



Report on Payments to Governments for Extractive Activities

For year ended 31 December 2022



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 provider of building materials solutions that build, connect and improve our world. Employing c. 75,800 people at c. 3,160 operating locations in 29 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 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. The company is ranked among sector leaders by Environmental, Social and Governance (ESG) rating agencies. CRH’s American Depositary Shares are listed on the NYSE.

For more information visit www.crh.com

Basis/Scope

The Report covers the period 1 January 2022 to 31 December 2022 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 (\$105,000 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

28 June 2023

Overview

Country	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000	TOTAL \$'000
Canada	8,061	-	2,923	-	10,984
Czech Republic	106	308	-	-	414
Finland	463	1,560	-	-	2,023
France	6,887	809	-	-	7,696
Germany	1,626	285	-	-	1,911
Ireland	1,764	-	-	-	1,764
Isle of Man	-	242	-	-	242
Netherlands	-	446	-	-	446
Philippines	1,296	-	-	141	1,437
Poland	4,115	1,810	379	-	6,304
Romania	499	2,304	136	-	2,939
Serbia	221	284	-	-	505
Slovakia	1,019	317	-	-	1,336
Spain	117	-	-	-	117
Switzerland	5,659	2,643	-	-	8,302
Ukraine	386	-	901	-	1,287
United Kingdom	112,693	2,888	1,874	-	117,455
United States	138,645	2,297	1,257	-	142,199
Total	283,557	16,193	7,470	141	307,361

Canada

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
City of Vaughan	108	-	-	-
Ministre Du Revenu Du Quebec	404	-	-	-
Ministry of Finance	106	-	-	-
Mrc De Marguerite-D'Youville	239	-	-	-
Municipalité Saint-Jacques-Le-Mineu	296	-	-	-
Ontario Aggregate Resources Corporation	-	-	2,180	-
Region of Waterloo	-	-	505	-
Town of Halton Hills	309	-	238	-
Town of Milton	144	-	-	-
Township of Cramahe	144	-	-	-
Ville De Joliette	298	-	-	-
Ville De Laval	2,194	-	-	-
Total Regional/Local	4,242	-	2,923	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Canada Revenue Agency	3,819	-	-	-
Total National	3,819	-	-	-
Total	8,061	-	2,923	-

Czech Republic

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Finanční Úrad Pro Olomoucký Kraj - Územní Pracovište V Zábrehu	106	-	-	-
Obvodni Banský Úrad Ostrava	-	308	-	-
Total Regional/Local	106	308	-	-

Finland

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
City of Espoo	-	1,434	-	-
City of Kuopio	-	126	-	-
Total Regional/Local	-	1,560	-	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Tax Administration	463	-	-	-
Total National	463	-	-	-
Total	463	1,560	-	-

France

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Direction Régionale Finances	122	-	-	-
Trésorerie De Bar-sur-Aube	-	121	-	-
Trésorerie De Nuits-Saint-Georges	-	123	-	-
Trésorerie De Sennecey-le-Grand	-	113	-	-
Trésorerie De Valdahon	-	132	-	-
Trésorerie Is-sur-Tille	-	112	-	-
Trésorerie Principale Besançon	-	208	-	-
Total Regional/Local	122	809	-	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Direction Générale Des Douanes Et Droits Indirects	110	-	-	-
Direction Générale Des Finances Publiques	6,655	-	-	-
Total National	6,765	-	-	-
Total	6,887	809	-	-

Germany

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Lower Saxony Forest District	-	285	-	-
Stadt Goslar	148	-	-	-
Stadt Oberharz Am Brocken	455	-	-	-
Stadt Seesen	136	-	-	-
Total Regional/Local	739	285	-	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Finanzamt Mayen	887	-	-	-
Total National	887	-	-	-
Total	1,626	285	-	-

Ireland

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Clare County Council	264	-	-	-
Fingal County Council	335	-	-	-
Limerick County Council	237	-	-	-
Mayo County Council	111	-	-	-
Meath County Council	263	-	-	-
South Dublin County Council	554	-	-	-
Total Regional/Local	1,764	-	-	-

Isle of Man

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Department of Economic Development	-	242	-	-
Total National	-	242	-	-

Netherlands

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Rijksvastgoedbedrijf	-	446	-	-
Total National	-	446	-	-

Philippines

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Barangay Minuyan, Norzagaray, Bulacan	-	-	-	141
Total Regional/Local	-	-	-	141

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Bureau of Internal Revenue	1,296	-	-	-
Total National	1,296	-	-	-
Total	1,296	-	-	141

