



# Building a Resilient Future

SUSTAINABILITY REPORT | FISCAL YEAR 2026







Table of Contents

|                                 |    |
|---------------------------------|----|
| Message From Our CEO            | 2  |
| Meet James Hardie               | 3  |
| Our Approach to Sustainability  | 5  |
| The Home of Resilient Beauty™   | 8  |
| Circularity at Scale            | 13 |
| Decarbonization With Discipline | 20 |
| Prioritizing Our People         | 25 |
| Building Community Resilience   | 33 |
| Appendix                        | 39 |

Additional definitions, supporting data and disclaimers applicable to this report can be found in [Endnotes](#).



# Message From Our CEO

At James Hardie, we believe sustainability and resilience go hand in hand. They shape how we innovate, how we operate and how we deliver lasting value — helping us build better products, more resilient communities and a stronger business for the future.

FY26 was a transformational year as we brought together James Hardie and The AZEK Company, uniting two purpose-driven organizations with a shared commitment to sustainability, innovation and operational excellence. We combined the best of both companies to create **The Home of Resilient Beauty™**, expanding our ability to deliver beautiful, resilient, high-performance building solutions while advancing our purpose of **Building a Better Future for All™**. From fire- and climate-resistant exterior solutions to low-maintenance outdoor living products, we are helping homeowners and building professionals create homes and communities that are resilient to a changing world.

We continued to advance our circularity and decarbonization priorities through innovation and operational excellence. Our **FULL-CIRCLE Recycling®** program, waste reduction initiatives and materials reuse programs contributed to the use of approximately 545 million pounds of recycled waste and scrap material in our products and a 41% reduction in process waste disposed compared to FY22 — advancing our circularity ambitions while creating value through material efficiency, cost savings

and innovation. At the same time, the rollout of our Hardie Manufacturing Operating System (HMOS) across the combined organization is accelerating progress toward our science-based emissions reduction targets, strengthening accountability, improving operational performance, and driving continuous improvement across the enterprise.

We also continue to activate our purpose through partnerships that support affordable housing, disaster recovery and community resilience. By contributing more than 850,000 square feet of James Hardie products, financial resources and volunteer support globally, we are helping strengthen communities and support families impacted by wildfires, severe weather and other challenges.

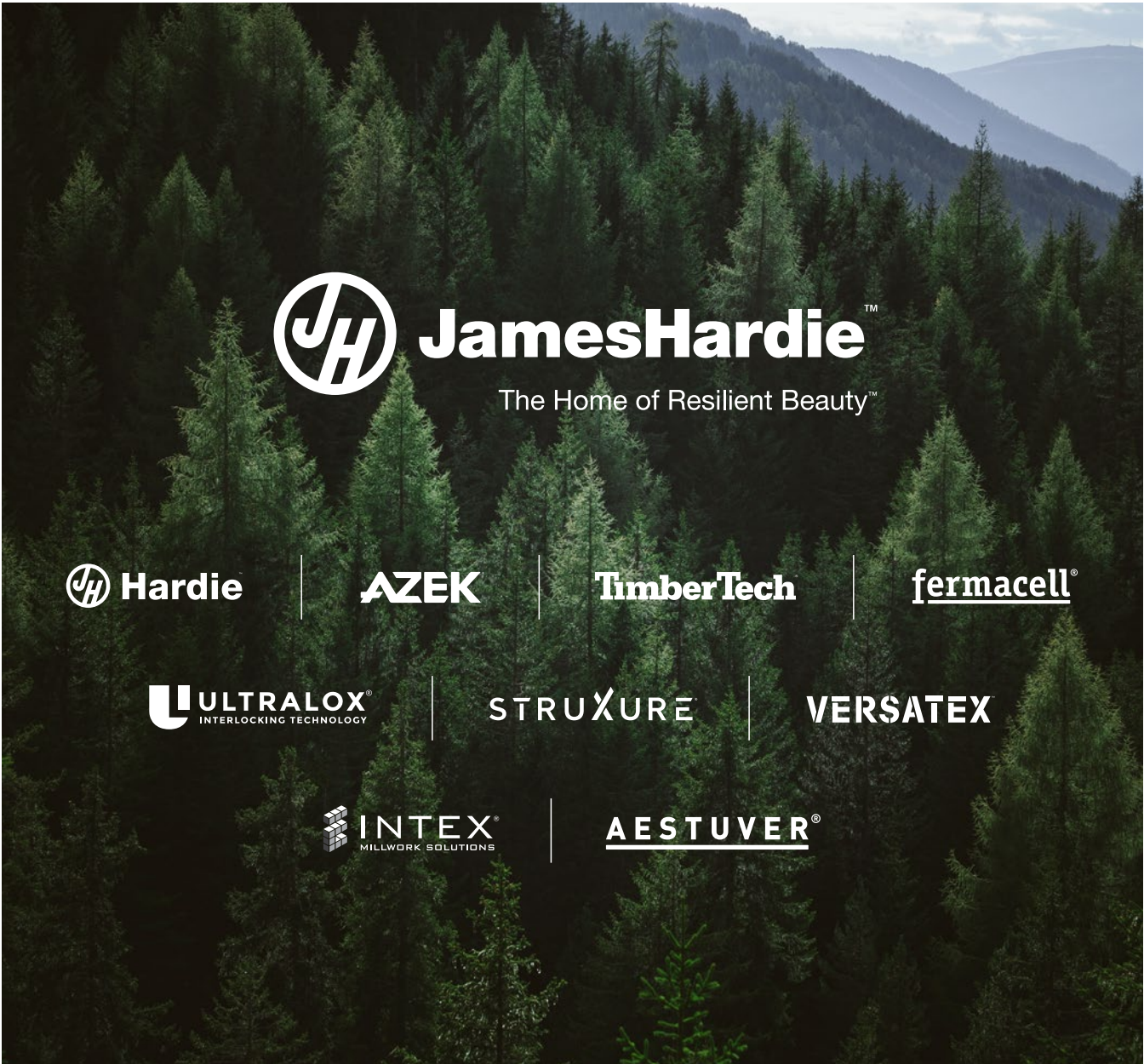
None of this progress would be possible without our people. They are the heart of James Hardie and the driving force behind everything we do.

Together, we are building a more resilient future.

A handwritten signature in black ink, appearing to read 'Aaron M. Erter'.

Aaron M. Erter  
CEO





# Meet James Hardie

FY26 was transformative for James Hardie. With the acquisition of The AZEK Company (AZEK) in July 2025, we are shaping the future of homebuilding by becoming a leading provider of interior and exterior home and outdoor living solutions in North America, Australia and Europe. The new era of James Hardie combines world-class talent with a shared commitment to providing innovative, resilient building solutions to homeowners, contractors, builders and architects.

We are integrating the best of both companies from our powerful portfolio of trusted brands — like Hardie® siding and trim; TimberTech® decking and railing; AZEK® trim, siding and mouldings; StruXure® pergolas; and fermacell® fiber gypsum boards — to the people, manufacturing processes and innovation that are the foundation of James Hardie. Together, we are advancing our purpose of **Building a Better Future for All™**.

Our high-performance, low-maintenance building product solutions are engineered for beauty, durability and climate resilience. With a global footprint, the James Hardie portfolio is marketed and sold in North America, Europe, Australia and New Zealand.

## At a Glance

as of fiscal year ending March 31, 2026





What Guides Us

Purpose

Building a Better Future for All™

Vision

To inspire how communities design, build and grow today and tomorrow.

Mission

Be the most respected and desired building materials brand in the world.

Our Values



**Honor Our Commitments**  
Make our word as dependable as our products.



**Collaborate For Greatness**  
Let's come together to build each other up.



**Be Bold and Progressive**  
Being bold creates better solutions.



**Embrace Our Diversity**  
Always embrace who you are.



**Do the Right Thing**  
Doing the right thing leads to the right answers.



**Starts and Ends With the Customer**  
Understand their expectations, then surpass them.

Foundational Imperatives



# Our Approach to Sustainability

At James Hardie, sustainability is a never-ending journey. It is at the core of what we do: how we operate, innovate and grow. Our resilient and beautiful products reduce waste by incorporating recycled materials, are durable and long-lasting, and minimize environmental impact across their entire life cycle. Sustainability is integrated within our global business strategy for value creation and operational performance.

Our portfolio of building products performs as beautifully as it looks and features innovative and sustainable outdoor living products. We create exterior home and outdoor living solutions that are engineered to stand up to extreme weather. Our portfolio includes interior products which combine technical excellence with environmental integrity. We offer homeowners, contractors, builders and architects more ways to choose solutions that are long-lasting and low maintenance.

We are committed to developing a more circular supply chain to minimize our impact on the environment while strengthening our business and setting an example for the industry. Our FULL-CIRCLE™ approach in North America guides us as we work to build a more resilient and circular future — for the planet, for our communities and for our business. We are able to take construction waste and scrap such as used vinyl siding and some product cut-offs that might otherwise go to a landfill and recycle them into new, long-lived building products.

Our commitment to sustainability goes beyond improving our manufacturing processes. We’ve woven sustainability throughout the culture and governance of our company, from our daily operations to the highest levels of our organization. Each person plays a role in putting sustainability into action. Our Board of Directors has oversight of the company’s sustainability strategy and progress against our goals, while our Executive Leadership Team ensures that sustainability remains a central component of our business strategy. Our governance structure is designed to facilitate accountability, transparency and continuous improvement of our sustainability initiatives.



Learn more about our sustainability journey.

**Watch the Video** →

Sustainability is integrated into how James Hardie operates, innovates and grows — creating long-lasting products, advancing circular solutions and embedding accountability across the business.





# A Conversation With Our VP, Global Sustainability

In July 2025, we appointed Amanda Cimaglia as the new Vice President, Global Sustainability. In this role, Amanda is responsible for leading the company’s global sustainability strategy, including climate, decarbonization, circularity and social impact initiatives.

**Following the acquisition of AZEK, what excites you most about the two companies coming together?**

The combination of James Hardie and AZEK brings together two purpose-driven companies with complementary strengths, iconic brands and a shared focus on innovation, durability and sustainability. What excites me most is the opportunity to create a more unified approach to resilient exterior solutions — combining James Hardie’s leadership in fiber cement with AZEK’s expertise in recycled materials and outdoor living to help homeowners build more beautiful, durable and climate-resilient homes.

**How does the combined organization’s scale enhance your ability to drive global sustainability impact?**

We have an incredible opportunity to accelerate impact faster than either company could independently. By harnessing our collective strengths, manufacturing footprint, innovation capabilities and recycling

infrastructure, we can advance sustainability leadership across both our fiber cement and outdoor living businesses while setting a new standard for the industry.

**How are you ensuring that sustainability is not a parallel initiative but fully embedded within the company’s broader global business strategy?**

We view sustainability as a business strategy — not a standalone initiative. Our approach is focused on embedding sustainability into how we innovate, operate, manage risk and create long-term value. Our OneHardie™ sustainability strategy, goals and ambitions are integrated into core business functions, operational reviews, product development and capital planning so that environmental and business performance advance together.

**What is your future vision for sustainability at James Hardie?**

Looking ahead, James Hardie has an opportunity to redefine what leadership looks like in the built environment — advancing circularity, accelerating decarbonization and scaling resilient product innovation across our portfolio. We also recognize the important role our products and partnerships can play in supporting stronger, more resilient communities, through disaster recovery, affordable housing and long-term community partnerships that align with our purpose of **Building a Better Future for All™**, particularly in regions increasingly impacted by wildfire and severe weather. Most importantly, we want sustainability to continue serving as a driver of innovation, growth and long-term value creation across the business.

# FY26 Sustainability Highlights

APPROXIMATELY

545M

pounds of scrap and waste recycled into our products

DIVERTED

41%

of process waste

RANKED

#1

largest vertically integrated PVC recycler in the U.S.

UP TO

85%

recycled content in TimberTech® decking

REDUCED

18%

Scope 1+2 GHG emissions vs FY22

IMPROVED

10%

natural gas efficiency vs FY24 in ANZ

ACHIEVED

Cradle to Cradle

Certified® for select fermacell® products in Europe

DONATED

850K+

square feet of products to support our local communities

## SELECT AWARDS AND RECOGNITION





# The Home of Resilient Beauty™

James Hardie is **The Home of Resilient Beauty™** — a portfolio of leading brands united by a belief that what you put on the outside of a home helps protect everything inside it. Across siding, trim, decking, railing and outdoor living, we create exterior solutions that bring lasting style together with trusted performance. From the first impression to the everyday demands of the environment around it, a home's exterior should do more than look beautiful.

That is the promise of **Resilient Beauty™**: materials designed to actively resist the forces that can diminish a home over time, including moisture, sun, pests, fire and extreme weather. Hardie® products are **Engineered for Climate®** to help deliver the performance homes need in the places they are built, while TimberTech®, AZEK® and StruXure® extend that same commitment to beautiful, high-performing exterior solutions. Together, we are raising the standard for products that not only elevate a home's appearance, but help it stand strong against the world outside.







# An Enduring Legacy of Superior Durability and Timeless Design

The James Hardie family of innovative and durable products brings together stunning design and superior performance to deliver resilience for today’s homeowners. From Hardie® fiber cement siding to TimberTech® Advanced PVC decking, we are helping build homes that are long-lasting and low maintenance and can better endure extreme weather and natural disasters.

We provide building products with top-rated fire and moisture resistant properties and industry-leading warranties. In addition, many of our products incorporate recycled materials, reducing the use of raw materials for a lower impact on the environment.

By bringing together our premium portfolio of trusted brands — including Hardie® siding and trim, TimberTech® decking and railing, AZEK® trim, StruXure® pergolas and fermacell® products — we are shaping the future of homebuilding. We are reimagining what’s possible outdoors and moving toward a portfolio of durable, high-performance products designed to work together.

## CUSTOMER SPOTLIGHT

### Beauty That Stands Up to the Elements

When Chrisse and Matt Dragon needed to replace damaged stucco on their Pennsylvania home, they chose Hardie® Plank Lap Siding for its timeless, distinctive look and proven durability to withstand extreme heat, freezing cold and sudden storms. Six years later, the fiber cement siding still looks new, and the high-end, polished finish draws compliments. In fact, just a year after the installation, a tornado passed near the Dragons’ home. While neighboring houses suffered significant damage, Matt remembered expecting the worst but being relieved to find that the siding “held up perfectly in the weather.”

“ We chose Hardie® products because they work well in our area’s changing weather from humid summers to freezing winters. The results exceeded expectations. The home looks stunning and is far better protected than ever before.”

Maciej Chechla, Owner, KLM Contractors



Learn how one Pennsylvania home was transformed with Hardie® fiber cement siding — delivering lasting beauty, durability and confidence despite the elements.

Watch the Video →





# Engineered for Climate®

Through our **Engineered for Climate®** program, James Hardie designs products for durability and low maintenance that help deliver the resiliency homes need to withstand various climate conditions and weather extremes. As climate-driven events become more frequent, the resiliency of our products becomes even more important.

Our Hardie® products are **Engineered for Climate®** and are deemed noncombustible,\* flood-zone rated (U.S. only) and resistant to damage from hail and pests. They build value for homeowners and meet the demand for high-quality products, contributing to a more future-ready built environment. Our fiber cement products absorb CO<sub>2</sub> from the air, providing an array of benefits throughout their service life. In Europe, our Hardie® Panel high-performance facade cladding has one of the lowest cradle-to-gate embodied carbon of A2 fire-rated facades.\*\*

In addition to siding and trim, we produce products tailored to the European market, including fermacell® fiber gypsum boards and the Therm25® underfloor heating system. Compared to conventional flooring that requires a wet concrete pour, the Therm25® solution is a dry and easy-to-install fiber gypsum product that allows work to continue after only 24 hours and has lower embodied carbon than wet screed solutions.

\* Hardie® fiber cement products are noncombustible when tested per ASTM E136 and/or have a Class A fire rating when tested in accordance with ASTM E84.  
\*\* Construction material class as per EN 13501-1: has a fire classification of A2-s1,d0.

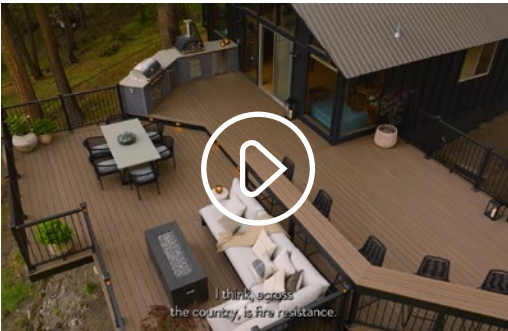
## PRODUCT SPOTLIGHT

### TimberTech® — The Future of Decking

TimberTech® products are made with a majority of recycled content and engineered to offer long-lasting beauty without the maintenance, splintering, rotting or fading associated with traditional wood decks. By combining advanced materials science with elevated design, TimberTech® decking delivers authentic wood aesthetics and superior performance, best-in-class fire resistance and Cool Touch® Technology across key decking collections. The TimberTech® Vintage Collection® and Landmark Collection® have an Ignition Resistant designation and are listed with the California State Fire Marshal. With WUI-Compliant and Class A Flame Spread Rating options, TimberTech® Advanced PVC decking offers a better choice for homes in fire zones.

“ **When I heard that James Hardie was coming together with TimberTech®, I got so excited. Now they’re going to have a product that’s going to match ease of maintenance with industry-leading warranties.**”

*Rick James, Owner, RPS Remodeling Inc.*



Learn more about the cutting-edge technology behind TimberTech® decking.

**Watch the Video →**

# Homeowner Focused, Customer and Contractor Driven™

We harness innovation to develop new solutions that meet the needs of our homeowners, contractors, builders and architects. Our **Homeowner Focused, Customer and Contractor Driven™** approach guides us as we work to provide superior value to our customers and help them build better homes and more resilient communities.

Through cross-functional collaboration across our R&D, marketing, sales and products teams, we turn ideas and insights into action. We conduct extensive R&D trials before rolling out new products and systems. We collaborate with contractors and installers to test our innovations in the field. One innovation resulted in simplifying installation of Hardie® products, helping contractors work more efficiently and reducing on-the-wall costs for homeowners.

Our **IntuitiveEdge™ Solutions** is a North America platform of innovative tools, smarter products and meaningful support to help elevate the way pros sell and install Hardie® fiber cement siding. Through innovation and collaboration across our business, we have developed a suite of offerings for contractors that is helping drive growth. **IntuitiveEdge™ Solutions** features the Statement Collection® Essentials simplified product offering, the Hardie™ Trim-Over™ Installation Method and the **Hardie™ Fast** efficiency training program, with more innovations to come.



## PRODUCT SPOTLIGHT

### 2026 Green Builder® Sustainable Products of the Year: Trim-Over™ Method

The Hardie™ Trim-Over™ Installation Method was recognized as one of the Green Builder® Sustainable Products of the Year for 2026. The Trim-Over™ Method streamlines the installation process and reduces on-the-wall costs for homeowners. Unlike traditional approaches where trim is installed before siding and cut edges must be sealed or caulked, the Trim-Over™ Method reverses the sequence. Siding is installed first, followed by trim that beautifully covers the cut edges. Material waste is reduced by eliminating the need for most caulking, a highly efficient score-and-snap technique speeds up workflows and minimizes waste, and installation is an average of 30% quicker.\*\*\*

“ With the Trim-Over™ Method, we've been able to convert people from vinyl to a much better product. Your installers are going to end up loving it because the Trim-Over™ Method is much faster.”

