



INTEGRATED  
ANNUAL REPORT  
INDEXES  
2025

I M P U L S O



# GRI CONTENT INDEX

UNIVERSAL STANDARDS			CHAPTER	SECTION	OMISSION		
GRI STANDARD	DISCLOSURE	GRI DISCLOSURE TITLE			OMISSION REQUIREMENT	REASON	EXPLANATION
GRI 1: Foundation 2021							
GRI 2: General Disclosures 2021							
The Organization and its Reporting Practices	GRI 2-1	Organizational details	About KUO	General			
	GRI 2-2	Entities included in sustainability reporting	About KUO	General			
	GRI 2-3	Reporting period, reporting frequency, and contact point	How to Read this Report				
	GRI 2-4	Restatements of information	How to Read this Report / ESG Indicators (Annex)				The information contained in the People and Environmental Management chapters was updated to reflect the exercise conducted during the previous year, consolidating the operations of two joint ventures. In this edition, the Sustainability Report includes the business units of Porcelanite, PPG Mexico, and Tremec. To ensure comparability, the information for 2024 was recalculated under the same scope as 2025.
	GRI 2-5	External assurance	-	-	a y b.	Not applicable	KUO's report has not been externally assured by a third part.
Activities and Workforce	GRI 2-6	Activities, value chain, and other business relationships	About KUO	Business Portfolio			
	GRI 2-7	Employees	People and Community / ESG Indicators (Annex)	Collaborators			
	GRI 2-8	Workers who are not employees	ESG Indicators (Annex)				
Governance	GRI 2-9	Governance structure and composition	Leadership and Responsible Management	Board of Directors			
	GRI 2-10	Nomination and selection of the highest governance body	Leadership and Responsible Management	Appointment and Selection of the Board of Directors			
	GRI 2-11	Chair of the highest governance body	Leadership and Responsible Management	Board of Directors			
	GRI 2-12	Role of the highest governance body in overseeing impact management	Risk Management and Monitoring	Oversight of Impact Management			
	GRI 2-13	Delegation of responsibility for managing impacts	Risk Management and Monitoring	Delegation of Responsibilities in Impact Management			
	GRI 2-14	Role of the highest governance body in sustainability reporting	Risk Management and Monitoring	Oversight of Impact Management			
	GRI 2-15	Conflicts of interest	Leadership and Responsible Management	Ethics and Transparency			
	GRI 2-16	Communication of critical concerns	Leadership and Responsible Management	Ethics and Transparency			
	GRI 2-17	Collective knowledge of the highest governance body	Leadership and Responsible Management	Board of Directors			
	GRI 2-18	Evaluation of the performance of the highest governance	Leadership and Responsible Management	Evaluation and Compensation of the Board of Directors			
	GRI 2-19	Remuneration policies	Leadership and Responsible Management	Evaluation and Compensation of the Board of Directors			
	GRI 2-20	Process to determine remuneration	Leadership and Responsible Management	Evaluation and Compensation of the Board of Directors			
	GRI 2-21	Annual total compensation ratio	-	-	a, b y c.	Confidentiality restrictions	This information is considered confidential, as it relates to sensitive talent management data.
Strategy, Policies, and Practices	GRI 2-22	Statement on sustainable development strategy	Sustainability Vision and Strategy	Sustainability Business Model			
	GRI 2-23	Policy commitments	Sustainability Vision and Strategy / Responsible Leadership and Management	Sustainability Business Model / Regulatory Compliance			
	GRI 2-24	Embedding policy commitments	Leadership and Governance	Ethics and Transparency			
	GRI 2-25	Processes to remediate negative impacts	Leadership and Governance	Complaint Procedures			
	GRI 2-26	Mechanisms for seeking advice and raising concerns	Leadership and Governance	Complaint Procedures			
	GRI 2-27	Compliance with laws and regulations	Leadership and Governance	Regulatory Compliance			
	GRI 2-28	Membership associations	About KUO	Alliances and Partnerships			
Stakeholder Engagement	GRI 2-29	Approach to stakeholder engagement	Sustainability Vision and Strategy	Sustainability Business Model			
	GRI 2-30	Collective bargaining agreements	People	Collective Bargaining Agreements			
GRI 3: Material Topics 2021							
Material Topics	GRI 3-1	Process to determine material topics	Sustainability Vision and Strategy	Sustainability Business Model			
	GRI 3-2	List of material topics	Sustainability Vision and Strategy	Sustainability Business Model			
	GRI 3-3	Management of material topics	Addressed throughout the report and detailed in the material topics table				

