



**CRH plc**

**FAQs for shareholders holding Ordinary Shares in  
connection with the LSE Delisting**

**March 13, 2026**

## **SECTION 1: GENERAL**

### **1. What is the LSE Delisting?**

On March 13, 2026, CRH announced that it has applied for the cancellation of the listing of its Ordinary Shares on the Official List of the UK Financial Conduct Authority (the 'FCA'), and the cancellation of the admission to trading of those shares on the main market for listed securities of the London Stock Exchange (the 'LSE'). This will take effect at the same time as the equivalent delisting of CRH's 7% Preference Shares from the LSE (collectively with the delisting of the Ordinary Shares, the 'LSE Delisting').

In practice, this means that, following the LSE Delisting, it will no longer be possible to trade Ordinary Shares on the LSE.

This FAQ document has been prepared for shareholders holding Ordinary Shares in connection with the LSE Delisting. A separate FAQ document for shareholders holding 7% Preference Shares is available at <https://www.crh.com/investors/preference-shareholders/>.

### **2. When will the LSE Delisting take effect?**

It is expected that the LSE Delisting will become effective from 8:00 a.m. (UK time) on April 20, 2026, such that the last day of trading of Ordinary Shares on the LSE will be April 17, 2026.

### **3. On what exchanges can I trade CRH's shares after the LSE Delisting?**

CRH's primary listing has been on the New York Stock Exchange (the 'NYSE') since September 2023. Once the LSE Delisting takes effect, CRH's Ordinary Shares will be solely listed on the NYSE.

### **4. Why is CRH implementing the LSE Delisting?**

As part of the review of its listing structure, CRH carefully considered, among other things, the level of trading activity for its Ordinary Shares on the LSE as well as the additional cost, and regulatory and administrative obligations arising from retaining the LSE listing and concluded that it is in the best interests of CRH and its shareholders to proceed with the LSE Delisting.

### **5. Can I vote on the planned LSE Delisting at the 2026 AGM?**

No shareholder approval is required for the LSE Delisting under the UK Listing Rules. Following a period of consultation, the Board has determined that the LSE Delisting is in the best interests of CRH. Please refer to Questions 2 and 4 for more information.

### **6. Will there be a change in the Irish, UK or US tax implications of owning Ordinary Shares as a result of the LSE Delisting?**

The LSE Delisting will not change the underlying tax treatment of Ordinary Shares. CRH remains an Irish-incorporated and Irish-tax-resident company. Please refer to Question 25 in respect of the application of exemptions from Irish dividend withholding tax for shareholders holding their Ordinary Shares as CDIs (defined below) following the LSE Delisting.

You should consult your own personal tax advisor about the tax consequences which may arise as a result of the acquisition, ownership and disposition of Ordinary Shares in the future.

## **SECTION 2: FAQs FOR REGISTERED SHAREHOLDERS**

### **7. How do I know if I am a ‘Registered Shareholder’?**

‘Registered Shareholders’ refers to persons whose names are listed on CRH’s Register of Members who do not hold their interests in shares as street name holders or holders of UK Depositary Interests (‘DIs’).

If you receive regular communications, dividend payments or a Statement of Holding from Computershare Trust Company, N.A. (‘Computershare US’), you are a ‘Registered Shareholder’.

### **8. As a ‘Registered Shareholder’, what will happen to my Ordinary Shares on the LSE Delisting?**

The LSE Delisting will have no impact on how ‘Registered Shareholders’ hold their Ordinary Shares. Statements of Holding evidencing your shareholding will remain valid. If you decide to sell your Ordinary Shares after the LSE Delisting, you should contact your stockbroker as normal to arrange for your shares to be sold on the NYSE.

### **9. As a ‘Registered Shareholder’, do I need to take any action in relation to the LSE Delisting?**

No, as a ‘Registered Shareholder’ you do not need to take any action in relation to the LSE Delisting.

### **10. As a ‘Registered Shareholder’ will the LSE Delisting impact how I receive the quarterly dividends?**

No, the LSE Delisting will not impact how you receive quarterly dividends. You will receive your dividends from Computershare US in the same way you normally do.