*Calvin and Sam Milligan, Owners, Cousins Roofing, Siding & Decks*

Learn how the award-winning Trim-Over™ Method is redefining modern home construction. →

\*\*\* Studies show a 30% average increase in installation speed compared to butt-to trim installation. Average installation rate determined using a standardized wall design. Actual rates vary by wall complexity and crew experience





“ At James Hardie, we foster a culture of innovation by embedding it into our corporate strategy, aligning closely with today’s and future market needs and empowering our people to drive grassroots ideas through a creative, open and risk-taking environment.”

*Dr. Joe Liu, Chief Technology Officer*

FY26 INNOVATION HIGHLIGHTS

- + James Hardie introduced an expanded portfolio of products in FY26, including the return of Hardie® Artisan® Trim, featuring 1.5-inch-thick boards that sit proud to complement the deep shadow lines of Hardie® Artisan® Siding and create a distinctive look that sets homes apart. Additionally, Hardie® Architectural Panel was made available across North America. Offering several stucco- and nature-inspired textures, Hardie® Architectural Panel can be paired with other Hardie® products for a mixed materials appearance that elevates the traditional look of stucco, giving exteriors a fresh perspective. Hardie® Architectural Panel can be oriented vertically or horizontally for additional design flexibility.
- + Our third annual North America Innovation Day, held at the Fontana Innovation Center in California, brought together teams from around the world to celebrate creativity, collaboration and the company’s culture of innovation. The event featured R&D representatives from all four global innovation centers for the first time, as well as product management and business partners from across the company. The Innovation Day included a showcase of over 50 projects, presentations on emerging technologies, strategy sessions and highlights from global teams. Innovation Forums were also held in Europe and Australia. The event culminated with an awards ceremony recognizing outstanding projects and innovators, including winners of THINK — individual employee projects submitted through our grassroots innovation program.
- + Last summer, we held an innovation challenge where employees used our HardieSpace virtual collaboration platform to submit their ideas on leveraging artificial intelligence (AI) as a tool for innovation. A total of 53 global submissions were evaluated by a cross-functional panel of judges and narrowed down to the top three that connect to our R&D priorities. Other employees provided feedback and built grassroots collaboration around these ideas, which are helping to drive efficiency and increase productivity for the company.
- + We received the 2025 IRI Excellence Award for Outstanding Innovative Culture, which honors organizations that are driving innovation, shaping industries and advancing sustainability, culture, digital transformation and scientific discovery. The judges selected James Hardie Building Products for successfully transforming our global R&D organization into a dynamic, inclusive and high-impact innovation engine. Through strategic alignment, grassroots engagement and programs like Innovation Day, we have fostered a culture of continuous learning, empowered experimentation and collaborative problem-solving. The results speak for themselves — rising employee engagement, award-winning product launches and a revitalized innovation pipeline that exemplifies how cultural transformation drives long-term business success.

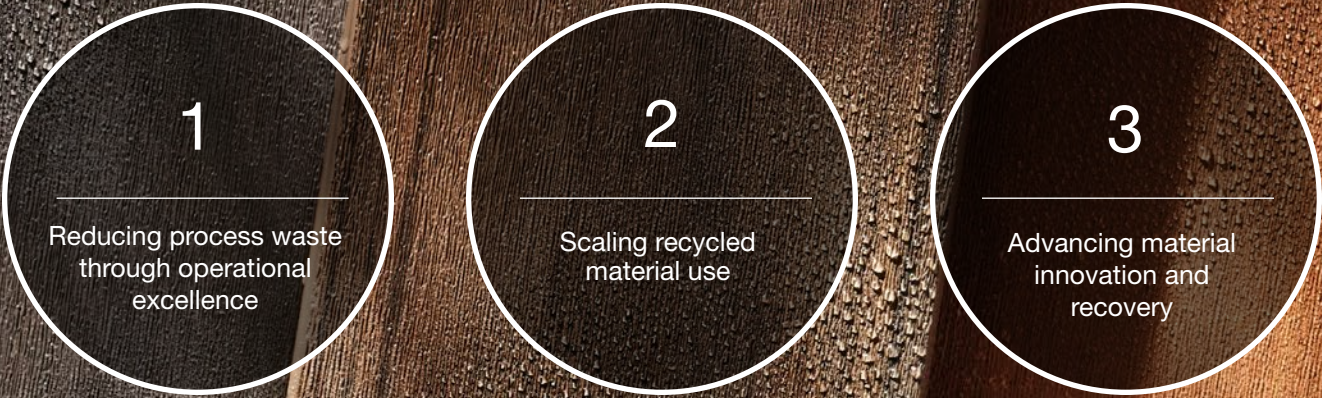


# Circularity at Scale

Circularity at James Hardie has evolved with the integration of The AZEK Company, bringing together complementary businesses with distinct materials and manufacturing processes. While AZEK has led with a vertically integrated recycling model for plastics, James Hardie has focused on waste reduction, manufacturing efficiency and alternative material innovation. Together, we are advancing a more comprehensive approach to circularity — one that spans materials, operations and product design.

Through these efforts, we are minimizing our environmental footprint and helping to build a more resilient and circular future. Our **FULL-CIRCLE Recycling®** program and circularity programs amplify our positive impact on the building industry, fuel growth and reduce costs.

## OUR APPROACH FOCUSES ON 3 Key Areas



### Our Goal

**ZERO** process waste disposed by FY36

### Our Progress

**240M** pounds of process waste diverted from disposal in FY26

### Our Ambition

**1B** pounds of recycled waste and scrap material used annually

### Our Progress

**~545M** pounds of recycled waste and scrap material used in FY26





PRODUCT SPOTLIGHT

Obtaining Cradle to Cradle Certified® in Europe

We are proud that our fermacell® gypsum fiber board and fermacell® Therm25® products in Europe received Cradle to Cradle (C2C) Certified® Full Scope Silver, C2C Certified® Material Health Silver and C2C Certified® Circularity Silver based on version 5.0. Full Scope certification shows products are designed with life cycle thinking in mind, meeting strict science-based requirements for material health, product circularity, clean air and climate protection, water and soil stewardship, and social fairness. Material Health certification shows products are designed with a focus on ensuring that chemicals and materials used are selected to prioritize the protection of human health and the environment. Circularity certification shows products are designed with life cycle thinking in mind and optimized to minimize waste, keeping materials in a continuous cycle of use.

Cradle to Cradle Products Innovation Institute is a global nonprofit organization dedicated to advancing the circular economy. Through the Cradle to Cradle Certified® Products Program, the institute sets the global standard for circular product design, driving the transition to a circular economy where every material and product positively impacts both people and the planet. Cradle to Cradle Certified® verifies that products are designed for health, circularity and fairness.

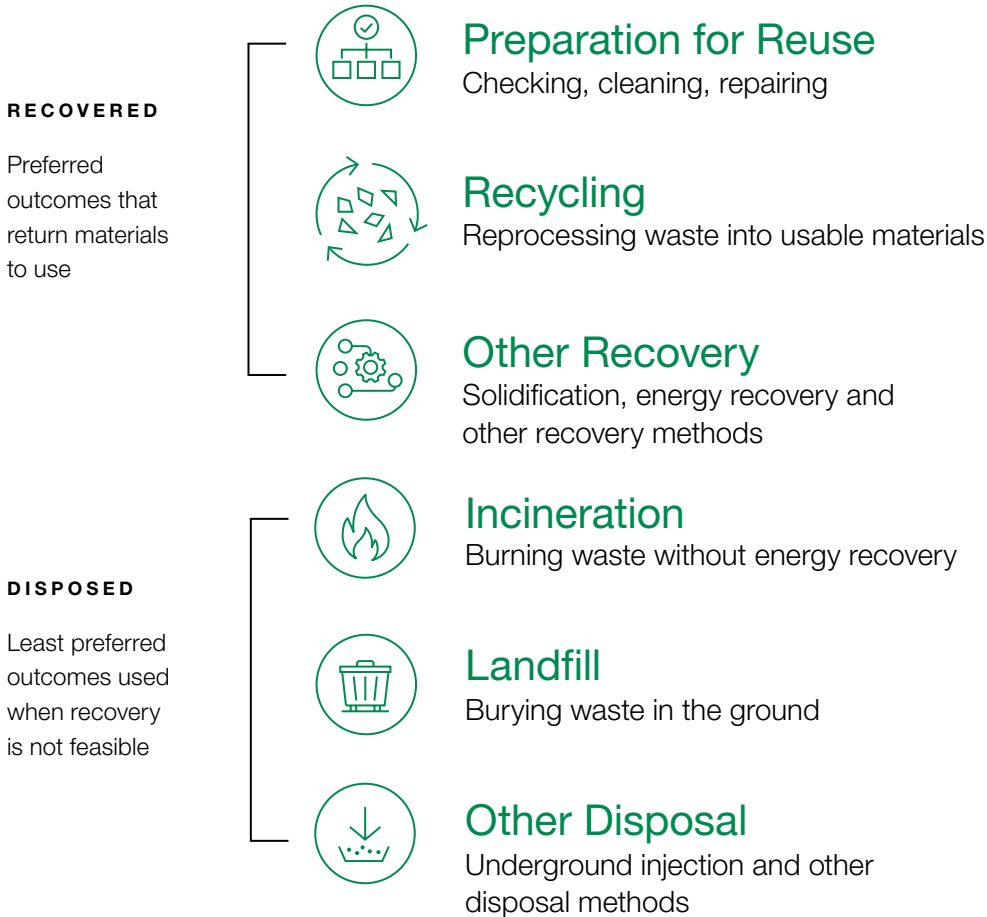
Certifications Received



Circularity starts with better material choices, supporting the way communities build.

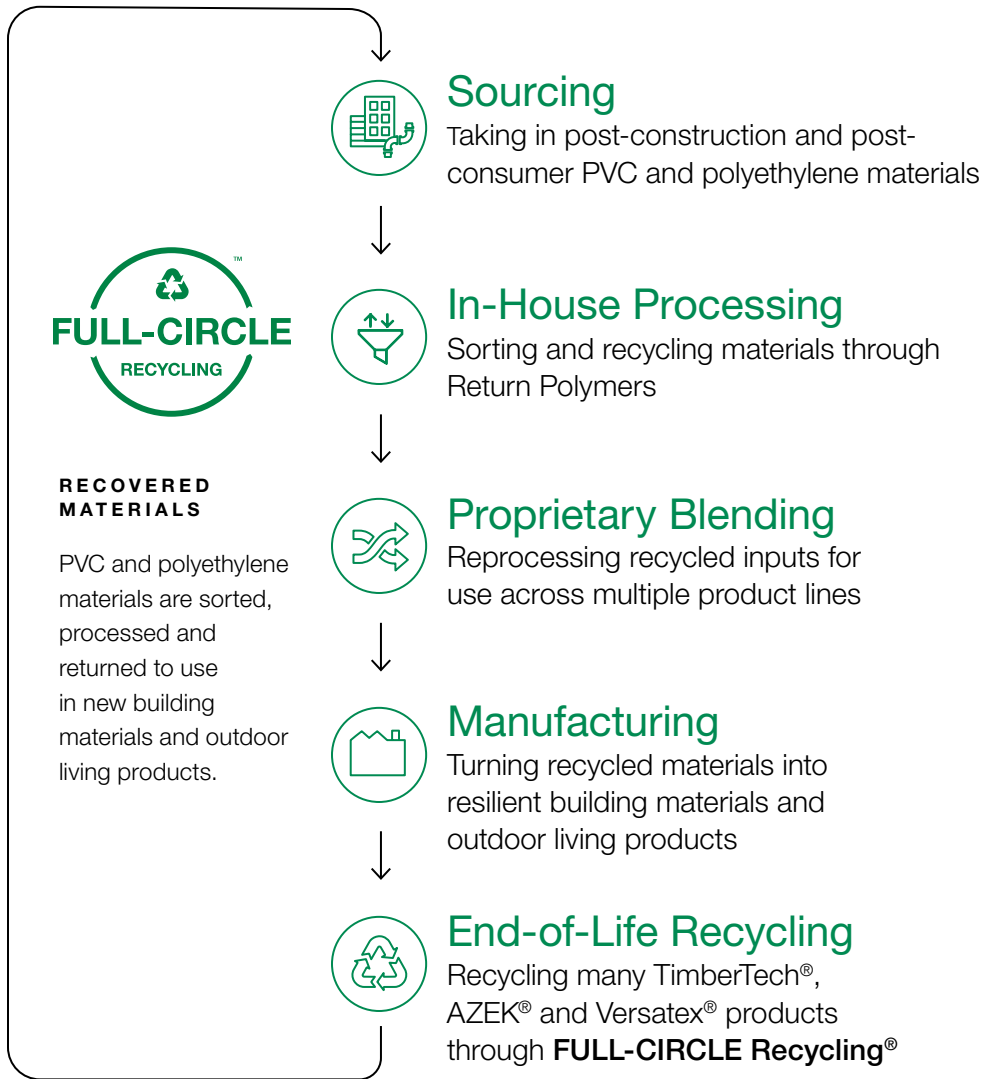


OUR APPROACH TO THE WASTE HIERARCHY





HOW FULL-CIRCLE RECYCLING® WORKS



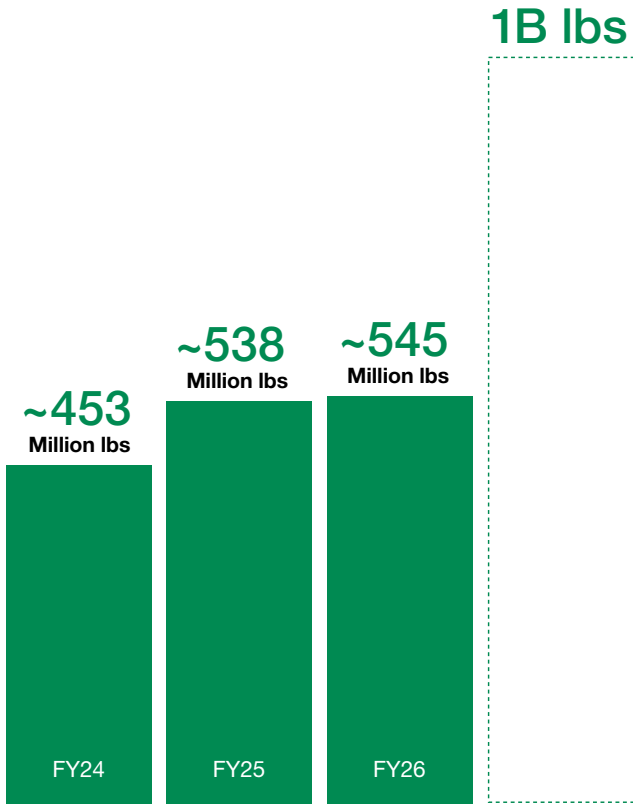
Scaling Recycled Material Use Across Our Product Portfolio

PVC plastic is commonly used to make exterior building products like trim, mouldings, decking and siding due to its durability, versatility and flame-resistant properties. However, jobsite scraps, cutoffs and end-of-life vinyl siding are often thrown away, contributing to landfills when they could be recycled. To help address this challenge, we developed and launched the **FULL-CIRCLE Recycling®** program.

Our FULL-CIRCLE™ efforts are creating a new end market for post-construction and post-consumer PVC and polyethylene material, keeping it out of landfills and turning it into new resilient building materials and outdoor living products. In addition, the majority of our TimberTech®, AZEK® and Versatex® products are recyclable at the end of their useful lives through our **FULL-CIRCLE Recycling®** program.

Through our Return Polymers subsidiary, we take in, sort and recycle hundreds of millions of pounds of plastics every year. The capability and scale of Return Polymers makes us the largest vertically integrated recycler of PVC in the U.S., setting us apart as an industry and innovation leader, underscoring our commitment to sustainability.

We also recycle polyethylene from sources including plastic bags and shrink wrap. Our cutting-edge polyethylene recycling facilities accept post-consumer and post-industrial recycled polyethylene materials from retailers, waste management companies and municipalities for reprocessing into multiple product lines, including TimberTech® Composite decking and railing.



PROGRESS TOWARD OUR 1 BILLION POUND AMBITION

**~545M** pounds of recycled waste and scrap material used in FY26

# Bringing Our Approach FULL-CIRCLE™

Our FULL-CIRCLE™ approach extends to how we manufacture our products in line with our ambition to incorporate one billion pounds of recycled PVC and polyethylene waste and scrap material and recycled wood flour in our products every year. In fact, our largest raw material input for TimberTech® decking is recycled plastic, which has a carbon footprint approximately 75% to 80% lower than virgin counterparts and can cost up to 50% less.

To keep up with the demand for recycled materials, we are expanding and upgrading our facilities to ensure we have a dependable and economical supply of sustainable materials. In FY26, we began a major expansion of our Indianapolis, Indiana, plant, which recycles polyethylene and sorts PVC. Adding purpose-built, state-of-the-art technology enables us to increase the volume of material we recycle, while also creating high quality employment opportunities.

We are further expanding our **FULL-CIRCLE Recycling®** program by leveraging James Hardie’s scale and footprint to grow our collection network — capturing more vinyl siding tear-offs and post-construction scrap to accelerate circularity at scale. By collecting old vinyl siding being removed from homes, many of which are upgrading to James Hardie fiber cement siding and AZEK® trim, we are leveraging the strength of our combined organization. Contractors, dealers and builders also win because they avoid the associated landfill costs. We plan to develop scalable collection hubs aligned with James Hardie growth centers to yield additional cost savings.



PRODUCT SPOTLIGHT

## The Beauty of Wood Without the Upkeep

The TimberTech® Harvest+ Collection™ from the Advanced PVC decking line was named a winner in Good Housekeeping’s 2026 Home Reno Awards for its superior combination of realistic aesthetics, long-term performance and sustainable manufacturing. Both the durability and authentic wood look of the Harvest+ Collection stood out to the judges, along with its easy maintenance and polished look. The decking also offers protection against moisture and fading, enhanced slip resistance, Cool Touch® Technology and fire resistance.

“ **TimberTech® Harvest+ decking is a standout in the Sustainability category. During extensive lab tests, our experts found that the decking is virtually indistinguishable from real wood with none of the maintenance concerns.**”

*Dan DiClerico, Home Improvement & Outdoor Lab Director, the Good Housekeeping Institute*



## Advancing Water Stewardship

As we develop a more circular supply chain, we also continue to explore raw material alternatives for our fiber cement and fiber gypsum products through our [innovation roadmaps](#) as well as learnings from global R&D teams.

Water is an important raw material for our products and processes, and we are committed to optimizing our water use globally. We are developing advanced technologies to quickly respond to potential water supply and regulatory changes by implementing vetted solutions across our plants as needed. These actions improve our operational capabilities while doing the right thing for the environment and reducing our costs. Keeping ahead with technology also reduces compliance risk and helps to ensure future readiness.

We approach water management through cross-functional collaboration across our R&D, sustainability, manufacturing and environmental, health and safety departments. Our water technology team continues to test and develop solutions to improve the quality of the wastewater from our plants, reduce water consumption and advance wastewater recycling toward creating a closed loop system at the plant level.

In North America, our state-of-the-art mobile water research lab has sophisticated testing capabilities that allow us to evaluate new solutions. Because the water coming into our plants is different at each site, this new lab is key to gaining a holistic view of the water chemistry so that we can customize the best solutions for each location. We deployed the lab at an initial plant in FY26 and will move it to a second location in FY27. The knowledge and learnings we gain from each location help ensure we continue to meet all regulatory water discharge requirements while also reducing our impacts, lowering costs and moving closer to achieving a zero-discharge water system.

Our outdoor living and PVC exterior plants in Wilmington, Ohio; Scranton, Pennsylvania; and Boise, Idaho, employ closed-loop water filtration systems that reuse and recycle millions of gallons of water every day, making up approximately 95% of the annual water use at those plants.



Through cross-functional innovation, we are developing water solutions that **reduce consumption, improve wastewater quality** and support our progress toward closed-loop systems.



