

---

---

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

---

**FORM 6-K**

---

**REPORT OF FOREIGN PRIVATE ISSUER  
PURSUANT TO RULE 13a-16 or 15d-16  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

For the month of August, 2019

Commission File Number: 001-14946

---

**CEMEX, S.A.B. de C.V.**  
(Translation of Registrant's name into English)

---

**Avenida Ricardo Margáin Zozaya #325, Colonia Valle del Campestre,  
San Pedro Garza García, Nuevo León 66265, México**  
(Address of principal executive offices)

---

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F  Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

---

---

## Contents

On August 5, 2019 — CEMEX, S.A.B. de C.V. (NYSE:CMX) (“CEMEX”), informed the Mexican Stock Exchange (Bolsa Mexicana de Valores) that CEMEX HOLDINGS PHILIPPINES, INC. (“CHP”), an indirect subsidiary of CEMEX listed in the Philippine Stock Exchange, announced that CHP’s submitted supplemental information to the investors’ briefing materials for the second quarter 2019 results, filed in a 6-K Form on July 25, 2019, relating to the impact of PFRS 16 (Leases) to the previously reported income statement for the six-month period ended June 30, 2018.

CHP clarified as well that (i) the table under the “Debt Information” section appearing on page 4 of the second quarter 2019 report and (ii) the chart (Maturity Profile) in the “Debt Information” slide appearing on page 20 of the second quarter 2019 presentation, do not include Php 2,112 million corresponding to financial liabilities related to lease contracts.

These adjustments do not affect or impact CEMEX’s second quarter 2019 results filed in a 6-K Form on July 25, 2019.

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, CEMEX, S.A.B. de C.V. has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

CEMEX, S.A.B. de C.V.

\_\_\_\_\_  
(Registrant)

Date: August 5, 2019

By: /s/ Rafael Garza Lozano

\_\_\_\_\_  
Name: Rafael Garza Lozano

Title: Chief Comptroller

---

**EXHIBIT INDEX**

| <u>EXHIBIT<br/>NO.</u> | <u>DESCRIPTION</u>  |
|------------------------|---|
| 1.                     | Supplemental information relating to the impact of PFRS 16 (Leases) to the previously reported income statement for the six-month period ended June 30, 2018. |

## Newly issued PFRS effective in 2019

### PFRS 16, Leases (“PFRS 16”)

In summary, beginning January 1, 2019, PFRS 16 introduces a single lessee accounting model and requires a lessee to recognize, for all leases, allowing exemptions in case of leases with a term of less than 12 months or when the underlying asset is of low value, assets for the right-of-use of the underlying asset against a corresponding financial liability, representing the net present value of estimated lease payments under the contract, with a single income statement model in which a lessee recognizes amortization of the right-of-use asset and interest on the lease liability. After concluding the inventory and measurement of its leases, CEMEX Holdings Philippines, Inc. and Subsidiaries adopted PFRS 16 using the full retrospective approach by means of which it determined an opening cumulative effect in its statement of financial position as of January 1, 2018 as follows:

| (Thousands of Philippine Pesos) | As of January 1, 2018 |
|---------------------------------|-----------------------|
| Assets for the right-of-use     | 2,167,178             |
| Deferred income tax assets      | 1,067,565             |
| Deferred income tax liability   | (92,674)              |
| Lease liabilities               | 2,318,299             |
| Retained earnings <sup>1</sup>  | 1,951,819             |

- <sup>1</sup> The initial effect in retained earnings refers to a temporary difference between the straight-line amortization expense of the right-of-use asset and the amortization of the financial liability under the effective interest rate method since origination of the contracts. This difference will reverse over the remaining term of the contracts.

CEMEX Holdings Philippines, Inc. and Subsidiaries modified the previously reported income statement for the six-month period ended June 30, 2018 to give effect to the retrospective adoption of PFRS 16, as follows:

| SELECTED INFORMATION<br>INCOME STATEMENT<br><br>(Thousands of Philippine Pesos) | As originally reported |                   | As modified |                   |
|---|------------------------|-------------------|-------------|-------------------|
|   | Jan-Jun                | Second<br>Quarter | Jan-Jun     | Second<br>Quarter |
| Revenues  | 11,879,333             | 5,988,074         | 11,879,333  | 5,988,074         |
| Cost of sales   | (6,922,603)            | (3,477,178)       | (6,882,862) | (3,457,227)       |
| Operating expenses  | (3,937,242)            | (2,048,106)       | (3,902,777) | (2,029,690)       |
| Other expenses, net   | 14,321                 | 12,045            | 14,321      | 12,045            |
| Financial expenses and others, net  | (855,805)              | (400,277)         | (1,001,241) | (465,102)         |
| Earnings before income tax  | 178,002                | 74,556            | 106,774     | 48,100            |
| Income tax  | (712,842)              | (709,678)         | (691,502)   | (701,762)         |
| Earnings from continuing operations   | (534,840)              | (635,122)         | (584,728)   | (653,662)         |

As of June 30, 2019 and December 31, 2018, assets for the right-of-use amounted to PHP 1,932 million and PHP 2,151 million, respectively. In addition, financial liabilities related to lease contracts amounted to PHP 2,112 million as of June 30, 2019 and PHP 2,360 million as of December 31, 2018. These amounts of financial liabilities as of June 30, 2019 and December 31, 2018 are not included in the “Debt Information” section appearing on page 4 of the 2nd Quarter 2019 Report.