### SECTION 3: FAQs FOR DI HOLDERS

11. **I am a retail shareholder. How do I know if my Ordinary Shares are held as DIs and whether I need to take any action as a result of the LSE Delisting?**

If you hold DIs, they will be held by a broker, custodian or nominee on your behalf. You should, therefore, contact your broker, custodian or nominee, or your independent financial adviser, if you have any queries on whether any action needs to be taken by you or on your behalf as a result of the LSE Delisting.

12. **What will happen to my DIs when the LSE Delisting becomes effective?**

The existing DI arrangements will remain in place until July 1, 2026. Therefore, you may continue to hold your interests in Ordinary Shares in the form of DIs in CREST after the LSE Delisting for a period of time, but it will not be possible to trade Ordinary Shares held in the form of DIs.

Brokers, custodians and nominees should contact Computershare Investor Services plc ('Computershare UK') with any queries or for assistance in cancelling DIs and repositioning interests in Ordinary Shares to allow them to be held through a broker, custodian or nominee account in the Depository Trust Company ('DTC') system, the US equivalent to CREST, which will support trades placed on the NYSE after the LSE Delisting becomes effective. You can find contact information for Computershare UK in Section 5.

The answer to question 21 explains what will happen to any DIs that have not previously been cancelled when the DI arrangements are terminated.

13. **As a DI holder, can I trade on the NYSE after the LSE Delisting?**

After the LSE Delisting, if you wish to trade on the NYSE your broker, custodian or nominee will need to reposition your interests in Ordinary Shares into a DTC participant account (a broker or custodian account). You should contact your broker, custodian or nominee for further information on this process including in relation to any charges that may apply. Please refer to Question 12 for further information.

14. **How do I reposition my interests in Ordinary Shares into a DTC broker or custodian participant account?**

Please refer to Question 11.

15. **My Ordinary Shares are held in DI form by my broker on my behalf. My UK broker has told me that they cannot trade shares for me on the NYSE. What should I do?**

Our understanding is that most UK brokers can facilitate the trading of shares on the NYSE, directly or through a local counterparty. If your broker cannot, for whatever reason, you should consider alternative arrangements or contact your independent financial adviser.

16. **Do I need to pay Irish stamp duty on the repositioning of my interests in Ordinary Shares into a DTC broker or custodian participant account?**

Holders of DIs should not have any liability to stamp duty in respect of the repositioning of their interests in Ordinary Shares into a DTC broker or custodian participant account on the basis that (i) there should be no change in the beneficial ownership of the interests in Ordinary Shares as a result of the repositioning of the interests in Ordinary Shares to DTC; and (ii) the transfer into DTC is not effected in contemplation of a sale of such interests in Ordinary Shares by a beneficial owner to a third party. Accordingly, unless a holder of DIs effects a change in

beneficial ownership of their interests in Ordinary Shares, such holder should have no liability to stamp duty arising from the repositioning of their interests in Ordinary Shares into a DTC broker or custodian participant account.

You should consult your own personal tax advisor regarding the tax consequences of repositioning interests in Ordinary Shares in your particular circumstances.

17. **Once my Ordinary Shares are repositioned from DIs into DTC, can I continue to receive my dividends without dividend withholding tax being deducted and will I need to complete any dividend withholding tax certifications or any other documentation?**

Dividend withholding tax services are available for shareholdings in DTC. You should contact your broker, custodian or nominee, or your independent financial adviser, to understand if you can avail of these services or if any actions are required in your particular circumstances.

18. **As a DI holder at the April 2026 Dividend Record Date, will the LSE Delisting impact how I receive the April 2026 Dividend?**

No, the LSE Delisting will not impact how you receive the April 2026 Dividend or any dividend paid in June 2026.

After the DI arrangements are terminated on July 1, 2026, shareholders who hold their Ordinary Shares through a DTC participant account will automatically receive dividends in US dollars, with no option to elect to receive dividends in another currency. You should contact your broker, custodian or nominee regarding the availability of currency exchange services and to obtain details of any relevant terms and conditions or charges.

19. **My shares are held in DI form, and I currently receive my dividends in pounds sterling. Once my shares are re-positioned in DTC will my dividends be paid in US dollars or can I continue to receive dividends in the currency of my choice?**

Please refer to Question 18.