Poland

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
First Masovian Tax Office Warsaw	1,213	-	-	-
Municipal and Communal Office in Ozarow	-	520	-	-
Regional District Director of National Forests	-	-	205	-
Starostwo Powiatowe Urzad Miasta	-	-	174	-
Swietokrzyskie Tax Office in Kielce	2,902	-	-	-
Urzad Gminy	-	566	-	-
Total Regional/Local	4,115	1,086	379	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
National Fund for Environmental Protection and Water Management	-	724	-	-
Total National	-	724	-	-

Total	4,115	1,810	379	-
--------------	--------------	--------------	------------	----------

Romania

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Brasov County	-	339	-	-
Constanta County	-	328	-	-
Hoghiz Hall	-	411	-	-
Medgidia City Hall	-	116	-	-
Runcu Hall	-	133	-	-
Suseni Hall	-	-	136	-
Tasaul Hall	-	276	-	-
Total Regional/Local	-	1,603	136	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
National Agency for Fiscal Administration	499	701	-	-
Total National	499	701	-	-
Total	499	2,304	136	-

Serbia

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Ministry of Finance	221	-	-	-
Ministry of Mining and Energy	-	284	-	-
Total National	221	284	-	-

Slovakia

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Mining Bureau	-	317	-	-
Danovy Urad Pre Vybrane Danove Subjekty	1,019	-	-	-
Total National	1,019	317	-	-

Spain

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Ayuntamiento De Galdames	117	-	-	-
Total Regional/Local	117	-	-	-

Switzerland

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Canton De Neuchatel	1,025	-	-	-
Gemeinde Auenstein	-	351	-	-
Gemeinde Landiswil	-	112	-	-
Gemeinde Niederbipp	145	1,002	-	-
Gemeinde Veltheim	-	200	-	-
Kantonaes Steueramt Aarau	3,724	-	-	-
Kantonaes Steueramt Bern	646	-	-	-
Kantonaes Steueramt Nidwalden	-	537	-	-
Service Cantonal Des Contributions Fribourg	119	-	-	-
Steueramt Der Gemeinde Wil	-	441	-	-
Total Regional/Local	5,659	2,643	-	-

Ukraine

Regional/Local

	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Government Authority				
Local Authority in Lviv Region	-	-	372	-
State Fiscal Service of Ukraine in Khmelnytsky Region	-	-	529	-
Total Regional/Local	-	-	901	-

National

	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Government Authority				
State Fiscal Service of Ukraine in Khmelnytsky Region	386	-	-	-
Total National	386	-	-	-
Total	386	-	901	-

United Kingdom

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Bolsover District Council	730	-	-	-
Bridgend County Borough	212	-	-	-
Broadland District Council	112	-	-	-
Central Bedfordshire Unitary Authority	380	-	-	-
Charnwood Borough Council	1,145	-	-	-
Cheshire East Unitary Authority	178	-	-	-
Cheshire West & Chester Unitary Authority	248	-	-	-
Colchester Borough Council	334	-	-	-
Craven District Council	731	-	-	-
Derbyshire Dales District Council	496	-	-	-
Durham Unitary Authority	110	-	-	-
Edinburgh Unitary Authority	145	-	-	-
Fenland District Council	241	-	-	-
Forest of Dean District Council	148	-	-	-
Hambleton District Council	140	-	-	-
Harborough District Council	568	-	-	-
Harrogate Borough Council	150	-	-	-
Herefordshire Unitary Authority	205	-	-	-
High Peak Borough Council	3,930	-	-	-
Lichfield District Council	640	-	-	-
Medway Unitary Authority	106	-	-	-
Mendip District Council	111	-	-	-
Mid-Suffolk District Council	138	-	-	-
Moray Unitary Authority	110	-	-	-

United Kingdom

Regional/Local – cont.

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
New Forest District Council	202	-	-	-
Newark & Sherwood District Council	215	-	-	-
North Kesteven District Council	180	-	-	-
North Lanarkshire Unitary Authority	231	-	-	-
North Somerset Unitary Authority	452	-	-	-
North West Leicestershire District Council	164	-	-	-
Northumberland Unitary Authority	529	-	-	-
Peterborough Unitary Authority	200	-	-	-
Powys City Council	408	-	-	-
Richmondshire District Council	179	-	-	-
Shropshire Unitary Authority	225	-	-	-
South Lanarkshire Unitary Authority	126	-	-	-
South Oxfordshire District Council	297	-	-	-
St Albans District Council	1,036	-	-	-
Staffordshire Moorlands District Council	372	-	-	-
Total Regional/Local	16,124	-	-	-

