# FEEDBACK ON DRAFT SECTOR GUIDANCE: CONSTRUCTION MATERIALS

**Indications:** the first part of the comments is visible once you open this sheet, the comments on the metrics follow below.

**Link of the draft sector guidance:** https://tnfd.global/wp-content/uploads/2024/06/Draft-sector-guidance-Construction-materials-PDF-Final.pdf?v=1719559507

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| **Number of companies of the metals and mining sector that submitted comments** | 1 |
| **Number of comments** | 30 |

**GENERAL COMMENTS ON THE DISCUSSION DOCUMENT:**

| | TOPIC | QUESTIONS | RESPONSE |
|---|---|---|---|
| 1 | About the LEAP Approach | Does the form and structure of this guide support your understanding of how the LEAP approach applies in your sector? | Yes. |
| | | Do you agree with the additional guidance offered in the Scoping guide? Are they enough? If you have comments on this, please post them. | Yes, it is reported that construction materials companies can choose to start with a limited scope and gradually advance through the experience of the process. |
| | | Do you agree with the additional guidance offered by the guide for "L1"? Are they enough? If you have comments on this, please post them. | For multinational companies with several operations, it will take considerable time to "build" the polygon that includes the main and supporting processes included in section L1. In addition, these interface polygons with nature will be variable depending on the phase of the mining project (exploration, exploitation, closure, etc.). |
| | | Do you agree with the additional guidance offered by the guide for "L2"? Are they enough? If you have comments on this, please post them. | Agree. Very complete. |
| | | Do you agree with the additional guidance offered by the guide for "L3"? Are they enough? If you have comments on this, please post them. | Agree. |
| | | Do you agree with the additional guidance offered by the guide for "L4"? Are they enough? If you have comments on this, please post them. | Agree. |
| | | Do you agree with the additional guidance offered by the guide for "E1"? Are they enough? If you have comments on this, please post them. | Agree. |
| | | Do you agree with the additional guidance offered by the guide for "E2"? Are they enough? If you have comments on this, please post them. | Agree. |
| | | Do you agree with the additional guidance offered by the guide for "A1"? Are they enough? If you have comments on this, please post them. | Agree. |
| | | Do you agree with the additional guidance offered by the guide for "P1"? Are they enough? If you have comments on this, please post them. | Agree. Very complete. |
| | | Are the tools associated in the guide useful? | Yes. |
| | | Which parts were most useful? | The presentation of information in tables. |
| | | How could it be made more useful in practice? | NR |
| 2 | Contents | What content was particularly insightful? | NR |
| | | Is there any material that you thought was unhelpful, confusing, or incorrect? | NR |
| | | What additional content would be useful to include in the guide? | Practical examples of financial quantification of impacts and dependencies. |
| 3 | Intersectoral use | Are there any materials that would be especially useful for other sectors? | NR |

**COMMENTS ON THE PROPOSED METRICS IN THE DISCUSSION DOCUMENT (Annex 1):**

**Proposed guidance on the application of global core disclosure metrics**

**Questions asked:**
- Do you agree with the proposed guidance?
- Is the metric useful for reporting and management?
- Is the metric useful for the business model, improving its corporate strategy, its value proposition, or can it guide the development of innovative projects?
- Is it within the company's capabilities to measure it?