20. **As a DI holder, can I vote at the 2026 AGM?**

DI holders at the AGM Record Date can vote at the 2026 AGM.

Please refer to the Notice of Meeting and Proxy Statement available in the 'Shareholder Meeting' section of the CRH website for further information (<https://www.crh.com/investors/shareholder-center/>).

21. **What will happen to my DIs after July 1, 2026, when the DI arrangements are terminated, if I have not already repositioned my interests in Ordinary Shares into a DTC broker or custodian participant account?**

When the DI arrangements are terminated, the DI Depository will arrange the transfer of the book-entry interests in respect of the Ordinary Shares represented by the DIs at that time to the DTC participant account of CREST International Limited (as the 'CREST Depository') and the CREST Depository will record one CREST Depository Interest ('CDI') for each DI previously held under the same Ordinary Share ISIN as is currently used for the DI.

You should contact your broker, custodian or nominee, or your independent financial adviser, if you have any additional queries on what will happen to your DIs after July 1, 2026.

22. **How would holding CDIs differ from the existing DI arrangements?**

DIs and CDIs are both held in/managed through CREST. It will be possible to reposition interests in Ordinary Shares held through CDIs into DTC to allow them to be traded on the NYSE, but the process for and costs of doing so may differ from those currently applicable to DIs. Please refer to Questions 24 and 25 for information on dividend payments.

DI holders should consult their broker, custodian or nominee, or their independent financial adviser, if they have any additional queries about the terms and conditions of holding CDIs.

23. **Do I need to pay Irish stamp duty on the repositioning of my interests in Ordinary Shares from the DI Depository (in the form of DIs) to the CREST Depository in the form of CDIs?**

Holders of DIs should not have any liability to stamp duty in respect of the repositioning of their interests in Ordinary Shares from the DI Depository (in the form of DIs) to the CREST Depository (in the form of CDIs) on the basis that (i) there should be no change in the beneficial ownership of the interests in Ordinary Shares as a result of the change in holding from DIs in CDIs; and (ii) the transfer in holding from DIs to CDIs is not effected in contemplation of a sale of such interests in Ordinary Shares by a beneficial owner to a third party. Accordingly, unless a holder of DIs effects a change in beneficial ownership of their interests in Ordinary Shares, such holder should have no liability to stamp duty arising from the repositioning of their interests in Ordinary Shares from the DI Depository (in the form of DIs) to the CREST Depository (in the form of CDIs).

You should consult your own personal tax advisor regarding the tax consequences of repositioning interests in Ordinary Shares in your particular circumstances.

24. **If I hold my shares as CDIs, how will I receive dividends?**

For shareholders who hold their Ordinary Shares as CDIs, Euroclear UK & International ('EUI', as the operator of CREST) will credit the accounts of CDI holders with dividends in US dollars. We understand that EUI provides a currency exchange service as part of its CDI service offering, which allows CDI holders to elect to receive dividends in euro or pounds sterling instead of US dollars, but this will be subject to EUI's terms and conditions, and any charges for the service levied by EUI.

You should consult your broker, custodian or nominee, or your independent financial adviser, to understand if any actions are required in relation to the receipt of dividends.

25. **If I hold my shares as CDIs, will I still be able to claim an exemption from dividend withholding tax?**

Unless exempted, Irish DWT (currently at a rate of 25%) applies to dividends or other relevant distributions paid by CRH. The withholding tax requirement does not apply to distributions paid to certain categories of Irish resident shareholders and certain categories of non-Irish resident shareholders that have provided appropriate declarations of entitlement to exemption in advance.

We understand that EUI does not currently offer an Irish DWT exemption service for CDIs held in DTC. Therefore, if CRH Ordinary Shares are repositioned from DIs to CDIs, the exemption process currently available for DI holders will no longer be available and the "relief at source" services previously provided by the DI Depository will cease. Accordingly, all dividends received by holders of CDIs will be net of Irish DWT (currently at a rate of 25%).

You should consult your broker, custodian or nominee, or your independent financial adviser, to understand if any actions are required in relation to DWT after the DI arrangements are terminated, including in relation to obtaining refunds of DWT.