Our FY26 highlights show **circularity in action** — from reducing process waste to expanding reuse, recycling and water recovery.

FY26 CIRCULARITY HIGHLIGHTS

- + We successfully expanded our fiber cement reuse efforts to both of our Tacoma, Washington, plants. Excess materials and waste from the manufacturing process are now sent to local cement manufacturers, where they can be beneficially reused rather than going to landfills. Diverting waste is good for the environment and also benefits James Hardie by reducing disposal costs. We continue to learn from these programs and strengthen partnerships across our value chain.
- + In Europe, our fermacell® fiber gypsum operations meet our zero process waste disposed goal, and we are closing the gap for our cement bonded products thanks to investments in programs to recycle waste.
- + Ecobau, an independent Swiss association that tests and assesses building products to promote sustainable construction, has rated our fiber gypsum and fiber cement products as “eco 1.” This highest standard rating demonstrates they are ecologically sound based on environmental and health criteria.
- + We gained valuable learnings from the water treatment plant at our Carole Park, Australia, site. This multimillion-dollar plant, one of the most advanced water treatment plants across James Hardie, could enable us to recycle most of our wastewater once fully optimized. The system treats wastewater to remove and neutralize chemicals so that it can be reused multiple times and to meet regulatory requirements. We are refining our management and technology to further improve water quality and reduce water withdrawals.
- + Habitat for Humanity East Central Ohio is a new partner in our **FULL-CIRCLE Recycling®** Program, helping us recover vinyl siding from homes in the local community. Vinyl siding removed from Habitat renovations — and projects led by its contractor partners — is collected and recycled into material that can be used in new TimberTech® and AZEK® products. It’s a practical example of how community partnerships can help keep valuable materials in use and advance circularity at the local level.



# Decarbonization With Discipline

Decarbonization at James Hardie is grounded in discipline — focused on the highest-impact actions, informed by data and embedded in how we operate. With the integration of The AZEK Company, we are aligning around a shared, enterprise-wide roadmap to reduce emissions across a broader and more diverse portfolio.

By integrating these priorities into our Hardie Manufacturing Operating System (HMOS) and scaling proven solutions across our global network, we are accelerating progress toward our FY31 emissions reduction goal while driving cost savings and operational performance.

## OUR STRATEGY CENTERS ON 3 Core Levers



### Our Goal

42% absolute reduction in Scope 1+2 GHG emissions by FY31 compared to FY22 baseline

### Our Progress

18% absolute reduction in Scope 1+2 GHG emissions in FY26

### Our Ambition

50% reduction in embodied carbon for fiber cement products



## Pathway to Achieving Our Goal

Reducing our carbon footprint is an important element of our commitment to sustainability and business resilience. We are implementing a long-term global decarbonization roadmap aligned with HMOS to meet our environmental sustainability goals and drive efficiencies and savings. Our strategic decarbonization plan focuses on making operational improvements, using renewable electricity, replicating best available technology across our network and exploring newer technology solutions, and utilizing tracking and reporting tools. We have identified improvements in natural gas efficiency and the use of renewable electricity as our two most important levers in meeting our goal of 42% absolute reduction in Scope 1+2 greenhouse gas (GHG) emissions by FY31.

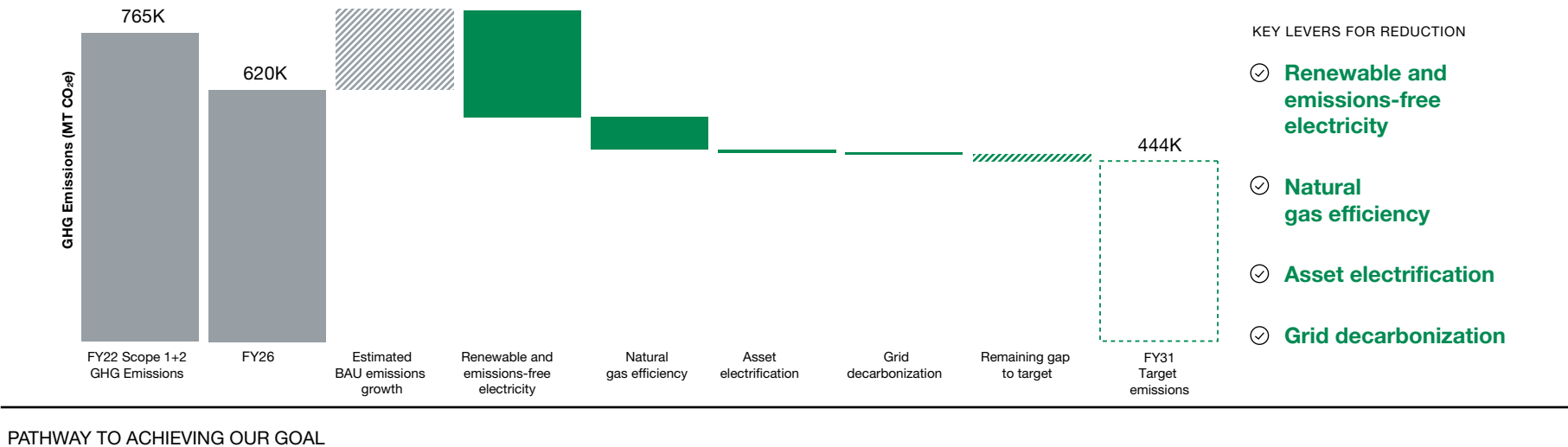
We have developed natural gas opportunities and pilot projects to validate assumptions on our journey to reduce our carbon footprint. In Europe, we are using artificial intelligence on a trial basis to adjust the temperature of the dryers we use in our manufacturing process so they run more effectively and reduce energy consumption. We installed boiler economizers at our Cleburne, Texas, and Peru, Illinois, plants in FY26 to reduce our natural gas use in North America. The metrics and data collected from these locations will inform our learnings as we roll this project out to other facilities. We also leveraged HMOS to roll out behavior changes across sites in all three regions to improve gas efficiency and maintain the gains we achieve.

In FY26, we advanced the use of renewable or emission free electricity through several initiatives focused on enterprise-wide decarbonization. In Australia, we entered phase one of solar rooftop installations across two manufacturing sites and our R&D Center. Once completed, this system will supply clean energy to our facilities, reducing our emissions and providing cost savings.

We purchased high-quality guarantees of origin (GOs) that represent approximately 25% of the electricity demand from our Europe operations. A GO is a market-based instrument used to track and claim consumption of one megawatt-hour of electricity from renewable sources in Europe. In North America, we are building on the energy procurement approach used by AZEK, which includes purchasing emission free electricity credits. We will apply learnings from these projects to further refine our approach to achieving our goals.

In light of increased renewable electricity costs, we have focused our efforts on operational efficiencies in collaboration with our advanced manufacturing group. In Europe, we deployed a new energy monitoring system in all our plants. This project, which included meter installation and connection to our manufacturing system, will help us analyze data better to optimize energy efficiency.

Achieving our goal starts with **practical actions across our operations** — pursuing opportunities such as energy efficiency, renewable electricity and process improvements to **reduce emissions over time**.





# Reducing Our Scope 1+2 Carbon Footprint

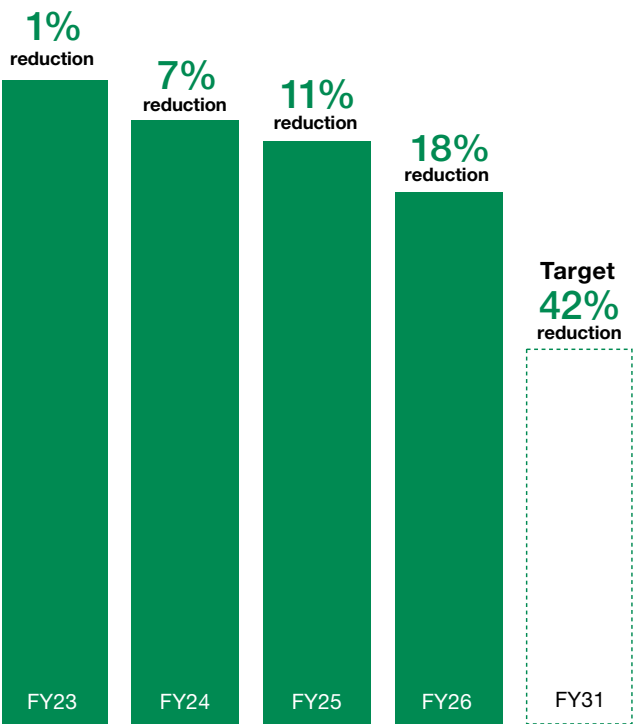
In FY26, we consolidated our global emissions footprint to include data from all AZEK operations from FY22 onward and shifted our environmental reporting to a fiscal year rather than a calendar year basis. As a result, we have restated our GHG emissions from FY22 onward and adjusted our Scope 1+2 GHG emissions baseline from CY21 to FY22.

To date, our global emissions reductions have been driven by energy efficiency improvements, internal projects, grid decarbonization and lower volumes. We expanded operational improvements to deliver energy efficiency and process optimization in manufacturing and logistics.

We recognize that as we work toward our ambition of net zero for our Scope 1+2 GHG emissions by 2050, there will continue to be challenges in removing the impact of Scope 1 emissions, which are faced collectively by many industries. We have set a pathway through FY31 and continue to explore longer-term opportunities.

In parallel, we are working on our largest Scope 3 contributor, the impact of cement in our products, through the development and execution of our Low Carbon Cement Technology Development Roadmap.

Our Global Decarbonization Working Group implements our long-term global decarbonization roadmap by evaluating emerging technologies, launching pilot projects to accelerate scalable solutions and developing recommendations for deployment enterprise-wide. Led by our sustainability team and comprised of members from our operations, procurement, finance and R&D teams, this cross-functional group provides governance and accountability with integrated KPIs to help us accelerate progress toward our GHG emission reduction goals.



SCOPE 1+2 GHG EMISSIONS (MT CO<sub>2</sub>e)

18%

reduction in Scope 1+2 GHG emissions since our restated FY22 baseline

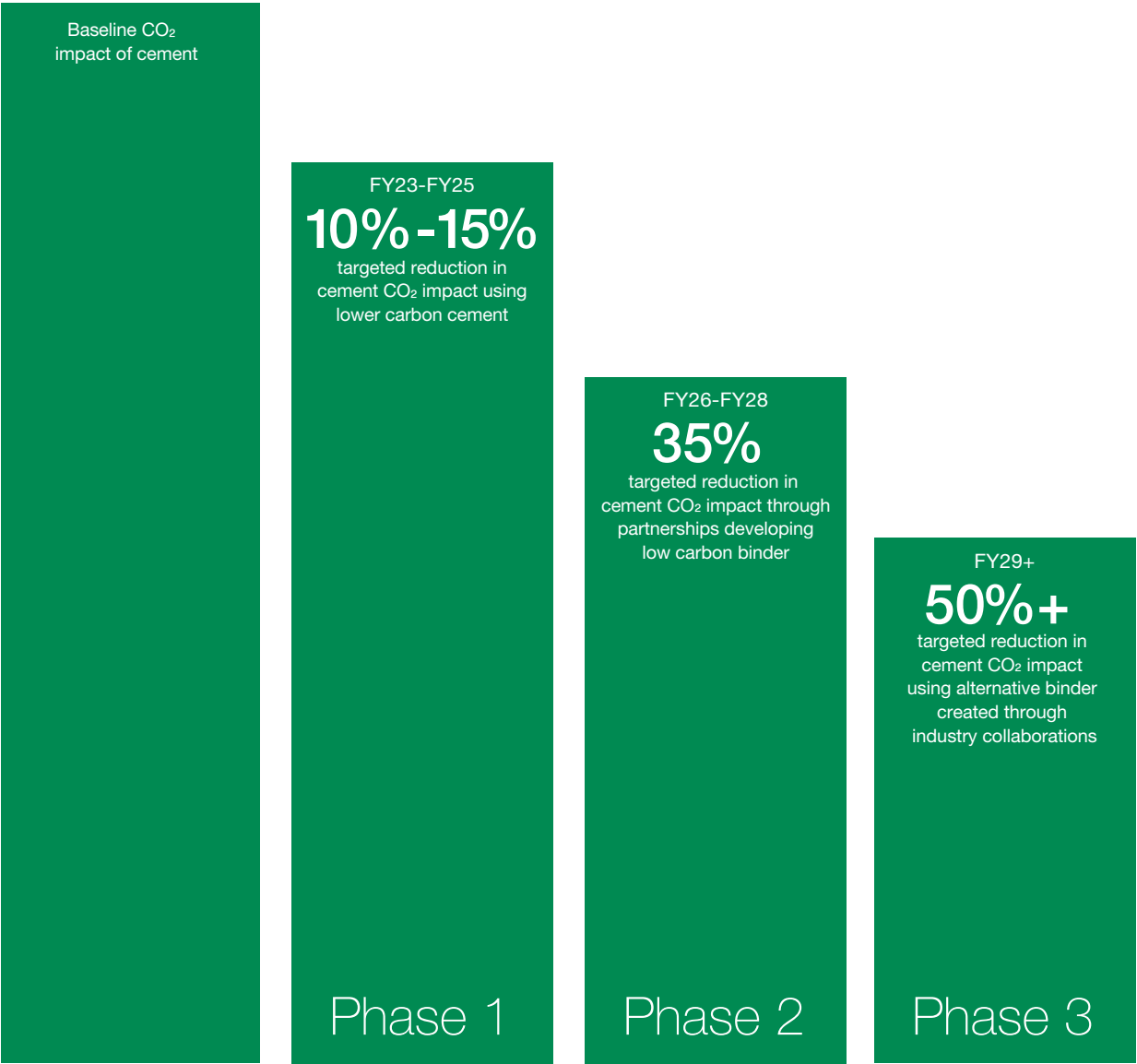
# Reducing Embodied Carbon in Our Fiber Cement Products

We continue to make significant progress along our journey to develop the technology that will allow us to reduce the embodied carbon of our fiber cement products by at least 50%. The formulation developed during the first phase of our Low Carbon Cement Technology Development Roadmap has been implemented in multiple plants across North America, reducing our carbon footprint and lowering business costs.

In FY26, our work on phase two of the roadmap led to successful third-party certification of our latest cement formulation, confirming our products maintain the durability, quality and resilience our customers have come to expect. We are continuing to run trials on the phase two technology and are beginning to plan for phase three. Helping to accelerate our R&D efforts is our state-of-the-art low carbon cement laboratory, which was completed in FY26 and is now fully functional.

Because the cement we use in our products accounts for a significant portion of our GHG emissions, implementing a lower carbon solution is an important element of our overall GHG reduction strategy and will help us maintain leadership in the fiber cement industry as we drive toward a low carbon economy. Identifying alternative raw materials will also help reduce our products' embodied carbon.

Our technology roadmap targets a **50%+ reduction** in the cement binder's CO<sub>2</sub> impact.



LOW CARBON CEMENT TECHNOLOGY DEVELOPMENT ROADMAP





FY26 DECARBONIZATION HIGHLIGHTS

- + We optimized our freight network by leveraging the James Hardie fleet to pick up outbound shipments from AZEK facilities, eliminating 90% of the empty return miles. Our pilot initiative focused on trucks delivering fiber cement products from our Peru, Illinois, plant to a customer in Ohio. The trucks then picked up decking from our Wilmington, Ohio, TimberTech® plant to deliver to a customer in Illinois. The pilot successfully reduced our annual emissions and is expected to deliver cost savings in annual operating costs. Our freight network optimization efforts will scale by expanding to other sites in FY27.
- + In our European fiber gypsum plants, dryers are the largest source of operational CO<sub>2</sub> emissions, making them a key focus area in our decarbonization efforts. To address this emissions source, we have implemented a structured program that leverages innovative approaches to optimize dryer performance and improve energy efficiency. We have also appointed energy experts at each plant to identify opportunities, drive implementation and monitor progress. These efforts are already delivering results, with energy consumption from our dryers declining. As we continue to enhance efficiency and scale improvements across our operations, we expect to further reduce emissions in the years ahead.

“ The implementation of this project demonstrates the power of cross-functional collaboration to deliver results for the business. With a clearly defined business scope, this team will deliver business value and unlock the true potential of OneHardie™.”

*Dan DeVito, Sr. Director, Logistics & Supply Chain Systems*



# Prioritizing Our People

Our employees have always been the foundation of our success. We strive to create a best-in-class work environment for our teams around the world where every employee thrives and excels. With the combination of James Hardie and The AZEK Company, we are intentionally building OneHardie™ by unifying our teams, capabilities and culture to operate as one high-performing organization. Our OneHardie™ culture sets the foundation for how we lead, collaborate and grow with purpose through shared accountability and empowered teams.

## Our OneHardie™ Culture Is Built on 3 Strategic Pillars

1

### WINNING CULTURE

Grounded in belonging, workplace pride and living our company values every day

2

### EMPOWERED TEAMS

Supporting growth, development, leadership and collaboration across teams

3

### BEYOND OUR WALLS

Strengthening community impact, brand reputation and sustainability efforts





# Building Our OneHardie™ Culture

Following our acquisition of The AZEK Company, several initiatives are helping us bring teams together to build our OneHardie™ culture. We combined employees in our AZEK and James Hardie offices in Chicago, Illinois, uniting functional teams and boosting morale. Our BuildWell employee well-being program is being updated to integrate benefits across the company.

We are also developing a cohesive end-to-end experience for all employees through technology integration and system enablement and upgrades for our human resources programs. Our new integrated HardieNet global employee intranet features the latest news stories and the James Hardie Viva Engage internal communication platform, as well as resources and other department and company information.

By harnessing the best of both companies, we are stronger together.

## EMPLOYEE SPOTLIGHT

### Our Bags to Boards Challenge

Our Chicago employees came together in November 2025 and enthusiastically participated in a Bags to Boards challenge by collecting nearly 6,000 plastic bags, wraps and film to be recycled and processed into TimberTech® Advanced PVC decking. This is a great example of what we can accomplish together and how small, everyday actions can add up to real impact. The Bags to Boards initiative is already in place at several offices and all AZEK manufacturing plants, with plans to grow it to all of our North American locations.



## Engaging With Our Employees

Listening to our employees — and taking meaningful action in response to their feedback — has always been at our core, informing how we enhance our programs, support our teams and continuously improve the employee experience. We listen to our workforce to help gauge our progress and chart a path forward.

In FY26, we took a multifaceted approach to gathering input from employees. We rolled out our OneHardie™ Listens culture survey in fall 2025 to those most directly impacted by the integration — our salaried and hourly professionals in North America. This one-time snapshot of the health of the combined organization yielded valuable insights into key strengths — including customer orientation, competitive insights and alignment with values and purpose — and opportunities, such as empowering leadership, ways of working and process-based capabilities. We achieved 82% participation, exceeding the global benchmark by 15 percentage points, and 92% of respondents said they believe the combined organization is as strong or has made us stronger than we were before.

Our third annual Hardie Heartbeat global employee engagement survey was completed by our Australia, New Zealand, Europe and Dublin regions in fall 2025 and by our North American manufacturing workforce in spring 2026. We achieved strong participation rates, and scores in several key areas increased significantly. In FY27, all employees will be included in the Hardie Heartbeat survey, including those who completed the OneHardie™ Listens culture survey this year.



| HARDIE HEARTBEAT SURVEY HIGHLIGHTS | NA MFG | EU  | ANZ |
|------------------------------------|--------|-----|-----|
| Employee Engagement                | 78%    | 81% | 87% |
| Job Enablement                     | 73%    | 75% | 81% |
| People Leadership                  | 79%    | 75% | 88% |







## Supporting Career Development

We are committed to empowering our employees with the resources and skills they need to drive their careers forward. Our Grow@Hardie program features a month-long employee experience that includes professional development opportunities, dedicated development days and training sessions led by James Hardie leaders and external subject matter experts. Employees are encouraged by our executive leadership team to participate in as many learning opportunities as possible so that they can continue to build connections across the company.