| Metric Number | Core Global Indicator | Core Global Metric | Proposed guidance for the sector | Source | Respuesta |
|---|---|---|---|---|---|
| C1.0 | Total spatial footprint | Total spatial footprint (km2) (sum of):<br>• Total surface area controlled/managed by the organisation, where the organisation has control (km2);<br>• Total distributed area (km2); and<br>• Total rehabilitated/restored area (km2). | When reporting the land spatial footprint under this core global disclosure metric for quarrying activities, an organisation should include land owned, leased or managed in the exploration, development and production, or quarry/mine closure, and post-closure project phases.<br>Organisations should refer to other relevant TNFD sector guidance for reporting downstream spatial footprints, in particular the engineering and construction guidance. | TNFD | The company agrees. However, further clarification of the metric is necessary, since the total area controlled/managed by the organization, where the organization has control (km2), can also include the total area rehabilitated/restored (km2). |
| C1.1 | Extent of land/ freshwater/ocean-use change | Extent of land/freshwater/ocean-use change (km2) by:<br>• Type of ecosystem, and<br>• Type of business activity. | In reporting this core global disclosure metric for ecosystem use change associated with quarrying, the extent of land/freshwater/ocean ecosystem use change (km2) should cover the gross area disturbed in the reporting period and should be broken down by area disturbed in each phase:<br>• exploration;<br>• development and production;<br>• quarry closure; and<br>• post-closure project phases.<br>Land restoration and temporary habitat creation should be reported separately under extent of land/freshwater/ocean ecosystem conserved or restored.<br>Organisations should refer to other relevant TNFD sector guidance for ecosystem use change downstream, in particular the engineering and construction guidance. An organisation may provide information additional to the IUCN Global Ecosystem Typology (GET) to define the type of ecosystem they refer to, such as regional or local classifications. | TNFD | Yes, the company agrees. |
| C1.1 | Extent of land/ freshwater/ocean-use change | Extent of land/freshwater/ocean ecosystem conserved or restored (km2), split into:<br>• Voluntary; and<br>• Required by statutes or regulations. | In reporting this core global disclosure metric, an organisation should distinguish the extent conserved or restored within its value chain and beyond its value chain.<br>An organisation should also report land that is temporarily restored or any temporary habitats created.<br>An organisation should report area conserved and restored separately, if data is available. | GRI 101 Biodiversidad (2024), Divulgación 101-6; Norma SASB (2023) Divulgación EM-CM-160a.2 | Yes, the company agrees. |
| C2.0 | Pollutants released to soil split by type | Pollutants released to soil (tonnes) by type, referring to sector-specific guidance on types of pollutants | In reporting this core global disclosure metric, an organisation should include pollutants released to soil that include any cement kiln dust, metal pollutants (mercury (Hg), cadmium (Cd), thallium (Tl), antimony (Sb), arsenic (As), lead (Pb), chromium (Cr), cobalt (Co), copper (Cu), manganese (Mn), nickel (Ni), Zinc (Zn) and Vanadium (V)), toxins and any other types of soil pollutants released by the organisation. | GRI 303 Agua y Efluentes (2018), Contenido 303-4; ENCORE | In the case of the company's quarries, it is not required to measure the contaminants cadmium (Cd), thallium (Tl), cobalt (Co), and vanadium (V)). Furthermore, the results are well below the norm, which is why the impact is considered not significant. |

