

SASB Construction Materials standard – content index

The table below cross-references the SASB Construction Materials standard accounting metrics with where information can be found in our 2020 Boral Review & Sustainability Report (BR) or on our website at boral.com/sustainability (W).

Table 1 – Sustainability Disclosure Topics & Accounting Metrics

Topic	Accounting metric	Category	Unit of measure	Code	Covered in	Page(s)	Comment
Greenhouse gas emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Metric tons (t) CO ₂ -e, Percentage (%)	EM-CM-110a.1	W - Sustainability data		Unit of measure provided in tonnes
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	EM-CM-110a.2	BR	34–36	
Air quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) particulate matter (PM ₁₀), (4) dioxins/furans, (5) volatile organic compounds (VOCs), (6) polycyclic aromatic hydrocarbons (PAHs), and (7) heavy metals	Quantitative	Metric tons (t)	EM-CM-120a.1	W - Sustainability data		FY2020 data not available until December 2020 Unit of measure provided in tonnes
Energy management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage alternative, (4) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	EM-CM-130a.1	BR W - Sustainability data	41	Unit of measure provided in PJ
Water management	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m ³), Percentage (%)	EM-CM-140a.1	BR	46	(3) Quarry sites categorised at high risk of water stress identified Systems not currently in place to capture data for (1) and (2)
Waste management	Amount of waste generated, percentage hazardous, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	EM-CM-150a.1	-		Systems not currently in place to capture data
Biodiversity impacts	Descriptions of environmental management policies and practices for active sites	Discussion and Analysis	n/a	EM-CM-160a.1	BR	47	
	Terrestrial acreage disturbed, percentage of impacted area restored	Quantitative	Acres (ac), Percentage (%)	EM-CM-160a.2	BR	47	Terrestrial acreage disturbed available for Boral Quarries business only. Further enhancements to data capture to be implemented in FY2021

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Topic	Accounting metric	Category	Unit of measure	Code	Covered in	Page(s)	Comment
Workforce health & safety	(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	Quantitative	Rate	EM-CM-320a.1	BR W - Sustainability data	31	Boral Group data includes controlled entities as well as all joint ventures, in line with its broader approach to safety data. Metric calculated based on generally accepted methodology in Australia using million hours worked
	Number of reported cases of silicosis	Quantitative	Number	EM-CM-320a.2	BR	30	
Product innovation	Percentage of products that qualify for credits in sustainable building design and construction certifications	Quantitative	Percentage (%) by annual sales revenue	EM-CM-410a.1	-		We are implementing systems to enable accurate collection and reporting of this data in FY2021
	Total addressable market and share of market for products that reduce energy, water, and/or material impacts during usage and/or production	Quantitative	Reporting currency, Percentage (%)	EM-CM-410a.2	-		Not reported as share of market is commercially sensitive
Pricing integrity & transparency	Total amount of monetary losses as a result of legal proceedings associated with cartel activities, price fixing, and anti-trust activities	Quantitative	Reporting currency	EM-CM-520a.1	Nil		

Table 2 – Activity Metrics

Activity metric	Category	Unit of measure	Code	Covered in	Page(s)	Comment
Production by major product line	Quantitative	Metric tons (t)	EM-CM-110a.1	See comment		Production information by product line is not provided as this is considered commercially sensitive However, USG Boral plasterboard production data is provided on slide 56 of the FY2020 results presentation