

Report of the statutory auditor

with financial statements as of 31 December 2013 of

CRH Finance Switzerland AG, Baar

To the General Meeting of
CRH Finance Switzerland AG, Baar

Basle, 11 June 2014

Report of the statutory auditor on the financial statements

As statutory auditor, we have audited the accompanying financial statements of CRH Finance Switzerland AG, which comprise the balance sheet, income statement and notes, for the period from 12 June 2013 to 31 December 2013.

Board of Directors' responsibility

The Board of Directors is responsible for the preparation of the financial statements in accordance with the requirements of Swiss law and the company's articles of incorporation. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Board of Directors is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Swiss law and Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements for the period from 12 June 2013 to 31 December 2013 comply with Swiss law and the company's articles of incorporation.

Report on other legal requirements

We confirm that we meet the legal requirements on licensing according to the Auditor Oversight Act (AOA) and independence (article 728 CO) and that there are no circumstances incompatible with our independence.

In accordance with article 728a paragraph 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists, which has been designed for the preparation of financial statements according to the instructions of the Board of Directors.

We recommend that the financial statements submitted to you be approved.

Ernst & Young Ltd



Bernadette Koch
Licensed audit expert
(Auditor in charge)



Patrick Rebsamen
Licensed audit expert

Enclosures

- ▶ Financial statements (balance sheet, income statement and notes)

CHF

| | |
|--|----------------------|
| ASSETS | 31.12.13 |
| Current Assets | |
| Cash and equivalents | 99'767 |
| Other receivables | 2 |
| <u>Total Current Assets</u> | <u>99'769</u> |
| | |
| <u>Total Assets</u> | <u>99'769</u> |
| | |
| LIABILITIES AND SHAREHOLDERS' EQUITY | 31.12.13 |
| Current Liabilities | |
| Accrued expenses and payables | 25'000 |
| <u>Total Current Liabilities</u> | <u>25'000</u> |
| | |
| Shareholders' equity | |
| Share capital | 100'000 |
| Loss | |
| Loss for the financial year | -25'231 |
| <u>Total Shareholders' equity</u> | <u>74'769</u> |
| | |
| <u>Total Liabilities and shareholders' equity</u> | <u>99'769</u> |

CHF

| | 12.06.- 31.12.13 |
|--|-----------------------------|
| INCOME STATEMENT 2013 | |
| <u>Revenue</u> | |
| Total revenue | 0 |
| <u>Expense</u> | |
| Personnel expense | 0 |
| Other operating expense | -127'637 |
| Total expense | -127'637 |
| <u>Earnings before interest and tax</u> | -127'637 |
| <u>Financial profit</u> | |
| Financial income | 10 |
| Financial expense | -649 |
| Total financial profit | -639 |
| Tax | 0 |
| Extraordinary income | 103'045 |
| <u>Loss of the financial year</u> | -25'231 |

Notes to the financial statements as of December 31, 2013**Major Shareholders**

JURA-Holding AG, Aarau holds 100% of the shares.

General Information

The company was found in accordance with the company's Articles of Association of June 12, 2013.

Extraordinary Income

Jura-Holding AG waived claims of a total of CHF 103'045 retroactively to December 31, 2013 on May 28, 2014.

Information on the procedure of a risk assessment (Art. 663b no. 12, Code of Obligations)

The Board of directors has periodically performed sufficient risk assessments. If needed it has implemented adequate actions resulting from these risk assessments to guarantee that the risk of an essential false statement concerning the financial accounts can be considered as insignificant.