Building on the success of its inaugural year, Grow@Hardie expanded with experiences, programs and resources designed to strengthen collaboration, build cross-functional capability and support employee growth across regions and roles. Over 7,000 employees participated in 139 global events and programs delivered using a combination of in-person, virtual and online formats to ensure broad accessibility for all employees. Highlights included dedicated site development days, new online learning curricula, employee career panels, job and department shadowing opportunities, employee resource fairs, and the launch of the Hardie Mentors program. These initiatives formed part of the company’s ongoing commitment to investing in our workforce and fostering an engaged and connected global employee population.

### FY26 HIGHLIGHTS

- +

We had a successful second year of our Rise@Hardie 12-week internship program in North America. The group of 43 interns was provided with meaningful assignments, professional development opportunities and mentorship to enable a smooth transition to their professional careers. Our interns represent a promising talent pool for future employment at James Hardie, and we were excited to have 35% of our graduates return for either another internship or our Engineering Development Program. Participant satisfaction scores were a strong 84% to 96%, well above the industry benchmark.
- +

The James Hardie Engineering Development Program (EDP) is instrumental in attracting recent graduates to engineering positions at our manufacturing facilities in North America. In FY26, we hired 14 people across eight plants for this full-time, rotational program that offers professional growth and hands-on learning. They receive extensive training ranging from working with crew members on the manufacturing floor to connecting with fellow engineers across the network. Collaboration is at the heart of the EDP, allowing participants to build lasting relationships and share insights and solutions to drive continuous improvement across different plants. The program is also an important opportunity for us to build a more inclusive workforce, and our FY26 participants represented 64% overall diversity and 29% gender diversity. They represented a wide range of majors, including mechanical, chemical and electrical engineering and environmental science.



# Fostering Community Within Our Company

Our Employee Resource Groups (ERGs) are voluntary, employee-led groups that support our purpose of **Building a Better Future for All™** by fostering community, amplifying voices and contributing to an inclusive, connected culture. They are developed by employees, for employees and are open to all who identify with the community or want to join and support as an ally. Sponsored by an executive champion, each ERG makes a positive impact in four key areas: career, culture, community and commerce.

As part of our integration efforts, our ERGs focused on bringing together cultures from James Hardie and AZEK. Employees from both companies collaborated to create seven combined ERGs. They also focused on encouraging involvement at all levels and areas of the company — from our plants to our corporate office. In Plant City, Florida, we held an event to promote our ERGs and encourage participation. During the day, we hosted a panel discussion, lunch and prize giveaways. Food and prizes were offered again in the evening for our night shift employees.

In October, our first-ever ERG Leadership Summit took place at our corporate office in Chicago, Illinois, bringing together more than 35 ERG leaders from across North America. Key focus areas included building foundations and frameworks, establishing stronger cross-functional partnerships, reviewing ERG best practices, and empowering strategic ERG leadership. The future of our combined organization depends on creating a workplace where everyone feels seen, valued and empowered to contribute their best. We focused on those values during two days of learning and exciting collaboration focused on driving culture, building community and advancing business impact through ERGs.

When asked to describe how they felt about ERGs at James Hardie after the summit, employees shared words like empowered, renewed, invigorated and reenergized.



**“ The ERG Summit was a day of connecting with people who each hold a common purpose, to be a collective voice for the community we represent, while exemplifying James Hardie values.”**

*Patrice Davis, Senior Compliance Analyst and Professional Development Chair of the Black & Beyond ERG*

**“ Our ERG leaders have now been given the best-in-class training, and we will all ensure we bring those best practices to life with the support of our executive sponsors.”**

*Walter Pappa, Senior Manager, Retail Strategy and AMIGOS member*



# Prioritizing Zero Harm

At James Hardie, we believe that safety is more than a checklist — it’s a mindset, a commitment and a standard we all uphold. Safety is embedded in our global culture through our Zero Harm practices, HMOS philosophy and culture of continuous improvement. We consider safety a shared responsibility and work diligently 24/7 to ensure the protection of our people and those who use or interact with our products. We believe that every incident is preventable, and we work toward Zero Harm through a focus on safe people, safe places and safe systems.

The safety standards and processes that have been applied to our plants globally are being integrated into all AZEK operations. We kicked off our efforts with a pilot project in Scranton, Pennsylvania, in September and will take what we learn there to additional AZEK sites in FY27 and beyond.

In FY26, we invested considerable resources to develop a long-term strategic environmental, health, safety and security (EHSS) roadmap. The multiyear roadmap aligns our safety goals with business objectives and lays the groundwork for continuous improvements in EHSS compliance, risk reduction and sustainability. Implementation across our global network, including our AZEK facilities, will begin in FY27.



DAYS AWAY FROM WORK, RESTRICTED WORK ACTIVITY OR JOB TRANSFER RATE (DART)





FY26 ZERO HARM HIGHLIGHTS

- + We continued to execute our global three-year, \$75 million strategic safety infrastructure investments to upgrade equipment as part of our focus on the areas of highest risk for our employees: working from heights, machine guarding and energy control processes. We completed the installation of machine guards at our Tacoma, Washington, and Pulaski, Virginia, plants to protect our employees while promoting risk awareness. We also built on the installation of engineered fall arrest systems in all our North American plants by ensuring our operators have the right tools to work from heights safely. Our Australian and European plants continued to make progress as well.
- + Across North America, Europe and ANZ, we celebrated our third annual Zero Harm Month in October with the theme of “Living by the Standards We Set.” This global initiative spotlights the behaviors, controls and systems that help us protect ourselves and one another. Employees, including those at all AZEK locations, took part in interactive safety expos, a mental health and wellness expo focused on resilience and practical tools, and a global commitment activity — reminding us all of our personal responsibility to uphold Zero Harm every day.
- + We continued to evolve our Zero Harm standards by creating an electrical apprentice program specifically for fiber cement. Developed by a cross-functional team, this program will instill proper safety training and education for our workers and is being built so that it can be deployed globally in the future.

+ Our Australia operations reached a major safety milestone by logging 12 months with zero days away from work due to injury. We believe every incident is preventable, and this achievement demonstrates that reaching Zero Harm is possible.
- 
- James Hardie Sustainability Report | FY 2026



## Sourcing Responsibly and Respecting Human Rights

The responsible procurement of materials and services is important for James Hardie as we work to reduce our environmental and social impacts while enhancing the resilience of our supply chain. We continue to strengthen the governance of human rights issues across our value chain by maturing our understanding of potential impacts and opportunities and actively managing risks through enhanced due diligence.

In FY26, we published our first [Human Rights Salient Review report](#), which details the methodology and key findings from the formal review we completed last year. The review validated our human rights priorities and confirmed that the work we are doing throughout James Hardie, such as our Zero Harm program, is mitigating risks and strengthening our company's accountability and preparedness. We also launched a global human rights training program.

We continually monitor and address potential risks of human and labor rights violations, including modern slavery, associated with our supply chain. The significant majority of spend of our in-scope Tier 1 suppliers around the globe operate in low- to moderate-risk environments. Last year, we conducted third-party onsite social compliance audits of the few Tier 1 suppliers identified as operating in high-risk environments.

Our [Global Human Rights Policy](#) outlines our commitment to respect internationally recognized human rights standards across our value chain. We continue to implement our [Global Supplier Code of Conduct \(Code\)](#), which sets out the principles and standards that we expect our suppliers to support, embrace and uphold. In FY26, we began the process of integrating our AZEK business into our responsible sourcing program and ensured that all in-scope suppliers have received our Code.



Our approach to **responsible sourcing** helps us identify risk, **strengthen due diligence** and support **human rights across our value chain.**



# Building Community Resilience

James Hardie’s global giving and community engagement strategy brings to life our purpose of **Building a Better Future for All™**. Our culture emphasizes thinking globally while acting locally, and everyone from our front-line employees to our senior leaders is empowered to drive change in their communities.

Our charitable giving and community engagement activities are focused on resilient housing, rebuilding after disasters and local community investment.

## Our Product Donations

850K+

square feet of product across categories donated to support our local communities in FY26

## Our Global Giving

~\$3M

in cash and product retail value donated globally in FY26

## Our Volunteer Impact

1K+

employee volunteer hours contributed globally to support local communities in FY26



# Recovery and Rebuilding After Natural Disasters

When communities are impacted by wildfires and extreme weather events, we show up with our products, time and financial resources to rebuild in partnership with local organizations and governments. To support immediate relief efforts, we provide cash donations to Team Rubicon and World Central Kitchen, two expert organizations uniquely equipped to provide emergency relief to communities.

Our greatest strength lies in standing alongside communities for the long journey of recovery after a disaster. By working closely with trusted local partners, including Habitat for Humanity® International and affiliates, we help families rebuild homes and restore vital community spaces through product donations and hands-on volunteer support. The resilient siding and decking we contribute do more than replace what was lost — they help communities rebuild stronger and with greater resilience.

For example, after the devastating 2025 Eaton Fire in Southern California’s Altadena community, James Hardie committed to support San Gabriel Valley Habitat for Humanity in rebuilding 25 homes impacted by the fire. We proudly celebrated the completion of the first home in March. Over the course of this multiyear effort, we will donate our best-in-class fire resistant products, including Hardie® fiber cement siding and top-rated fire resistant TimberTech® decking, AZEK® trim and fascia products.

Working with Habitat for Humanity Maui, we donated Hardie® siding for the ongoing rebuilding of six homes damaged by the 2023 wildfires in Lahaina, Hawaii. We are also providing long-term support through local Habitats as needs arise for communities impacted by Hurricane Milton and Hurricane Helene, which caused widespread damage in North Carolina, Florida and other Southeastern states in 2024.

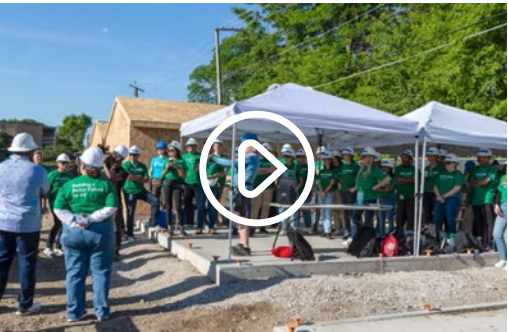
After the deadly Independence Day 2025 floods in Central Texas, we worked with Community Foundation of the Texas Hill Country to donate approximately 28,000 square feet of Hardie product to rebuild Camp La Junta, which lost its cabins, dining hall, gear sheds and more.



# Collaborating With Habitat for Humanity for Lasting Impact

In partnership with Habitat for Humanity® International, we are turning commitment into action by responding to disasters and helping families build a foundation of stability through affordable housing. As Habitat celebrates its 50th anniversary year in 2026, we are dedicated to supporting the construction of sustainable, resilient homes through monetary contributions and product donations. We also are proud of the hundreds of James Hardie employees who have given their time and talents to help build Habitat homes.

As a Dream Maker sponsor of the 39th annual Jimmy & Rosalynn Carter Work Project in Austin, Texas, in October, we donated over 100,000 square feet of fiber cement siding, trim and soffit to support the construction of 25 affordable homes in the Whisper Valley community. We look forward to participating in the May 2026 Carter Work Project in Atlanta, Georgia.



Learn how James Hardie and Habitat for Humanity® International are collaborating to advance resilient, affordable housing for all.

**Watch the Video** →



Learn how Habitat for Humanity East Central Ohio supports families and individuals on the path to homeownership.

**Watch the Video** →

## Constructing Climate-Resilient Homes With Habitat Strong

As part of our three-year corporate sponsorship of the [Habitat Strong initiative](#), we make financial grants and donate our engineered-to-last fiber cement siding and trim products as well as durable decking. Our contributions help enable the construction of climate-resilient homes that withstand severe weather conditions while maintaining affordability and energy efficiency. One of the projects we supported as part of the Habitat Strong program was through Habitat for Humanity of Butte County. We donated Hardie® board for the rebuilding of a Paradise, California, home that was destroyed in the 2018 Camp Fire.

**“ James Hardie’s partnership strengthens Habitat’s ability to build durable, fire-resistant homes for families in Butte County. Their siding products ... provide pride to homeowners rebuilding their lives.”**

*Jenny Fales, Development Manager, Habitat for Humanity of Butte County*



## Providing Support Through the James Hardie™ Pro Football Hall of Fame Invitational

Our second annual James Hardie™ Pro Football Hall of Fame Invitational golf tournament held in March 2026 at the Old Course at Broken Sound in Boca Raton, Florida, benefitted Habitat for Humanity Greater Palm Beach County, First Tee Florida Gold Coast and Boca Raton Regional Hospital Foundation. As part of our commitment to Habitat for Humanity Greater Palm Beach County, we provided financial support and Hardie® fiber cement siding to build a home for Army National Guard veteran Vintwon Jones, with the support of the Weitz Construction Academy students. In collaboration with the Pro Football Hall of Fame located in Canton, Ohio, we also supported Habitat for Humanity East Central Ohio with a home wrapped in Hardie® board and TimberTech® decking.

We brought back our celebrated #BirdiesForBuilds initiative to support Habitat for Humanity® International. James Hardie donated \$100 for every birdie made throughout the week by golfers participating in a series of Pro-Ams to help build affordable housing for families in need, contributing a total of \$100,000. Fans attending the tournament also participated by visiting the Hardie Hub and scoring \$10 for Habitat for Humanity® for every putt made.



## Helping Habitat for Humanity® Globally

Through Habitat for Humanity® Australia, we are one of the largest supporters of the Habitat Women construction training program. James Hardie provides donations and grants to graduates. We also help empower the participants and build confidence through programs at our facilities, including tours of our plants and discussions about skills and career opportunities. Last summer, our Rosehill manufacturing site hosted the Semester 2 cohort of the Sydney training program for a day of connection and conversation, with opportunities to learn more about James Hardie, our people and the work we do to support the future of construction. We will sponsor a similar program being established in Newcastle.

Our employees supported Habitat for Humanity® Australia by participating in seven volunteer days through the Brush with Kindness program. They painted homes and community facilities to help create welcoming environments for individuals and families in need. Employees also supported the bushfire resilience program by clearing vegetation to help reduce wildfire risk.



## Investing in Local Communities

Throughout the year, our employees come together to support local charitable organizations and address the needs of the communities where we live and work. Individuals and teams help lead a wide range of efforts, from toy drives and fundraisers to hands-on volunteering, giving their time and energy through both employee-led initiatives and company-sponsored events.

### Building Job Resilience in the ANZ Region

The construction and manufacturing sectors in Australia and New Zealand face a serious shortage of skilled labor. James Hardie is committed to helping address this problem with a range of programs, including skills development training in collaboration with the Parramatta Eels. Our Rosehill, Australia, facility welcomed government, education and industry leaders for a roundtable discussion focused on attracting talent and building a future-ready workforce. The group toured our manufacturing and R&D centers, shared insights and explored new ways to collaborate on technical skills development for Australia’s housing sector. We also support the TAFE NSW vocational education and training provider with product and tooling donations across campuses. Carpentry teaching staff visited Rosehill to get the latest industry knowledge on products, installation best practice, and codes and compliance, to help them prepare students for careers after graduation.

### EMPLOYEE SPOTLIGHT

## Providing Life-Changing Support for Families Navigating Medical Crises

At the Ronald McDonald House Greater Western Sydney, James Hardie sponsors a room for families who need a home away from home while their child receives medical care. Almost 100 employees participated in a dozen volunteer events hosted throughout the year, including providing meals for families and celebrating the historic 30-year partnership between Ronald McDonald House Charities Australia and the Parramatta Eels National Rugby League Club, which James Hardie sponsors. They also took part in the Meals from the Heart program, helping prepare and serve dinner for more than 150 children and family members staying at the house. James Hardie is the largest corporate sponsor for Dance for Sick Kids, a major Ronald McDonald House fundraiser where participants dance for 30–120 minutes daily to support families with sick children.



Our Australia teams provided **meals, comfort and a home away from home** for families navigating medical crises.





60 employees climbed 80 floors to help raise nearly \$30,000 to support children’s health.

FY26 COMMUNITY HIGHLIGHTS

- + In Ohio, we supported Main Street Wilmington’s flag mural project with a donation from TimberTech®. The 85-foot-tall mural on the Buckley Bros. grain silos is expected to be the biggest painted American flag in Ohio. Wilmington is home to our primary TimberTech® manufacturing site and one of our two largest recycling facilities.
- + In October, 15 employees rolled up their sleeves for Habitat for Humanity Chicago’s 13th annual Women Build in the Austin neighborhood on the city’s west side. In just eight hours, our teams helped construct two new detached garages — with one group putting up plywood and another installing Hardie® siding that will soon be part of a new family home. The event helps women overcome the challenges of becoming first-time homeowners.
- + Sixty employees climbed 80 floors and 1,643 steps at the AON Center in Chicago in February to support the Ann & Robert H. Lurie Children’s Hospital of Chicago. James Hardie has participated in Step Up for Kids since 2018 and this year we were honored to serve as a corporate sponsor. Between employee donations, company matching and corporate sponsorship, we raised almost \$30,000.
- + Our Australia offices hosted their 19th annual Christmas charity drive, which benefits different charitable organizations each year. In FY26, nearly AU\$45,500 was raised for Habitat for Humanity® Australia and Ronald McDonald House Greater Western Sydney, with the help of a company match on ticket sales.
- + We collaborated with the Parramatta Eels in Australia to give away 1,000 pairs of high-quality rugby boots to children to help remove one of the biggest financial barriers to participation in junior sport. Hundreds of young athletes and their families came together at the James Hardie Centre of Excellence for the Boots for a Better Future Gala Day in February. In addition to receiving the co-branded James Hardie and Eels boots, the children met with Eels players in a celebration of community, optimism and opportunity.



Appendix

|                                                                       |    |
|-----------------------------------------------------------------------|----|
| About This Report                                                     | 40 |
| Our Sustainability Governance and Strategy                            | 41 |
| Data Summary                                                          | 46 |
| TCFD Disclosure Update                                                | 51 |
| GRI Content Index                                                     | 54 |
| SASB Index                                                            | 58 |
| Aligning With the United Nations Sustainable Development Goals (SDGs) | 60 |
| James Hardie Industries plc Management Assertion                      | 61 |
| Endnotes                                                              | 65 |



# About This Report

This is James Hardie's sixth annual sustainability report. It covers our sustainability performance progress for fiscal year 2026 (April 1, 2025, through March 31, 2026) across our global operations and highlights our priorities. Unless otherwise stated, all information presented in this report, including with respect to fiscal years 2025 and before, reflect the contribution of The AZEK Company and are thus presented on a pro forma combined-company basis. Any exceptions are noted within the report. It has been prepared with reference to the [GRI \(Global Reporting Initiative\) Sustainability Reporting Standards 2021](#).

As our sustainability program progresses, we are committed to aligning with best practice reporting standards and frameworks, including those set forth by GRI, the Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-related Financial Disclosures (TCFD).

All monetary figures are in U.S. dollars unless otherwise indicated.

We welcome your comments and feedback at [investors@jameshardie.com](mailto:investors@jameshardie.com).





# Our Sustainability Governance and Strategy

## Integrating Sustainability Throughout James Hardie

We’ve integrated sustainability throughout our company, from our daily operations to our executive leadership and Board of Directors. Our governance structure is designed to facilitate accountability, transparency and continuous improvement of our sustainability initiatives.

>

### Board of Directors

Our full Board of Directors has oversight of the company’s principles and strategy relating to sustainability. The Board regularly reviews with management strategic issues related to sustainability and progress against our goals.