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| 1 | | C2.1 | Wastewater discharged | Volume of water discharged (m3), split into:<br>• Total<br>• Freshwater; and<br>• Other.<br><br>Including:<br>• Concentrations of key pollutants in the wastewater discharged, by type of pollutant, referring to sector-specific guidance for types of pollutants; and<br>• Temperature of water discharged, where relevant. | Reporting of water discharged under the core global disclosure metric should additionally be broken down by<br>destination:<br>• Surface water;<br>• Groundwater;<br>• Seawater; and<br>• Third-party water, and the volume of this total<br>sent for use to other organisations.<br>As well as broken down by source:<br>• Point source discharge; and<br>• Non-point source discharge.<br>For each site, the organisations should consider<br>disclosing the following pollutants:<br>• pH;<br>• TSS (Total Suspended Solids);<br>• TDS (Total Dissolved Solids);<br>• Metal pollutants (mercury (Hg), cadmium (Cd), thallium (Tl), antimony (Sb), arsenic (As), lead (Pb), chromium (Cr), cobalt (Co), copper (Cu), manganese (Mn), nickel (Ni), Zinc (Zn) and Vanadium (V));<br>• TPH (Total Petroleum Hydrocarbons); and<br>• BOD (Biochemical Oxygen Demand).<br>The organisation should describe the methodology used to calculate said concentrations as well as the dates and/or frequency of measurement for each pollutant, and whether the emission is a one-off occurrence or continuous. | Norma SASB (2023) Divulgación EM-CM150a.1; GRI (2022) Glosario de Estándares GRI | The company partially agrees. Well, the parameters with which they do not agree are metal contaminants, since the extraction model in the construction sector does not require the use of chemicals, therefore, it is not material to report discharges associated with: (mercury (Hg), cadmium (Cd), thallium (Tl), antimony (Sb), arsenic (As), lead (Pb), chromium (Cr), cobalt (Co), copper (Cu), manganese (Mn), nickel (Ni) , Zinc (Zn) and Vanadium (V)). |
| | | C2.2 | Waste generation and disposal | Weight of hazardous and non-hazardous waste generated by type (tonnes), referring to sectorspecific guidance for types of waste.<br><br>Weight of hazardous and non-hazardous waste (tonnes) disposed of, split into:<br>• Waste incinerated (with and without energy recovery);<br>• Waste sent to landfill; and<br>• Other disposal methods.<br>Weight of hazardous and non-hazardous waste (tonnes) diverted from landfill, split into waste:<br>• Reused;<br>• Recycled; and<br>• Other recovery operations. | Types of waste to report under this core global disclosure<br>metric include:<br>• Slags;<br>• Dusts;<br>• Sludges;<br>• Used oil;<br>• Other solid wastes that meet the TNFD definition of waste. | TNFD | The company does not agree because the metric must be standardized with the metrics proposed by the SASB and GRI standards. |
