21

(7.30.8.2) MWh fuel consumed at the kiln

1513751.44

(7.30.8.3) MWh fuel consumed for the generation of heat that is not used in the kiln

3202.78

(7.30.8.6) Comment

Includes kiln fuel and other (All activities related to cement production)

Oil

(7.30.8.1) Total MWh fuel consumed for cement production activities

34950.32

(7.30.8.2) MWh fuel consumed at the kiln

0

(7.30.8.3) MWh fuel consumed for the generation of heat that is not used in the kiln

34950.32

(7.30.8.6) Comment

We use petrol coke as a fuel in a few of our kilns (All activities related to cement production)

Gas

(7.30.8.1) Total MWh fuel consumed for cement production activities

2331563.69

(7.30.8.2) MWh fuel consumed at the kiln

2237809.9

(7.30.8.3) MWh fuel consumed for the generation of heat that is not used in the kiln

93753.79

(7.30.8.6) Comment

Includes kiln fuel and other (All activities related to cement production)

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.8.1) Total MWh fuel consumed for cement production activities

254404.13

(7.30.8.2) MWh fuel consumed at the kiln

254213.59

(7.30.8.3) MWh fuel consumed for the generation of heat that is not used in the kiln

190.54

(7.30.8.6) Comment

We use other Alternative fuels as substitute for the use of coal and gas (All activities related to cement production)

Total fuel

(7.30.8.1) Total MWh fuel consumed for cement production activities

4330208.01

(7.30.8.2) MWh fuel consumed at the kiln

4196652.27

(7.30.8.3) MWh fuel consumed for the generation of heat that is not used in the kiln

133555.74

(7.30.8.6) Comment

Represents total energy related to Scope 1 emissions (All activities related to cement production)

[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

7414

(7.30.9.2) Generation that is consumed by the organization (MWh)

7414

(7.30.9.3) Gross generation from renewable sources (MWh)

7414

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

7414

Heat

(7.30.9.1) Total Gross generation (MWh)

4330208

(7.30.9.2) Generation that is consumed by the organization (MWh)

4330208

(7.30.9.3) Gross generation from renewable sources (MWh)

190877

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

190877

Steam

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

(7.30.10) Provide details on the electricity and heat your organization has generated and consumed for cement production activities.

	Total gross generation (MWh) inside the cement sector boundary	Generation that is consumed (MWh) inside the cement sector boundary
Electricity	7414	7414
Heat	4330208	4330208
Steam	0	0

[Fixed row]

(7.30.14) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Mexico

(7.30.14.1) Consumption of purchased electricity (MWh)

204378

(7.30.14.2) Consumption of self-generated electricity (MWh)

422.61

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

1568712.93

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1773513.54

United States of America

(7.30.14.1) Consumption of purchased electricity (MWh)

342755.56

(7.30.14.2) Consumption of self-generated electricity (MWh)

6991.08

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

2761495.07

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

3111241.71

[Fixed row]

(7.30.15) Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

Row 1

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ United States of America

(7.30.15.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Renewable electricity mix, please specify :Wind and solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

116188

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ REC [US and Canada]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:

☒ United States of America

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ No

(7.30.15.14) Comment

GCC reported zero-emission-factor electricity purchases of 64,406 MWh for Odessa and 51,782 MWh for Rapid City, supported through renewable electricity arrangements and RECs. Odessa operates under renewable electricity agreements and Rapid City receives electricity associated with wind power. Total reported volume = 116,188 MWh.

[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.002317969

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

3265314

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

1408696000

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

5.98

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

☒ Change in revenue

(7.45.9) Please explain

GCC increased its renewable electricity consumption during 2025 through renewable electricity agreements, Renewable Energy Certificates (RECs), and solar generation projects, including the continued operation of renewable electricity arrangements at Odessa and Rapid City and the contribution of the Trident solar project. At the same time, total revenue increased compared with the previous year. The combined effect of lower market-based Scope 2 emissions and higher revenue resulted in a reduction in emissions intensity.

[Add row]

(7.47) State your organization's Scope 1 and Scope 2 emissions intensities related to cement production activities.

	Gross Scope 1 emissions intensity, metric tons CO2e per metric ton	Net Scope 1 emissions intensity, metric tons CO2e per metric ton	Scope 2, location-based emissions intensity, metric tons CO2e per metric ton
Clinker	0.83	0.81	0.06
Cement equivalent	0.69	0.67	0.05
Cementitious products	0.68	0.67	0.05
Low-CO2 materials	0	0	0

[Fixed row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:
☒ Energy usage

(7.52.2) Metric value

120733.47

(7.52.3) Metric numerator

MWh of renewable electrical energy

(7.52.4) Metric denominator (intensity metric only)

0

(7.52.5) % change from previous year

2

(7.52.6) Direction of change

Select from:

☒ Increased

(7.52.7) Please explain

GCC increased the share of renewable electricity in its energy mix from 20.6% in 2024 to 21.8% in 2025 through renewable electricity agreements, renewable energy certificates, and solar generation projects, including the Trident solar project. Renewable electricity is a key component of GCC’s strategy to reduce Scope 2 emissions and progress toward its climate targets.

Row 2

(7.52.1) Description

Select from:

☒ Waste

(7.52.2) Metric value

72966

(7.52.3) Metric numerator

tons of non-hazardous waste from other industries

(7.52.4) Metric denominator (intensity metric only)

0

(7.52.5) % change from previous year

(7.52.6) Direction of change*Select from:*☒ Increased**(7.52.7) Please explain**

GCC utilized 72,966 tons of alternative fuels and waste-derived materials from other industries in 2025 as part of its circular economy and decarbonization strategy. These materials were diverted from disposal and used as alternative fuels in cement production, helping reduce fossil fuel consumption and supporting GCC's thermal substitution objectives.

*[Add row]***(7.53) Did you have an emissions target that was active in the reporting year?***Select all that apply*☒ Absolute target☒ Intensity target**(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.****Row 1****(7.53.1.1) Target reference number***Select from:*☒ Abs 1**(7.53.1.2) Is this a science-based target?***Select from:*☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

GCC-MEX-001-OFF Certificate.pdf

(7.53.1.4) Target ambition

Select from:

☒ Well-below 2°C aligned

(7.53.1.5) Date target was set

01/01/2021

(7.53.1.6) Target coverage

Select from:

☒ Business activity

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☒ Scope 3, Category 11 – Use of sold products

(7.53.1.11) End date of base year

12/31/2015

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

1238290

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

1238290.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

1238290.000

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

37.5

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

773931.250

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

637000

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

637000.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

637000.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

129.49

(7.53.1.80) Target status in reporting year

Select from:

☒ Achieved

(7.53.1.82) Explain target coverage and identify any exclusions

This target includes emissions related to the use of the coal we sell from our mine that others utilize. We calculate this by finding the total coal sold and subtracting the coal we supply to our own plants. Scope 3 emissions beyond Category 11 (use of sold products) have been excluded from this target. In the past, Category 11

has represented ~80-90% of our total relevant Scope 3 emissions and GCC feels this target covers our most material Scope 3 emission source. Particularly this year, the goal was reached because coal sales decreased, which led to an intense reduction in emissions.

(7.53.1.83) Target objective

Minimize emissions

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

(7.53.1.86) List the emissions reduction initiatives which contributed most to achieving this target

Reduction in coal sales to external customers from GCC's coal mine, resulting in lower Scope 3 Category 11 emissions associated with the combustion of sold coal. The target is supported by ongoing monitoring and management of coal production and sales volumes to external customers.

[Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:

☒ Int 1

(7.53.2.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

GCC-MEX-001-OFF Certificate.pdf

(7.53.2.4) Target ambition

Select from:

☒ Well-below 2°C aligned

(7.53.2.5) Date target was set

01/31/2021

(7.53.2.6) Target coverage

Select from:

☒ Business activity

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

(7.53.2.8) Scopes

Select all that apply

☒ Scope 1

(7.53.2.11) Intensity metric

Select from:

☒ Metric tons CO2e per metric ton of cement

(7.53.2.12) End date of base year

12/31/2015

(7.53.2.13) Intensity figure in base year for Scope 1

0.7668

(7.53.2.33) Intensity figure in base year for all selected Scopes

0.7668000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

100

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100

(7.53.2.55) End date of target

12/31/2030

(7.53.2.56) Targeted reduction from base year (%)

30.7

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.5313924000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-5

(7.53.2.60) Intensity figure in reporting year for Scope 1

0.6831

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.6831000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

35.56

(7.53.2.83) Target status in reporting year

Select from:

☒ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

This target covers all Scope 1 and biogenic CO₂ emissions associated with cement operations under GCC's financial control.

(7.53.2.86) Target objective

Reduce emissions

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

To achieve its SBTi-validated target of reducing gross Scope 1 CO₂ emissions intensity by 30.7% by 2030 from a 2015 baseline, GCC is implementing a decarbonization strategy focused on four pillars: increasing alternative and biomass-based fuels, reducing clinker factor through blended cements and supplementary cementitious materials, improving energy efficiency, and reducing reliance on higher-carbon fuels through fuel switching and greater natural gas use. These efforts are complemented by R&D, low-carbon product innovation, renewable energy investments, and evaluation of CCUS technologies. In 2025, GCC diverted more than 73,000 tons of waste for alternative fuels, achieved a fossil fuel substitution rate of 10.6%, maintained natural gas at approximately 53% of thermal energy consumption, and reduced clinker factor to a record 83.0%. Blended cements represented 78.5% of production. The strategy is aligned with the GCCA Net Zero Roadmap, SBTi, and relevant IEA pathways, with progress monitored through GCC's governance processes and supported by annual third-party assurance. Progress is publicly reported through the Integrated Report and other sustainability disclosures. As of 2025, GCC had achieved a 10.9% reduction in Scope 1 CO₂ emissions intensity versus the 2015 baseline, reaching 683.1 kg CO₂/t cementitious material compared to 766.8 kg CO₂/t in 2015. Gross Scope 1 emissions from cement operations totaled 3,077,027 tCO₂ in 2025. The 2030 target corresponds to an emissions intensity of approximately 531.4 kg CO₂/t cementitious material.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

Row 2

(7.53.2.1) Target reference number

Select from:

☒ Int 2

(7.53.2.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

GCC-MEX-001-OFF Certificate.pdf

(7.53.2.4) Target ambition

Select from:

☒ Well-below 2°C aligned

(7.53.2.5) Date target was set

12/31/2021

(7.53.2.6) Target coverage

Select from:

☒ Business activity

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

(7.53.2.8) Scopes

Select all that apply

☒ Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

☒ Market-based

(7.53.2.11) Intensity metric

Select from:

☒ Metric tons CO2e per metric ton of cement

(7.53.2.12) End date of base year

12/31/2015

(7.53.2.14) Intensity figure in base year for Scope 2

0.07699

(7.53.2.33) Intensity figure in base year for all selected Scopes

0.0769900000

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

100.0

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100.0

(7.53.2.55) End date of target

12/31/2030

(7.53.2.56) Targeted reduction from base year (%)

57

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.0331057000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-5

(7.53.2.61) Intensity figure in reporting year for Scope 2

0.0418

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.0418000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

80.19

(7.53.2.83) Target status in reporting year

Select from:

☒ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

This target covers all Scope 2 emissions associated with cement operations under GCC's financial control.

(7.53.2.86) Target objective

Reduce emissions

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

To achieve its SBTi-validated target of reducing Scope 2 CO₂ emissions intensity by 57% by 2030 from a 2015 baseline, GCC is implementing a renewable electricity strategy based on long-term PPAs, RECs, on-site renewable generation, and other procurement mechanisms. In 2025, the Odessa cement plant operated with 100% renewable electricity through a solar energy agreement, Rapid City continued sourcing a significant share of electricity through a wind energy agreement, and the Samalayuca plant maintained up to 1% of its electricity consumption from on-site solar generation. In addition, the Trident solar project, commissioned at the end of 2024, began contributing renewable electricity during 2025 and is expected to supply approximately 22% of the plant's electricity requirements. Renewable energy represented 21.8% of GCC's total electricity consumption in 2025. GCC also uses Renewable Energy Certificates (RECs) and reported purchases associated with 51,782 MWh for Rapid City and 64,406 MWh for Odessa under its market-based accounting approach. The strategy is aligned with the GCCA Net Zero Roadmap, SBTi, and relevant IEA decarbonization pathways, with progress overseen through GCC's governance processes and supported by annual third-party assurance. Progress is publicly reported through the Integrated Report and other sustainability disclosures. In 2025, GCC reported market-based Scope 2 emissions of 188,287 tCO₂e and location-based emissions of 235,642 tCO₂e from cement operations, corresponding to a market-based emissions intensity of approximately 42.7 kg CO₂/t cementitious material. The 2030 target is approximately 33.11 kg CO₂/t cementitious material, representing a 57% reduction from the 2015 baseline of 76.99 kg CO₂/t.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

- ☒ Targets to increase or maintain low-carbon energy consumption or production
- ☒ Net-zero targets
- ☒ Other climate-related targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

- ☒ Low 1

(7.54.1.2) Date target was set

12/31/2020

(7.54.1.3) Target coverage

Select from:

- ☒ Business activity

(7.54.1.4) Target type: energy carrier

Select from:

- ☒ Electricity

(7.54.1.5) Target type: activity

Select from:

- ☒ Consumption

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/31/2018

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

28556

(7.54.1.9) % share of low-carbon or renewable energy in base year

5

(7.54.1.10) End date of target

12/31/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

21.8

(7.54.1.13) % of target achieved relative to base year

17.68

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes, this target is associated with target: Int 2

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ No, it's not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

This target covers all GCC cement manufacturing operations and is not organization-wide, as it applies specifically to cement plants. The target includes all renewable electricity consumed in these operations, including both self-generated and purchased/acquired renewable electricity. Progress is measured as the proportion of renewable electricity consumed in cement plants (MWh) relative to total electricity consumption in cement plants (MWh). In 2025, renewable electricity represented 21.8% of total electricity consumption in GCC's cement operations, an increase from 20.6% in 2024, demonstrating continued progress toward the 2030 target of achieving 100% renewable electricity consumption. Achieving this target is expected to reduce GCC's Scope 2 emissions by approximately 53% compared with the 2018 baseline. This target is part of GCC's broader decarbonization strategy and contributes to the company's Science Based Targets initiative (SBTi)-validated emissions reduction commitments. Specifically, it supports GCC's target to reduce Scope 2 emissions intensity by 57% per ton of cementitious material by 2030 and the broader goal of reducing Scope 2 emissions by 57.0% by 2030 compared with the 2015 baseline. As such, increasing renewable electricity consumption is a key lever for achieving GCC's SBTi-aligned climate objectives.

