



Report on Payments to Governments for Extractive Activities

For year ended 31 December 2021



Introduction

This Report on Payments to Governments for Extractive Activities (“the Report”) has been prepared in line with the EU Accounting (2013/34/EU) and Transparency (2004/109/EU) Directives as amended and as transposed into Irish Law and the disclosure and transparency rules of the UK’s Financial Conduct Authority. It has been prepared on a consolidated basis and includes relevant payments made by subsidiary undertakings of CRH plc (CRH).

The Report is available on the CRH website at www.crh.com and has been filed with the Irish Companies Registration Office and the UK Financial Conduct Authority.

About CRH

CRH is the leading building materials business in the world, employing c. 77,400 people at over 3,200 operating locations in 2021.

CRH manufactures and supplies a range of integrated building materials, products and innovative end-to-end solutions which can be found throughout the built environment in a wide range of construction projects from major public infrastructure to homes and commercial buildings. CRH is the largest building materials business in North America and Europe and also has regional positions in Asia.

A Fortune 500 company, CRH is a constituent member of the FTSE 100 Index, the EURO STOXX 50 Index, the ISEQ 20 and the Dow Jones Sustainability Index (DJSI) Europe. CRH is ranked among sector leaders by Environmental, Social and Governance (ESG) rating agencies. CRH’s American Depositary Shares are listed on the New York Stock Exchange.

For more information visit www.crh.com

Basis/Scope

The Report covers the period 1 January 2021 to 31 December 2021 and relates to payments to governments for extractive activities as defined in the above referenced legislation. For subsidiary undertakings that were acquired by CRH during the reporting year, only payments made in relation to post-acquisition extractive activities are included. Equity-accounted investments, including joint ventures and associated undertakings, are excluded from the scope of the Report.

Payments made by each of CRH’s subsidiary undertakings are measured using the currency of the primary economic environment in which the entity operates. Payments made in non-US Dollar currencies have been translated into US Dollar using the average exchange rates for the relevant year. A monetary value was assigned to any in-kind payments at a fair market value at the time of payment.

As set out in the relevant legislation, a materiality threshold for disclosure of €100,000/£86,000 (\$118,000 dollar equivalent) was applied to payments or a series of related payments.

Where a single payment relates to both extractive and non-extractive activities, a ratio has been applied to enable the reporting of the portion of the payment related to extractive activities only within the Report.

Certain taxes including consumption taxes such as value-added-tax, personal income taxes and sales taxes are excluded from the scope of the legislation. Similarly, any charitable donations are excluded.

Extractive Activities

Extractive activities are defined as activities involving the exploration, prospection, discovery, development and extraction of minerals or other materials. For CRH, the relevant extractive categories as defined within the relevant legislation include:

- Quarrying of stone, sand and clay.
- Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate.
- Operation of gravel and sand pits; mining of clays and kaolin.
- Other mining and quarrying not elsewhere classified.

Government

The term “Government” includes payments for extractive industries made to any national, federal, regional, state, province, county, district, municipal, local or equivalent authority of a country, and includes a department, agency or entity that is state-owned or is a subsidiary of a government.

Projects

A project is defined as the operational activities governed by a single contract, licence, lease or similar legal agreement. Where a series of such agreements are substantially interconnected, they should be treated as a single project for the purpose of establishing reporting requirements.

Payments

Payment categories and a description of each category is provided as follows:

- **Taxes:** This category includes taxes paid to governments on income, profits or production related to extraction activities as defined. Payments are reported net of refunds. Consumption taxes and personal income taxes are excluded.
- **Royalties:** This category includes payments to a government for the rights to extract minerals or other materials, typically at a set percentage of revenue less any deductions that may be taken.
- **Licence fees, rental fees, entry fees and other considerations for licences and/or concessions:** This category includes licence fees, surface or rental fees, and other consideration for licences and/or concessions paid to a government for access to the area where extractive operations are conducted.
- **Infrastructure improvements:** This category includes payments to a government for local development, including the improvement of infrastructure, not directly necessary for the conduct of extractive operations but mandatory pursuant to the terms of a production sharing contract or to the terms of a law relating to the CRH subsidiary undertaking’s activities.
- **Production entitlements:** This category includes the host government’s share of production which is usually outlined in a production sharing agreement. It does not include the working interest production share of government-owned companies where said companies are acting as partners in a joint venture. For the financial year to which the Report relates, CRH did not make relevant payments in this category.

