

Sustainable Development Goals Alignment



Strategic pillar	SDG	Specific goals	Main initiatives
Social Value		<p>5.1 Eliminate all forms of discrimination against all women and girls everywhere.</p> <p>5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life.</p>	<ul style="list-style-type: none">Promoting diversity and inclusion by ensuring that recruitment and promotion processes are fair.Analyzing and improving working conditions through pay equity and equal development opportunities regardless of gender.
Environmental Value		<p>7.2 By 2030, substantially increase the share of renewable energy in the global energy mix.</p>	<ul style="list-style-type: none">Consumption of clean energy from wind and solar sources.Efficient use of natural gas in our furnaces.
Economic Value		<p>8.7 Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking, and secure the prohibition and elimination of the worst forms of child labor, including the recruitment and use of child soldiers, and, by 2025, end child labor in all its forms.</p> <p>8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, particularly women migrants and those in precarious employment.</p>	<ul style="list-style-type: none">Decent employment and freedom of association.Occupational health and safety.Employee development and training.
Social Value		<p>10.1 By 2030, progressively achieve and sustain income growth of the bottom 40% of the population at a rate higher than the national average.</p> <p>10.2 By 2030, empower and promote the social, economic, and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion, or economic or other status.</p>	<ul style="list-style-type: none">Scholarships for children of our employees.Scholarships for students in the immediate community of our operations.Support to local educational institutions through donations to foundations.Employee development.
Environmental Value		<p>11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage.</p> <p>11.7 By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities.</p>	<ul style="list-style-type: none">Participation in industrial clusters, promoting sustainability.Partnership with local governments for the improvement of our environment.Products made with a sustainable process for the construction industry.Volunteering in reforestation.
Environmental Value		<p>12.2 By 2030, achieve the sustainable management and efficient use of natural resources.</p> <p>12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.</p> <p>12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.</p>	<ul style="list-style-type: none">Aluminum recycling in our processes.
Environmental Value		<p>13.2 Integrate climate change measures into national policies, strategies and planning.</p>	<ul style="list-style-type: none">Decarbonization program.Clean Energy Consumption.
Economic Value		<p>16.5 Substantially reduce corruption and bribery in all their forms.</p> <p>16.6 Develop effective, accountable and transparent institutions at all levels.</p> <p>16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels.</p>	<ul style="list-style-type: none">Corporate ethics program.Governance and audit processes and risk management.

GRI Index

GRI 2-1, 2-2, 2-3, 2-4, 2-5



Statement of Use: Cuprum S.A. de C.V. has reported with reference to the GRI Standards for the period from January 1 to December 31, 2024.
GRI 1 used: GRI 1: Foundation 2021.

GRI Standard		Content	Page number, direct response, or reason for omission
General Disclosures			
GRI 2: General Disclosures 2021	2-1	Organizational details	6, 10
	2-2	Entities included in the organization’s sustainability reporting	10
	2-3	Reporting period, frequency and contact point	51
	2-4	Restatements of information	51
	2-5	External assurance	51
	2-6	Activities, value chain and other business relationships	8, 11
	2-7	Employees	8, 30
	2-9	Governance structure and composition	17, 18
	2-13	Delegation of responsibility for managing impacts	17, 18
	2-14	Role of the highest governance body in sustainability reporting	17, 18
	2-15	Conflicts of interest	19
	2-16	Communication of critical concerns	Confidential information.

Check out the Report on our website: www.cuprum.com

GRI Standard		Content	Page number, direct response, or reason for omission
GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body	Confidential information.
	2-18	Evaluation of the performance of the highest governance body	Confidential information.
	2-22	Statement on sustainable development strategy	14
	2-23	Policy commitments	43
	2-24	Embedding policy commitments	44
	2-26	Mechanisms for seeking advice and raising concerns	21
	2-27	Compliance with laws and regulations	44
Material Topics			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	15
	3-2	List of material topics	15
Economic performance			
GRI 3: Material Topics 2021	3-3	List of material topics	15
	201-2	Financial implications and other risks and opportunities due to climate change	25





GRI Standard		Content	Page number, direct response, or reason for omission
Market presence			
GRI 3: Material Topics 2021	3-3	Management of material topics	30
	202-1	Direct economic value generated and distributed	Confidential information.
Indirect Economic Impacts			
GRI 203: Indirect Economic Impacts 2016	3-3	Management of material topics	49
	203-1	Infrastructure investments and services supported	50
	203-2	Significant indirect economic impacts	49
Anti-corruption			
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	20
	205-2	Communication and training about anti-corruption policies and procedures	23
	205-3	Confirmed incidents of corruption and actions taken	22
Materials			
GRI 301: Materials 2016	3-3	Management of material topics	28
	301-2	Recycled input materials used	28
Energy			
GRI 3: Material Topics 2021	3-3	Management of material topics	27
GRI 302: Energy 2016	302-1	Energy consumption within the organization	27
	302-4	Reduction of energy consumption	27

GRI Standard		Content	Page number, direct response, or reason for omission
Emissions			
GRI 3: Material Topics 2021	3-3	Management of material topics	26
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	26
	305-2	Energy indirect (Scope 2) GHG emissions	26
Waste			
GRI 3: Material Topics 2021	3-3	Management of material topics	28
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	28
	306-2	Management of significant wasterelated impacts	28
	306-3	Waste generated	28
	306-4	Waste diverted from disposal	28
	306-5	Waste directed to disposal	28
Occupational Health and Safety			
GRI 3: Material Topics 2021	3-3	Management of material topics	43
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	44
	403-2	Hazard identification, risk assessment, and incident investigation	43, 47





GRI Standard		Content	Page number, direct response, or reason for omission
GRI 403: Occupational Health and Safety 2018	403-3	Occupational health services	47
	403-4	Worker participation, consultation, and communication on occupational health and safety	Confidential information.
	403-5	Worker training on occupational health and safety	44
	403-6	Promotion of worker health	47
	403-9	Work-related injuries	44
Training and Education			
GRI 3: Material Topics 2021	3-3	Management of material topics	33
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	8, 33
	404-2	Programs for upgrading employee skills and transition assistance programs	36
	404-3	Percentage of employees receiving regular performance and career development reviews	37

GRI Standard		Content	Page number, direct response, or reason for omission
Non-discrimination			
GRI 3: Material Topics 2021	3-3	Management of material topics	19
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	22
Child Labor			
GRI 3: Material Topics 2021	3-3	Management of material topics	19
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	20
Forced or Compulsory Labor			
GRI 3: Material Topics 2021	3-3	Management of material topics	19
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	20
Local Communities			
GRI 3: Material Topics 2021	3-3	Management of material topics	49
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	50
	413-2	Operations with significant actual and potential negative impacts on local communities	50

