

CRH PLC

CORPORATE GOVERNANCE GUIDELINES

1. Introduction

These Corporate Governance Guidelines (the “Guidelines”) have been adopted by the Board of Directors of CRH plc (the “Board”) to assist the Board in the exercise of its responsibilities. The Guidelines, the Company’s Memorandum and Articles of Association (the “Articles”) and the Charters of each of the Board Committees provide the overall framework for governance of the Company. The Guidelines are subject to modification by the Board from time to time, and the Board may deviate from these Guidelines as it may deem appropriate or as may be required to comply with applicable law, regulation or listing rules.

2. Board Composition and Director Qualification Standards

2.1 Board Size

The number of directors comprising the Board shall be determined by the Board from time to time based on the then-current needs of the Board and the size that the Board deems appropriate to perform its functions efficiently, in accordance with the Company’s Articles.

The Nomination & Corporate Governance Committee supports the Board by monitoring the Board’s structure, size, composition and balance of skills and experience so that the Board can meet its strategic objectives and its governance and regulatory responsibilities

2.2 Independence of Directors

A majority of the members of the Board shall be independent, as defined by the New York Stock Exchange (“NYSE”) listing standards.

In addition, all members of the Audit, Compensation, and Nomination & Corporate Governance Committees must meet all applicable independence tests set forth in the NYSE listing standards and any additional requirements imposed under U.S. securities laws and the rules and regulations of the U.S. Securities and Exchange Commission. All members of the Compensation Committee shall additionally qualify as a “Non-Employee Director” for the purposes of Rule 16b-3 under the U.S. Securities Exchange Act of 1934, as amended (the “Exchange Act”).

The Nomination & Corporate Governance Committee reviews the independence of each Director annually and makes recommendations to the Board regarding independence. The Board will annually determine and disclose the independence of Directors.

2.3 Tenure of Directors

All Directors serve a one-year term, except that the initial term for each Director may run for a lesser period from the date of appointment until the next Annual General Meeting (“AGM”), and are subject to re-election by shareholders at each AGM.

The Board does not believe that it should limit the number of terms for which a person may serve as a Director as they develop significant insights into the Group and its operations over time. Nonetheless, the Board keeps the tenure of Directors under review to ensure there is an appropriate focus on Board refreshment and mix of skills and experience relevant to the needs of the Board and the Group.

2.4 Board Leadership

The Board shall periodically appoint a Chair of the Board (“Chair”). Whether the roles of Chair and Chief Executive Officer are separate or combined is based on the structure that the Board deems is appropriate and in the best interests of the Company from time to time.

In the case of an independent Chair or Lead Independent Director (in such case where the roles of Chair and Chief Executive Officer may be combined or the Chair is not independent), the Nomination & Corporate Governance Committee will keep under review succession requirements and will implement appropriate processes to manage succession of such roles from time to time.

2.5 Processes for Appraising the Performance of Directors

An annual review of individual Directors’ performance is conducted by the Chair and overseen by the Nomination & Corporate Governance Committee. The performance of each Director is assessed against a number of measures, including the ability of the Director to contribute to the development of strategy, to understand the major risks affecting the Group, to contribute to the cohesion of the Board, to commit the time required to fulfill the role and to listen to and respect the views of other Directors and the management team.

2.6 Board Renewal

The Board plans for its own succession with the assistance of the Nomination & Corporate Governance Committee. For non-management appointments, independent consultants may be engaged to search for suitable candidates. The process to identify, evaluate and appoint a non-management Director with the suitable experience, skills and time commitment takes into account both the needs of the Group and the diversity, tenure, skills and experience of existing Board members.

2.7 Time Commitment and Conflicts of Interest

Directors should be able to devote sufficient time to Board and committee duties and to prepare for, attend and participate in Board and meetings of committees on which they serve, including advance review of meeting materials that may be circulated prior to each meeting.

It is the policy of the Board that external appointments should not be undertaken by Directors without prior approval of the Board. Accordingly, Directors must notify the Chair before accepting an invitation to serve on the board of another company. The Board has delegated responsibility for considering approval requests to the Chair. The Board will consider approval requests made by the Chair in relation to his or her external appointments. Service on the boards of other organizations should be consistent with the Company’s Code of Business Conduct. No Director shall serve as a director, officer or employee of any direct competitor of the CRH Group.

Management directors may not take on more than one non-management directorship in another listed company or other significant appointment. Subject to exceptions in certain circumstances as may be approved by the Board and additional limitations applicable to members of the Audit Committee as outlined in such Committee's charter, non-management Directors may serve on a maximum of three public company boards in addition to the Board. However, a management director of another public company may not be a director of more than two public company boards (including CRH).

In accordance with Irish Company Law requirements, all Directors are required to declare any potential interest in business to be transacted by the Group in advance of such business being considered by the Board.

In addition, if an actual or potential conflict of interest arises for a Director at any time, the Director will promptly inform the Chair of the facts and circumstances regarding the conflict.