- **Dividends:** This category includes dividend payments other than dividends paid to a government as an ordinary shareholder of CRH or one of its subsidiary undertakings unless paid in lieu of production entitlements or royalties. For the financial year to which the Report relates, CRH did not make relevant payments in this category.
- **Bonuses:** This category includes bonuses paid to a government for and in consideration of signature, discovery, production, awards, grants and transfers of extraction rights. This also includes bonuses related to achievement or failure to achieve certain production levels or certain targets, and discovery of additional mineral reserves/deposits. For the financial year to which the Report relates, CRH did not make relevant payments in this category.

On behalf of the Board,

R. Boucher, A. Manifold

Directors

29 June 2022

Overview

Country	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000	TOTAL \$'000
Belgium	-	174	192	-	366
Canada	7,291	-	2,792	-	10,083
Czech Republic	465	365	-	-	830
Finland	240	1,755	-	-	1,995
France	5,406	1,016	227	-	6,649
Germany	1,442	338	219	-	1,999
Ireland	2,421	-	157	-	2,578
Isle of Man	284	286	-	-	570
Philippines	1,376	-	-	187	1,563
Poland	5,357	1,875	705	-	7,937
Romania	552	3,386	363	-	4,301
Serbia	266	321	-	-	587
Slovakia	-	264	-	-	264
Switzerland	9,237	3,047	-	-	12,284
Ukraine	481	-	990	-	1,471
United Kingdom	136,653	3,892	1,852	-	142,397
United States	149,626	1,815	855	-	152,296
Total	321,097	18,534	8,352	187	348,170

Belgium

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Havenbedrijf Gent	-	-	192	-
Total Regional/Local	-	-	192	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Rijksvastgoedbedrijf	-	174	-	-
Total National	-	174	-	-
Total	-	174	192	-

Canada

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Ministre Du Revenu Du Quebec	237	-	-	-
Mrc De Marguerite-D'Youville	542	-	-	-
Municipalité Saint-Jacques-Le-Mineu	244	-	-	-
Ontario Aggregate Resources Corporation	-	-	2,441	-
Regional Municipality of Halton	-	-	351	-
Town of Halton Hills	384	-	-	-
Town of Milton	142	-	-	-
Township of Cramahe	147	-	-	-
Ville De Joliette	385	-	-	-
Ville De Laval	2,296	-	-	-
Ville De Mirabel	426	-	-	-
Total Regional/Local	4,803	-	2,792	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Canada Revenue Agency	2,488	-	-	-
Total National	2,488	-	-	-
Total	7,291	-	2,792	-

Czech Republic

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Finanční Úrad Pro Olomoucký Kraj - Územní Pracovište V Zábrehu	465	-	-	-
Obvodni Banský Úrad Ostrava	-	365	-	-
Total Regional/Local	465	365	-	-

Finland

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
City of Espoo	-	1,613	-	-
City of Kuopio	-	142	-	-
Total Regional/Local	-	1,755	-	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Tax Administration	240	-	-	-
Total National	240	-	-	-
Total	240	1,755	-	-

France

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Direction Générale Des Finances Publiques Marne	-	156	-	-
Direction Régionale Finances	176	-	-	-
Trésorerie De Bar Sur Aube	-	128	-	-
Trésorerie De Benfeld	-	189	-	-
Trésorerie De Port Sur Saone	-	295	-	-
Trésorerie De Sennecey Le Grand	-	118	-	-
Trésorerie De Valdahon	-	130	-	-
Trésorerie Générale Du Doubs	-	-	227	-
Total Regional/Local	176	1,016	227	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Direction Générale Des Douanes Et Droits Indirects	147	-	-	-
Direction Générale Des Finances Publiques	5,083	-	-	-
Total National	5,230	-	-	-
Total	5,406	1,016	227	-

Germany

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Landesamt Für Archäologie	-	-	219	-
Lower Saxony Forest District	-	338	-	-
Stadt Goslar	132	-	-	-
Stadt Oberharz Am Brocken	377	-	-	-
Total Regional/Local	509	338	219	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Finanzamt Mayen	933	-	-	-
Total National	933	-	-	-
Total	1,442	338	219	-

Ireland

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Clare County Council	241	-	-	-
Cork County Council	808	-	-	-
Fingal County Council	283	-	157	-
Limerick County Council	221	-	-	-
Mayo County Council	125	-	-	-
Meath County Council	276	-	-	-
South Dublin County Council	467	-	-	-
Total Regional/Local	2,421	-	157	-

Isle of Man

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Department of Economic Development	-	286	-	-
Isle of Man Government	284	-	-	-
Total National	284	286	-	-

