



CRH (UK) Limited

UK Tax strategy

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1 Purpose & scope

This document sets out CRH's tax objectives, approach to taxation, tax principles and approach to reviewing this tax strategy for the CRH(UK) Limited subgroup (see list of the relevant UK businesses in section 6) for the period to 31 December 2025. This document is approved by the CRH (UK) Limited Board of Directors and published annually in accordance with Section 161 and Schedule 19 (paragraph 19(2)) of the Finance Act 2016.

CRH is the leading provider of building materials solutions that build, connect and improve our world. Employing 79,800 people at 3,816 operating locations in 28 countries, CRH has market leadership positions in both North America and in Europe.

As the essential partner for road and critical utility infrastructure, commercial building projects and outdoor living solutions, CRH's unique offering of materials, products and value-added services helps to deliver a more resilient and sustainable built environment. A Fortune 500 company, CRH's shares are listed on the NYSE and LSE. The company is ranked among sector leaders by Environmental, Social and Governance (ESG) rating agencies.

As a large global organisation, CRH has responsibilities with respect to taxation in the multiple communities and jurisdictions in which it operates. CRH contributes a significant amount of tax to local and national governments, including corporate tax on profits, environmental levies, mining licence fees, taxes on property, customs and excise duties, withholding taxes and social taxes on employment. In addition, CRH collects taxes on behalf of revenue authorities, including payroll taxes on salaries paid to employees and sales taxes charged to customers. Total tax payments across all tax heads represent an important contribution to the countries, economies and local communities in which CRH operates and helps governments provide investment in public services and infrastructure. CRH pays its fair share of tax in these communities in line with local rules.

2 Tax objectives

CRH is dedicated to compliance with its legal and regulatory tax obligations. The Group manages its tax affairs and risks in a balanced and appropriate manner in order to deliver its business strategy and to create long-term sustainable shareholder value. This ensures the tax strategy is aligned with the commercial operations and adds long-term sustainable value to the business.

As such, the impact of tax on a transaction or the impact of new tax laws will be considered and business transactions will be arranged in a manner which is economically sustainable for the business. When structuring a commercial transaction, CRH takes a holistic approach, considering all factors including tax.

3 Our approach to taxation

CRH is committed to:

- Paying taxes and filing tax returns on time in all jurisdictions where tax payments and returns are due in accordance with applicable tax laws, rules, regulations, disclosure and/or tax payment requirements.
- Aligning and maintaining continuous interaction with the Group's commercial operations; we do not use tax structures without commercial substance.
- Using standard and legitimate tax exemptions and reliefs which are available in legislation and within the spirit of the law.
- Maintaining awareness of new developments in the external tax environment so that CRH continues to be compliant with new legislation and regulations in all jurisdictions.

4 Tax Principles

4.1 Risk management and Governance

4.1.1 Tax Risk Management Framework

With operations in 28 countries, CRH is often subject to uncertainties stemming from governmental actions in respect of taxes paid and payable in all jurisdictions of operation. In addition, tax legislation is not always clear and can be open to interpretation.

The Group Tax department applies the Group Enterprise Risk Management framework to identify, monitor and manage key tax risks and to ensure mitigating controls are in place.

The Group's tax policy and tax operating guidelines are published internally and made available to all relevant employees. The tax policy must be strictly adhered to and compliance with the policy forms part of the ongoing programme of Internal Audit reviews. Matters identified will be reported to the relevant stakeholders, including the Audit Committee, in accordance with the Internal Audit Charter.

4.1.2 Tax Governance Framework

CRH employs experienced and qualified tax and finance professionals to manage its tax affairs and risks under the overall supervision of the Chief Financial Officer. In addition, external advisors are engaged, where required, to supplement the capacity of the Group's in-house expertise.

Where appropriate, CRH engages with a variety of stakeholders on a range of industry issues relating to tax. Our input helps improve the commercial understanding of the relevant stakeholders and our engagement assists the Group tax team to better manage our compliance with the relevant tax obligations.

Each UK business appoints a Senior Accounting Officer who reviews and certifies whether their respective business has appropriate tax accounting arrangements in place. In the event an issue is identified, CRH informs HM Revenue & Customs (HMRC) and outlines measures taken to rectify the issue.

Under the CRH Governance Framework, outlined in the CRH plc Annual Report, responsibility for certain matters is delegated to sub-committees of the Board of CRH plc. Monitoring the Group's tax position and tax strategy has been delegated by the Board to the Acquisitions, Divestments & Finance Committee (Committee), which comprises executive and non-executive directors. Tax matters are presented to the Committee by the Group Head of Tax on a regular basis.

In addition, the Group's tax affairs are covered by the Group's Sarbanes-Oxley controls and are also examined in detail by external auditors as part of the annual audit process.

As set out in the CRH Code of Business Conduct, CRH does not tolerate any form of fraud. In accordance with our Anti-Fraud and Anti-Theft Policy, CRH management is required to establish and operate adequate controls and procedures to prevent, detect and mitigate the risk of fraud.

4.2 Compliance

CRH is committed to ensuring compliance with all laws and relevant regulations in the countries in which it operates and submits all tax returns, reports and documents to tax authorities on a timely basis.

The Group Tax department maintains the oversight of compliance activities across CRH and must be informed of any local tax audits.

4.3 Transfer Pricing

CRH applies arm's-length principles in the pricing of all intra-group (i) transactions of goods and services and (ii) financial transactions in accordance with Organisation for Economic Co-operation and Development (OECD) guidelines and local laws. This ensures that the Group's global profits are taxed where economic activities are performed and where value is created.

4.4 Our relationship with tax authorities

CRH seeks a constructive and cooperative working relationship with tax authorities in the various jurisdictions in which it operates. In the UK, CRH seeks to achieve this through discussions and updates between the in-house tax team and the HMRC Customer Compliance Manager. CRH is committed to making full and accurate disclosures in tax returns and in correspondence with HMRC and seeks to co-operate with HMRC at all times and to deal with issues in a timely and collaborative manner. Where differences of opinion on technical issues arise CRH's primary objective is to resolve such issues with HMRC proactively through open fact-based dialogue and with reference to the relevant legislation and tax law.

5 Approach to reviewing this Strategy

The overall tax strategy for the Group has been approved by the Committee and is reviewed on an annual basis to ensure continued compliance with law and alignment with commercial operations. Any updates will be reflected in reviews of this CRH (UK) Limited tax strategy as appropriate which is itself approved by the CRH (UK) Limited Board of Directors on an annual basis.

6 CRH(UK) Ltd businesses operating in the UK

Tarmac
JB Riney & Co.
Hopkins Concrete
Northstone
Cubis
NAL
Leviat
Premier Cement & Southern Cement
Filoform
Hydro