

Whistleblower Policy

Functional area

Do I have to give my name?

If you wish to make an anonymous report, you may do so. However, it may make it difficult to investigate your concern if we need to talk to you again. If you do give your personal details this information may be recorded in a database. You have the right to access any of your personal information that is kept or processed by Boral.

Do I have to be absolutely sure that there is a problem?

No. If you have a real and honest concern that the law or our standards are being, or have been, breached then you should report it. If it turns out that your real and honest concerns were unfounded or mistaken, you will not be penalised in any way. Our focus will be on the quality and honesty of the information you have provided, not your reasons for making the report.

Who in Boral will know about my call or e-mail?

Your details will be known to the people specifically involved in receiving your report and investigating your concerns, and to the case management team to which the investigators report.

All information received is regarded as highly confidential and handled accordingly, and any request to remain anonymous will be respected.

At least twice a year, the Audit & Risk Committee receives a confidential report about the number, nature and status of reports received. All directors have access to this report.

2. Purpose of this Policy

A critical feature of our strategy is our commitment to doing business at all times in an ethical and transparent manner – “doing it right”. All employees and people representing Boral are expected to observe both the letter and the spirit of the law and to maintain the highest standards of integrity consistent with our Code of Business Conduct.

If you believe you have experienced or witnessed illegal or unethical behaviour you have a responsibility to do something about it. A failure to speak up exposes Boral to additional risks and will undermine our culture and values.

The Board has approved this Policy to:

- encourage people to

4. Who can speak up?

Anyone with information about potential misconduct is encouraged to speak up.

This Policy applies to:

- Boral and all subsidiary and aff-T3[(B)2.4 (o Wa.7 (old (t4ed)-oTd ()Tj t)-19 (i)3.1 (t)-1.1 w 2.167 _ Tc 0 Tw 0.8

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6. What information should I provide?

You should provide as much information as possible, including details of the potential misconduct, people involved, dates, locations and any more evidence that may exist.

All disclosures will be recorded in the confidential Whistleblower Register.

The Whistleblower Officer (or other person receiving your disclosure) will seek your consent before recording your name on the Whistleblower Register. You are encouraged to feel supported and safe in providing information, and to consent to the limited sharing within Boral of your identity. This will assist Boral to protect and support you in relation to your disclosure and facilitate Boral in investigating, reporting and taking action arising as a result of your disclosure.

The Whistleblower Register is confidential and can only be accessed by Whistleblower Officers or with the consent of the Company Secretary. The information is used to determine the appropriate response to disclosures made and to inform any investigation commenced, and also for confidential Board reporting purposes.

7. Do I have to give my name?

You can make an anonymous disclosure if you do not want to reveal your identity.

While you are encouraged to provide your name because it will make it easier for Boral to address your

8. How will Boral respond?

Disclosures made under this Policy will be received and treated sensitively and seriously, and will be dealt with promptly, fairly and objectively. Boral will apply the protections described at section 10 below when responding to or investigating disclosures.

limited to termination of employment or engagement). In some circumstances, this may also be a criminal offence punishable by imprisonment. Boral may refer any person that has engaged in detrimental conduct to law enforcement authorities for further investigation.

Boral will at all times be able to raise and address with a discloser matters that arise in the ordinary course of their employment or engagement with Boral (for example, any separate performance or misconduct concerns).

10.3. What other protections are available to me?

Boral is committed to making sure that you are treated fairly and do not suffer detriment because you speak up. The protections offered will be determined by Boral and depend on things such as the potential misconduct and people involved. Protections may include the following, in Boral's discretion:

- monitoring and managing the behaviour of other employees
- relocating employees (this may include the people alleged to have been involved in the potential misconduct) to a different division, group or office
- offering you a leave of absence or flexible workplace arrangements while a matter is investigated

• a discloser who is a current or former employee may access Boral's Employee A-8 () 12.2 (E) 2.0y from 12/18.9

12. Availability of this Policy and training

This Policy is publicly available on Boral's website and for Boral's employees on Boral's intranet site.

Awareness posters will also be made available at work sites and/or on noticeboards. Boral's employees will be made aware of Whistleblowing i

2. Protected disclosures

To be a “protected disclosure” information must relate to “disclosable matters” and be made to “eligible” persons or organisations. Examples of this type of information and recipients are outlined in the following table:

Information reported or disclosed	Recipient of disclosed information
<ul style="list-style-type: none"> • Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to Boral or a related body corporate. • Information that Boral or any officer or employee of Boral has engaged in conduct that: <ul style="list-style-type: none"> ○ contravenes or constitutes an offence against certain legislation (e.g. the Corporations Act); ○ represents a danger to the public or the financial system; or ○ constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more. • Note that “personal work-related grievances” are not protected disclosures under the law, except as noted below. 	<ul style="list-style-type: none"> • A person authorised by Boral to receive protected disclosures – i.e. Whistleblower Officers under this Policy. • An officer or senior manager of Boral or of a related body corporate. • An auditor, or a member of an accepted as noted` (-ADdiscl,À I-™

The law also protects certain disclosures made in "emergency" and "public interest" situations, in which case disclosures can be made to additional recipients. Please contact a Whistleblower

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3. Specific protections and remedies

Additional legislative protections may also be available, including but not limited to:

- compensation for loss, damage or injury suffered as a result of detrimental conduct
- an injunction to prevent, stop or remedy the effects of the detrimental conduct
- an order requiring an apology for engaging in the detrimental conduct
- if the detrimental conduct wholly or partly resulted in the termination of an employee's employment, reinstatement of their position, and
- any other order the court thinks appropriate.

If you make a "protected disclosure", the law provides:

- you are not subject to any civil, criminal or administrative liability for making the disclosure
- no contractual or other remedy may be enforced or exercised against you on the basis of the disclosure, and
- in some circumstances (e.g. if the disclosure has been made to a regulator), the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.