United Kingdom

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Environment Agency	-	116	-	-
Forestry Commission	-	370	-	-
HM Revenue and Customs	96,569	-	-	-
The Crown Estate	-	2,402	1,874	-
Total National	96,569	2,888	1,874	-
Total	112,693	2,888	1,874	-

United States

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Benton County	144	-	-	-
Berlin Charter Township	-	270	-	-
Borough of Bloomingdale	796	-	478	-
Borough of Riverdale	410	-	-	-
Burnet County Central Appraisal District	558	-	-	-
City of Rock Island	-	150	-	-
City of Shawnee	-	264	-	-
City of South Weber	-	168	-	-
Collier County Tax Collector	215	-	-	-
Colorado Department of Revenue	615	-	-	-
Connecticut Commissioner of Revenue Services	1,864	-	-	-
Delaware Division of Revenue	136	-	-	-
Douglas County Treasurer Nebraska	147	-	-	-
Forsyth County	338	-	-	-
Franklin Township	180	-	-	-
Genola City	-	-	196	-
Georgia Department of Revenue	176	-	-	-
Hopewell Township	395	-	-	-
Idaho Department of Lands	-	168	-	-
Idaho State Tax Commission	1,311	-	-	-
Illinois Department of Revenue	438	-	-	-
Johnson County Kansas Treasurer	434	-	-	-
Kansas Department of Revenue	863	-	-	-
Kentucky State Treasurer	1,870	-	-	-

United States

Regional/Local – cont.

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
La Plata County Treasurer	137	-	-	-
Louisiana Department of Revenue	106	-	-	-
Maine Revenue Services	604	-	-	-
Marion County Tax Collector	157	-	-	-
Michigan Department of Treasury	1,568	-	-	-
Minnesota Department of Revenue	796	-	-	-
Mississippi Department of Revenue	410	-	-	-
Monroe County Road Commission	-	156	-	-
Montana Department of Revenue	355	-	-	-
Nebraska Department of Revenue	2,246	-	-	-
New Hampshire Department of Revenue Administration	508	-	-	-
New Jersey Department of Revenue	4,187	-	-	-
New York City Department of Finance	631	-	-	-
New York State Department of Environmental Conservation	-	-	475	-
Nicollet County Treasurer	114	-	-	-
North Carolina Department of Revenue	410	-	-	-
Oklahoma Tax Commission	202	-	-	-
Oregon Department of Revenue	1,270	-	-	-
Paulding County Tax Commissioner	106	-	-	-
Pennsylvania Department of Revenue	1,113	-	-	-
Sarpy County Treasurer	205	-	-	-
School & Institutional Trust Land Administrator	-	415	-	-
Spokane County Treasurer	255	-	-	-
Stark County	108	-	-	-

United States

Regional/Local – cont.

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
State of Arkansas	264	-	-	-
Taylor County	181	-	-	-
Tennessee Department of Revenue	516	-	-	-
Texas Comptroller of Public Accounts	2,069	-	-	-
Town of Clarkstown	292	-	-	-
Town of Cranston	161	-	-	-
Town of Hamburg	441	-	-	-
Town of Haverstraw	684	-	-	-
Town of Lunenburg	109	-	-	-
Town of Newington	345	-	-	-
Town of North Branford	345	-	-	-
Town of North Hempstead	253	-	-	-
Town of Plainfield	117	-	-	-
Town of Plainville	462	-	-	-
Town of Stony Point	156	-	-	-
Town of Wallingford	131	-	-	-
Township of Byram	187	-	-	-
Township of Oxford	164	-	-	-
Township of Rockaway	2,060	-	-	-
Travis County Central Appraisal District	241	-	-	-
Treasurer State of Iowa	957	-	-	-
Treasurer State of New Jersey	-	-	108	-
Treasurer State of Ohio	406	-	-	-
Union County	110	-	-	-

United States

Regional/Local – cont.

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Utah State Tax Commission	2,697	-	-	-
Vermont Department of Taxes	551	-	-	-
Virginia Department of Taxation	567	-	-	-
Warren County Georgia	245	-	-	-
Washington State Department of Revenue	259	-	-	-
West Virginia State Tax Department	1,150	-	-	-
Whiteford Township	179	122	-	-
Total Regional/Local	42,677	1,713	1,257	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Bureau of Indian Affairs	-	453	-	-
Bureau of Land Management	-	131	-	-
Internal Revenue Service	95,968	-	-	-
Total National	95,968	584	-	-
Total	138,645	2,297	1,257	-



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.