>

### Executive Leadership Team

Headed by our CEO, our Executive Leadership Team (ELT) provides guidance on global sustainability issues that are most material to James Hardie and our key stakeholders. The ELT ensures that sustainability remains a central component of our business strategy.

<

>

### Hardie Operating System Steering Committees

Our Hardie Operating System (HOS) drives alignment of initiatives to strategic objectives and enables efficient resource allocation for all our strategic initiatives, including those related to sustainability. Cross-functional steering committees help lead and coordinate sustainability efforts across our global operations and ensure that we are on track to achieve our sustainability goals.

<

### Global Project Teams

Our Global Project Teams include representatives from various departments across James Hardie, such as Human Resources, Operations, Research & Development and Environmental Health & Safety. They implement initiatives that support our sustainability goals, tracking and reporting progress to their respective Steering Committee on a regular basis.

<



# Focusing on Our Sustainability Pillars

Our sustainability strategy is integrated with our global strategy for value creation and operational performance. It focuses on four key pillars: Planet, Innovation, Communities and Zero Harm.

## HARDIE MANUFACTURING OPERATING SYSTEM

James Hardie's culture of continuous improvement and LEAN manufacturing is deployed through our Hardie Manufacturing Operating System (HMOS). HMOS integrates our global network of plants and our people, driving continuous improvement in our manufacturing and environmental performance through employee engagement and empowerment, cross-functional collaboration, knowledge sharing of best practices, elimination of variability and promotion of accountability across the entire organization.

Through HMOS, our best practice policies and processes are being standardized globally, with specific regional regulatory requirements and product lines taken into account. In addition to a central HMOS team, we have HMOS managers at every plant, yielding reduced environmental impacts, better products for consumers and safer work environments. HMOS plays a key role in our sustainability initiatives, continually driving improvements in manufacturing efficiency, resource conservation, waste reduction and safety.

| SUSTAINABILITY PILLAR | COMMITMENT & MANAGEMENT APPROACH                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planet                | <p>We proactively manage our impact on the environment with a prioritization on circularity and reducing greenhouse gas emissions.</p> <p>We are dedicated to reducing our carbon footprint, minimizing waste and saving water. By conserving, renewing and recycling natural resources, we are helping to protect the environment and support resilient communities. Our commitment is an integral part of our guiding purpose, vision, mission and values; our Hardie Operating System; and our Global Environmental Protection Policy, which is communicated to employees, contractors and customers.</p> <p>We continue to maintain ISO 14001 certification for our environmental management systems at the corporate level and at nine of our plants globally, representing 47% of our manufacturing facilities. We also maintain ISO 50001 certification for our energy management system across four of our European plants.</p>                                                                                                                                                                                                                                                                                                                                                                                       |
| Innovation            | <p>We are committed to transforming new technologies into high-quality and sustainable products, solutions and building practices.</p> <p>Our global strategy is to develop <b>Homeowner Focused, Customer and Contractor Driven™</b> innovation that addresses unmet needs while expanding our portfolio of products. Insights from homeowners, customers and contractors play an important role in helping us develop new and innovative solutions that improve the lives of homeowners. By applying a mindset of continuous improvement to research and product development, we deliver superior value to our customers. This helps end users build better homes and more sustainable communities.</p> <p>We leverage our global scale and know-how with a strong in-house R&amp;D team stationed around the world. We continue to expand our R&amp;D capabilities through targeted investment.</p> <p>Our innovation platforms are poised to deliver new designs and aesthetics so homeowners can be inspired with endless possibilities to bring their dream home to reality. These designs are built on the key advantages of our fiber cement technology that delivers durability, low maintenance and noncombustibility while continuing to make these solutions easier to install to enhance labor productivity.</p> |

| SUSTAINABILITY PILLAR | COMMITMENT & MANAGEMENT APPROACH                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Communities           | <p>We are striving to build and maintain an inclusive culture within our business and supporting the communities where we live and work.</p> <p>We create jobs that help drive local economies and aim to attract, develop, engage and retain talent. Our culture promotes inclusion, innovation, performance and growth. Driven by the belief that a skilled workforce encompasses different viewpoints, expertise, attributes and life experiences, we recognize the unique strengths of each employee to contribute to our culture and operating performance. We encourage employee engagement, responsibility and accountability.</p> <p>Supporting and investing in communities is integral to the James Hardie culture. We strive to positively impact the people and families in the communities in which we operate and where our products are used. Working in collaboration with departments across the company, our Director, Global Social Impact is responsible for developing and implementing our community engagement initiatives.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Zero Harm             | <p>With our Zero Harm culture, we seek to ensure the safety of our products, employees, partners, customers and communities.</p> <p>We prioritize safety globally through our Zero Harm standards and our commitment to continuous improvement. Safety is embedded in our corporate culture, and we work diligently 24/7 to ensure the protection of our people and those who use or interact with our products. Our <a href="#">Global Code of Business Conduct</a> guides our actions to ensure we do the right thing by acting ethically, fairly and with integrity.</p> <p>Zero Harm is managed at the global level but relies on participation from every employee because safety is everyone's responsibility. New hires go through training that emphasizes hands-on learning, and safety protocols are standardized across the globe for all employees, contractors and anyone visiting our facilities.</p> <p><a href="#">We take a collaborative and cross-functional approach to Zero Harm.</a> Safety is discussed at the beginning of every James Hardie meeting, and we hold safety phone conferences twice weekly. We are proud of our incident rates, which remain well below industry averages. Our European operations, which adopted our Zero Harm policy and best practices after acquisition, have made great strides. We relentlessly pursue critical risk reductions through a focused approach on global standardization of best practices and continuous improvement.</p> |

# Determining Our Material Topics

At James Hardie, we are committed to managing and reporting on what matters most to our stakeholders. Our materiality assessment ensures that our sustainability initiatives and reporting align with both our business and stakeholders’ priorities. The process, which was led by our sustainability team and supported by external sustainability consultants, identified and validated the company’s material topics and assessed associated impacts across our value chain.

To determine our material topics, we analyzed inputs from a range of internal and external sources. We consulted global sustainability standards and frameworks, including GRI, SASB and United Nations Sustainable Development Goals (UN SDGs). Current and potential sustainability-related legislation, key stakeholder expectations and leading industry practices and initiatives were also evaluated. These topics were then vetted by key decision-makers throughout our company and prioritized based on the significance of the impacts and importance to stakeholders.

We are committed to regularly evaluating our material topics as our company and operating environment continue to evolve.

| LIST OF MATERIAL TOPICS      | DESCRIPTION                                                                                                                                                                                                                                  |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Circularity                  | Designing high-quality, durable, resilient products and managing their life cycle impacts through the choice of materials and the elimination of waste in our manufacturing processes.                                                       |
| Climate                      | Managing and mitigating our operations’ and products’ greenhouse gas emissions, and evaluating our business resilience to climate change.                                                                                                    |
| Governance & Ethics          | Adhering to sound ethics and accountability, including compliance with anti-corruption, anti-bribery, anti-competitive and other laws and regulations globally.                                                                              |
| Human Capital Management     | Making James Hardie an employer of choice by attracting, developing, engaging and retaining our workforce through a culture that promotes inclusion, innovation, performance and growth.                                                     |
| Human Rights                 | Protecting and advancing human rights worldwide and eliminating forced and compulsory labor, including child labor and human trafficking across the supply chain.                                                                            |
| Local Communities            | Assessing social, cultural and/or environmental impacts on local communities and wider stakeholders, while minimizing adverse impacts and promoting positive outcomes.                                                                       |
| Occupational Health & Safety | Ensuring healthy and safe work conditions across our operations, preventing physical and mental harm and promoting health and well-being.                                                                                                    |
| Product Quality & Safety     | Managing product quality and safety to ensure customer requirements are met, including durability, climate resilience, sustainability, health and safety across the life cycle of products and adherence to regulations and voluntary codes. |
| Water & Effluents            | Conserving, managing and reusing/recycling water, including the amount of water withdrawn and consumed and the quality of the water we discharge.                                                                                            |



# Assessing Impacts Along Our Value Chain

As part of our materiality assessment, we evaluated impacts associated with our operations along the value chain. This analysis enables us to target opportunities that enhance value creation for our stakeholders, as well as improve management of any potential or actual impacts resulting from our business activities.

We manage impacts under our direct operational control through integrated operating and management systems, such as the Hardie Manufacturing Operating System. In areas where we have influence over impacts as they relate to our operations, we seek collaborative ways upstream and downstream to help reduce negative and maximize positive impacts.

## Developing a circular supply chain

James Hardie is committed to developing a more circular supply chain to reduce our impact while strengthening our business. We employ, source, deliver and donate locally with the goal of creating positive impact in the communities in which we operate. Maintaining an efficient supply chain and locating our plants near our customers benefits our suppliers, our customers and our bottom line while reducing the impact on the environment.

73%

of raw materials sourced within 150 miles of our manufacturing facilities

\$1.90B

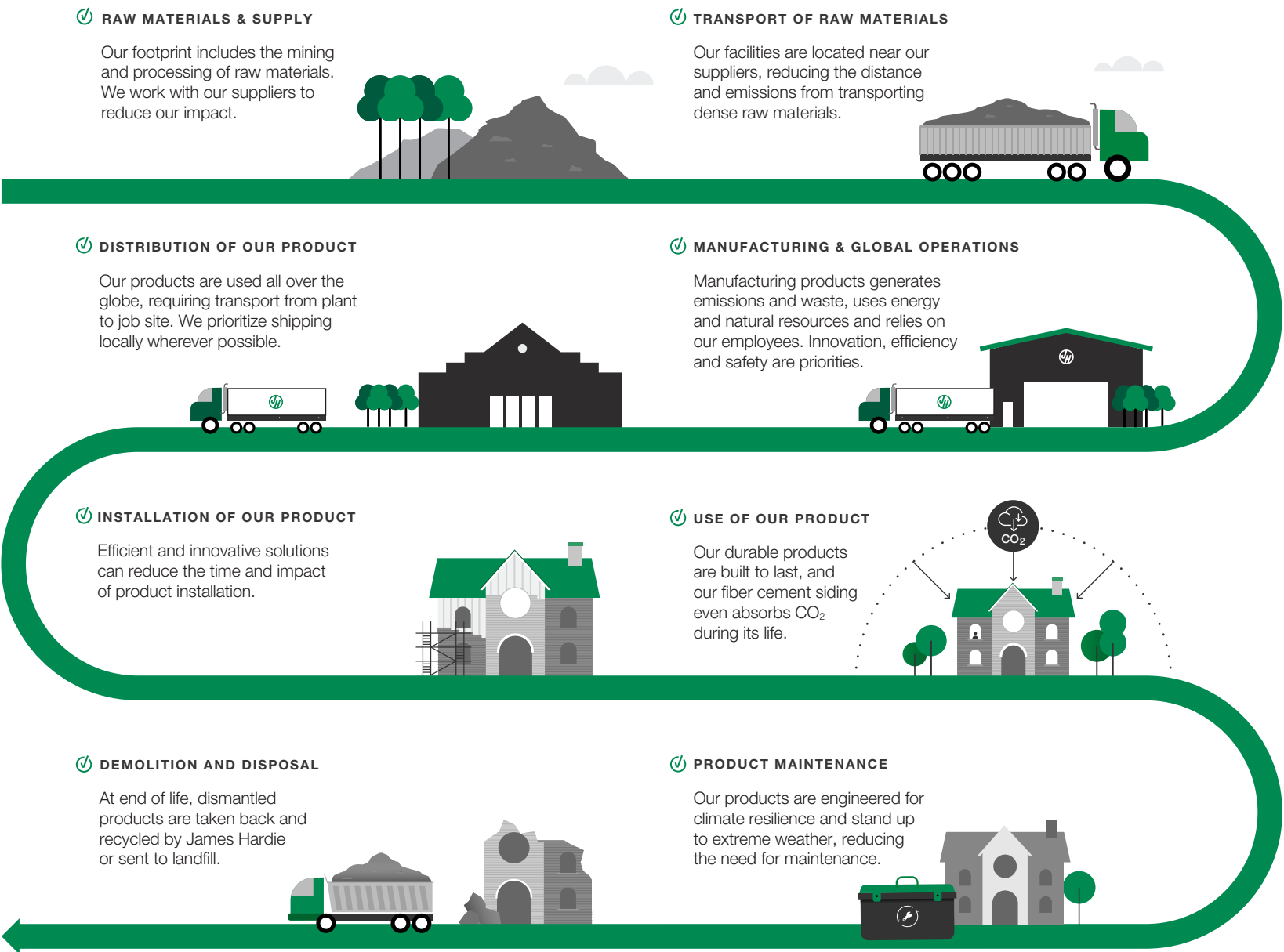
in economic value contributed in communities in which we operate

98%

of employees hired from local communities in which we operate

65%

of product deliveries within 500 miles of our manufacturing facilities



# Engaging With Our Stakeholders

We regularly engage with key stakeholders through a variety of methods to discuss and learn what matters most to them, including sustainability-related topics, and to identify actual and potential impacts from our business activities. The following table lists some of the ways we regularly engage and communicate with our stakeholders.



| STAKEHOLDER GROUP        | METHODS OF ENGAGEMENT                                                                                                                                                                                                                                            |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Communities              | Community outreach and development<br>Charitable contributions and employee engagement activities<br>Disaster response and recovery initiatives<br>Compliance with laws and regulations                                                                          |
| Consumers                | Market research<br>Research and development insight studies<br>Direct feedback                                                                                                                                                                                   |
| Customers and Architects | Satisfaction surveys and periodic questionnaires<br>Direct meetings, emails and other communications<br>Product collaborations and trainings<br>Conferences and industry events                                                                                  |
| Employees                | Employee surveys<br>Ethics hotline<br>Regional meetings, town hall meetings and discussion roundtables<br>Ongoing company intranet and internal communications<br>Career development, performance reviews and training opportunities<br>Employee Resource Groups |
| Investors                | Annual shareholder meeting<br>Financial reporting and quarterly earnings calls<br>Meetings with analysts and investors<br>Investor Days<br>Surveys and requests from sustainability ratings and rankings agencies                                                |
| Suppliers                | Global Supplier Code of Conduct<br>Vendor risk assessments<br>Performance monitoring<br>Direct meetings, emails and other communications                                                                                                                         |



# Data Summary

## General

| SCALE OF THE ORGANIZATION*                  | FY22  | FY23  | FY24  | FY25  | FY26  |
|---------------------------------------------|-------|-------|-------|-------|-------|
| Total number of employees                   | 5,196 | 5,473 | 5,679 | 5,860 | 7,660 |
| Total number of operations                  | 19    | 19    | 19    | 19    | 32    |
| Net revenues (Million USD)                  | 3,615 | 3,777 | 3,936 | 3,878 | 4,836 |
|                                             |       |       |       |       |       |
| INFORMATION ON EMPLOYEES AND OTHER WORKERS* | FY22  | FY23  | FY24  | FY25  | FY26  |
| Total number of permanent employees         | 5,196 | 5,473 | 5,679 | 5,860 | 7,660 |
| Female                                      | 766   | 781   | 927   | 957   | 1,296 |
| Male                                        | 4,430 | 4,692 | 4,752 | 4,903 | 6,364 |
| Siding & Trim                               | 3,014 | 3,228 | 3,337 | 3,543 | 3,845 |
| Deck, Rail & Accessories                    | 0     | 0     | 0     | 0     | 1,543 |
| Europe                                      | 935   | 981   | 1,043 | 1,098 | 1,130 |
| Australia & New Zealand                     | 998   | 988   | 992   | 878   | 731   |
| Research and Development                    | 186   | 181   | 167   | 178   | 199   |
| Corporate                                   | 63    | 84    | 140   | 163   | 212   |

| COLLECTIVE BARGAINING AGREEMENTS*                                                                                                                                                                                | FY22 | FY23 | FY24 | FY25 | FY26 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| Percentage of total employees covered by collective bargaining agreements                                                                                                                                        | 17%  | 16%  | 15%  | 15%  | 11%  |
|                                                                                                                                                                                                                  |      |      |      |      |      |
| ANTI-CORRUPTION*                                                                                                                                                                                                 | FY22 | FY23 | FY24 | FY25 | FY26 |
| Percentage of employees that anti-corruption policies and procedures have been communicated to                                                                                                                   | 96%  | 27%^ | 96%  | 91%  | 86%  |
| Total number of confirmed incidents of corruption                                                                                                                                                                | 2    | 2    | 1    | 0    | 1    |
| in which employees were dismissed or disciplined for corruption                                                                                                                                                  | 2    | 2    | 1    | 0    | 1    |
|                                                                                                                                                                                                                  |      |      |      |      |      |
| Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases                                                             | 0    | 0    | 0    | 0    | 0    |
| ^ Due to organizational changes, Code of Conduct training was not undertaken in FY23. A new global compliance training calendar has been introduced that requires annual Code of Conduct training for employees. |      |      |      |      |      |
| PRICING INTEGRITY & TRANSPARENCY*                                                                                                                                                                                | FY22 | FY23 | FY24 | FY25 | FY26 |
| Total amount of monetary losses as a result of legal proceedings associated with cartel activities, price fixing, and anti-trust activities                                                                      | 0    | 0    | 0    | 0    | 0    |

\* For FY22-FY25, data presented only covers James Hardie Industries plc and is not restated to reflect data from The AZEK Company.

Data Summary Continued

Communities

| PROCUREMENT PRACTICES*                                                                                            | FY22  | FY23  | FY24  | FY25  | FY26  |
|-------------------------------------------------------------------------------------------------------------------|-------|-------|-------|-------|-------|
| Percentage of procurement from suppliers local to that operation (by weight)^                                     | 80%   | 81%   | 81%   | 81%   | 73%   |
| ^ Suppliers local to that operation refers to suppliers located within 150 miles of our manufacturing facilities. |       |       |       |       |       |
| EMPLOYMENT*                                                                                                       | FY22  | FY23  | FY24  | FY25  | FY26  |
| Total number of new employee hires in the reporting year                                                          | 1,642 | 1,107 | 1,284 | 954   | 1,046 |
| Australia & New Zealand                                                                                           | 230   | 132   | 144   | 191   | 25    |
| Europe                                                                                                            | 169   | 179   | 128   | 169   | 35    |
| North America                                                                                                     | 1,243 | 796   | 1,012 | 594   | 986   |
| Total employee turnover in the reporting year                                                                     | 14.0% | 16.3% | 14.9% | 12.9% | 13.2% |
| New employees hired locally^                                                                                      | 1,224 | 1,013 | 1,275 | 887   | 1,020 |
| ^ New employees hired locally refers to new employees hired without a relocation package.                         |       |       |       |       |       |

| WORKFORCE DEMOGRAPHICS*                                                                                                                                                                                            | FY22 | FY23 | FY24 | FY25 | FY26 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| Governance body members                                                                                                                                                                                            |      |      |      |      |      |
| Female                                                                                                                                                                                                             | 43%  | 50%  | 50%  | 44%  | 22%  |
| Male                                                                                                                                                                                                               | 57%  | 50%  | 50%  | 56%  | 78%  |
| Members with diversity characteristics                                                                                                                                                                             | 43%  | 63%  | 63%  | 56%  | 33%  |
| Total number of permanent employees                                                                                                                                                                                |      |      |      |      |      |
| Female                                                                                                                                                                                                             | 15%  | 14%  | 16%  | 17%  | 17%  |
| Male                                                                                                                                                                                                               | 85%  | 86%  | 84%  | 83%  | 83%  |
| Employees with diversity characteristics (U.S. only)^                                                                                                                                                              | 43%  | 43%  | n/a  | n/a  | n/a  |
| Underrepresented minorities (U.S. only)^                                                                                                                                                                           | n/a  | n/a  | 35%  | 30%  | 27%  |
| Employees in management roles                                                                                                                                                                                      |      |      |      |      |      |
| Female                                                                                                                                                                                                             | 19%  | 19%  | 23%  | 24%  | 22%  |
| Male                                                                                                                                                                                                               | 81%  | 81%  | 77%  | 76%  | 78%  |
| Employees with diversity characteristics (U.S. only)^                                                                                                                                                              | 35%  | 34%  | n/a  | n/a  | n/a  |
| Underrepresented minorities (U.S. only)^                                                                                                                                                                           | n/a  | n/a  | 23%  | 22%  | 20%  |
| ^ Beginning in FY24, we began disclosing data for underrepresented minority employees (U.S. only), rather than employees with diversity characteristics (U.S. only), to better align with our financial reporting. |      |      |      |      |      |

\* For FY22-FY25, data presented only covers James Hardie Industries plc and is not restated to reflect data from The AZEK Company.