| | | C2.4 | Non-GHG air pollutants | Non-GHG air pollutants (tonnes) by type:<br>• Particulate matter PM2.5 and/or PM10);<br>• Nitrogen oxides (NO2, NO and NO3);<br>• Volatile organic compounds (VOC or<br>NMVOC);<br>• Sulphur oxides (SO2, SO, SO3, SOx); and<br>• Ammonia (NH3). | Additional pollutants to report under this core global<br>disclosure metric include:<br>• Carbon monoxide (CO);<br>• Dioxins/furans, including but not limited to the sum of the congeners of polychlorinated dibenzodioxins (PCDDs) and polychlorinated dibenzofurans (PCDFs) that contain chlorine; and<br>• Heavy metals (includes mercury (Hg), cadmium (Cd), thallium (Tl), antimony (Sb), arsenic (As), lead (Pb), chromium (Cr), cobalt (Co), copper (Cu), manganese (Mn), nickel (Nl) and vanadium (V)); and<br>• Airborne dust. | AMCC (2019); Norma SASB (2023) Divulgaciones IF-RE-140a.1., IF-RE-140a.2. e IF-RE140a.3; GRI 303 (2019) Contenido 303-4, GRI G4 (2014) Contenidos sobre Construcción e Inmobiliario EN8-EN9 | This indicator must be standardized to the SASB indicator. Which is currently reported and managed by companies in the sector. |
| | | C3.0 | Water withdrawal and consumption from areas of water scarcity | Water withdrawal and consumption (m3) from areas of water scarcity, including identification of water source. | In reporting this core global disclosure metric, an organisation should include:<br>• Total freshwater (≤1000 mg/l of Total Dissolved Solids) withdrawal, including from natural open sources such as rivers, lakes, natural ponds, streams, creeks; from groundwater (wells, boreholes, water below soil surface); from municipal and/or from third parties; from quarry dewatering used in operations;<br>• Total non-freshwater (>1000 mg/l of Total Dissolved Solids) withdrawal, including from sources of high salinity or pollutants; and<br>• Harvested rainwater: Volume of precipitation (rainwater or snowmelt) that is collected onsite (e.g. settling ponds, inactive quarry area that has not yet reached the groundwater table).<br><br>Water from quarry dewatering that is not used should be reported separately.<br><br>An organisation should differentiate withdrawal from groundwater sources that are recharged and nonrecharged. | TNFD; GRI G4 (2014) Divulgación sobre bienes raíces y construcción EN1; Lista de productos básicos de alto impacto de SBTN | The company agrees with the metrics relating to the extraction of fresh water, non-fresh water and rain water. It is possible to report it and it is currently being managed. However, it is not clear to report water from quarry drainage, which is not measured. |
| | | C3.1 | Quantity of high-risk natural commodities sourced from land/ ocean/freshwater | Quantity of high-risk natural commodities (tonnes) sourced from land/ocean/ freshwater, split into types, including proportion of total natural commodities. | Commodities to report under the core global disclosure<br>metric include:<br>• sand;<br>• limestone;<br>• chalk marl;<br>• silica correctives;<br>• alumina and ferrous oxide;<br>• natural gypsum;<br>• pozzolan;<br>• primary aggregates; and<br>• coal. | TNFD; GRI G4 (2014) Divulgación sobre bienes raíces y construcción EN1; Lista de productos básicos de alto impacto de SBTN | The company agrees, it is understood by exploitation quantity. |
| | | | | Quantity of high-risk natural commodities (tonnes) sourced under a sustainable management plan or certification programme, including proportion of total high-risk natural commodities. | Commodities to report under the core global disclosure<br>metric include:<br>• sand;<br>• limestone;<br>• chalk marl;<br>• silica correctives;<br>• alumina and ferrous oxide;<br>• natural gypsum;<br>• pozzolan;<br>• primary aggregates; and<br>• coal. | | It is not within the company's current capabilities to measure it. |