(7.54.1.20) Target objective

The objective of this target is to accelerate the decarbonization of GCC's cement operations by increasing the use of renewable electricity and reducing dependence on fossil fuel-based grid electricity. Expanding renewable electricity consumption is a key component of GCC's climate strategy, as it directly reduces Scope 2 greenhouse gas emissions and supports the transition to a lower-carbon energy portfolio across our operations. This target is aligned with GCC's long-term sustainability and climate commitments and serves as a critical pathway for achieving the company's Science Based Targets initiative (SBTi)-validated emissions reduction targets. By reaching 100% renewable electricity consumption in cement operations by 2030, GCC aims to significantly reduce Scope 2 emissions, strengthen energy resilience, and support the company's broader objective of reducing Scope 2 emissions intensity by 57% per ton of cementitious material by 2030. The target also helps mitigate future regulatory and carbon-related risks while supporting the company's transition toward a low-carbon economy.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

GCC plans to achieve 100% renewable electricity for its cement operations by 2030 through a combination of long-term renewable power purchase agreements (PPAs), renewable energy supply contracts, and investments in owned renewable generation. Key actions include securing renewable electricity contracts for major facilities, expanding onsite solar generation, and evaluating additional renewable energy opportunities. Significant progress has already been achieved. Long-term contracts currently provide renewable electricity equivalent to 100% of the Odessa plant's electricity consumption through solar energy and approximately 40% of

Rapid City's consumption through wind energy. In 2024, GCC commissioned its first solar project supporting a U.S. cement plant at Trident, which in 2025 exceeded expectations and surpassed its design objective of supplying approximately 22% of the plant's electricity needs. GCC is also advancing distributed solar projects in Mexico, including at Samalayuca. Renewable electricity represented 20.6% of total electricity consumption in 2024 and 21.8% in 2025. Progress is tracked through renewable electricity consumption, renewable electricity share, Scope 2 emissions, and Scope 2 emissions intensity. Planned milestones include expanding onsite generation and executing additional renewable energy agreements through 2030. This target supports GCC's climate transition strategy and SBTi-validated emissions reduction targets. Progress and assumptions are reviewed regularly, considering renewable energy market conditions, availability, incentives, technological developments, and regulatory frameworks. GCC expects progress to follow a variable to exponential curve as renewable electricity deployment accelerates through additional onsite generation and long-term renewable energy agreements.

[Add row]

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:

☒ Oth 1

(7.54.2.2) Date target was set

01/01/2021

(7.54.2.3) Target coverage

Select from:

☒ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☒ Intensity

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Resource consumption or efficiency

☒ Other resource consumption or efficiency, please specify :Metrics tons of clinker consumed

(7.54.2.6) Target denominator (intensity targets only)

Select from:

☒ metric ton of cement

(7.54.2.7) End date of base year

12/31/2015

(7.54.2.8) Figure or percentage in base year

88.8

(7.54.2.9) End date of target

12/31/2030

(7.54.2.10) Figure or percentage at end of date of target

80

(7.54.2.11) Figure or percentage in reporting year

83

(7.54.2.12) % of target achieved relative to base year

65.9090909091

(7.54.2.13) Target status in reporting year

Select from:

☒ Underway

(7.54.2.15) Is this target part of an emissions target?

Yes, this target is associated with Int 1

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☒ Science Based targets initiative - approved other

☒ Other, please specify :GCCA Roadmap

(7.54.2.17) Science Based Targets initiative official validation letter

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(7.54.2.18) Please explain target coverage and identify any exclusions

This target covers all of our cement production across our entire organization. GCC's strategy is aligned with the Global Cement and Concrete Association (GCCA) and the American Cement Association (ACA) roadmaps. The overall industry goal is a 35% reduction in CO2 per ton of cementitious material by 2030, which includes industry targets to increase blended cement by 9%. Increasing the use of Portland-limestone cement (PLC) is listed as ACA's roadmap to carbon neutrality.

(7.54.2.19) Target objective

Reduce the carbon intensity of our product.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

Reducing the clinker factor remains a core element of GCC's decarbonization strategy and supports achievement of its SBTi-validated emissions reduction targets. GCC continues expanding the use of supplementary cementitious materials (SCMs), including limestone, pozzolans, and other alternative cementitious materials, to reduce clinker content while maintaining product performance and quality. During 2025, GCC reduced its clinker factor to 83.0%, compared with 83.7% in 2024, representing a reduction of 5.6 percentage points from the 2015 baseline. Blended cements represented 78.5% of total cement production during the year, reflecting continued progress toward GCC's objective of increasing lower-carbon cement products. GCC also continued product development and innovation efforts to expand the use of SCMs and optimize cement formulations. The Company continues investing in product innovation, operational improvements, and market development initiatives to support lower-carbon products and further reduce clinker intensity as part of its pathway toward the 2030 target clinker factor of 80.0%.

[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☒ NZ1

(7.54.3.2) Date target was set

01/01/2021

(7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☒ Abs1

☒ Int1

☒ Int2

(7.54.3.5) End date of target for achieving net zero

12/31/2050

(7.54.3.6) Is this a science-based target?

Select from:

☒ No, but we are reporting another target that is science-based

(7.54.3.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2
- ☒ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO2)

(7.54.3.10) Explain target coverage and identify any exclusions

This target includes our cement and concrete business. In 2021, GCC strengthened our commitment to reduce our CO2 emissions by committing to a Science Based Target to the well-below two-degree (Celsius) curve, joining the Business Ambition for 1.5 and UNFCCC Race to Zero, and committing to interim targets following SBTi recommendations and setting a long-term science-based target to reach a net-zero value chain. Aligning with our net zero strategy, GCC also joined an ambitious journey to achieve carbon neutrality across the cement and concrete value chain by signing onto the American Cement Association's (ACA) Roadmap to Carbon Neutrality and the Global Cement and Concrete Association's (GCCA) roadmap.

(7.54.3.11) Target objective

Reduce emissions

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

- ☒ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

- ☒ No, but we plan to within the next two years

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☒ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

Due to high and unavoidable process emissions in cement manufacturing, GCC views carbon capture as a critical tool for achieving its net-zero ambitions. The Company continues to evaluate carbon capture, utilization and storage (CCUS) as a key long-term decarbonization pathway for the cement industry. As of 2025, GCC has completed the Front-End Engineering Design (FEED) phase for its carbon capture project at the Odessa plant and continues evaluating the technical, operational, regulatory, and economic feasibility of implementation. During 2025, GCC invested approximately US\$1 million in FEED activities and continued collaboration with technology providers to assess future deployment options. In addition to CCUS, GCC continues advancing its net-zero roadmap through clinker factor reduction, increased use of supplementary cementitious materials (SCMs), renewable electricity procurement, alternative fuels, energy efficiency improvements, and expansion of lower-carbon cement products. These initiatives form part of GCC's broader decarbonization strategy and are overseen by the Sustainability Executive Committee to support the Company's long-term climate targets.

(7.54.3.17) Target status in reporting year

Select from:

☒ Underway

(7.54.3.19) Process for reviewing target

Our Sustainability Executive Committee oversees the development and implementation of GCC's sustainability strategy and advises the Board of Directors on climate-related risks and opportunities that have influenced our strategy. Ultimate oversight of climate-related risks and opportunities lies with through discussions including sustainability metrics, targets, performance and progress, and reports and ratings.

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

	Emissions reduction initiatives that were active within the reporting year
	Select from: ☒ Yes

[Fixed row]

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	2	
To be implemented	3	130172.2
Implementation commenced	1	63200
Implemented	1	5828.44
Not to be implemented	0	

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Fuel switch

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

5828.44

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

18994

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

291939

(7.55.2.7) Payback period

Select from:

☒ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ Ongoing

(7.55.2.9) Comment

Switching kiln fuel from coal or petcoke to natural gas is important for sustainability because natural gas combustion produces significantly less CO₂ per unit of energy than coal, directly reducing Scope 1 greenhouse gas emissions from cement production. Additionally, natural gas generates far fewer pollutants such as SO_x, NO_x, and particulate matter, improving local air quality and supporting compliance with increasingly strict environmental regulations. This transition is a key lever in GCC's decarbonization roadmap. In 2025, approximately 53% of total thermal energy came from natural gas, and GCC invested more than US\$6 million to introduce more flexible energy fuels into its cement plants; its short-term goal is for all U.S. cement plants to be able to operate on 100% natural gas when required.
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☒ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

We have a dedicated budget for low-carbon product research and development (R&D), managed by our R&D team at our headquarters in Mexico. The R&D team now reports directly to the Chief Sustainability Officer (CSO), ensuring a strong focus on innovation related to reducing the clinker factor. In addition to internal initiatives, we invest in research through strategic partnerships and actively participate in Innovandi, the Global Cement and Concrete Research Network of the GCCA, which aims to accelerate global collaboration and innovation in cement and concrete technologies. GCC also assigns resources to product development with supplementary cementitious materials, R&D for formulations with a lower clinker factor, and kiln retrofits, evaluated as part of the strategic capital plan for their contribution to decarbonization and portfolio evolution.

