

Glossary and Abbreviations

ABS	Australian Bureau of Statistics	HIA	Housing Industry Association
ACCC	Australian Competition and Consumer Commission	HR	Human resources
ACF	Australian Conservation Foundation	H&S	Health and safety
ACJP	Australian Climate Justice Program	HSE	Health, safety and environment
ACM	Australian Construction Materials division	JDRF	Juvenile Diabetes Research Foundation
ASX	Australian Securities Exchange	JV	Joint venture
BCA	Business Council of Australia	LBGA	Lafarge Boral Gypsum in Asia; the joint venture is 50% owned by Boral and 50% owned by Lafarge
BCSC	Blue Circle Southern Cement	LCI/LCA	Life-cycle inventory/life-cycle analysis
BFS	Boral Formwork & Scaffolding	LEED	Leadership in Industry and Environment Design, an internationally recognised green building certification system
BMTI	Boral Material Technologies Inc	Lime	Oxide of calcium (CaO) produced by heating limestone
BPE	Best Practice Element	Limestone	A rock consisting chiefly of calcium carbonate (CaCO ₂)
BPIC	Building Products Innovation Council	LTI	Lost time injury; an injury which causes an employee to be absent from work for one or more full days or shifts on any day subsequent to the injury occurring
BSDT	Boral Sustainability Diagnostic Tool	LTI	Long term incentive
C&C	Clay & Concrete Products division	LTIFR	Lost time injury frequency rate; the number of employee lost time injuries per million hours worked during a period.
Calcination	The process of reducing limestone to lime and carbon dioxide to produce cement	LUAC	Large User Abatement Certificate
CCS	Carbon capture and storage	MLT	MonierLifetile
CDM	Clean Development Mechanism	NGAC	NSW Greenhouse Abatement Certificate
CDP	Carbon Disclosure Project	NGERS	National Greenhouse and Energy Reporting System
Cement	A mixture of calcined limestone and clay; cement is a binder used with water and sand or gravel to make concrete	NPI	National Pollutant Inventory
CO ₂	Carbon dioxide equivalent	NSW GGAS	NSW Greenhouse Gas Reduction Scheme
Concrete	A building material composed of sand, gravel, cement & water	OHS	Occupational health and safety
CNG	Compressed Natural Gas	Operating sites	Wholly owned or at least 50% owned JV operating site excluding sales, administration and distribution offices
CRB	Construction Related Businesses division	PACT	Powdered activated carbon treatment
CRI	Corporate Responsibility Index	PEP	Performance Enhancement Program
CPRS	Carbon Pollution Reduction Scheme	Precautionary Principle	Where there are threats of serious or irreversible environmental damage, lack of full scientific certainty should not be used as a reason for postponing measures to prevent environmental degradation".
CVA	Conservation Volunteers Australia	QEU	Quarry End Use
DECC	Department of Environment and Climate Change (NSW)	RAP	Recycled asphalt pavement
Demerger	The separation of Boral's building and construction materials business and energy business, which occurred in February 2000. The energy business is now a separate Australian listed company, Origin Energy	Recycle	Waste material used in a new product
DEUS	Department of Energy Utilities and Sustainability (now DECC)	Re-use	Waste material used back into the same product
DJSI	Dow Jones Sustainability (Asia Pacific) Index	RHS&B	Roads, highways, subdivisions and bridges
DMG	De Martin & Gasparini	RIFR	Recordable injury frequency rate; the number of employee injuries that result in medical treatment as well as those that result in lost work time per million work hours
DRET	Department of Resources, Energy and Tourism	ROFE	Return on funds employed
DRP	Dividend Reinvestment Plan	SAR	Share Acquisition Rights
EBIT	Earnings before interest and tax	SBE	Standard brick equivalent
EBITDA	Earnings before interest, tax, depreciation and amortisation	SEDA	Sustainable Energy Development Authority (now integrated into DECC)
ECCTWG	Energy and Climate Change Technical Working Group	SEPL	Sawmillers Exports Pty Ltd
EEO	Energy Efficiency Opportunities	SIB	Stay-in-business
EGM	Executive General Manager	Squares	A measure of area used in roofing in the USA; one square = 100 square feet
EITE	Emissions-intensive trade-exposed	Staff turnover	The number of employee departures during the year divided by the average number of full-time equivalent employees during year, and multiplied by 100
EMS	Environment Management System	STI	Short term incentive
EOP	Executive Option Plan	TSR	Total shareholder return; an annualised calculation which takes into consideration both capital and dividend returns
EOWA	Equal Opportunity for Women in the Workplace Agency	Total sites	Wholly owned or at least 50% owned JV operating sites and sales, administration and distribution offices
EPA	Environmental Protection Authority	Tranches	Additional securities/loans based on a common attribute such as date issued
EPS	Earnings per share	Water usage	Reported water usage is the amount of mains water consumed for the 12 month period to 30 June or in some cases for the 12 month period covered by usage invoices that most closely match the financial year ended 30 June
FACT	Fly ash carbon treatment	WACC	Weighted average cost of capital (including the cost of debt and the cost of equity)
Fly Ash	A by-product of coal-fired electricity generating plants; with cementitious properties it is used as an additive in cement		
FTE	Full-time equivalent; used for reporting the number of employees and contractors		
FY	Financial Year		
GJ	Gigajoule		
GHG	Greenhouse gases are gases in the atmosphere that are linked to the greenhouse effect. The main GHG are CO ₂ and methane.		
GRI	Global Reporting Initiative		
GRA	Gypsum Resources Australia		