Data Summary Continued

Zero Harm

| HEATH & SAFETY MANAGEMENT SYSTEM*                                                | FY22 | FY23 | FY24 | FY25 | FY26 |
|----------------------------------------------------------------------------------|------|------|------|------|------|
| Percentage of all employees covered by a health and safety management system     | 100% | 100% | 100% | 100% | 100% |
| Percentage of all employees covered by a system that has been internally audited | 100% | 100% | 100% | 100% | 100% |

| WORK-RELATED INJURIES*                                        | FY22       | FY23       | FY24       | FY25       | FY26       |
|---------------------------------------------------------------|------------|------------|------------|------------|------------|
| Near miss frequency rate - Employees                          | 13.0       | 20.7       | 15.4       | 13.6       | 10.2       |
| Number of recordable work-related injuries                    |            |            |            |            |            |
| Employees                                                     | 66         | 68         | 70         | 79         | 112        |
| Rate                                                          | 1.22       | 1.16       | 1.22       | 1.37       | 1.43       |
| Number of high-consequence work-related injuries              |            |            |            |            |            |
| Employees                                                     | 2          | 1          | 1          | 3          | 4          |
| Rate                                                          | 0.04       | 0.02       | 0.02       | 0.05       | 0.05       |
| Contractors                                                   | 0          | 0          | 0          | 1          | 0          |
| Number of fatalities as a result of work-related injuries     |            |            |            |            |            |
| Employees                                                     | 0          | 0          | 0          | 1          | 0          |
| Contractors                                                   | 0          | 0          | 0          | 0          | 0          |
| Days away from work, restricted work activity or job transfer |            |            |            |            |            |
| Employees                                                     | 39         | 38         | 33         | 48         | 65         |
| Rate                                                          | 0.72       | 0.65       | 0.57       | 0.84       | 0.84       |
| Number of hours worked - Employees                            | 10,805,941 | 11,697,877 | 11,492,515 | 11,496,589 | 15,512,316 |

| WORK-RELATED ILL HEALTH*                                                                                                                                                                  | FY22 | FY23 | FY24 | FY25 | FY26 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| Number of fatalities as a result of work-related ill health                                                                                                                               |      |      |      |      |      |
| Employees                                                                                                                                                                                 | 0    | 0    | 0    | 0    | 0    |
| Contractors                                                                                                                                                                               | 0    | 0    | 0    | 0    | 0    |
| Number of reported cases of silicosis                                                                                                                                                     | 0    | 0    | 0    | 0    | 0    |
| Note: Contractor data is not tracked; however, we can confirm no high-consequence work-related injuries or fatalities to contractors occurred at our facilities in the reporting periods. |      |      |      |      |      |

| CUSTOMER HEALTH & SAFETY*                                                                                                                     | FY22 | FY23 | FY24 | FY25 | FY26 |
|-----------------------------------------------------------------------------------------------------------------------------------------------|------|------|------|------|------|
| Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products, by: |      |      |      |      |      |
| incidents of non-compliance with regulations resulting in a fine or penalty                                                                   | 0    | 0    | 0    | 0    | 0    |
| incidents of non-compliance with regulations resulting in a warning                                                                           | 0    | 0    | 0    | 0    | 0    |
| incidents of non-compliance with voluntary codes                                                                                              | 0    | 0    | 0    | 0    | 0    |

\* For FY22-FY25, data presented only covers James Hardie Industries plc and is not restated to reflect data from The AZEK Company.

Data Summary Continued

Environment

| MATERIALS                                                                                                                             | FY22   | FY23   | FY24   | FY25   | FY26      |
|---------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--------|--------|-----------|
| Percentage of recycled input materials (by weight) used to manufacture primary products                                               |        |        |        |        |           |
| Fiber cement                                                                                                                          | 15%    | 15%    | 15%    | 15%    | 15%       |
| Fiber gypsum                                                                                                                          | 35-50% | 35-50% | 35-50% | 35-50% | 35-50%    |
| Decking, Railing & Accessories                                                                                                        | n/a    | n/a    | n/a    | n/a    | Up to 85% |
| Note: Our fiber gypsum products contain a minimum of 35% recycled inputs with some plants using up to 50% recycled inputs, by weight. |        |        |        |        |           |
| PRODUCT INNOVATION*                                                                                                                   | FY22   | FY23   | FY24   | FY25   | FY26      |
| Percentage of products covered by EPD                                                                                                 |        |        |        |        |           |
| Global                                                                                                                                | 26%    | 94%    | 92%    | 92%    | 89%       |
| Europe                                                                                                                                | 86%    | 87%    | 87%    | 87%    | 87%       |
| Asia Pacific                                                                                                                          | 90%    | 87%    | 90%    | 95%    | 92%       |
| North America                                                                                                                         | n/a    | 97%    | 93%    | 93%    | 89%       |
| ENVIRONMENTAL COMPLIANCE*                                                                                                             | FY22   | FY23   | FY24   | FY25   | FY26      |
| Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations                            |        |        |        |        |           |
| Total monetary value                                                                                                                  | \$0    | \$0    | \$0    | \$0    | \$0       |
| Total number of non-monetary sanctions                                                                                                | 0      | 0      | 0      | 0      | 0         |
| Cases brought through dispute resolution mechanisms                                                                                   | 0      | 0      | 0      | 0      | 0         |

| ENERGY                                              | FY22      | FY23      | FY24      | FY25      | FY26      |
|-----------------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Total energy consumption (MWh)                      |           |           |           |           |           |
| Total fuel consumption (MWh)                        | 2,927,785 | 3,107,205 | 2,973,665 | 2,636,485 | 2,615,933 |
| Natural gas                                         | 1,955,656 | 2,086,296 | 2,021,651 | 1,659,049 | 1,682,226 |
| Bituminous coal                                     | 1,683,502 | 1,907,049 | 1,854,426 | 1,541,352 | 1,545,815 |
| Diesel                                              | 133,464   | 56,185    | 43,153    | 40,245    | 39,978    |
| LPG                                                 | 79,777    | 66,441    | 69,971    | 62,052    | 62,601    |
| Motor gasoline                                      | 52,685    | 50,652    | 48,616    | 12,024    | 14,121    |
| Total electricity consumption (MWh)                 | 6,228     | 5,969     | 5,484     | 3,377     | 19,711    |
| Self-generated electricity                          | 972,129   | 1,020,909 | 952,013   | 977,436   | 933,707   |
| Electricity purchased from the grid                 | 0         | 0         | 0         | 0         | 0         |
| Energy consumption from emission-free sources (MWh) | 972,129   | 1,020,909 | 952,013   | 977,436   | 933,707   |
| Energy intensity (MWh/\$MM revenue)^                | 196,890   | 127,608   | 191,057   | 178,884   | 209,094   |
| Energy intensity (MWh/\$MM revenue)^                | n/a       | n/a       | n/a       | n/a       | 541       |

Note: \$ revenue in intensity calculations is net revenue (million USD).

^ For FY22-FY25, the metric would not be meaningful as environmental data has been restated to account for consolidated operations following the AZEK acquisition, while revenue has not.

\* For FY22-FY25, data presented only covers James Hardie Industries plc and is not restated to reflect data from The AZEK Company.



Data Summary Continued

| EMISSIONS                                                                    | FY22      | FY23      | FY24      | FY25      | FY26      |
|------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Total GHG emissions (market-based) (MT CO <sub>2</sub> e)                    | 3,345,956 | 3,396,638 | 3,566,850 | 3,609,461 | 3,321,627 |
| Scope 1 GHG emissions                                                        | 374,720   | 378,070   | 348,191   | 332,284   | 325,657   |
| Percentage covered under emissions-limiting regulations                      | 100%      | 100%      | 100%      | 100%      | 100%      |
| Scope 2 location-based GHG emissions                                         | 425,550   | 427,533   | 395,571   | 390,344   | 367,319   |
| Scope 2 market-based GHG emissions                                           | 385,582   | 377,907   | 357,063   | 347,799   | 294,237   |
| Scope 3 GHG emissions                                                        | 2,585,654 | 2,640,661 | 2,861,596 | 2,934,874 | 2,701,733 |
| Category 1: Purchased goods and services*                                    | 1,996,018 | 1,916,523 | 1,977,474 | 1,941,524 | 1,749,589 |
| Category 2: Capital goods                                                    | n/a       | n/a       | 113,212   | 110,194   | 85,958    |
| Category 3: Fuel- and energy-related Activities                              | 152,103   | 158,882   | 188,334   | 194,907   | 187,509   |
| Category 4: Upstream transportation and distribution**                       | 34,909    | 150,044   | 455,630   | 454,288   | 453,808   |
| Category 5: Waste generated in operations                                    | n/a       | n/a       | 5,180     | 4,188     | 3,020     |
| Category 6: Business travel                                                  | 3,517     | 4,607     | 4,065     | 4,326     | 3,197     |
| Category 7: Employee commuting                                               | 8,837     | 11,086    | 16,376    | 17,926    | 16,859    |
| Category 9: Downstream transportation and distribution**                     | 390,270   | 399,518   | 101,323   | 103,391   | 101,159   |
| Category 12: End-of-life treatment of sold products                          | n/a       | n/a       | 187,486   | 104,129   | 100,634   |
| Total Scope 1+2 GHG emissions intensity (MT CO <sub>2</sub> e/\$MM revenue)^ | n/a       | n/a       | n/a       | n/a       | 128.2     |
| Total Scope 1+2 GHG emissions absolute reduction from a FY22 base year***    | n/a       | -1%       | -7%       | -11%      | -18%      |

\* Note: Prior to FY24, this category only included James Hardie's most significant raw materials by weight. \*\* Beginning in FY24, we have reallocated our transportation and distribution between Category 4 and Category 9 to more accurately reflect transportation arrangements. \*\*\*This reduction reflects a combination of lower volumes, grid decarbonization and internal projects, including our transition away from coal.

^ For FY22-FY25, the metric would not be meaningful as environmental data has been restated to account for consolidated operations following the AZEK acquisition, while revenue has not.

| WASTE                                     | FY22    | FY23    | FY24    | FY25    | FY26    |
|-------------------------------------------|---------|---------|---------|---------|---------|
| Total weight of waste generated (MT)      | 378,715 | 367,980 | 324,561 | 306,341 | 265,064 |
| Hazardous                                 | 710     | 1,413   | 2,135   | 1,374   | 2,100   |
| Diverted                                  | 560     | 673     | 842     | 699     | 819     |
| Disposed                                  | 150     | 740     | 1,293   | 675     | 1,281   |
| Non-hazardous                             | 378,005 | 366,567 | 322,426 | 304,967 | 262,964 |
| Diverted                                  | 112,035 | 120,009 | 109,322 | 121,757 | 108,270 |
| Disposed                                  | 265,970 | 247,299 | 213,105 | 183,210 | 154,694 |
| Total Disposal intensity (MT/\$ revenue)^ | n/a     | n/a     | n/a     | n/a     | 32.3    |

Note: Hazard classification (i.e., hazardous and non-hazardous) is determined by jurisdiction. For example, North America and Europe have different definitions of hazardous waste. Totals may not sum due to rounding.

^ For FY22-FY25, the metric would not be meaningful as environmental data has been restated to account for consolidated operations following the AZEK acquisition, while revenue has not.

| WATER AND EFFLUENTS                 | FY22  | FY23  | FY24  | FY25  | FY26  |
|-------------------------------------|-------|-------|-------|-------|-------|
| Water withdrawal by source (ML)     |       |       |       |       |       |
| Third-party water                   | 8,521 | 9,714 | 7,472 | 7,173 | 6,744 |
| Percentage fresh water              | 100%  | 100%  | 100%  | 100%  | 100%  |
| In water stressed areas             | 1,129 | 1,337 | 1,414 | 1,648 | 1,473 |
| Water discharge by destination (ML) |       |       |       |       |       |
| Third-party water                   | 5,256 | 5,545 | 4,765 | 4,685 | 5,065 |
| In water stressed areas             | 519   | 697   | 979   | 1,094 | 1,059 |
| Total water consumption (ML)        | 3,265 | 4,169 | 2,707 | 2,488 | 1,679 |
| In water stressed areas             | 810   | 738   | 596   | 555   | 414   |

Note: Water stressed areas are identified as being in a location of High or Extremely High baseline water stress using the [World Resource Institute's \(WRI\) Aqueduct Tool](#).

# TCFD Disclosure Update

As James Hardie continues our journey to implement the recommendations of the Taskforce on Climate-related Financial Disclosures (TCFD), here we provide an update on our progress during FY26.

James Hardie recognizes that climate change presents risks and opportunities for our business and has undertaken significant work to understand the materiality of our impacts. This year's TCFD disclosure update is the first to incorporate AZEK following the acquisition in July 2025.

## Governance

The ultimate responsibility for overseeing and managing risks, including those related to climate change, rests with our Board of Directors. Read more about our [sustainability governance structure](#).

## Strategy

James Hardie's sustainability strategy integrates our global strategy for value creation and operational performance. We are committed to continuously expanding our understanding of climate-related risks and opportunities over the short, medium and long term, as well as determining the impact of different scenarios on our business, strategy and financial planning. The table on the following page highlights our material climate risks and opportunities, how they affect our strategy and the actions we have taken.

## Risk Management

All climate-related risks are incorporated into James Hardie's corporate enterprise risk management (ERM) system. Transition risks are analyzed by the sustainability team as part of the ERM process. Physical climate risks and severe climatic events are addressed at the facility level. Each facility has a response plan for different events that includes checklists, actions and other procedures. Climate-related issues are then escalated through the ERM or management systems on a case-by-case basis. In FY26, James Hardie performed a comprehensive climate risk assessment in preparation for regulatory climate reporting. The process included the integration of AZEK's climate risks and opportunities and a broader peer benchmarking. The risk assessment did not result in the identification of financially material climate risks or opportunities. The risks and opportunities presented in this report are nonetheless important to James Hardie and our stakeholders.

## Metrics and Targets

James Hardie measures progress on our environmental priorities through metrics on GHG emissions, energy consumption, waste generation and water use and recycling. These metrics also assist in identifying key environmental and climate risks and opportunities. The metrics and results over time are disclosed in this report's [data summary section](#), and our progress is discussed throughout the report.

James Hardie has set ambitious sustainability targets and ambitions. These include science-based, absolute reductions in our Scope 1+2 GHG emissions, aiming for zero process waste disposed, and our ambition of using over a billion pounds of recycled waste and scrap material per year. Read more about our [targets and ambitions](#).

### CLIMATE DISCLOSURE ROADMAP

*We aim to complete the following milestones as we continue to implement and integrate the recommendations of the TCFD throughout our business:*

**Governance →**  
Develop a climate transition plan in line with future regulatory requirements

**Risk Management →**  
Further strengthen our reporting in preparation for regulatory requirements

**Strategy →**  
Continue to assess financial impacts of climate risks and opportunities



TCFD Disclosure Update Continued

Key Climate-Related Risks and Opportunities

| RISK                                                                                                                                                                    | DRIVER                                                                                                                                                                                                                                                    | ACTIONS                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Policy changes relating to climate change/emissions management                                                                                                          | New and/or stricter carbon pricing mechanisms implemented by policymakers to accelerate the transition to a lower carbon economy                                                                                                                          | Completed quantitative analysis of carbon pricing under different scenarios to assess financial impacts of potential carbon policy developments in our three regions.                                                                                                                                                                |
|                                                                                                                                                                         | Mandatory and/or more onerous reporting requirements related to climate change and emissions management mandated by policymakers                                                                                                                          | Completed readiness assessment in preparation for climate-related EU Corporate Sustainability Reporting Directive (CSRD). Issued inaugural report in compliance with Australian Sustainability Reporting Standards (ASRS) AASB S2 requirements.                                                                                      |
| Change in environmental product labeling and/or building code requirements                                                                                              | Products requiring mandatory Environmental Product Declarations (EPDs) driven by policymakers                                                                                                                                                             | EPDs published in all three regions of operation covering over 89% of revenue. Completed building and products certification analysis to identify and mitigate associated risks.                                                                                                                                                     |
| Stringent environmental laws relating to resource usage                                                                                                                 | Constrained supply of water for manufacturing facilities driven by new and/or stricter legislation                                                                                                                                                        | Global cross-functional task force established to address both current and future water needs. See <a href="#">page18</a> for more information.                                                                                                                                                                                      |
| Increased severity and frequency of extreme weather events due to climate change                                                                                        | Global efforts to cut emissions are insufficient to limit global warming resulting in asset damage, production shutdown/delays and upstream/downstream supply chain interruption                                                                          | Completed physical climate risk assessment of our facilities globally, including scenario-based hazard exposure projections in 2030, 2050 and 2070.                                                                                                                                                                                  |
|                                                                                                                                                                         |                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                      |
|                                                                                                                                                                         |                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                      |
| OPPORTUNITY                                                                                                                                                             | STRATEGY                                                                                                                                                                                                                                                  | ACTIONS                                                                                                                                                                                                                                                                                                                              |
| Becoming a leading building materials manufacturer with sustainability attributes and products marketed for durability, design and resistance to extreme weather events | Increase marketing/advertising/customer education on products’ sustainability attributes due to increasing demand for more climate resilient products                                                                                                     | Completed sustainability insights study including customers, architects, specifiers and consumers to help support a future sustainability communications plan aligned to business strategy.                                                                                                                                          |
| Entry into new markets and geographies                                                                                                                                  | Emphasis on new opportunity driven by (1) increased demand from stronger sustainability focused customers, government policies and suppliers and (2) geographies more prone/exposed to extreme weather events requiring more resilient building materials | Completed EPD for fiber cement products in North America with a focus on lifecycle carbon impacts. EPD included independent verification of recarbonation (CO <sub>2</sub> absorption) during product use phase.                                                                                                                     |
| Sustainable and resilient products and operations                                                                                                                       | Existing characteristics of our products and operations provide the business with resilience in the face of climate change challenges                                                                                                                     | Established absolute science-based GHG emissions reduction goal aligned to 1.5°C transition to reduce operational carbon footprint. Published information on our Low Carbon Cement Technology Development Roadmap aimed at reducing the carbon footprint of our product while maintaining its durability against a changing climate. |

TCFD Disclosure Update Continued

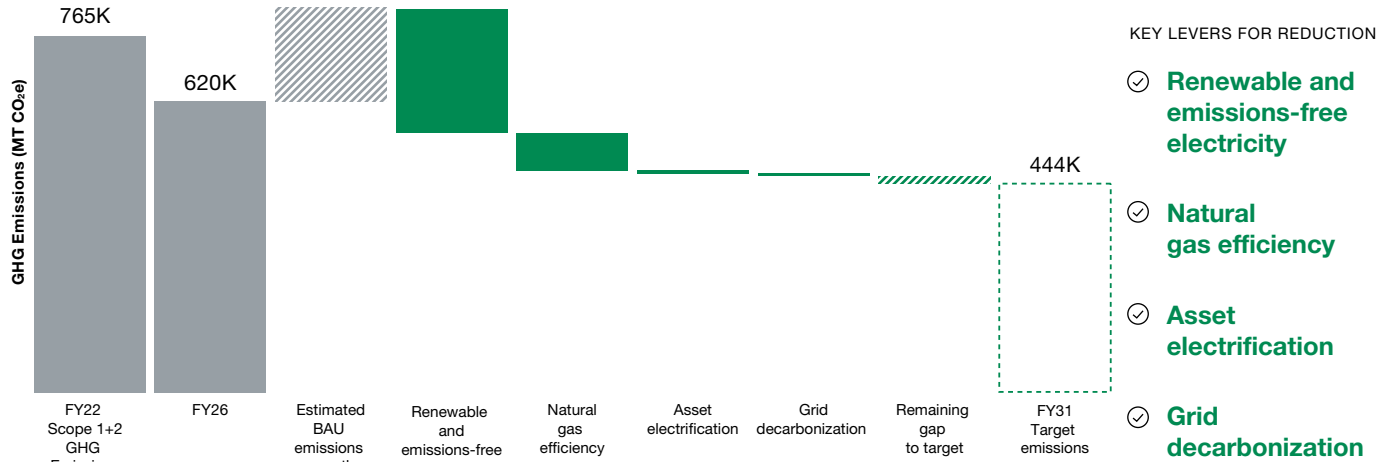
Pathway to Achieving Our Goal

We take our commitment to GHG emission reductions seriously. Cross-functional task forces identified the use of renewable electricity and improvements in natural gas efficiency as our two most important levers in meeting our goal of 42% absolute reduction in Scope 1+2 GHG emissions by FY31.