Row 2

(7.55.3.1) Method

Select from:

☒ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

GCC complies with all relevant climate-related regulations. This includes compliance with emissions trading schemes such as the Mexican Pilot ETS. GCC also monitors evolving carbon pricing mechanisms in the jurisdictions where it operates and integrates these factors into financial planning and investment project evaluation; the Mexican Pilot ETS provides a framework for emissions monitoring, verification, and related adaptation and mitigation initiatives at plants.

Row 3

(7.55.3.1) Method

Select from:

☒ Internal incentives/recognition programs

(7.55.3.2) Comment

Senior leadership members have specific annual objectives linked to climate, sustainability, and emissions-reduction performance. Sustainability-related KPIs are incorporated into executive incentive structures, alongside financial and safety metrics. Annual incentive compensation is based on EBITDA growth, EBITDA margin, safety KPIs, and sustainability KPIs, while long-term incentives are linked to performance-based restricted stock and return on invested capital (ROIC). GCC also integrates climate-related objectives, emissions reduction initiatives, and broader sustainability performance into management reviews, capital allocation decisions, and executive compensation processes, helping drive investment in decarbonization projects and climate-related initiatives.

Row 4

(7.55.3.1) Method

Select from:

☒ Employee engagement

(7.55.3.2) Comment

GCC initiated the design of the One Planet strategic communication program in 2023 to drive employee engagement, excitement, and commitment to sustainability. GCC is seeking to connect their international employee population with their sustainability actions. Specifically, we are looking to drive engagement, awareness and understanding of the progress that they have made towards industry-wide sustainability standards. Also looking to promote a culture of sustainability within the organization, with employees displaying a sustainability mindset and enacting responsible behaviors in their day-to-day roles, and feeling a sense of pride in the work they are doing to reduce their environmental impact.

Row 6

(7.55.3.1) Method

Select from:

☒ Financial optimization calculations

(7.55.3.2) Comment

GCC resources climate and sustainability activities by systematically integrating climate-aligned CAPEX into its strategic planning and investment process, rather than treating them as standalone initiatives. Projects are evaluated within an integral/strategic capital plan and incorporate regulatory scenario and carbon-price sensitivity analyses; climate goals are also integrated into the annual budgeting process.

Row 7

(7.55.3.1) Method

Select from:

☒ Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

In 2025, GCC disclosed specific emissions-reduction investments including US\$5.7 million for solar infrastructure at the Trident plant and approximately US\$1 million for a FEED study for a pilot carbon capture system with a technology provider. We also reported US\$29.2 million invested in low-carbon decarbonization projects during 2025, with top projects focused on thermal efficiency, fuel switching, blended cement, and renewable energy.

[Add row]

(7.64) Disclose your organization's best available techniques as a percentage of Portland cement clinker production capacity.

	Total production capacity coverage (%)
4+ cyclone preheating	17.9
Pre-calciner	56.4

[Fixed row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

☒ Yes, I will provide data through the CDP questionnaire

(7.73.1) Give the overall percentage of total emissions, for all Scopes, that are covered by these products.

0.3

(7.73.2) Complete the following table for the goods/services for which you want to provide data.

Row 1

(7.73.2.1) Requesting member

Select from:

☒ Schlumberger Limited

(7.73.2.2) Name of good/ service

Cement III

(7.73.2.3) Description of good/ service

High-early-strength Portland cement designed to achieve higher strength in the first few days after placement, allowing faster construction schedules and earlier formwork removal.

(7.73.2.4) Type of product

Select from:

☒ Final

(7.73.2.5) Unique product identifier

CEMB03

(7.73.2.6) Total emissions in kg CO₂e per unit

798

(7.73.2.7) ±% change from previous figure supplied

2.01

(7.73.2.8) Date of previous figure supplied

12/31/2024

(7.73.2.9) Explanation of change

The increase in emissions intensity was primarily driven by a higher-than-planned use of coal in the fuel mix. During the reporting year, coal consumption exceeded budgeted levels, while the use of natural gas and mixed fuels was lower than anticipated. As coal has a higher emission factor than natural gas, the shift in fuel mix resulted in higher CO₂ emissions per unit of production, leading to an increase in emissions intensity compared to the previous year.

(7.73.2.10) Methods used to estimate lifecycle emissions

Select from:

☒ GHG Protocol Product Accounting & Reporting Standard

Row 2

(7.73.2.1) Requesting member

Select from:

☒ Schlumberger Limited

(7.73.2.2) Name of good/ service

Cement Class G

(7.73.2.3) Description of good/ service

Oil well cement specifically formulated for cementing oil and gas wells under a wide range of temperatures and pressures, serving as a base cement for use with additives when required.

(7.73.2.4) Type of product

Select from:

☒ Final

(7.73.2.5) Unique product identifier

CEMBTG

(7.73.2.6) Total emissions in kg CO2e per unit

834

(7.73.2.7) ±% change from previous figure supplied

1.96

(7.73.2.8) Date of previous figure supplied

12/31/2024

(7.73.2.9) Explanation of change

The increase in emissions intensity was primarily driven by a higher-than-planned use of coal in the fuel mix. During the reporting year, coal consumption exceeded budgeted levels, while the use of natural gas and mixed fuels was lower than anticipated. As coal has a higher emission factor than natural gas, the shift in fuel mix resulted in higher CO₂ emissions per unit of production, leading to an increase in emissions intensity compared to the previous year.

(7.73.2.10) Methods used to estimate lifecycle emissions

Select from:

☒ GHG Protocol Product Accounting & Reporting Standard

[\[Add row\]](#)

(7.73.3) Complete the following table with data for lifecycle stages of your goods and/or services.

Row 1

(7.73.3.1) Requesting member

Select from:

☒ Schlumberger Limited

(7.73.3.2) Name of good/ service

Cement III

(7.73.3.3) Scope

Select from:

☒ Scope 1

(7.73.3.4) Lifecycle stage

Select from:

☒ Production

(7.73.3.5) Emissions at the lifecycle stage in kg CO₂e per unit

(7.73.3.6) Lifecycle stage under your ownership or control*Select from:*☒ Yes**(7.73.3.7) Type of data used***Select from:*☒ Primary**(7.73.3.8) Data quality**

Based on our internal data quality assessment, we consider the quality of these emissions data to be high. Fuel consumption for the cement production process is obtained from direct activity data, and emissions are calculated by applying internationally validated IPCC emission factors.

(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

Emissions associated with Cement III were independently verified by a third-party auditor.

Row 2**(7.73.3.1) Requesting member***Select from:*☒ Schlumberger Limited**(7.73.3.2) Name of good/ service***Cement Class G***(7.73.3.3) Scope***Select from:*

☒ Scope 1

(7.73.3.4) Lifecycle stage

Select from:
☒ Production

(7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

834

(7.73.3.6) Lifecycle stage under your ownership or control

Select from:
☒ Yes

(7.73.3.7) Type of data used

Select from:
☒ Primary

(7.73.3.8) Data quality

Based on our internal data quality assessment, we consider the quality of these emissions data to be high. Fuel consumption for the cement production process is obtained from direct activity data, and emissions are calculated by applying internationally validated IPCC emission factors.

(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

Emissions associated with Cement III were independently verified by a third-party auditor.
[Add row]

(7.73.4) Please detail emissions reduction initiatives completed or planned for this product.