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		TOPIC STANDARDS		CHAPTER	SECTION	OMISSION		
MATERIAL TOPICS	GRI STANDARD	DISCLOSURE	GRI DISCLOSURE TITLE			OMISSION REQUIREMENT	REASON	EXPLANATION
<b>Material Topics</b>								
Regulatory Compliance	GRI 3: Material Topics 2021	3-3	Management of Material Topics	Leadership and Responsible Management				
	GRI 205: Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken	Leadership and Responsible Management	Ethics and Transparency			
	GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Risk Management and Monitoring	Product Safety and Quality			
	GRI 417: Marketing and Labeling 2016	417-2	Incidents of non-compliance concerning product and service information and labeling	-	-	a y b.	Not applicable	No incidents of non-compliance were recorded.
Economic Performance	GRI 3: Material Topics 2021	3-3	Management of Material Topics	Economic Performance				
Product Safety and Quality	GRI 3: Material Topics 2021	3-3	Management of Material Topics	Risk Management and Monitoring	Product Safety and Quality			
	GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Risk Management and Monitoring	Product Safety and Quality			
Responsible Supply Chain Management	GRI 3: Material Topics 2021	3-3	Management of Material Topics	Sustainability Vision and Strategy				
	GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Sustainability Vision and Strategy	Procurement Practices			
	GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers screened using environmental criteria	Sustainability Vision and Strategy	Procurement Practices			
	GRI 414: Supplier Social Assessment 2016	414-1	New suppliers screened using social criteria	Sustainability Vision and Strategy	Procurement Practices			
Innovation and Technology	GRI 3: Material Topics 2021	3-3	Management of Material Topics	Sustainability Vision and Strategy				
Water Management	GRI 3: Material Topics 2021	3-3	Management of Material Topics	Environmental Management				
	GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Environmental Management	Water Management			
		303-2	Management of water discharge-related impacts	Environmental Management	Water Management			
		303-3	Water withdrawal	ESG Indicators (Annex)				
		303-4	Water discharge	ESG Indicators (Annex)				
		303-5	Water consumption	ESG Indicators (Annex)				
Talent Attraction and Retention	GRI 3: Material Topics 2021	3-3	Management of Material Topics	People and Community				
	GRI 201: Economic Performance 2016	201-3	Defined benefit plan obligations and other retirement plans	People and Community	Retirement			
	GRI 401: Employment 2016	401-1	New employee hires and employee turnover	People / ESG Indicators (Annex)	Talent Attraction and Retention			
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	People and Community	Compensation			
		401-3	Parental leave	People / ESG Indicators (Annex)	Parental Leave			
	GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Leadership and Responsible Management/ People and Community	Board of Directors / Collaborators			
405-2		Ratio of basic salary and remuneration of women to men	-	-	a y b.	Confidentiality concerns	This information is considered confidential, as it relates to sensitive talent management and employee compensation data.	
Business Ethics	GRI 3: Material Topics 2021	3-3	Management of Material Topics	Leadership and Responsible Management				
	GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Leadership and Responsible Management	Ethics and Transparency			
		205-2	Communication and training on anti-corruption policies and procedures	Leadership and Responsible Management	Ethics and Transparency			
		205-3	Confirmed incidents of corruption and actions taken	Leadership and Responsible Management	Ethics and Transparency			