We recognize that as we work towards net zero for our Scope 1+2 GHG emissions by 2050 there will continue to be challenges in removing the impact of Scope 1 emissions, which are faced collectively by industries. We have set a pathway through FY31 and continue to explore options beyond FY31. We intend to update our pathway as we get closer to our FY31 goal.

This goal does not address Scope 3 emissions. We are working in parallel on reducing the impact of cement (our largest Scope 3 contributor) in our products with the development and execution of our [Low Carbon Cement Technology Development Roadmap](#).

Pathway developed and presented here is based on growth projections, results subject to change. For further information see [Endnotes](#).



PATHWAY TO ACHIEVING OUR GOAL

Our Approach to Decarbonization Projects

| Understanding Levers & Opportunities                                                                                                                                                                                                   | Prioritization                                                                                                                                                                                                           | Financials & Timelines                                                                                                                                                                                                 | Detailing & Project Expenditure Request (PER)                                                                                                                                                                              | Implementation                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>ACTIONS</b></p> <ul style="list-style-type: none"><li>+ Analyzing plants based on historical data</li><li>+ Establishing focus areas based on impact at both plant and asset level</li><li>+ Defining “what not to do”</li></ul> | <p><b>ACTIONS</b></p> <ul style="list-style-type: none"><li>+ Prioritizing impact, effort, time and cost using a Marginal Abatement Cost Curve (MACC)</li><li>+ Developing programs to drive clarity and focus</li></ul> | <p><b>ACTIONS</b></p> <ul style="list-style-type: none"><li>+ Grouping projects into portfolios for business consideration</li><li>+ Evaluating economics for further prioritization and developing timeline</li></ul> | <p><b>ACTIONS</b></p> <ul style="list-style-type: none"><li>+ Preparing for execution of selected portfolio of projects</li><li>+ Aligning resources and stakeholders across the organization for implementation</li></ul> | <p><b>ACTIONS</b></p> <ul style="list-style-type: none"><li>+ Executing the prepared plans and managing implementation of the projects</li><li>+ Tracking and measuring impact of projects</li></ul> |



# GRI Content Index

**Statement of use** James Hardie has reported the information cited in this GRI content index for the period April 1, 2025, through March 31, 2026, with reference to the GRI Standards.

GRI 1 used / GRI 1: Foundation 2021

| DISCLOSURE ITEM                                                                  | RESPONSE                                                                                                                                                                |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| General disclosures                                                              |                                                                                                                                                                         |
| 2-1 Organizational details                                                       | <a href="#">FY26 Annual Report on 10-K</a>                                                                                                                              |
| 2-2 Entities included in the organization’s sustainability reporting             | <a href="#">About this report</a>                                                                                                                                       |
| 2-3 Reporting period, frequency and contact point                                | <a href="#">About this report</a>                                                                                                                                       |
| 2-4 Restatements of information                                                  | <a href="#">Data summary</a>                                                                                                                                            |
| 2-5 External assurance                                                           | This report has not been externally assured. However, certain environmental data within this report undergoes limited third-party assurance.                            |
| 2-6 Activities, value chain and other business relationships                     | <a href="#">FY26 Annual Report on 10-K</a><br><a href="#">Assessing impacts along our value chain</a>                                                                   |
| 2-7 Employees                                                                    | <a href="#">Data summary</a>                                                                                                                                            |
| 2-8 Workers who are not employees                                                | Except where specified, contractor data is omitted from reporting, and as we continue to develop our sustainability disclosures, we will consider for future inclusion. |
| 2-9 Governance structure and composition                                         | <a href="#">Board Committees</a>                                                                                                                                        |
| 2-10 Nomination and selection of the highest governance body                     | <a href="#">Nominating and Governance Committee Charter</a>                                                                                                             |
| 2-11 Chair of the highest governance body                                        | <a href="#">Board of Directors</a>                                                                                                                                      |
| 2-12 Role of the highest governance body in overseeing the management of impacts | <a href="#">Integrating sustainability throughout James Hardie</a>                                                                                                      |

| DISCLOSURE ITEM                                                      | RESPONSE                                                                                            |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 2-13 Delegation of responsibility for managing impacts               | <a href="#">Integrating sustainability throughout James Hardie</a>                                  |
| 2-14 Role of the highest governance body in sustainability reporting | <a href="#">Integrating sustainability throughout James Hardie</a>                                  |
| 2-15 Conflicts of interest                                           | <a href="#">Audit Committee Charter</a>                                                             |
| 2-16 Communication of critical concerns                              | <a href="#">Ethics Reporting Policy</a>                                                             |
| 2-17 Collective knowledge of the highest governance body             | <a href="#">2026 Proxy Statement</a>                                                                |
| 2-18 Evaluation of the performance of the highest governance body    | <a href="#">Nominating and Governance Committee Charter</a><br><a href="#">2026 Proxy Statement</a> |
| 2-19 Remuneration policies                                           | <a href="#">People and Compensation Committee</a><br><a href="#">2026 Proxy Statement</a>           |
| 2-20 Process to determine remuneration                               | <a href="#">Remuneration Committee Charter</a><br><a href="#">2026 Proxy Statement</a>              |
| 2-21 Annual total compensation ratio                                 | <a href="#">2026 Proxy Statement</a>                                                                |
| 2-22 Statement on sustainable development strategy                   | <a href="#">Focusing on our sustainability pillars</a>                                              |
| 2-23 Policy commitments                                              | <a href="#">Policies</a>                                                                            |
| 2-24 Embedding policy commitments                                    | <a href="#">Governance Documents</a>                                                                |

GRI Content Index Continued

| DISCLOSURE ITEM                                         | RESPONSE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2-25 Processes to remediate negative impacts            | <a href="#">Policies</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 2-26 Mechanisms for seeking advice and raising concerns | <a href="#">Ethics Reporting Policy</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 2-27 Compliance with laws and regulations               | <a href="#">Data summary</a><br><a href="#">FY26 Annual Report on 10-K</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 2-28 Membership associations                            | <b>Technical Associations</b><br>ASTM International C17 Chair   American National Standards Institute (ANSI) A108.01 Committee Member   Tile Council of North America (TCNA) Committee Member   National Safety Council   National Fire Protections Association   American Society of Safety Professionals<br><br><b>Marketing Associations</b><br>National Association of Home Builders (NAHB) NGBS Green Certified   NARI National Association of the Remodeling Industry (NARI)   Southern Living Exclusive siding partner   American Institute of Architects (AIA) Industry Sponsor   National Town Builders Association (NTBA) Sponsor   Zonda Future Place Founding Sponsor   North American Deck & Railing Association   US Green Building Council   Vinyl Sustainability Council   Health Product Declaration® Collaborative   Women’s Business Enterprise National Council   Design Leadership Network<br><br>In addition to these associations, we are a part of our local Chambers of Commerce and Home Builders Associations. |
| 2-29 Approach to stakeholder engagement                 | <a href="#">Engaging with our stakeholders</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 2-30 Collective bargaining agreements                   | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

| DISCLOSURE ITEM                                                                       | RESPONSE                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Material topics</b>                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 3-1 Process to determine material topics                                              | <a href="#">Determining our material topics</a>                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 3-2 List of material topics                                                           | <a href="#">Determining our material topics</a>                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 3-3 Management of material topics                                                     | <a href="#">Focusing on our sustainability pillars</a><br><a href="#">Policies</a>                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Economic Performance</b>                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 201-1 Direct economic value generated and distributed                                 | In FY26, we contributed \$1.90B in economic value in communities where we operate. We contribute to local economies through capital expenditure at our plants and by investing significantly in our employees, in local ecosystems and across our supplier base. Our direct spending through the purchase of local materials, payroll and taxes, and our local distribution network makes a positive economic impact that benefits both local economies and our customers. |
| <b>Procurement practices</b>                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 204-1 Proportion of spending on local suppliers                                       | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Anti-corruption</b>                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 205-2 Communication and training about anti-corruption policies and procedures        | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 205-3 Confirmed incidents of corruption and actions taken                             | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Anti-competitive behavior</b>                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <a href="#">FY26 Annual Report on 10-K</a>                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |



GRI Content Index Continued

| DISCLOSURE ITEM                                     | RESPONSE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Materials                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 301-2 Recycled input materials used                 | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Energy                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 302-1 Energy consumption within the organization    | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 302-3 Energy intensity                              | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Water and effluents                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 303-1 Interactions with water as a shared resource  | Water is a scarce and valuable natural resource, and we are committed to optimizing our water use globally. We are raising the bar and setting new internal standards that go beyond regulatory requirements as we pursue water recycling opportunities as appropriate by site. We continue to invest in the development of advanced technology to manage our water use and reduce wastewater discharge, including ways to incorporate treated wastewater into our production processes. These actions improve our operational capabilities while building a better future for the communities we live and operate in, doing the right thing for the environment and improving our bottom line. |
| 303-2 Management of water discharge-related impacts | Some of our plants operate in a closed loop, discharging no water from production. In our fiber cement facilities, water is recycled 4-6 times in production before discharge. We continue to maintain ISO 14001 certification for our environmental management systems at the corporate level and at nine of our plants globally.                                                                                                                                                                                                                                                                                                                                                              |
| 303-3 Water withdrawal                              | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 303-4 Water discharge                               | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 303-5 Water consumption                             | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

| DISCLOSURE ITEM                                              | RESPONSE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Emissions                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 305-1 Direct (Scope 1) GHG emissions                         | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 305-2 Energy indirect (Scope 2) GHG emissions                | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 305-3 Other indirect (Scope 3) GHG emissions                 | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 305-4 GHG emissions intensity                                | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Waste                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 306-1 Waste generation and significant waste-related impacts | Reducing — and ultimately eliminating — the waste generated by our manufacturing operations is a responsibility James Hardie takes seriously. We continue to develop new ways to recycle materials and resources within our plants. We also collaborate with companies throughout our supply chain to keep waste materials in the value stream and partner with local suppliers who can put some of the leftover materials from our operations to beneficial reuse. Finding beneficial uses for the materials left over from our operations is also a key driver toward achieving our goal of zero process waste disposed by FY36.<br><br><a href="#">Assessing impacts along our value chain</a> |
| 306-2 Management of significant waste-related impacts        | In FY26, less than 1% of waste was hazardous, and 41% of waste was recycled. Note that this reflects process waste diverted from disposal. Our manufacturing processes include internal recycling of waste of up to 100% for some product categories.                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 306-3 Waste generated                                        | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 306-4 Waste diverted from disposal                           | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 306-5 Waste directed to disposal                             | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Employment                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 401-1 New employee hires and employee turnover               | <a href="#">Data summary</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

GRI Content Index Continued

| DISCLOSURE ITEM                                                                                                     | RESPONSE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Occupational health and safety                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 403-1 Occupational health and safety management system                                                              | <a href="#">Focusing on our sustainability pillars</a>                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 403-2 Hazard identification, risk assessment, and incident investigation                                            | <a href="#">Focusing on our sustainability pillars</a>                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 403-3 Occupational health services                                                                                  | We are dedicated to designing, constructing, maintaining and operating facilities and providing education and training that protect our people and physical resources. Our Global Environmental Health, Safety & Security (EHSS) team, in conjunction with our Global Zero Harm Committee, ensures the quality of these services and facilitates employees’ access to them. Some employee health and well-being services, benefits and programs are provided by our Human Resources department. |
| 403-4 Worker participation, consultation, and communication on occupational health and safety                       | <a href="#">Focusing on our sustainability pillars</a>                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 403-5 Worker training on occupational health and safety                                                             | <a href="#">Focusing on our sustainability pillars</a>                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 403-6 Promotion of worker health                                                                                    | Health and well-being are valued and integrated into every aspect of our business, empowering our people to thrive inside and outside of James Hardie. Our BuildWell initiative creates a culture of well-being, where employees are supported with education, resources and opportunities for their physical, mental, social and financial well-being. BuildWell is tailored to the specific needs of employees in different regions.                                                          |
| 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | In FY26, we continued to expand our contractor safety program through our International Supplier Network, setting minimum requirements and expectations for adhering to our protocols and procedures.                                                                                                                                                                                                                                                                                           |

| DISCLOSURE ITEM                                                                                     | RESPONSE                     |
|-----------------------------------------------------------------------------------------------------|------------------------------|
| 403-8 Workers covered by an occupational health and safety management system                        | <a href="#">Data summary</a> |
| 403-9 Work-related injuries                                                                         | <a href="#">Data summary</a> |
| 403-10 Work-related ill health                                                                      | <a href="#">Data summary</a> |
| Diversity and equal opportunity                                                                     |                              |
| 405-1 Diversity of governance bodies and employees                                                  | <a href="#">Data summary</a> |
| Customer health and safety                                                                          |                              |
| 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | <a href="#">Data summary</a> |



# SASB Index

| TOPIC                    | ACCOUNTING METRIC                                                                                                                                                                                                                        | CODE         | LOCATION                               | COMMENT                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Greenhouse Gas Emissions | Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations                                                                                                                                                  | EM-CM-110a.1 | <a href="#">Data summary</a>           |                                                                                                                                                                                                                                                                                                                                                                              |
|                          | 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                                                                   | EM-CM-110a.2 | <a href="#">TCFD disclosure update</a> | We have set targets to reduce our absolute Scope 1+2 GHG emissions by 42% by FY31 compared to FY22 baseline and to work towards net zero by 2050.                                                                                                                                                                                                                            |
| Air Quality              | Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) dioxins/furans, (5) volatile organic compounds (VOCs), (6) polycyclic aromatic hydrocarbons (PAHs), and (7) heavy metals | EM-CM-120a.1 | Omitted                                | Data is omitted from reporting, and as we continue to develop our sustainability disclosures, we will consider for future inclusion.                                                                                                                                                                                                                                         |
| Energy Management        | (1) Total energy consumed, (2) percentage grid electricity, (3) percentage alternative, (4) percentage renewable                                                                                                                         | EM-CM-130a.1 | <a href="#">Data summary</a>           |                                                                                                                                                                                                                                                                                                                                                                              |
| Water Management         | (1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress                                                                                                    | EM-CM-140a.1 | <a href="#">Data summary</a>           | In FY26, 22% of water was withdrawn in regions with Baseline Water Stress rated High or greater. Some of our plants operate in a closed loop, discharging no water from production. In our fiber cement facilities, water is recycled 4-6 times in production before discharge. Any reporting of recycled or reused water is defined by reuse beyond this standard practice. |
| Waste Management         | Amount of waste generated, percentage hazardous, percentage recycled                                                                                                                                                                     | EM-CM-150a.1 | <a href="#">Data summary</a>           | In FY26, less than 1% of waste was hazardous, and 41% of waste was recycled. Note that this reflects process waste diverted from disposal. Our manufacturing processes include internal recycling of waste of up to 100% for some product categories.                                                                                                                        |
| Biodiversity Impacts     | Description of environmental management policies and practices for active sites                                                                                                                                                          | EM-CM-160a.1 | n/a                                    | James Hardie conducts all necessary environmental impact assessments when developing and operating sites. We do not have operations that are particularly disturbing to the surrounding landscapes.                                                                                                                                                                          |
|                          | Terrestrial acreage disturbed, percentage of impacted area restored                                                                                                                                                                      | EM-CM-160a.2 | n/a                                    | Zero terrestrial acreage has been disturbed or requires restoration.                                                                                                                                                                                                                                                                                                         |

SASB Index Continued

| TOPIC                            | ACCOUNTING METRIC                                                                                                                           | CODE         | LOCATION                     | COMMENT                                                                                                                                                                                                                                                                                       |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Workforce Health & Safety        | (1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) fulltime employees and (b) contract employees     | EM-CM-320a.1 | <a href="#">Data summary</a> | Some contractor data is omitted from reporting, and as we continue to develop our sustainability disclosures, we will consider for future inclusion.                                                                                                                                          |
|                                  | Number of reported cases of silicosis                                                                                                       | EM-CM-320a.2 | <a href="#">Data summary</a> | Zero reported cases.                                                                                                                                                                                                                                                                          |
| Product Innovation               | Percentage of products that qualify for credits in sustainable building design and construction certifications                              | EM-CM-410a.1 | <a href="#">Data summary</a> | Defined as percentage of revenue covered by Environmental Product Declarations (EPDs).                                                                                                                                                                                                        |
|                                  | Total addressable market and share of market for products that reduce energy, water, and/or material impacts during usage and/or production | EM-CM-410a.2 | Omitted                      | We believe our core products are inherently environmentally efficient. Due to the evolving taxonomy surrounding sustainable products, we cannot determine a precise addressable market nor our market share.                                                                                  |
| Pricing Integrity & Transparency | Total amount of monetary losses as a result of legal proceedings associated with cartel activities, price fixing, and anti-trust activities | EM-CM-520a.1 | <a href="#">Data summary</a> | No instances.                                                                                                                                                                                                                                                                                 |
| Activity Metric                  | Production by major product line                                                                                                            | EM-CM-000.A  | Omitted                      | We are a leading provider of exterior home and outdoor living solutions, with a portfolio that includes fiber cement siding and trim, fiber gypsum interior walls and floors, and composite and PVC decking and railing products. We consider the weight of our production to be proprietary. |





# Aligning With the United Nations Sustainable Development Goals (SDGs)

The [Sustainable Development Goals](#) represent the United Nations’ blueprint to achieve a better and more sustainable future for all. They address the global challenges we face, including those related to poverty, inequality, climate change, environmental degradation, peace and justice. The 17 interconnected SDGs were adopted by all UN Member States in 2015 as part of the [2030 Agenda for Sustainable Development](#). Each goal has specific targets to be achieved by 2030.