Row 1

(7.73.4.1) Name of good/ service

Cement III and Cement Class G

(7.73.4.2) Initiative ID

Select from:

☒ Initiative 2

(7.73.4.3) Description of initiative

We are increasing our offer of blended cements by adding supplementary cementitious materials (SCMs) to reduce our overall clinker factor. We reduce emissions by substituting clinker with lower-carbon cementitious inputs, including local natural pozzolans in ternary blends.

(7.73.4.4) Completed or planned

Select from:

☒ Ongoing

(7.73.4.5) Emission reductions in kg CO2e per unit

4.4

Row 2

(7.73.4.1) Name of good/ service

Cement III and Cement Class G

(7.73.4.2) Initiative ID

Select from:

☒ Initiative 4

(7.73.4.3) Description of initiative

We are increasing the use of alternative fuels and alternative raw materials in cement production. In 2025, the % Substitution for alternative fuels at GCC plants was 10.6%, an increase compared to the 9.4% from 2024. In 2025, the Samalayuca plant increased its use of alternative fuels by 2 percentage points, making a meaningful contribution to GCC's overall increase. As a result, we are now positioned to further expand the use of alternative fuels in our operations in line with our flexible fuel strategy. In 2025 over 73,000 tons of waste were diverted from landfill and converted into AF.

(7.73.4.4) Completed or planned

Select from:

☒ Ongoing

(7.73.4.5) Emission reductions in kg CO2e per unit

2.7
[Add row]

(7.73.5) Have any of the initiatives described in 7.73.4 been driven by requesting CDP Supply Chain members?

Select from:

☒ No

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☒ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☒ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ Other, please specify :Environmental product declaration (EPDs)

(7.74.1.3) Type of product(s) or service(s)

Cement and concrete

☒ Other cement and concrete, please specify :Cement and concrete

(7.74.1.4) Description of product(s) or service(s)

GCC has developed lower-carbon cement that has been well received in the marketplace called Type IL Portland-Limestone Cement (PLC or 1L). This product delivers equivalent performance to traditional Type I/II Ordinary Portland Cement (OPC) while reducing its environmental footprint through lower clinker content and increased limestone substitution. Type IL cement can reduce the carbon footprint of concrete by nearly 10% CO₂ compared to conventional OPC, helping customers achieve their sustainability goals. GCC's PLC is produced in accordance with ASTM C595 Type IL, AASHTO M 240, and other recognized industry standards, and can be used in a wide range of applications including ready-mix concrete, precast, paving, masonry, and structural construction. The product offers comparable or improved performance characteristics, including strength, finishability, reduced bleeding, and similar water demand compared to OPC. The lower-carbon cement is approved by numerous Departments of Transportation and recognized by industry specifications and standards. We estimate that the use of 10,000 tons of PLC can avoid up to 600 tons of CO₂ emissions, demonstrating its contribution to reducing greenhouse gas emissions in the construction sector. Through the commercialization of PLC/1L cement, GCC is providing customers with a practical, market-ready low-carbon building material that supports more sustainable infrastructure and construction projects without compromising quality or performance.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☒ Other, please specify :ISO 14025, ISO 14040, ISO 14044, and ISO 21930 standards

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☒ Cradle-to-gate

(7.74.1.8) Functional unit used

1 metric ton of GCC Portland-Limestone Cement (Type IL/1L) delivering equivalent performance to 1 metric ton of conventional Type I/II Portland Cement over an equivalent service life.

(7.74.1.9) Reference product/service or baseline scenario used

An ordinary Portland cement (Type I-II), and Portland Cement Type IL produced at Pueblo Plant. Note This plant was fully converted to PLC in 2022*

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Cradle-to-gate

(7.74.1.11) Estimated avoided emissions (metric tons CO₂e per functional unit) compared to reference product/service or baseline scenario

0.1582

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

We have conducted third-party verified cradle-to-gate Life Cycle Assessments (LCAs). These assessments are documented in Environmental Product Declarations (EPDs) developed in accordance with ISO 14025, ISO 14040, ISO 14044, and ISO 21930 standards. We use an attributional LCA approach to estimate avoided emissions, as the objective is to quantify and compare the environmental impacts of products with equivalent performance characteristics. Avoided emissions are calculated by comparing the Global Warming Potential (GWP) of GCC's Portland-Limestone Cement (PLC/Type IL, also referred to as 1L) against a conventional Type I/II Portland cement baseline. For this analysis, avoided emissions are calculated as the difference between emissions associated with conventional Type I/II cement with a clinker factor greater than 88% and emissions associated with GCC's reduced-clinker cement products. The calculation is based on production data from GCC's Pueblo Plant and uses the following equation: Avoided emissions (tCO₂e) = [GWP of conventional Type I/II cement – GWP of PLC/Type IL cement] × sales volume of low-carbon product The functional unit used for the comparison is one metric ton of cement delivering equivalent performance and service life. The baseline product and the low-carbon product are assumed to provide equivalent technical performance, strength, durability, and intended application in construction projects. Key assumptions include: Equivalent product functionality and service life between the reference and low-carbon products. Emission factors derived from third-party verified LCA and EPD data. Global Warming Potential (GWP) values reported on a cradle-to-gate basis. Reduced clinker content as the primary driver of emissions reductions. Production volumes and product mix based on Pueblo Plant operating data. Uncertainties may arise from variations in raw material sourcing,

fuel mix, transportation distances, and production efficiencies. However, all results are based on verified LCA methodologies and internationally recognized standards.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

29.092
[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:
☒ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

☒ Business activities

(9.1.1.2) Description of exclusion

Our water withdrawal, discharge, consumption, and water-quality data currently cover only the cement business line, as it represents GCC's most material business line in terms of environmental impact and water use. The remaining business lines are still implementing the systems and controls required to consistently collect, manage, and report water-related data and have therefore not yet been incorporated into the reporting boundary. As data-management capabilities mature across the organization, GCC intends to progressively expand the reporting boundary to achieve full corporate coverage in future reporting cycles.

(9.1.1.3) Reason for exclusion

Select from:

☒ Other, please specify :Methodological maturity

(9.1.1.4) Primary reason why data is not collected and/or reported

Select from:

☒ Challenges associated with data collection and/or quality

(9.1.1.7) Country/area and river basin of exclusion

Mexico

☒ Other, please specify :The exclusion does not come from a specific country/area or river basin

(9.1.1.8) Estimated volume of water the exclusion represents (megaliters)

603.9

(9.1.1.9) Estimated % of total water

27

(9.1.1.10) Please explain

The estimated water consumption associated with the excluded business lines was calculated based on the water content required for their products during the production process. This estimated volume was then compared with GCC's total water consumption to determine the percentage represented by the exclusion.
[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ At least once a quarter

(9.2.3) Method of measurement

Invoices, water meters, and estimations

(9.2.4) Please explain

The GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing has been used as a reference to measure the water usage within GCC operations. Withdrawal totals are tracked via invoices and water meters. Estimations are used where data is unavailable.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ At least once a quarter

(9.2.3) Method of measurement

Invoices, water meters, and estimations

(9.2.4) Please explain

The GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing have been used as a reference to measure the water usage within GCC operations. Withdrawal volumes by source are tracked via invoices and water meters. Estimations are used where data is unavailable.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ At least once a month

(9.2.3) Method of measurement

Invoices, external lab testing or contracting documents.