26. **As I will no longer be able to sell my Ordinary Shares on the LSE, rather than transferring my shares to DTC or repositioning my DIs into CDIs, can CRH buy my shares from me under its share buy back programme?**

It will not be possible for CRH to directly acquire your shares.

**SECTION 4: FAQs FOR SHAREHOLDERS WHO HOLD ORDINARY SHARES IN A BROKERAGE ACCOUNT OR VIA A BROKER, CUSTODIAN OR NOMINEE THAT IS A PARTICIPANT IN DTC**

27. **As a holder of Ordinary Shares in a brokerage account or via a broker, custodian or nominee that is a participant in DTC, what will happen to my Ordinary Shares on the LSE Delisting?**

The LSE Delisting will have no impact on how you hold your Ordinary Shares in a brokerage account or via a broker, custodian or nominee that is a participant in DTC.

28. **As a holder of Ordinary Shares in a brokerage account or via a broker, custodian or nominee that is a participant in DTC, do I need to take any action in relation to the LSE Delisting?**

No, as a holder of Ordinary Shares in a brokerage account or via a broker, custodian or nominee that is a participant in DTC, you do not need to take any action in relation to the LSE Delisting.

## SECTION 5: SHAREHOLDER SUPPORTS

A number of helplines are available as set out below. Please contact the service appropriate to your query. **Please also note that shareholder helpline operators cannot give financial, tax, investment or legal advice.**

### A. DI Holders – Brokers, Custodians or Nominees

If you hold your interests in Ordinary Shares in a brokerage account or via a broker, custodian or nominee that is a participant in DTC, please contact that party for assistance, as Computershare UK will not be able to assist you directly.

Brokers, custodians or nominees with technical queries in relation to the management of DIs should contact Computershare UK as follows:

Address:           Computershare Investor Services plc  
                      The Pavilions  
                      Bridgwater Road  
                      Bristol BS13 8AE  
                      UK

Telephone:       +44 (0)906 999 0000, (calls to this helpline from outside the UK are charged at the applicable international rates)\*\*

Email:             [webcorres@computershare.co.uk](mailto:webcorres@computershare.co.uk)

Website:          <https://www-uk.computershare.com/Investor/#Home>

\*\*Lines are open 8:30 a.m. to 5:30 p.m. (UK time), Monday to Friday (excluding public holidays in England and Wales).

If you are a ‘Registered Shareholder’, please refer to section C below for the correct contact details.

### B. General Queries on the LSE Delisting

If you have a query which is not addressed by the answers to the questions in Sections 1 to 4 above, you can contact a toll-free CRH helpline as follows.

Telephone:       Ireland (+353) 1800 948 270  
                      United Kingdom (+44) 0800 029 4526

Any changes to the operation of this helpline will be advised on the CRH website, [www.crh.com](http://www.crh.com).

Please note that the operators of the CRH helpline will not be in a position to provide technical assistance in relation to the management of DIs – see section A above. They will also not be able to deal with queries from Registered Shareholders in relation to the day-to-day management of their shareholding – see C below for the correct contact details.

Lines are open 9:00 a.m. to 5:30 p.m. (UK time), Monday to Friday (excluding public holidays in England and Wales).

### C. ‘Registered Shareholders’ with queries in relation to the day-to-day management of their shareholding (such as account balances, dividend payments, address changes, medallion stamp guarantees etc.) should contact Computershare US as follows:

Address:           Computershare Trust Company, N.A.  
                      P.O. Box 43078

Providence RI 02940-3078  
USA

Telephone: Within USA, US Territories, Canada 866-604-6413  
Outside USA, US Territories, Canada + 1 781-575-2218  
Within Ireland\* 01 696 8467  
Within the UK\* 0370 707 1398

\* Select option 1 to be directed to Computershare US if you are enquiring about your current holdings, account updates or activity after September 25, 2023. Select option 2 to be directed to Computershare Ireland if your query relates to transactions or dividends paid prior to September 25, 2023

Email: [web.queries@computershare.com](mailto:web.queries@computershare.com)

Website: [www.computershare.com/crh](http://www.computershare.com/crh)