**Our strategic and operational focus aligns with several SDGs including the following:**





# James Hardie Industries plc Management Assertion

For the fiscal year ended March 31, 2026 (“FY26”)

## Overview

Management of James Hardie Industries plc (“James Hardie” or the “Company”) is responsible for the selection of the reporting criteria, which management believes provide an objective basis for measurement and reporting of the metrics presented in Table 1 below. Management is also responsible for the collection of, calculation, and presentation of the information and for the completeness, accuracy and validity of the metrics. Management asserts the Company’s Scope 1, Scope 2 (Market-Based and Location-Based), and Scope 3 Category 6 (Business travel) Greenhouse Gas (“GHG”) emissions metrics are presented in accordance with the reporting criteria set forth below for the fiscal year ended March 31, 2026 (“FY26”).

## Organizational Boundary

The Company uses the operational control approach to account for and report its GHG emissions. This includes owned and leased locations that the Company operates, as well as vehicles that the Company owns or leases and operates, and third-party owned and operated modes of transportation that are used by employees for business purposes.

On July 1, 2025, James Hardie completed the acquisition of The AZEK Company (“AZEK”). FY26 GHG emissions have been calculated and are reported for consolidated operations for the full fiscal year.

## Reporting Base Year

The Company will be referencing the fiscal year ended March 31, 2022 (“FY22”) as its base year for GHG reporting. The AZEK acquisition was a structural change that caused a greater than 10% change in total base year Scope 1 + 2 emissions and therefore triggered the Company’s base year recalculation policy. The Company recalculated its base year emissions to account for operations acquired in the AZEK transaction.

## GHG Reduction Targets

The Company has set a target to reduce its Scope 1 and 2 GHG emissions by 42% by FY31 compared to the FY22 base year. The target and base values are set using the Scope 2 market-based method.

## Summary of Emissions Reported and Sources

For the reporting criteria, the Company utilizes the principles and guidance of the World Resources Institute (“WRI”) and the World Business Council for Sustainable Development’s (“WBCSD”) internationally recognized reporting standards (together the “GHG Protocol”):

- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition;
- GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard.

Reported GHG emissions include four of the seven GHG emissions covered under the United Nations Framework Convention on Climate Change (“UNFCCC”)/Kyoto Protocol: carbon dioxide

(CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), and hydrofluorocarbons (HFCs). These are represented as carbon dioxide equivalent (CO<sub>2</sub>e). Emissions sources include electricity consumption, stationary combustion of natural gas, lignite dust, and liquefied petroleum gas (“LPG”), mobile combustion of gasoline, diesel, and LPG, as well as refrigerant leakage from heating, ventilation and air conditioning (“HVAC”) systems. Emissions of perfluorocarbons (PFC), sulfur hexafluoride (SF<sub>6</sub>), and nitrogen trifluoride (NF<sub>3</sub>) are not relevant to the Company’s operations.

Emissions from mobile combustion at distribution centers, such as forklifts, have been excluded on the basis of immateriality to overall Scope 1 emissions.

Scope 3 emissions have been assessed and quantified in their entirety and are reported in James Hardie’s annual Sustainability Report. However, only Category 6 (Business Travel) is presented within this Management’s Assertion and subject to review by independent certified public accountants.

Below is a description of activity data sources, including our estimation methodologies where relevant. Activity data is multiplied by the identified emissions factors to compute GHG emissions.



James Hardie Industries plc Management Assertion Continued

| METRIC                                       | REPORTING METHODOLOGY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | METRIC TOTAL   |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Scope 1 GHG Emissions¹<br>(Direct Emissions) | <p><b>Stationary Combustion Sources</b></p> <p>Natural Gas, Lignite Dust, and LPG: 93% of Scope 1 Emissions or 47% of Scope 1 and 2 Emissions</p> <ul style="list-style-type: none"><li>— Over 95% of data on fuel usage for onsite stationary combustion is obtained from utility and fuel purchase records maintained within the Company’s ERP systems.</li><li>— Approximately 4% of fuel data for stationary combustion was unavailable for the reporting period and therefore estimated by the Company based on an average of recent available actuals or on the basis of gross floor area, using data from the Australian DCCEEW, US EIA, and UK DEFRA/DESNZ for average energy consumption of appropriate building types.</li></ul> <p><b>Mobile Combustion Sources</b></p> <p>Diesel, Gasoline, LPG: 6% of Scope 1 Emissions or 3% of Scope 1 and 2 Emissions</p> <ul style="list-style-type: none"><li>— Approximately 75% of data on fuel usage for onsite mobile combustion is obtained from fuel purchase records maintained within the Company’s ERP systems.</li><li>— Approximately 25% of fuel data for mobile combustion was unavailable for the reporting period and therefore estimated by the Company based on an average of recent available actuals or on the basis of comparable sites.</li></ul> <p>Fleet Fuel: 1% of Scope 1 Emissions or 1% of Scope 1 and 2 Emissions</p> <ul style="list-style-type: none"><li>— Approximately 50% of data on fleet fuel usage for the reporting period was collected by third-party fleet administration partners in the US.</li><li>— The remaining 50% of data on fleet fuel usage was unavailable for the reporting period and therefore estimated by the Company based on an average of recent available actuals or on the basis of comparable business units.</li></ul> <p><b>Fugitive Emissions Sources</b></p> <p>Refrigerant Leakage: &lt;1% of Scope 1 Emissions or &lt;1% of Scope 1 and 2 Emissions</p> <ul style="list-style-type: none"><li>— All refrigerant leakage data was unavailable for the reporting period and therefore estimated by the Company based on gross floor area and an average GWP of common refrigerants.</li></ul> | 325,657 MT CO₂ |

¹ Scope 1 emission factor sets were primarily sourced from the US EPA GHG Emission Factors Hub – 2025, the UK Department for Environment, Food and Rural Affairs (DEFRA) GHG Conversion Factors for Company Reporting 2025 published Department for Energy Security and Net Zero (DESNZ), the Australian Department of Climate Change, Energy, the Environment, and Water (DCCEEW) National Greenhouse Accounts Factors 2025. For certain fuel types, where available, supplier-specific emission factors were used. Fugitive emission factors were developed by a third-party advisor for the Company based on public documents published by the DCCEEW.

James Hardie Industries plc Management Assertion Continued

| METRIC                                                       | REPORTING METHODOLOGY                                                                                                                                                                                                                                                                                              | METRIC TOTAL                             |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| Scope 2 GHG Emissions <sup>2,3</sup><br>(Indirect Emissions) | Electricity                                                                                                                                                                                                                                                                                                        | Location-based:                          |
|                                                              | Purchased Electricity: 100% of Scope 2 Emissions or 49% of Scope 1 and 2 Emissions                                                                                                                                                                                                                                 | 367,319 MT CO <sub>2</sub>               |
|                                                              | — Over 75% of data on electricity is obtained from utility purchase records maintained within the Company’s ERP systems.                                                                                                                                                                                           | Market-based: 294,237 MT CO <sub>2</sub> |
|                                                              | — The remaining 25% of data on electricity consumption was unavailable for the reporting period and therefore estimated by the Company based on an average of recent available actuals or on the basis of gross floor area, using government sources for average energy consumption of appropriate building types. |                                          |
| Scope 3 GHG Emissions <sup>4</sup><br>(Indirect Emissions)   | — Market-based: The company purchased and retired Guarantees of Origin (GoOs) from wind sources and Emission Free Energy Credits (EFECs) from nuclear sources.                                                                                                                                                     |                                          |
|                                                              | Category 6: Business Travel                                                                                                                                                                                                                                                                                        | 3,197 MT CO <sub>2</sub>                 |
|                                                              | Air Travel: 77% of Scope 3 Category 6 Emissions                                                                                                                                                                                                                                                                    |                                          |
|                                                              | — All data on business travel by air was collected by third-party travel management partners.                                                                                                                                                                                                                      |                                          |
|                                                              | Rail Travel: <1% of Scope 3 Category 6 Emissions                                                                                                                                                                                                                                                                   |                                          |
|                                                              | — All data on business travel by rail was collected by third-party travel management partners.                                                                                                                                                                                                                     |                                          |
|                                                              | Rental Car Travel: 23% of Scope 3 Category 6 Emissions                                                                                                                                                                                                                                                             |                                          |
|                                                              | — 88% of data on business travel by rental car was collected by third-party travel management partners                                                                                                                                                                                                             |                                          |
|                                                              | — The remaining 12% of data on business travel by rental car was unavailable for certain time periods in the reporting year and was therefore estimated based on an extrapolation from available data in FY26.                                                                                                     |                                          |

<sup>2</sup> Scope 2 (location-based) emission factor sets were sourced from US EPA eGRID2023, the European Environment Administration (EEA) greenhouse gas emission intensity of power generation in Europe, the UK DEFRA/DESNZ GHG Conversion Factors for Company Reporting 2025, and the Australian DCCEEW National Greenhouse Accounts Factors 2025.

<sup>3</sup> Scope 2 (market-based) emission factor sets were sourced from Green-e® Residual Mix 2024, European Association of Issuing Bodies (AIB) Residual Mixes 2024, and the Australian Clean Energy Regulator (CER) and DCCEEW National Greenhouse Accounts Factors 2025, following the CER voluntary market-based Scope 2 guidance.

<sup>4</sup> Scope 3 Category 6 (Business Travel) emission factor sets were sourced from the US EPA GHG Emission Factors Hub – 2025 and the UK DEFRA/DESNZ GHG Conversion Factors for Company Reporting 2025.

| GREENHOUSE GAS EMISSIONS           | DESCRIPTION                | UNITS              | FY26    | GREENHOUSE GAS EMISSIONS                       | DESCRIPTION                                             | UNITS              | FY26    |
|------------------------------------|----------------------------|--------------------|---------|------------------------------------------------|---------------------------------------------------------|--------------------|---------|
| Scope 1 Emissions                  | Global Emissions – Scope 1 | MT CO <sub>2</sub> | 325,657 | Scope 1 and 2 Emissions (Market-based)         | Global Emissions – Total Scope 1 and 2                  | MT CO <sub>2</sub> | 619,894 |
| Scope 2 Emissions (Location-based) | Global Emissions – Scope 2 | MT CO <sub>2</sub> | 367,319 | Scope 3 Category 6 (Business Travel) Emissions | Global Emissions – Scope 3 Category 6 (Business Travel) | MT CO <sub>2</sub> | 3,197   |
| Scope 2 Emissions (Market-based)   | Global Emissions – Scope 2 | MT CO <sub>2</sub> | 294,237 |                                                |                                                         |                    |         |





**GRANT THORNTON LLP**  
1000 Wilson Blvd., Suite 1500  
Arlington, VA 22209

**D** +1 703 847 7500  
**F** +1 703 848 9580

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Management  
James Hardie Industries plc

We have reviewed management of James Hardie Industries plc’s assertion that the Scope 1 greenhouse gas (“GHG”) emissions, Scope 2 (location-based and market-based) GHG emissions and Scope 3 Category 6 (business travel) GHG emissions and the related disclosures of James Hardie Industries plc for the year ended March 31, 2026, are presented in accordance with the GHG Protocol<sup>1</sup> (the “Criteria”). James Hardie Industries plc’s management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the greenhouse gas emissions. Our responsibility is to express a conclusion on management’s assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management’s assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management’s assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

We applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

The procedures we performed were based on our professional judgment and consisted primarily of analytical procedures and inquiries. In addition, we obtained an understanding of James Hardie Industries plc’s business processes relevant to the review in order to design appropriate procedures.

The preparation of the assertion requires management to evaluate the Criteria, make determinations as to the relevancy of information to be included, and make estimates and assumptions that affect reported information. Measurement of certain amounts, some of which may be referred to as estimates, is subject to substantial inherent measurement uncertainty. Obtaining sufficient appropriate review evidence to support our conclusion does not reduce the inherent uncertainty in the amounts and metrics. The selection by management of different but acceptable measurement techniques could result in materially different amounts or metrics being reported.

Based on our review, we are not aware of any material modifications that should be made to management of James Hardie Industries plc’s assertion that the Scope 1 GHG emissions, Scope 2 (location-based and market-based) GHG emissions and Scope 3 Category 6 (business travel) GHG emissions and the related disclosures of James Hardie Industries plc for the year ended March 31, 2026, are presented in accordance with the Criteria, in order for it to be fairly stated.

*Grant Thornton LLP*

Arlington, Virginia  
July 8, 2026

<sup>1</sup> World Resources Institute and World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) and GHG Protocol Scope 2 Guidance (collectively, the “GHG Protocol”)

Grant Thornton LLP is a U.S. member firm of Grant Thornton International Ltd (GTIL). GTIL and each of its member firms are separate legal entities and are not a worldwide partnership.

# Endnotes

DEFINITIONS

**Circularity:** Circularity is the approach of designing, sourcing and manufacturing products so that materials stay in use for as long as possible — by reducing waste at the source, reusing inputs and by products, and recycling end of life materials back into long lived products. End of life materials include recycling jobsite scrap and post-consumer materials.

**CO<sub>2</sub> impact:** The effect of carbon dioxide (CO<sub>2</sub>), a key greenhouse gas (GHG), associated with a product or activity on the environment.

**Decarbonization:** The reduction of carbon dioxide emissions from a process.

**Engineered for Climate®** is a registered trademark of James Hardie Technology Ltd. that refers to Hardie® products’ durability by design in a variety of climate conditions. **The Engineered for Climate®** trademark does not refer to the products’ environmental impacts or attributes.

**Greenhouse gases (GHG):** Any of various gaseous compounds (such as carbon dioxide or methane) that absorb infrared radiation, trap heat in the atmosphere and contribute to the greenhouse effect. For the purposes of this report, GHG reduction focuses on reducing carbon dioxide.

**HMOS:** James Hardie’s culture of continuous improvement and LEAN manufacturing is deployed through our Hardie Manufacturing Operating System (HMOS). HMOS integrates our global network of plants and our people, driving continuous improvement in our manufacturing and environmental performance through employee engagement and empowerment, cross-functional collaboration, knowledge sharing of best practices, elimination of variability and promotion of accountability across the entire organization.

**HOS:** Our Hardie Operating System (HOS) drives alignment of initiatives to strategic objectives and enables efficient resource allocation for all our strategic initiatives, including those related to sustainability. Cross-functional steering committees help lead and coordinate efforts across our global operations and ensure that we are on track to achieve our goals.

**In-scope Tier 1 Supplier:** Tier 1 suppliers directly contract with and serve James Hardie, while Tier 2 suppliers serve Tier 1, and Tier 3 suppliers serve Tier 2. For the purpose of this report, in-scope Tier 1 suppliers do not include suppliers under \$10,000 in annual global spend, customers rebates, government entities, utilities, colleges/ universities, banks and membership organizations.

**Net zero emissions:** Net zero refers to the balance between the amount of GHGs produced and the amount removed from the atmosphere. For the purposes of this report, working toward net zero refers to James Hardie’s efforts to reduce its Scope 1+2 emissions.

**Recycling facilities:** Recycling facilities are the facilities which take in waste or byproducts and turn them into usable raw materials for our product manufacturing.

**Scope 1+2 GHG emissions:** Scope 1 emissions are direct GHG emissions that occur from sources that are controlled or owned by an organization (e.g., emissions associated with fuel combustion in boilers, furnaces, vehicles). Scope 2 emissions are indirect GHG emissions associated with the purchase of electricity, steam, heat or cooling. Although Scope 2 emissions physically occur at the facility where they are generated, they are accounted for in an organization’s GHG inventory because they are a result of the organization’s energy use.

**Scope 3 GHG emissions:** Scope 3 emissions are the result of activities from assets not owned or controlled by the reporting organization, but that the organization indirectly affects in its value chain. For purposes of this report, our goals do not include Scope 3 emissions.

**Sustainability:** The integration of environmental impact, social equity and economic vitality. The practice of sustainability recognizes how these issues are interconnected and requires a systems approach and an acknowledgement of complexity.

**Waste:** Waste refers to materials generated by production processes that are discarded or required to be discarded. It excludes materials reused onsite or sent to beneficial reuse, recycling or recovery pathways.

**Zero Harm:** The name of our safety program: James Hardie places workplace safety at the forefront of its operations through a multifaceted approach. It involves continuous training and education for employees, contractors and partners to ensure they have the necessary skills and knowledge to prioritize safety in their roles. Zero Harm reflects our conviction that every incident is preventable through changing behaviors. We address Zero Harm through a focus on safe people, safe spaces and safe systems.

Our Values:

- + **Honor Our Commitments:** Make our word as dependable as our products.
- + **Collaborate For Greatness:** Let’s come together to build each other up.
- + **Do the Right Thing:** Doing the right thing leads to the right answers.
- + **Be Bold and Progressive:** Being bold creates better solutions.
- + **Embrace Our Diversity:** Always embrace who you are.
- + **Starts and Ends With the Customer:** Understand their expectations, then surpass them.

DISCLAIMERS

The company is continuing to grow. Accordingly, discussions of the Company’s goals and efforts at reductions of greenhouse gas (GHG) emissions, water usage and waste creation are in relation to the Company’s current production capabilities. The growth and corresponding additions and expansions to the Company’s production capabilities can result in overall aggregate increases. The Company’s efforts are aimed at targeting current impacts as well as reducing/limiting increased impacts occurring as a result of growth and expansion.

The terms “material” or “materiality,” as used in context of this report, are different from such terms as used in the context of filings with the U.S. Securities and Exchange Commission (U.S. SEC) or the Australian Stock Exchange (ASX). Issues deemed material for the purposes of this report should not necessarily be considered material for U.S. SEC or ASX reporting purposes.

Non-financial information is subject to measurement uncertainties resulting from limitations inherent in the nature of, and the methods used for determining, such data. Some of our disclosures in this report are based on assumptions due to the inherent measurement uncertainties. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

This report contains certain forward-looking statements based on our current assumptions and expectations, which are subject to various substantial risks and uncertainties. The words “anticipate,” “plan,” “goal,” “estimate,” “expect,” “intend,” “will,” “should,” “forecast,” “hope,” “project” and similar expressions, as they relate to the company, are intended to identify forward-looking statements. Such forward-looking statements include, among other things, projections related to emission reductions and targets, changes in technology, statements about future business plans, initiatives and objectives and standards and expectations of third parties. All such forward-looking statements are intended to enjoy the protection of the safe harbor for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995, as amended. Significant factors that could cause our actual results to differ from our forward-looking statements are set forth in our description of risk factors included in our filings with the U.S. Securities and Exchange Commission (U.S. SEC) and ASX., including our Annual Reports on Form 10-K (or on Form 20-F, as applicable), Quarterly Reports on Form 10-Q (or Form 6-K, as applicable), Current Reports on Form 8-K (or Form 6-K, as applicable), and, if applicable, amendments to those reports, which should be read in conjunction with the forward-looking statements in this report. These reports are available on our website at [https:// ir.jameshardie.com.au/financial-information/sec-filings](https://ir.jameshardie.com.au/financial-information/sec-filings) and on the U.S. SEC’s website at [www.sec.gov](http://www.sec.gov). These reports are also lodged with the ASX and are available on the ASX’s website. Forward-looking statements speak only as of the date they are made, and we do not undertake any obligation to update any forward-looking statement. Projections and forecasts shown in this document are subject to change at any time. Historical information was calculated using data available at the time of the calculation and may be subject to revision.

The trademarks, service marks, trade names, logos, and other brand identifiers referenced in this report are the property of their respective owners. Trademark rights are territorial and may exist in some jurisdictions but not in others. As a result, certain marks referred to in this report may be registered, protected, or used only on a regional or country-specific basis, while others may be protected in multiple jurisdictions or globally. References to any mark in this report do not represent or imply that the mark is registered, protected, available for use, or enforceable in every jurisdiction. Readers should not rely on this report as a determination of the scope, validity, status, or geographic extent of any trademark rights. Any assessment of trademark availability, registration, use, or infringement risk should be made on a jurisdiction-by-jurisdiction basis and confirmed through appropriate legal review. Nothing in this report is intended to assert ownership of, challenge, or otherwise affect any third party’s trademark rights.