



# Media Release

8 February 2010

## Changes to Boral's Segment Reporting

Boral is due to announce its results for the six months to December 2009 on Wednesday 10 February 2010 and as a result of changes to the "Operating Segments" accounting standard AASB 8 the Group is required to revise its presentation of reportable segments to comply with the new standard.

The Group will report in five segments:

- Australian Construction Materials
- Cement Division
- Building Products\*
- United States of America
- Construction Related Businesses

\* The Building Products segment incorporates the activities of Boral's Clay & Concrete Products, Plasterboard and Timber divisions which satisfies the aggregation criteria defined in the standard.

To assist market participants in analysing the Group's results Boral has provided comparative details of its segment results for the half year to 31 December 2008 and the full year ended June 2009.

For further information please contact

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# Segment Information

	Half-Year 31 Dec 2008	Full Year 30 Jun 2009
	<b>External Revenue \$ millions</b>	<b>External Revenue \$ millions</b>
Australian Construction Materials	1,160.6	2,261.0
Cement Division	279.7	508.5
Building Products	610.7	1,136.8
United States of America	313.5	545.2
Construction Related Businesses	222.9	407.4
Dividend income	7.0	16.2
Unallocated	-	-
	<b>2,594.4</b>	<b>4,875.1</b>
	<b>Profit before Net Financing Costs and Income Tax Expense \$ millions</b>	<b>Profit before Net Financing Costs and Income Tax Expense \$ millions</b>
Australian Construction Materials	95.3	231.3
Cement Division	59.7	108.4
Building Products	37.5	53.0
United States of America	(36.7)	(108.8)
Construction Related Businesses	3.6	(3.3)
Dividend income	7.0	16.2
Unallocated	(11.0)	(21.1)
	<b>155.4</b>	<b>275.7</b>
Significant Items	-	(69.3)
	<b>155.4</b>	<b>206.4</b>
	<b>Total Assets \$ millions</b>	<b>Total Assets \$ millions</b>
Australian Construction Materials	1,801.2	1,729.5
Cement Division	910.5	885.8
Building Products	1,614.8	1,563.5
United States of America	1,206.5	952.0
Construction Related Businesses	238.7	227.6
Investment in listed shares	226.5	-
Unallocated	129.7	32.3
	<b>6,127.9</b>	<b>5,390.7</b>
Cash and cash equivalents	89.3	100.5
	<b>6,217.2</b>	<b>5,491.2</b>

The following summary describes the operations of the Group's reportable segments:

Australian Construction Materials	-	Quarries, concrete, asphalt, transport and quarry end use.
Cement Division	-	Cement; Asian concrete, quarries and pipes.
Building Products	-	Australian plasterboard, bricks, timber products, roof tiles, masonry and Asian plasterboard.
United States of America	-	Bricks, roof tiles, fly ash, concrete, quarries and masonry.
Construction Related Businesses	-	Scaffolding, precast concrete, concrete placing and windows.
Unallocated	-	Non-trading operations and unallocated corporate costs.