(9.2.4) Please explain

GCC sources water from providers. As such, water quality of the water brought into the facilities are confirmed either by GCC, or through agreement with the third party providing the water source

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ At least once a year

(9.2.3) Method of measurement

Invoices, water meters, and estimations

(9.2.4) Please explain

GCC sources water from providers based on certain input characteristics that are specific to cement production. As such, water quality of the water brought into the operations are confirmed either by GCC, or through agreement with the third party providing the water source.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ At least once a year

(9.2.3) Method of measurement

Invoices, water meters, and estimations

(9.2.4) Please explain

The GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing has been used as a reference to measure the water performance of GCC. Discharges by destination are tracked via invoices and water meters. Estimations are used where data is unavailable. A log of GCC's withdrawal and discharge volumes is kept for record.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

(9.2.4) Please explain

GCC does not currently track data for volumes of water discharges by treatment method as this service is conducted by a third party or municipality.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☒ 51-75

(9.2.2) Frequency of measurement

Select from:

☒ At least once a quarter

(9.2.3) Method of measurement

External lab testing

(9.2.4) Please explain

We monitor water discharge quality by standard effluent parameters at a majority of GCC plants. Each location has a different frequency of measurement, varying from biweekly, monthly, quarterly, and yearly and depends on the local discharge permitting/regulation or discharge destination requirements. Each location has a different frequency of measurement, varying from biweekly, monthly, quarterly, and yearly.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

(9.2.4) Please explain

GCC currently tracks data on water discharge quality to meet local discharge permitting/regulation or discharge destination requirements. Some of these requirements require advanced testing beyond standard effluent parameters with which we comply. Each location has a different frequency of measurement, varying from monthly, quarterly, yearly, to every 2 years.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☒ 26-50

(9.2.2) Frequency of measurement

Select from:

☒ At least once a quarter

(9.2.3) Method of measurement

Internal instant sampling, external lab testing

(9.2.4) Please explain

GCC currently tracks data on water discharge quality to meet local discharge permitting/regulation or discharge destination requirements. Some of these requirements require temperature testing with which we comply. Each location has a different frequency of measurement, varying from biweekly, monthly, quarterly, and yearly.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ At least once a quarter

(9.2.3) Method of measurement

Invoices, water meters, and estimations

(9.2.4) Please explain

The GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing has been used as a reference to measure the water performance of GCC. Water consumption is tracked via invoices and water meters. Estimations are used where data is unavailable. A log of GCC's water consumption volumes is kept for record.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☒ 26-50

(9.2.2) Frequency of measurement

Select from:

☒ At least once a year

(9.2.3) Method of measurement

Water meters and estimations

(9.2.4) Please explain

We are making water conservation efforts by reusing rainwater or introducing new products to reduce water usage. At select plants, we received approval to use collected water (rainwater and recycled water) for beneficial reuse purposes include dust suppression and vegetation maintenance.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ At least once a quarter

(9.2.3) Method of measurement

Invoices, water meters, and estimations

(9.2.4) Please explain

GCC ensures the health, safety, and wellbeing of all of our employees. We currently do not have a consolidated system to monitor all WASH systems but measures are in place to ensure the safety of each facility with access to safe and sanitary water.

[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters)

2607

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☒ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☒ Increase/decrease in business activity

(9.2.2.6) Please explain

Total water withdrawal was 2,607 ML in 2025, compared to 2,598 ML in 2024, an increase of approximately 0.3%. The change is considered immaterial and is primarily associated with normal operational variability under broadly stable business activity levels. Looking ahead, GCC expects water withdrawals to decrease gradually as water stewardship initiatives advance, including efforts focused on water conservation, reuse, and substitution opportunities identified through its eco-efficiency program. Water data are compiled in accordance with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing and reported under GRI 303. Water risk assessments are performed using the WRI Aqueduct Water Risk Atlas.

Total discharges

(9.2.2.1) Volume (megaliters)

965

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☒ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☒ Increase/decrease in business activity

(9.2.2.6) Please explain

Total water discharge was 965 ML in 2025, compared to 945 ML in 2024, an increase of approximately 2.1%. This variation is within normal operational fluctuations and reflects stable business activity levels across GCC operations. Over the next five years, GCC expects water discharges to decrease as resource-efficiency and water-management initiatives mature, including projects focused on conservation, reuse, and operational optimization. Water discharge data are compiled in accordance with GCCA Sustainability Guidelines and GRI 303 reporting requirements.

Total consumption

(9.2.2.1) Volume (megaliters)

1642

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :Pilot eco-efficiency coaching program

(9.2.2.4) Five-year forecast

Select from:

☒ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☒ Increase/decrease in business activity

(9.2.2.6) Please explain

Total water consumption was 1,642 ML in 2025, compared to 1,653 ML in 2024, a reduction of approximately 0.7%. The decrease reflects normal operational variability together with GCC's ongoing focus on water stewardship. In 2025, GCC launched a pilot eco-efficiency coaching program designed to promote water conservation, reuse, and substitution across operations. GCC expects further reductions in water consumption over the next five years through continued implementation of these initiatives. Water consumption is calculated as total water withdrawals minus total water discharges, consistent with GCCA Sustainability Guidelines and GRI 303 methodology.

[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☒ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

2284.94

(9.2.4.3) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :Water stress changed in some of our locations

(9.2.4.5) Five-year forecast

Select from:

☒ Lower

(9.2.4.6) Primary reason for forecast

Select from:

☒ Increase/decrease in business activity

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

87.65

(9.2.4.8) Identification tool

Identification tool used

☒ WRI Aqueduct

☒ WWF Water Risk Filter

(9.2.4.9) Please explain

GCC identified 2,285 ML of water withdrawal in areas with high or extremely high water stress during 2025 compared to 2,337 ML in 2024. Water-stressed areas were identified using the WRI Aqueduct Water Risk Atlas. The decrease is primarily attributable to a change in the WRI Aqueduct classification for one facility, which was previously categorized as being in a “High” water stress area and is now classified as “Arid and Low Water Use.” This classification reflects limited water demand and use within the area and, consequently, the region is no longer identified by the tool as a high water-stress location. Approximately 75% of GCC's operations are located in regions with high or extremely high water stress, making water management a priority for the Company. To address water-related risks, GCC continues implementing water conservation, reuse, recycling, and substitution initiatives across its operations. During 2025, GCC launched an eco-efficiency coaching program focused on identifying and developing water conservation, reuse, and substitution projects to strengthen water stewardship, improve operational efficiency, and enhance resilience in water-stressed regions. GCC expects these initiatives to contribute to lower water withdrawals over the medium and long term, including at sites located in water-stressed areas.

[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

Not relevant, as the company does not withdraw water from fresh surface water sources, including rainwater, wetlands, rivers, or lakes. Water withdrawals for cement production activities are sourced from groundwater and third-party water sources.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

Not relevant, as the company does not withdraw water from fresh surface water sources, including rainwater, wetlands, rivers, or lakes. Water withdrawals for cement production activities are sourced from groundwater and third-party water sources.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

Not relevant based on the information currently available. The company withdraws groundwater; however, the available data does not specify whether the groundwater source is renewable or non-renewable. Therefore, a conservative approach was applied and no withdrawals were reported under renewable groundwater.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

2588

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

Groundwater is GCC's primary source of freshwater withdrawal, representing 2,588 ML in 2025. This reflects the geographic and hydrogeological characteristics of GCC's operations, many of which are located in semi-arid regions of the U.S. and Northern Mexico where groundwater is the most reliable water source. The company promotes efficient water management and water conservation initiatives across its operations. For reporting purposes, groundwater has been classified as a non-renewable water source. Given the lack of sufficiently detailed information to determine whether specific groundwater withdrawals originate from renewable aquifers, GCC adopted a conservative approach and assigned all groundwater withdrawals to the non-renewable category.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

Not relevant, as the company does not withdrawn or otherwise obtain produced or entrined water for its cement production activities. Water withdrawals for cement production activities are sourced from groundwater and third-party water sources.

Third party sources

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

19

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

Third-party water sources totaled 19 ML in 2025 and include municipal water supplies and externally sourced wastewater. GCC seeks opportunities to increase the use of recycled and alternative water sources as part of its water stewardship approach and resource-efficiency initiatives, reducing reliance on freshwater resources where feasible.

