Political donations
Boral’s Code prohibits political donations or contributions.

Tax transparency
Our approach to tax is consistent with our Code and underpinned by clearly defined Tax Strategy and Governance fundamental principles.

We are committed to the timely meeting of our taxation obligations in the jurisdictions in which we conduct business including the payment of our taxes.

We structure all aspects of our business transactions and dealings to comply with the law in all jurisdictions, and we do not use artificial arrangements or tax haven jurisdictions where no business purpose exists.

We are mindful of protecting our reputation in how we manage our tax affairs, and exercise prudence and apply proper process in managing tax risk.

We recognise the need to be transparent about our tax affairs, and in Australia, we have adopted the Voluntary Tax Transparency Code and publish an annual Tax Transparency Report on our website.

Cybersecurity
The risk of cybersecurity breaches and attacks on information systems continues to escalate as businesses face an escalating security threat from increasingly sophisticated threat actors.

Boral continues to invest in cybersecurity controls, and to monitor cybersecurity threats that could potentially impact our technical infrastructure, data security and customer privacy.

Our cybersecurity program aligns with the National Institute of Standards and Technology (NIST) Cybersecurity Framework, which represents a set of standards, best practices and recommendations for managing cybersecurity risk.

Boral’s Chief Information Security Officer is responsible for developing and implementing the Boral cybersecurity program, including remediation and improvement plans. We also engage third-party cybersecurity specialists to conduct regular penetration testing, assess security controls and identify required remediation measures.

The Board Audit & Risk Committee oversees cybersecurity risk, the cybersecurity program and controls to manage the evolving cybersecurity risk.

Industry associations
As part of Boral’s commitment to industry collaboration, we participate in a number of industry associations. Through our involvement in these associations, Boral benefits from a united voice on areas of common interest in the industry including, but not limited to, developing technical standards, sharing new ideas and advocating on public policy positions. A number of these associations have also played a key role in helping the industry navigate the challenges presented by COVID-19, particularly as it relates to safe work practices.

Participants in industry associations are provided competition law training to ensure that association with other industry participants is always compliant with the law.

Our major industry associations and how we are involved are outlined below:

<table>
<thead>
<tr>
<th>Industry Association</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cement Industry Federation</td>
<td>Boral Cement is one of three members, together with Adelaide Brighton and Cement Australia. Two senior Boral executives are Directors.</td>
</tr>
<tr>
<td>Cement Concrete &amp; Aggregates Australia (CCAA)</td>
<td>Boral Australia is one of five CCAA Foundation Members, which provide much of its funding, and there are approximately 60 additional smaller members. Boral has senior-level representatives on the CCAA Council and on a number of committees.</td>
</tr>
<tr>
<td>Australian Flexible Pavement Association</td>
<td>Boral Asphalt is one of more than 250 members and has a senior executive on the Board.</td>
</tr>
<tr>
<td>Green Building Council of Australia</td>
<td>Boral Australia is one of more than 550 members. Wayne Manners, Chief Operating Officer (interim), is a Director.</td>
</tr>
</tbody>
</table>

We are working closely with some of our industry associations to develop initiatives focused on industry decarbonisation.

Our annual membership fees for industry associations of our continuing operations totalled about $1.5 million in FY2021.