Global Reporting Initiative (GRI) content index 2020

This GRI content index outlines where we report data and/or information that addresses GRI aspects and indicators either fully or in part.

As outlined on page 26 of our 2020 Boral Review & Sustainability Report, we undertake a biennial sustainability materiality assessment and assess sustainability issues with reference to the GRI definition of materiality.

The table below refers to the following reports and website content:

- 2020 Annual Report (AR)
- 2020 Boral Review & Sustainability Report (BR)
- 2020 Joint Modern Slavery Statement (MSS)
- Sustainability data at boral.com/sustainability (SD)
- Other information at boral.com (W).

GRI Standards **Disclosure**		**Covered in**	**Page(s)**	**Comment**
GRI 102: General Disclosures 2016				
Organisational profile				
102-1	Name of the organisation	BR	Cover	
102-2	Primary brands, products and services	BR W	2–3, 10–11	Further information can be found on our divisional websites: boral.com.au, boralamerica.com, usgboral.com/en_au/
102-3	Location of headquarters	BR	Back cover	
102-4	Countries of operation	BR	10–15	
102-5	Nature of ownership	AR	139–146	
102-6	Markets served	BR	3, 5, 10-15	
102-7	Scale of the organisation	BR AR	2–3, 10–15 11	
102-8	Information on employees and other workers	BR	2–4, 48–49, 60	
102-9	Supply chain description	BR MSS	54–55 5	
102-10	Significant changes	BR AR	1 141	
102-11	Precautionary approach	BR	20–23 53	Our risks and responses Product stewardship
102-12	External initiatives	BR	60	
102-13	Membership of associations	BR W	59	Industry associations 2020
Strategy				
102-14	Statement from senior decision-maker	BR	6–9	Chairman's review and Message CEO & Managing Director

GRI Standards Disclosure		Covered in	Page(s)	Comment
102-15	Key impacts, risks and opportunities	BR	6–9 16–59	Risk management
Ethics and integrity				
102-16	Values, principles, standards, and norms of behaviour	BR W	58–59	Code of Business Conduct
102-17	Mechanisms for advice and concerns about ethics	BR AR W	58–59 47	Code of Business Conduct
Governance				
102-18	Governance structure	BR AR	27, 37 38–44	
102-19	Delegating authority	BR AR	27, 37 38–44	
102-20	Executive level responsibility	BR AR	27, 37 38–44	
102-21	Consulting stakeholders	AR W	53, 38–44	Stakeholder engagement
102-22	Composition of highest governance body and its committees	AR	38–44	
102-23	Chair of the highest governance body	AR	39–41	
102-24	Nomination and selection of highest governance body	AR	38–42	
102-25	Conflicts of interest	AR	42	
102-26	Role of highest governance body in setting purpose, values, and strategy	AR	38–44	
102-27	Collective knowledge of highest governance body	AR	40–41	
102-28	Evaluating the highest governance body's performance	AR	40–42	
102-29	Identifying and managing economic, environmental, and social impacts	BR AR	27 38–44	
102-30	Effectiveness of risk management processes	BR AR	27 43–44	
102-31	Review of economic, environmental, and social topics	BR AR	27, 37 43–44, 56	
102-32	Highest governance body's role in sustainability reporting	BR	27, 37	
102-33	Communicating critical concerns	W		Refer boral.com/board-charters
102-35	Remuneration policies	AR BR	59–77 27	
102-36	Process for determining remuneration	AR	72–77	
Stakeholder engagement				
102-40	List of stakeholder groups	W		Stakeholder engagement
102-41	Collective bargaining agreements	BR SD	50	

GRI Standards Disclosure		Covered in	Page(s)	Comment
102-42	Identifying and selecting stakeholders	W		Stakeholder engagement
102-43	Approach to stakeholder engagement	W		Stakeholder engagement
102-44	Key topics and concerns raised	W		
Reporting practice				
102-45	Entities included in the consolidated financial statements	AR	139–146	
102-46	Defining report content and topic Boundaries	BR	26, 60	
102-47	List of material topics	BR	26	
102-48	Restatements of information	BR	40	
102-49	Changes in reporting			Not applicable
102-50	Reporting period	BR	Inside cover, 60	
102-51	Date of most recent report	W		
102-52	Reporting cycle	BR	Inside cover	
102-53	Contact point for questions regarding the report	BR	60	
102-54	Claims of reporting in accordance with the GRI Standards			Not applicable
102-55	GRI content index	W		This document
102-56	External assurance	BR	60	
GRI 103: Management approach 2016				
103-1	Explanation of the material topic and its boundary	BR	28-59	Integrated within disclosure on each of our material sustainability issues
103-2	Management approach and its components			
103-3	Evaluation of the management approach			
GRI 201: Economic performance 2016				
201-1	Direct economic value generated and distributed	BR AR	4, 57 10–12	
201-2	Integrated within disclosure on each of our material sustainability issues	BR	37-39, 42–44	
201-3	Defined benefit plan obligations and other retirement plans			Not applicable
201-4	Financial assistance received from government	BR	16, 35	
GRI 203: Indirect economic impacts 2016				
203-1	Infrastructure investments and services supported	BR	57	
203-2	Significant indirect economic impacts, including the extent of impacts	BR	4, 55	
GRI 204: Procurement practices 2016				
204-1	Proportion of spending on local suppliers	MSS	5	Disclosure excludes non-controlled entities of Boral