[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters)

866

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.8.5) Please explain

Fresh surface water is considered a relevant discharge destination for GCC, as certain operations discharge treated water to surface water bodies in accordance with applicable permits. Reported volumes are based on direct measurements obtained through site monitoring and reporting systems. The increase in freshwater discharge compared to the previous reporting period is primarily attributable to higher production volumes and increased operational activity at GCC facilities. GCC will continue implementing water efficiency and reuse initiatives; however, future discharge volumes may vary in line with production activity and operational requirements.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

Brackish surface water/seawater is considered a not relevant discharge destination because GCC has not brackish water discharges. The previous year's reported volume resulted from a misclassification, and the data have been corrected to reflect actual discharge destinations. GCC does not anticipate discharges to this destination under current operating conditions, although future reporting will continue to evaluate discharge classifications and site-specific circumstances.

Groundwater

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters)

43

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.8.5) Please explain

Groundwater is considered a relevant discharge destination for GCC, as discharges to groundwater are a significant component of the company's water management practices. Reported volumes are based on direct measurements. Variations compared to the previous reporting period are primarily associated with changes in production levels and operational activity. GCC expects discharge volumes to groundwater destinations to remain influenced by production levels while continuing to pursue water efficiency, reuse, and recycling initiatives that may help limit future increases.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters)

57

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.8.5) Please explain

Third-party destinations are considered a relevant discharge destination because wastewater generated at certain operations is managed through authorized third-party treatment facilities. Reported volumes are based on direct measurements and contractor records. The decrease in discharges to third-party destinations is associated with production activity and corresponding decreases in wastewater volumes managed through authorized facilities. GCC expects discharge volumes to third-party destinations to remain influenced by production levels while continuing to pursue water efficiency, reuse, and recycling initiatives that may help limit future increases.

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ No, we have not assessed this value chain stage for facilities with substantive water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

GCC is working individually and collaboratively with the GCCA to establish a baseline, a clear methodology and a sound strategic roadmap for water. We anticipate providing greater disclosure in the near-term.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ No, we have not assessed this value chain stage for facilities with substantive water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

GCC is working individually and collaboratively with the GCCA to establish a baseline, a clear methodology and a sound strategic roadmap for water. We anticipate providing greater disclosure in the near-term.

[Fixed row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

	Revenue (currency)	Total water withdrawal efficiency	Anticipated forward trend
	1408696000	540351.36	As GCC continues to prioritize water efficiency initiatives, we anticipate our total water withdrawal efficiency to increase.

[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:

☒ No

(9.13.2) Comment

A review of water discharge data and water quality analyses was conducted. Based on the results, it was confirmed that GCC's products do not contain substances classified as hazardous by the applicable regulatory authorities.

[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☒ No, but we plan to address this within the next two years

(9.14.6) Primary reason for not classifying any of your current products and/or services as low water impact

Select from:

☒ Other, please specify :Product-level low water impact assessments are still under development.

(9.14.7) Please explain

GCC does not currently classify any products or services as low water impact because it has not yet completed a formal product-level assessment or classification methodology. Although the company implements water management measures across its operations, including water conservation, reuse, substitution, and efficiency initiatives, it has not conducted a benchmark assessment to determine whether the water impacts associated with its products are lower than those of comparable products in the market. GCC has developed Environmental Product Declarations (EPDs) for key products, providing verified life-cycle environmental impact information. In addition, GCC launched an eco-efficiency coaching program in 2025 focused on water conservation and reuse. These efforts will support future evaluations, but no products or services are currently classified as low water impact.

[Fixed row]

(9.15) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Not an immediate strategic priority

(9.15.4) Explain why you do not have a target set in this category

GCC manages water pollution risks through compliance with applicable environmental regulations, wastewater discharge permits, monitoring programs, and environmental management systems in both Mexico and the United States. While the company tracks water quality and potential pollutants, it has not established a

publicly disclosed quantitative target specifically focused on water pollution reduction. GCC plans to evaluate and formalize water pollution targets within the next two years as part of its ongoing sustainability and water stewardship efforts.

Water withdrawals

(9.15.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Not an immediate strategic priority

(9.15.4) Explain why you do not have a target set in this category

GCC monitors water withdrawals, water consumption, water discharges, and water use in water-stressed areas, and implements water conservation, reuse, recycling, and substitution initiatives across its operations. However, no publicly disclosed, time-bound quantitative target for reducing water withdrawals has been identified in current reporting. The company intends to define and disclose formal water withdrawal targets within the next two years, building on its existing water management practices.

Water, Sanitation, and Hygiene (WASH) services

(9.15.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Not an immediate strategic priority

(9.15.4) Explain why you do not have a target set in this category

GCC maintains workplace health, safety, and environmental programs and complies with applicable regulatory requirements related to employee welfare. However, the company has not identified WASH services as a material topic requiring a standalone quantitative target and has not publicly disclosed any WASH-related targets. GCC will continue assessing this topic and may establish formal objectives and targets within the next two years if deemed material to its operations and stakeholders.

Other

(9.15.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☒ Land/water management

☒ Species management

☒ Education & awareness

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☒ Yes, we use indicators	Select all that apply ☒ Other, please specify :GCCA Charter indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Yes

(11.4.2) Comment

GCC is responsible to comply with laws and regulations that could impact on land and biodiversity. We have identified plants located near legally protected areas (Parque Nacional Cumbres de Majalca and Área de Protección de Flora y Fauna Médanos de Samalayuca). For each of these sites, we comply with applicable environmental laws and regulations, including the completion of Environmental Impact Assessments. As part of the assessments, we evaluate the baseline environmental conditions at each site, including the presence of protected species, to ensure alignment with applicable land use and biodiversity limitations and regulatory requirements.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

None of our plants are near a reserve.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

None of our plants are near a reserve.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Yes

(11.4.2) Comment

The company has identified the following areas near our plants: Manantiales Geotermiales de Julimes and the Vado de Meoqui. These locations were identified using the specific geographic coordinates of the facilities against the Ramsar Sites Information Service database, which provides the boundaries of each recognized wetland. A maximum of 70km was considered as a "close radius" and with this criterion, the specific site names and distance were recorded.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Data not available

(11.4.2) Comment

The company has identified the following areas near our plants: Manantiales Geotermiales de Julimes and the Vado de Meoqui. These locations were identified using the specific geographic coordinates of the facilities against the Ramsar Sites Information Service database, which provides the boundaries of each recognized wetland. A maximum of 70km was considered as a "close radius" and with this criterion, the specific site names and distance were recorded.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Yes

(11.4.2) Comment

GCC works in areas in which our activities may leave an impact or that are important for the community. Only the Quarry 1 (Tijeras' old quarry was identified in this category. Last year we reported as well the area surrounding the Chihuahua plant. However, it was confirmed by the local authorities that this area does not represent a risk for biodiversity.

[Fixed row]

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☒ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☒ Category Ia-III

(11.4.1.4) Country/area

Select from:

☒ Mexico

(11.4.1.5) Name of the area important for biodiversity

Parque Nacional Cumbres de Majalca

(11.4.1.6) Proximity

Select from:

☒ Up to 50 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

GCC's activities near biodiversity-sensitive areas are primarily related to the operation of cement plants. These activities include clinker and cement production, material transportation, and supporting operational and logistics activities necessary for the manufacture and distribution of cement products.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☒ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

GCC determined that its operations do not generate a substantive negative impact on biodiversity based on environmental impact assessments and site-specific environmental condition analyses, including the identification of protected species in the surrounding area. For this location, the assessment confirmed that no protected species are present, as the site is located more than 50 kilometers from the nearest area of ecological sensitivity. GCC's operations comply with all applicable environmental regulations regarding biodiversity protection. In addition, the Company implements measures that go beyond regulatory requirements, including on-site species surveys and, where necessary, rescue and relocation protocols. Under this approach, identified species are safeguarded in a dedicated nursery and subsequently reintroduced to the area once conditions allow.