Where a conflict is identified, the Director will generally be required to recuse him or herself from related decision-making processes.

2.8 Change of Director's Principal Occupation

If a Director's principal occupation or business association changes substantially during his or her tenure as a director, the Board expects that the Director shall submit an offer to resign as a Director of the Company for consideration by the Nomination & Corporate Governance Committee.

If such a submission is made, the Nomination & Corporate Governance Committee will advise the Board as to the appropriateness of the Director's continued service on the Board. The affected Director is expected to act in accordance with the Board's request following such review.

3. **Responsibilities of Directors and the Board**

3.1 Roles of the Chair and Chief Executive Officer

When the roles of Chair and Chief Executive Officer are separate, there is a clear division of responsibilities between the roles of the Chair and the Chief Executive Officer, which has been approved by the Board.

The Chair is responsible for:

- The efficient and effective working of the Board;
- Ensuring that Board agendas cover the key strategic issues confronting the Group, that the Board reviews and approves management's plans for the Group and that the Directors receive accurate, timely, clear and relevant information;
- Making certain that the Board applies sufficient challenge to management proposals and examines and reviews management performance in meeting agreed objectives and targets;

- Overseeing the search for new Board members; and
- Engagement with shareholders on governance-related matters, directly or through the Company Secretary, to ascertain shareholders' views on a wide range of governance-related topics such as Board composition, succession planning, our strategy, capital allocation policies, our approach to sustainability and compensation. The feedback from these meetings is provided to the Board and relevant Committees and taken into account, as appropriate, in the Board's decision-making processes.

The Chief Executive Officer is responsible for:

- Full day-to-day operational and profit performance of the Group and accountability to the Board for all authority delegated to executive management;
- Executing strategy agreed with the Board and reporting regularly on the progress and performance of the Group;
- Coordinating and overseeing the profitable growth of the Group's portfolio of businesses;
- Engagement with shareholders on matters related to strategy and business performance (in addition to conference calls for quarterly earnings releases) and, as appropriate, major corporate developments after they are publicly released;
- Maximizing the contribution of senior management to business planning, operational control and profit performance;
- Ensuring that there is a robust process of talent development and succession planning individually and collectively for members of the senior management team; and
- Building a safe and inclusive organization.

3.2 Senior Independent Director / Lead Independent Director

Senior Independent Director

When the roles of Chair and Chief Executive Officer are separate, on consideration of a recommendation from the Nomination & Corporate Governance Committee, the Board may periodically appoint a Senior Independent Director to be available to shareholders who have concerns that cannot be addressed through the Chair, Chief Executive Officer or Chief Financial Officer. The Senior Independent Director is also responsible for chairing Board and Committee meetings in the absence of the Chair and such other responsibilities outlined herein.

Lead Independent Director

If the roles of Chair and Chief Executive Officer are combined or where the Chair is not

independent, the independent Directors of the Board will, on consideration of a recommendation from the Nomination & Corporate Governance Committee, appoint a Lead Independent Director. The Lead Independent Director would be expected to serve for at least one year.

The responsibilities of the Lead Independent Director are to: (i) chair Board and Committee meetings in the absence of the Chair; (ii) chair executive sessions of the non-management Directors; (iii) act as a liaison between the Chair and the independent Directors; (iv) suggest agenda items for Board meetings and consult with the Chair and Company Secretary regarding Board meeting schedules to help assure the Board is exercising independent oversight and there is sufficient time allocated for discussion of all agenda items; (v) have the authority to call, where necessary, meetings of non-management Directors and executive sessions; (vi) be available to meet with shareholders and other key constituents; and (vii) act as a resource for, and counsel to, the Chair and Chief Executive Officer.

3.3 Non-management Directors

The role of non-management Directors is to:

- Challenge management proposals constructively and to examine and review management performance in meeting agreed objectives and targets;
- Draw on their experience and knowledge in respect of the challenges and opportunities facing the Group and in relation to the development of proposals on strategy;
- Satisfy themselves on the integrity of financial information and that financial and other controls and systems of risk management are robust and defensible; and
- Scrutinize the performance of management in meeting agreed goals and objectives and monitor the reporting of performance.

3.4 Duties and Responsibilities of the Board

All Directors have the same general legal responsibilities and must take decisions objectively in the interests of CRH.

The duties and responsibility of the Board include:

- Leading succession planning, including the appointment of the Chief Executive Officer;
- Approving, and overseeing, the Group's strategy;
- Monitoring business performance, against approved targets;
- Approving acquisition proposals and capital expenditure projects above agreed thresholds;
- Setting the Group's capital allocation policy, including in relation to the level

of dividend payments and any activity under the Group's share buyback program; and

- Setting the risk appetite for the Group and ensuring that risks are being managed appropriately.

4. Board Structures and Operation

4.1 Meetings

The Board currently meets in-person at least quarterly. Directors are generally expected to attend all scheduled meetings of the Board and the Committees of which they are members.