TOPIC STANDARDS				CHAPTER	SECTION	OMISSION		
MATERIAL TOPICS	GRI STANDARD	DISCLOSURE	GRI DISCLOSURE TITLE			RESULTADOS DE OMISSION	REASON	EXPLANATION
<b>Material Topics</b>								
Occupational Health, Safety, and Well-being	GRI 3: Material Topics 2021	3-3	Management of Material Topics	People and Community				
	Hazard identification, risk assessment, and incident investigation	403-1	Occupational health and safety management system	People and Community	Occupational Health and Safety			
		403-2	Hazard Identification, Risk Assessment, and Incident Investigation	People and Community	Occupational Health and Safety			
		403-3	Occupational health services	People and Community	Health Services and Promotion			
		403-4	Worker participation, consultation, and communication on occupational health and safety	People and Community	Occupational Health and Safety Communication and Committees			
		403-5	Worker training on occupational health and safety	People and Community	Occupational Health and Safety Training			
		403-6	Promotion of worker health	People and Community	Health Services and Promotion			
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	People and Community	Occupational Health and Safety			
		403-8	Workers covered by an occupational health and safety management system	People and Community	Occupational Health and Safety			
		403-9	Work-related injuries	People and Community	Occupational Health and Safety			
403-10		Work-related ill health	People and Community	Health Services and Promotion				
GHG Emissions Management	GRI 3: Material Topics 2021	3-3	Management of Material Topics	Environmental Management	Energy and Emissions Management			
	GRI 305: Emissions 2016	305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	ESG Indicators (Annex)				
		305-2	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	ESG Indicators (Annex)				
		305-4	GHG emissions intensity	ESG Indicators (Annex)				
		305-5	Reduction of GHG emissions	ESG Indicators (Annex)				
		305-6	Emissions of ozone-depleting substances (ODS)	-	-	a, b, c y d.	Not applicable	No emissions from ozone-depleting substances have been generated.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	-	a y b.	Not available			
<b>Other Non-material Topics</b>								
Human Capital Development	GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	People and Community	Employee Training			
		404-2	Programs for upgrading employee skills and transition assistance programs	People and Community	Employee Training			
		404-3	Percentage of employees receiving regular performance and career development reviews	People and Community	Performance Management			
Sales Practices	GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	Risk Management and Monitoring	Product Safety and Quality			
Socioeconomic Development of Communities	GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	People and Community	Community			
		203-2	Significant indirect economic impacts	People and Community	Community			
	GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	People and Community	Community			
		413-2	Operations with significant actual and potential negative impacts on local communities	-	-	a.	Not applicable	No negative impacts arising from our operations were identified in any community.
	GRI 13.13: Land and Resource Rights	13.13.1	Commitment to respecting land and natural resource rights	People and Community	Land, Resource, and Indigenous Peoples' Rights			
Topic 13.14 Indigenous Peoples' Rights	13.14.1	Approach to engaging with Indigenous communities	People and Community	Land, Resource, and Indigenous Peoples' Rights				
Energy Management and Renewable Energy	GRI 302: Energy 2016	302-1	Energy consumption within the organization	ESG Indicators (Annex)	Energy and Emissions Management			
		302-2	Energy consumption outside the organization	-	-	a, b, y c	Not available	The organization does not have data regarding the energy consumption of external suppliers and contractors.
		302-3	Energy intensity	ESG Indicators (Annex)				
		302-4	Reduction of energy consumption	ESG Indicators (Annex)				
		302-5	Reductions in energy requirements of products and services	ESG Indicators (Annex)				