Row 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☒ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☒ Category IV-VI

(11.4.1.4) Country/area

Select from:

☒ Mexico

(11.4.1.5) Name of the area important for biodiversity

Área de Protección de Flora y Fauna Médanos de Samalayuca

(11.4.1.6) Proximity

Select from:

☒ Up to 25 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

GCC's activities near biodiversity-sensitive areas are primarily related to the operation of cement plants. These activities include clinker and cement production, material transportation, and supporting operational and logistics activities necessary for the manufacture and distribution of cement products.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☒ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☒ Restoration

☒ Other, please specify :Provision of educational materials for schools, Provision of banners, signs, and markers related to the protected natural area, Participation in the advisory council for the Samalayuca Dunes Protected Natural Area as a private sector representative,

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*GCC's operations could potentially negatively affect the ecosystem through dust emissions, noise, habitat disturbance, as well as incorrect waste and wastewater management. To mitigate these risks, we stay strictly aligned to the regulators limits and conditions. Additionally, we have implemented the following measures: * Provision of educational materials for schools (brochures, shirts, tri-fold leaflets, cards) * Provision of banners, signs, and markers related to the protected natural area * Participation in the advisory council for the Samalayuca Dunes Protected Natural Area as a private sector representative * Participation in events organized by CONANP, such as Green Dunes Adventure and Somos Desierto * Donation of native plant species to public and private institutions, in collaboration with the protected natural area*

Row 3

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☒ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☒ United States of America

(11.4.1.5) Name of the area important for biodiversity

Quarry 1 (Tijeras' old quarry)

(11.4.1.6) Proximity

Select from:

☒ Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

GCC's activities near biodiversity-sensitive areas are primarily related to the operation of cement plants. These activities include clinker and cement production, material transportation, and supporting operational and logistics activities necessary for the manufacture and distribution of cement products.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☒ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☒ Site selection

☒ Project design

☒ Restoration

☒ Biodiversity offsets

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

One of the company's activities is the extraction of its resources from quarries that is negatively impacting the biodiversity of the land. Yet, as a responsible cement and concrete producer, we assess the gravity of our footprint and work in conducting rehabilitation projects on the areas we have affected. As active members of the GCCA, we apply the mitigation hierarchy approach to manage biodiversity risks and opportunities across cement, concrete and aggregates operations by avoiding unacceptable impacts, minimizing impacts, and mitigating residual effects through rehabilitation and restoration efforts. GCC has implemented a rehabilitation plan for 46.4% of the quarries at its cement plants, and the same 46.4% figure is reported for 2025 and 2024, with 48.1% reported for 2023. In December 2023, GCC completed a five-year, 22-acre reclamation project at Tijeras' oldest quarry, designed jointly with the local community as a recreational area that fosters biodiversity and includes habitat-preserving features such as high walls for nesting and wildlife dens, a water-retaining sediment pond, and another water collection area.

Row 4

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☒ Ramsar sites

(11.4.1.4) Country/area

Select from:

☒ Mexico

(11.4.1.5) Name of the area important for biodiversity

Vado de Meoqui

(11.4.1.6) Proximity

Select from:

☒ Up to 70 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

GCC's activities near biodiversity-sensitive areas are primarily related to the operation of cement plants. These activities include clinker and cement production, material transportation, and supporting operational and logistics activities necessary for the manufacture and distribution of cement products.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☒ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

GCC determined that its operations do not generate a substantive negative impact on biodiversity based on environmental impact assessments and site-specific environmental condition analyses, including the identification of protected species in the surrounding area. For this location, the assessment confirmed that no protected species are present, as the site is located more than 50 kilometers from the nearest area of ecological sensitivity. GCC's operations comply with all applicable environmental regulations regarding biodiversity protection. In addition, the Company implements measures that go beyond regulatory requirements,

including on-site species surveys and, where necessary, rescue and relocation protocols. Under this approach, identified species are safeguarded in a dedicated nursery and subsequently reintroduced to the area once conditions allow.

Row 5

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☒ Ramsar sites

(11.4.1.4) Country/area

Select from:

☒ Mexico

(11.4.1.5) Name of the area important for biodiversity

Manantiales Geotermiales de Julimes

(11.4.1.6) Proximity

Select from:

☒ Up to 70 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

GCC's activities near biodiversity-sensitive areas are primarily related to the operation of cement plants. These activities include clinker and cement production, material transportation, and supporting operational and logistics activities necessary for the manufacture and distribution of cement products.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☒ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

GCC determined that its operations do not generate a substantive negative impact on biodiversity based on environmental impact assessments and site-specific environmental condition analyses, including the identification of protected species in the surrounding area. For this location, the assessment confirmed that no protected species are present, as the site is located more than 50 kilometers from the nearest area of ecological sensitivity. GCC’s operations comply with all applicable environmental regulations regarding biodiversity protection. In addition, the Company implements measures that go beyond regulatory requirements, including on-site species surveys and, where necessary, rescue and relocation protocols. Under this approach, identified species are safeguarded in a dedicated nursery and subsequently reintroduced to the area once conditions allow.

[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☒ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Fuel consumption

☒ Base year emissions

☒ Progress against targets

☒ Emissions reduction initiatives/activities

☒ Year on year change in absolute emissions (Scope 3)

☒ Renewable Electricity/Steam/Heat/Cooling consumption

- ☒ Target-setting methodology
- ☒ Electricity/Steam/Heat/Cooling consumption

- ☒ Year on year change in absolute emissions (Scope 1 and 2)

(13.1.1.3) Verification/assurance standard

General standards

- ☒ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

GCC has obtained independent third-party assurance of selected sustainability indicators since 2021 and continues to expand the scope of verified KPIs. In 2025, GCC engaged a new assurance provider as part of its periodic rotation process. The 2025 assurance engagement was conducted under ISAE 3000 (Revised) and covered selected environmental and sustainability indicators disclosed in GCC's Integrated Report, using GCCA Sustainability Guidelines and applicable GRI Standards as reporting criteria. Assurance procedures included reviews of data collection and reporting processes, analytical testing, verification of calculation methodologies, inquiries with responsible personnel, and testing of key assumptions. The assured indicators include selected climate, energy, water, biodiversity, and safety metrics, including Scope 1, Scope 2 and selected Scope 3 emissions. For CDP-reported Scope 1, Scope 2, and Scope 3 emissions, 100% of reported emissions are subject to third-party assurance.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

GCC-integrated-report-2025- 1.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- ☒ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

- ☒ Volume withdrawn from areas with water stress (megaliters)

- ☑ Water consumption– total volume
- ☑ Water discharges– total volumes
- ☑ Water withdrawals– total volumes

(13.1.1.3) Verification/assurance standard

General standards

- ☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

GCC has obtained independent third-party assurance of selected sustainability indicators since 2021 and continues to expand the scope of verified KPIs. In 2025, the assurance scope was expanded to include water-related performance indicators. The 2025 assurance engagement was conducted under ISAE 3000 (Revised) and included selected water metrics disclosed in GCC's Integrated Report. Assurance procedures included reviews of data collection and reporting processes, verification of calculation methodologies, analytical testing, inquiries with responsible personnel, and testing of key assumptions. Assured water-related indicators included water withdrawals, water discharges, water consumption, and water consumption from water-stressed areas, supporting the reliability and transparency of GCC's water stewardship disclosures.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

GCC-integrated-report-2025- 1.pdf
[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

CHIEF SUSTAINABILITY & INNOVATION OFFICER

(13.3.2) Corresponding job category

Select from:

☒ Chief Sustainability Officer (CSO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins.

Select from:

☒ No