Philippines

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Barangay Minuyan, Norzagaray, Bulacan	-	-	-	187
Total Regional/Local	-	-	-	187

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Bureau of Internal Revenue	1,376	-	-	-
Total National	1,376	-	-	-
Total	1,376	-	-	187

Poland

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
First Masovian Tax Office Warsaw	1,345	-	-	-
Municipal and Communal Office in Ozarow	-	519	-	-
Regional District Director of National Forests	-	-	220	-
Starostwo Powiatowe Urzad Miasta	-	-	350	-
Swietokrzyskie Tax Office in Kielce	4,012	-	-	-
Swietokrzyskie Volvodeship Marshal's Office	-	-	135	-
Urzad Gminy	-	606	-	-
Total Regional/Local	5,357	1,125	705	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
National Fund for Environmental Protection and Water Management	-	750	-	-
Total National	-	750	-	-
Total	5,357	1,875	705	-

Romania

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
National Agency for Fiscal Administration	552	3,386	-	-
Suseni Hall	-	-	230	-
Tau Rosu Hall	-	-	133	-
Total National	552	3,386	363	-

Serbia

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Ministry of Finance	266	-	-	-
Ministry of Mining and Energy	-	321	-	-
Total National	266	321	-	-

Slovakia

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Mining Bureau	-	264	-	-
Total National	-	264	-	-

Switzerland

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Canton De Neuchatel	1,465	-	-	-
Finanzverwaltung Kanton Nidwalden	-	546	-	-
Gemeinde Auenstein	-	473	-	-
Gemeinde Hasle	149	-	-	-
Gemeinde Niederbipp	214	1,190	-	-
Gemeinde Veltheim	-	269	-	-
Kantonales Steueramt Aarau	6,188	-	-	-
Kantonales Steueramt Bern	1,051	-	-	-
Steueramt Der Gemeinde Wil	-	569	-	-
Steuerverwaltung Des Kantons Zug	170	-	-	-
Total Regional/Local	9,237	3,047	-	-

Ukraine

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Local Authority in Lviv Region	-	-	413	-
State Fiscal Service of Ukraine in Khmelnytsky Region	-	-	577	-
Total Regional/Local	-	-	990	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
State Fiscal Service of Ukraine in Khmelnytsky Region	481	-	-	-
Total National	481	-	-	-
Total	481	-	990	-

United Kingdom

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Bolsover District Council	1,112	-	-	-
Bridgend County Borough	486	-	-	-
Broadland District Council	120	-	-	-
Central Bedfordshire Unitary Authority	408	-	-	-
Charnwood Borough Council	1,392	-	-	-
Cheshire East Unitary Authority	222	-	-	-
Cheshire West & Chester Unitary Authority	391	-	-	-
Colchester Borough Council	358	-	-	-
Craven District Council	789	-	-	-
Derbyshire Dales District Council	576	-	-	-
Durham Unitary Authority	285	-	-	-
Edinburgh Unitary Authority	151	-	-	-
Fenland District Council	337	-	-	-
Forest of Dean District Council	225	-	-	-
Hambleton District Council	166	-	-	-
Harborough District Council	671	-	-	-
Harrogate Borough Council	122	-	-	-
Herefordshire Unitary Authority	355	-	-	-
High Peak Borough Council	4,621	-	-	-
Lichfield District Council	765	-	-	-
Mid-Suffolk District Council	154	-	-	-
Moray Unitary Authority	132	-	-	-

United Kingdom

Regional/Local – cont.

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
New Forest District Council	230	-	-	-
Newark & Sherwood District Council	228	-	-	-
North Kesteven District Council	234	-	-	-
North Lanarkshire Unitary Authority	266	-	-	-
North Somerset Unitary Authority	462	-	-	-
North West Leicestershire District Council	251	-	-	-
Northumberland Unitary Authority	556	-	-	-
Peterborough Unitary Authority	351	-	-	-
Powys City Council	514	-	-	-
Richmondshire District Council	297	-	-	-
Sevenoaks District Council	123	-	-	-
Shropshire Unitary Authority	413	-	-	-
South Lanarkshire Unitary Authority	148	-	-	-
South Oxfordshire District Council	303	-	-	-
St Albans District Council	1,255	-	-	-
Staffordshire Moorlands District Council	419	-	-	-
Wiltshire Unitary Authority	140	-	-	-
Total Regional/Local	20,028	-	-	-