GRI Standards Disclosure		Covered in	Page(s)	Comment
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	BR AR	22, 58–59 47	
205-2	Communication and training about anti-corruption policies and procedures	BR AR	22, 58–59 47	
205-3	Confirmed incidents of corruption and actions taken			No cases in FY2020
GRI 206: Anti-competitive behaviour 2016				
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices			No legal actions
GRI 207: Tax 2016				
207-1	Approach to tax	W		2019 Tax Transparency Report – Boral Limited
207-2	Tax governance, control and risk management			
GRI-302: Energy 2016				
302-1	Energy consumption within the organisation	BR SD	41	Energy and emissions data
302-2	Energy consumption outside the organisation	BR	40	Scope 3 emissions disclosed, not energy consumption
302-3	Energy intensity	SD		Energy and emissions data
302-4	Reduction of energy consumption	BR SD	40	Energy and emissions data
302-5	Reductions in energy requirements of products and services	SD		Energy and emissions data by division
GRI 303: Water and Effluents 2018				
303-2	Management of water discharge-related impacts	BR	46	
303-5	Water consumption	BR	46	Municipal water consumption only
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	BR SD	40	Energy and emissions data
305-2	Energy indirect (Scope 2) GHG emissions	BR SD	40	Energy and emissions data
305-3	Other indirect (Scope 3) GHG emissions	BR SD	41	Energy and emissions data
305-4	GHG emissions intensity	BR SD	40	Energy and emissions data
305-5	Reduction of GHG emissions	BR SD	40	Energy and emissions data
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	SD		Energy and emissions data Disclosed for Boral Australia only
GRI 307: Environmental Compliance 2016				
GRI 307-1	Non-compliance with environmental laws and regulations	BR	45–46	
GRI 401 – Employment 2016				

GRI Standards Disclosure		Covered in	Page(s)	Comment
401-1	New employee hires and employee turnover	BR	48–49	New hires by gender; turnover by division
GRI 403 – Occupational health and safety 2018				
403-1	Occupational health and safety management system	BR	28-30	
403-2	Hazard identification, risk assessment, and incident investigation	BR	29–33	
403-3	Occupational health services	BR	30, 32	
403-4	Worker participation, consultation, and communication on occupational health and safety	BR	28	
403-5	Worker training on occupational health and safety	BR	29, 30, 50	
403-6	Promotion of worker health	BR	32, 50	
403-8	Workers covered by an occupational health and safety management system	BR	29	
403-9	Work-related injuries	BR	31	
403-10	Work-related ill health	BR	30	
GRI 404: Training and Education 2016				
404-2	Programs for upgrading employee skills and transition assistance programs	BR	50	
GRI 405: Diversity and Equality Opportunity 2016				
405-1	Diversity of governance bodies and employees	AR BR W	37 48–49	Boral Workplace Gender Equality Report; USG Boral Workplace Gender Equality Report
405-2	Ratio of basic salary and remuneration of women to men	BR	49	Boral Australia data only
GRI 407: Freedom of association and collective bargaining 2016				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk			Not reported MSS pg 7 - Identifies countries and categories of products and services at highest risk of modern slavery
GRI 408: Child labour 2016				
408-1	Operations and suppliers at significant risk for incidents of child labour	MSS	3, 7	
GRI 409: Forced or compulsory labour 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	MSS	3, 7	
GRI 412: Human Rights Assessments 2016				
412-2	Employee training on human rights policies or procedures	MSS	3	
GRI 413: Local Communities 2016				

GRI Standards Disclosure		Covered in	Page(s)	Comment
413-1	Operations with local community engagement, impact assessments, and development programs	BR	56	Key sites in Australia have regular community liaison meetings
GRI 415: Public Policy 2016				
415-1	Political contributions	BR	59	
GRI 416: Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories	BR	53	
GRI 417: Marketing and Labelling 2016				
417-1	Requirements for product and service information and labelling	BR	53	