Additional meetings, held in person, by telephone or other electronic means, to consider general updates or specific matters are held when, and if, required.

Each Committee shall have the number of meetings as may be provided for in its respective charter. Further Committee meetings may be held when deemed necessary or desirable by the Committee or its chair.

Prior to their appointment, potential non-management Directors are made aware of the calendar of meetings and are asked to confirm that they are able to allocate sufficient time to meet the expectations of their role.

The Chair of the Board sets the agenda for each meeting in consultation with the Chief Executive Officer and Company Secretary. In setting the agendas, the Chair ensures that sufficient time is allocated to strategy setting and review, performance monitoring, capital allocation, succession planning and talent management.

The papers for meetings are generally circulated electronically in the week prior to the meeting.

Directors are expected to devote appropriate preparation time ahead of each meeting.

4.2 Executive Sessions

The non-management Directors have periodic executive sessions in the absence of the management Directors, typically during or after each in-person Board meeting.

4.3 Board Committees

The Board has established five permanent Committees to assist in the execution of its responsibilities:

- Acquisitions, Divestments & Finance Committee;
- Audit Committee;
- Compensation Committee;
- Nomination & Corporate Governance Committee; and
- Safety, Environment & Social Responsibility (SESR) Committee

Ad hoc Committees may be formed from time to time to deal with specific matters.

The Chair of each Committee reports to the Board on its deliberations and minutes of all Committee meetings are circulated to all Directors, as appropriate.

The responsibilities of each Committee are set out in full in their respective Charters, which are available on the CRH website, www.crh.com.

4.4 Director Induction/Orientation and Continuing Education

Orientation: The Chair agrees a tailored and comprehensive induction program with each new Director. New Directors are provided with extensive briefing materials on the Group and its operations, the procedures relating to the Board and its Committees and their duties and responsibilities as Directors under legislation and regulations that apply to the Company.

Continuing Education: Directors regularly receive copies of research and analysis conducted on the Group and the building materials sector, and receive relevant industry, economic and geopolitical updates. Directors are provided with regular training on compliance and ethics matters, while updates in relation to other relevant matters, for example, changes in legislation in relevant jurisdictions, are provided from time to time. Members of the Audit Committee additionally receive periodic updates on accounting developments.

4.5 Processes for evaluating the effectiveness of the Board and its Committees

The Board has delegated to the Nomination & Corporate Governance Committee responsibility for conducting an annual review of Board effectiveness, the composition of the Board in the context of the skills, knowledge, experience and personal background required, the operation and performance of the Chair, the Board and its Committees, and the effectiveness of Board communications. The Senior Independent Director, who is a member of the Nomination & Corporate Governance Committee, is generally delegated responsibility by the Committee to lead the evaluation process on its behalf.

Periodically, the Board evaluation process is facilitated by an external service provider.

4.6 Management Succession Planning

Long-term succession planning for the management Directors is an agenda item at most Board meetings.

Development programs for potential internal candidates are in place with the support of external advisers, and external candidate pools are regularly reviewed. The Board considers multiple potential scenarios to ensure the orderly functioning of management and oversight of the Group, with emergency arrangements in place for unexpected events.

In the case of the Chief Executive Officer role, the Board, or a delegated committee of non-management Directors, leads the process. The incumbent Chief Executive Officer generally acts as an advisor. External consultants are engaged for management Director recruitment if, and when, required.

4.7 Director Access to Independent Advisors

The Board and each Committee have the power to select, retain, terminate and approve the fees and other retention terms of independent legal, financial or other advisors as they may deem necessary (except as otherwise provided in a Committee charter), without consulting or obtaining the approval of any officer of the Company in advance.

4.8 Director Access to Management

The Board and its Committees shall have unfettered access to the Group's senior management team and other employees as required, in order to perform their respective duties, and such individuals are directed to cooperate with any request made by the Board or any of its Committees (including attendance at a Board or committee meeting). The Board will have access to the Group's books, records and facilities.

5. CRH Code of Business Conduct

CRH's culture is built on our commitment to uphold the CRH Values. The CRH Code of Business Conduct and supporting policies set out our standards of legal, honest and ethical behavior, including with respect to trading in CRH shares and securities, confidentiality and conflicts of interest. The Board is expected to be familiar with and adhere to the CRH Code of Business Conduct, as it may be updated from time to time.

6. Communications with the Board

6.1 Contacting Board members

Shareholders and other interested parties may contact any member (or all members) of the Board by mail. Such correspondence should be sent to: c/o Group Company Secretary, CRH plc, 42 Fitzwilliam Square, Dublin 2, D02 R279, Ireland.

6.2 Speaking on Behalf of the Group

Subject to the provisions of Section 4.1 above regarding the role of the Chair of the Board and the provisions of Section 4.2 regarding the role of the Senior Independent Director, it is the Company's general policy that only individuals authorized under the Company's Regulation FD Policy may speak on behalf of the Group.

Approved by the Board of CRH plc on 18 March, 2026