# SASB CONTENT INDEX

MATERIAL TOPIC	STANDARD	SASB TOPIC	CODE	ACCOUNTING METRIC OR ACTIVITY METRIC DESCRIPTION	CHAPTER	SECTION	OMISSION
Product Safety and Quality	Chemicals	Chemical Product Environmental Safety and Stewardship	RT-CH-410b.1	(1) Percentage of products containing Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 health and environmental hazard substances, and (2) percentage of such products that have undergone a hazard assessment	Risk Management and Monitoring	Product Safety and Quality	
	Chemicals	Chemical Product Environmental Safety and Stewardship	RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	Risk Management and Monitoring	Product Safety and Quality	
	Auto Parts	Product Safety	TR-AP-250a.1	Number of vehicles recalled	Risk Management and Monitoring	Product Safety and Quality	
	Meat, Poultry & Dairy	Food Safety	FB-MP-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rates and (2) associated corrective action rates for (a) major and (b) minor non-conformances	Risk Management and Monitoring	Product Safety and Quality	
	Meat, Poultry & Dairy	Food Safety	FB-MP-250a.2	Percentage of supplier facilities certified to a Global Food Safety Initiative (GFSI) food safety certification program	-	-	Production was processed at company-owned facilities
	Meat, Poultry & Dairy	Food Safety	FB-MP-250a.3	(1) Number of recalls issued and (2) total amount of products recalled	-	-	No consumer product recalls were recorded.
	Meat, Poultry & Dairy	Antibiotic Use in Animal Production	FB-MP-260a.1	Percentage of animal production that received (1) medically important antibiotics and (2) non-medically important antibiotics, by animal type	Risk Management and Monitoring	Product Safety and Quality	
	Meat, Poultry & Dairy	Animal Welfare	FB-MP-410a.3	Percentage of production certified to an external animal welfare standard	Risk Management and Monitoring	Consumer Sector	
Water Management	Chemicals	Water Management	RT-CH-140a.1	((1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	ESG Indicators (Annex)		
	Chemicals	Water Management	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	-	-	No incidents of non-compliance associated with water quality conditions were recorded.
	Chemicals	Water Management	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Environmental Management	Water Management	
	Meat, Poultry & Dairy	Water Management	FB-MP-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	ESG Indicators (Annex)		
	Meat, Poultry & Dairy	Water Management	FB-MP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Environmental Management	Water Management	
	Meat, Poultry & Dairy	Water Management	FB-MP-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	-	-	No incidents of non-compliance associated with water quality conditions were recorded.
Occupational Health, Safety, and Well-being	Chemicals	Workforce Health and Safety	RT-CH-320a.1	(1) Total Recordable Incident Rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract workers	ESG Indicators (Annex)		
	Chemicals	Workforce Health and Safety	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce employee and contractor exposure to health risks	People and Community	Occupational Health and Safety	
	Chemicals	Operational Safety, Emergency Preparedness, and Response	RT-CH-540a.1	Process Safety Incident Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	-	-	Values associated with this disclosure will not be reported due to confidentiality restrictions.
	Chemicals	Operational Safety, Emergency Preparedness, and Response	RT-CH-540a.2	Number of transportation incidents	-	-	No transportation accidents meeting the reporting criteria established by ICCA Guidelines were recorded.
	Meat, Poultry & Dairy	Workforce Health and Safety	FB-MP-320a.1	(1) Total Recordable Incident Rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract workers	ESG Indicators (Annex)		
	Meat, Poultry & Dairy	Workforce Health and Safety	FB-MP-320a.2	Description of efforts to assess, control, and mitigate acute and chronic respiratory conditions	People and Community	Occupational Health and Safety	

MATERIAL TOPIC	STANDARD	SASB TOPIC	CODE	ACCOUNTING METRIC OR ACTIVITY METRIC DESCRIPTION	CHAPTER	SECTION	OMISSION
GHG Emissions Management	Meat, Poultry & Dairy	Greenhouse Gas Emissions	FB-MP-110a.1	Gross global Scope 1 emissions	ESG Indicators (Annex)		
	Meat, Poultry & Dairy	Greenhouse Gas Emissions	FB-MP-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and analysis of performance against those targets	Environmental Management	Energy and Emissions Management	
	Chemicals	Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	ESG Indicators (Annex)	Energy and Emissions Management	
	Chemicals	Greenhouse Gas Emissions	RT-CH-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and analysis of performance against those targets	Environmental Management	Energy and Emissions Management	
	Auto Parts	Fuel Economy & Use-phase Emissions	TR-AP-410a.1	Revenue from products designed to increase fuel efficiency and/or reduce emissions	-	-	We supply automotive manufacturers; therefore, compliance with regulations such as NHTSA and CAFE in the United States is managed directly by our customers.
Community Socioeconomic Development	Chemicals	Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	People and Community	Community	
Energy Management and Renewable Energy	Chemicals	Energy Management	RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, and (4) total self-generated energy	ESG Indicators (Annex)		
	Auto partes	Energy Management	TR-AP-130a.1	(1) Total energy consumed, (2) percentage grid electricity, and (3) percentage renewable	ESG Indicators (Annex)		
	Meat, Poultry & Dairy	Energy Management	FB-MP-130a.1	(1) Total energy consumed, (2) percentage grid electricity, and (3) percentage renewable	ESG Indicators (Annex)		
Regulatory Compliance	Chemicals	Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations or policy proposals addressing environmental and social factors affecting the industry	-	-	We do not participate in forums where government regulations are debated.
Responsible Supply Chain Management	Meat, Poultry & Dairy	Environmental & Social Impacts of Animal Supply Chains	FB-MP-430a.2	Percentage of production facilities verified to comply with animal welfare standards	Risk Management and Monitoring	Consumer Sector	
Business Ethics	Auto Parts	Competitive Behavior	TR-AP-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	-	-	No monetary losses resulting from legal proceedings related to anti-competitive behavior regulations were recorded.

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