**Indicadores y métricas core de divulgación propuestas para el sector**

| | Categoría de la métrica | Subcategoría de la métrica | No. de la Métrica | Indicador | Métrica core de divulgación propuesta para el sector | Fuente | Respuesta |
|---|---|---|---|---|---|---|---|
| 2 | State of nature | Ecosystem extent and condition | CM.C1.0 | Change in fragmentation due to linear infrastructure | Length (km), footprint (km2), number of lanes, planned traffic volume, and surface or material type of upgraded and/or new linear infrastructure (e.g. roads, rails, powerlines, canals, pipelines, fences) built:<br>• In sensitive locations, by sensitive location criteria met, stating the ecosystem type; and<br>• In other areas, stating the ecosystem type(s).<br><br>Number of completed wildlife crossing structures or other fragmentation mitigation methods per kilometre of linear infrastructure, including:<br>• Number with verified wildlife use; and<br>• Length, width and/or height (underpasses only) of crossing structures.<br><br>Crossing structures include underpasses, overpasses, canopy bridges.<br>Other fragmentation mitigation efforts may include retrofits of existing<br>culverts, fencing and jump-outs. | TNFD | It is not within the scope and capacity of the company to measure this metric. |

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| | Impact driver | Pollution/pollution removal | CM.C2.0 | Volume of spills | Volume of spills of diesel, paints, solvents and toxic chemicals (m3), by national or company spill classification scheme and by type of ecosystem affected. | GRI 303-4; ENCORE | It is not part of the metrics that the company currently measures.<br><br>The GRI 303-4 source is incorrectly referenced. This indicator relates to discharges according to destination. |
| 3 | **Core disclosure indicators and metrics proposed for the sector** | | | | | | |
| | **Questions asked:** | | • Is the metric useful for reporting and management?<br>• Is the metric useful for the business model, improving its corporate strategy, its value proposition, or can it guide the development of innovative projects?<br>• Is it within the company's capabilities to measure it? | | | | |
| | **Metric Category** | **Metric subcategory** | **Metric Number** | **Cross-sector indicator** | **Proposed additional sector disclosure indicator or metric** | **Source** | **Response** |
| | Motor de impacto | Pollution/pollution removal | CM.A2.0 | Invasive alien species management | Proportion (%) of materials sold that have been checked for invasive alien species. | TNFD | The company does not understand how to carry out this measurement. |
| | | | CM.A2.1 | Light pollution | Contribution to light pollution, measured, for example, by:<br>• Number and proportion (%) of outdoor lights by backlight, uplight and glare (BUG) rating;<br>• Number and proportion (%) of outdoor lights above 2700K;<br>• Total outdoor lighting (lumen and lumen/ha);<br>• Total (m2) and proportion (%) of area with nighttime lighting; and/or<br>• Number and proportion (%) of outdoor lights that are kept on at night; and number and proportion (%) of outdoor lights that are and are not dimmed at night, by degree of dimming. | UICN (2023) Índices de Naturaleza Urbana, TNFD | To date, the company does not have the capabilities to measure this metric. |
| | | | CM.A2.2 | Noise pollution | Contribution to noise pollution, measured, for example, by:<br>• Average noise level and/or frequency (dB, Hz) across the 2-hour periods centred on sunrise and sunset before work on the site started (baseline), and during operations, on-site and/or in the nearest noise-sensitive habitat to the most significant noise source; and/or<br>• Average noise level and/or frequency across the day (dB, Hz), before the work on the site started (baseline), and during operations, on-site and/or in the noise-sensitive habitat nearest the most significant noise source; and/or<br>• Average noise level and/or frequency (dB, Hz) before work on the site started (baseline), and at the noisiest period of the day during the operations, on-site and/or in the noise-sensitive habitat nearest the most significant noise source; and/or<br>• Number of incidents where noise level exceeded local regulatory or international standards. | TNFD; GRI 101 | The company does not agree with the metric since it is not possible to report it at the company level.<br><br>The metric related to the Number of incidents in which the noise level exceeded local or international regulatory standards is a metric that is not currently measured, but adjustments could be made and quantified in the short term. |
| | | Uso/reposición de recursos | CM.A3.0 | Water replenishment | Total volume of water (m3) that has been sustainably supplied, purified and/or conserved in the same watershed where the freshwater was withdrawn. This includes volume of water from watershed protection and restoration projects, from water access and sanitation to community projects and from water efficient agriculture and water efficient irrigation practices. | TNFD | To date, the company does not have the capabilities to measure this metric. |
| | Respuesta | Gestión de dependencia, impacto, riesgo y oportunidad: Cambios en la naturaleza (dependencia e impacto): pasos de la jerarquía de mitigación | CM.A23.0 | Circularity of material use | Proportion of materials used that are recycled and reused input materials by significant categories of raw materials, renewable materials and manufactured products (%); or<br>Share of total mass of materials, products and components/systems used that have been reused, repurposed or remanufactured, either from existing infrastructure on-site being demolished, refurbishment, fit-out or from other buildings, third parties etc. (%). | GRI: G4-EN2 Porcentaje de materiales utilizados que son insumos reciclados materiales Reino Unido Verde Consejo de construcción (2023) | The company does not currently measure the Proportion of materials used that are recycled and reused input materials by important categories of raw materials, renewable materials and manufactured products (%), but they would be able to measure it in the short term. Very focused on GRI 301-2. |
| | | Gestión de dependencia, impacto, riesgos y oportunidades: Cadena de valor | CM.A22.0 | Value chain certification | Proportion of materials sold for which there is an Environmental Product Declaration (EPD) meeting any applicable industry standards. | TNFD | Currently the company does not measure this metric, they consider it useful, however, the company does not have the ability to quantify it in the short term.<br><br>Currently the company has the ability to report and manage the metric but in terms of Self-declarations. |

| **OTHER GENERAL QUESTIONS ABOUT METRICS** | |
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| What other industry metrics should the taskforce consider? Should they be core or additional? | NR |
| What other metrics of positive impact and opportunities? Are they relevant in each sector? | NR |

| **ADDITIONAL CONTRIBUTIONS AND COMMENTS** |
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| NR |