United Kingdom

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Environment Agency	-	243	-	-
Forestry Commission	-	490	-	-
Her Majesty's Revenue and Customs	116,625	-	-	-
The Crown Estate	-	3,159	1,852	-
Total National	116,625	3,892	1,852	-
Total	136,653	3,892	1,852	-

United States

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Arkansas Department of Revenue	809	-	-	-
Berlin Charter Township	-	218	-	-
Borough of Bloomingdale	315	-	464	-
Borough of Riverdale	404	-	-	-
Burnet County Central Appraisal District	465	-	-	-
Cass County Treasurer Nebraska	120	-	-	-
Cedar City Corporation	-	122	-	-
City of Rock Island	-	138	-	-
City of Shawnee	-	220	-	-
Collier County Tax Collector	141	-	-	-
Colorado Department of Revenue	284	-	-	-
Connecticut Commissioner of Revenue Services	1,581	-	-	-
Delaware Division of Revenue	217	-	-	-
Douglas County Treasurer Nebraska	222	-	-	-
Forsyth County Tax Commissioner	337	-	-	-
Franklin Township	196	-	-	-
Genola City	-	-	164	-
Georgia Department of Revenue	669	-	-	-
Hopewell Township	403	-	-	-
Idaho Department of Lands	-	134	-	-
Idaho State Tax Commission	1,243	-	-	-
Johnson County Kansas Treasurer	228	-	-	-
Kansas Department of Revenue	179	-	-	-

United States

Regional/Local – cont.

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Kentucky State Treasurer	757	-	-	-
Maine Revenue Services	561	-	-	-
Marion County Tax Collector	159	-	-	-
Massachusetts Department of Revenue	620	-	-	-
Michigan Department of Treasury	730	-	-	-
Minnesota Department of Revenue	1,740	-	-	-
Mississippi Department of Revenue	389	-	-	-
Missouri Department of Revenue	174	-	-	-
Nebraska Department of Revenue	645	-	-	-
Neosho County Treasurer	136	-	-	-
New Hampshire Department of Revenue Administration	477	-	-	-
New Jersey Department of Revenue	2,886	-	-	-
New York City Department of Finance	267	-	-	-
New York State Department of Environmental Conservation	-	-	227	-
North Carolina Department of Revenue	382	-	-	-
Oklahoma Tax Commission	240	-	-	-
Oregon Department of Revenue	640	-	-	-
Panola County Tax Collector	124	-	-	-
Pennsylvania Department of Revenue	1,600	-	-	-
Sarpy County Treasurer	214	-	-	-
School & Institutional Trust Land Administrator	-	459	-	-
Spokane County Treasurer	271	-	-	-
State of Arkansas	272	-	-	-

United States

Regional/Local – cont.

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Suffolk County	130	-	-	-
Suwannee County Tax Collector	149	-	-	-
Taylor County	148	-	-	-
Tennessee Department of Revenue	828	-	-	-
Texas Comptroller of Public Accounts	1,122	-	-	-
Town of Acushnet	119	-	-	-
Town of Clarkstown	1,103	-	-	-
Town of Cranston	163	-	-	-
Town of Haverstraw	671	-	-	-
Town of Lunenburg	122	-	-	-
Town of Newington	344	-	-	-
Town of North Branford	336	-	-	-
Town of North Hempstead	122	-	-	-
Town of Plainville	493	-	-	-
Town of Poughkeepsie	483	-	-	-
Town of Stony Point	156	-	-	-
Town of Wallingford	121	-	-	-
Township of Rockaway	1,084	-	-	-
Travis County Central Appraisal District	141	-	-	-
Treasurer State of Ohio	218	-	-	-
Utah State Tax Commission	2,224	-	-	-
Vermont Department of Taxes	332	-	-	-
Warren County Georgia	219	-	-	-

United States

Regional/Local – cont.

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Washington Department of Revenue	189	-	-	-
West Virginia State Tax Department	242	-	-	-
Whiteford Township	183	123	-	-
Yakima County Treasurer	128	-	-	-
Total Regional/Local	32,667	1,414	855	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Bureau of Indian Affairs	-	401	-	-
Internal Revenue Service	116,959	-	-	-
Total National	116,959	401	-	-
Total	149,626	1,815	855	-



CRH plc

Stonemason's Way
Rathfarnham
Dublin 16
D16 KH51
Ireland

Telephone: +353 1 404 1000
E-mail: mail@crh.com

Website: www.crh.com

Registered Office

42 Fitzwilliam Square
Dublin 2
D02 R279
Ireland

Telephone: +353 1 634 4340
E-mail: crh42@crh.com

CRH® is a registered trade mark of CRH plc.