



2024 Full Year Results



Disclaimer

Unless the context otherwise provides, “we,” “us,” “our,” “CRH”, the “Company” and like terms refer to CRH plc and its consolidated subsidiaries.

Forward-Looking Statements

In order to utilize the “Safe Harbor” provisions of the United States Private Securities Litigation Reform Act of 1995, CRH is providing the following cautionary statement.

This document contains statements that are, or may be deemed to be, forward-looking statements with respect to the financial condition, results of operations, business, viability and future performance of CRH and certain of the plans and objectives of CRH. These forward-looking statements may generally, but not always, be identified by the use of words such as “will”, “anticipates”, “should”, “could”, “would”, “targets”, “aims”, “may”, “continues”, “expects”, “is expected to”, “estimates”, “believes”, “intends” or similar expressions. These forward-looking statements include all matters that are not historical facts or matters of fact at the date of this document.

In particular, the following, among other statements, are all forward looking in nature: plans and expectations regarding customer demand, supply constraints, pricing, costs, backlogs, trends in infrastructure, residential and non-residential markets, secular tailwinds, macroeconomic and other market trends in regions where CRH operates; plans and expectations regarding government funding initiatives, government policy implementation, onshoring trends, and re-industrialization activity; plans and expectations regarding the timing of our acquisitions and divestitures; plans and expectations regarding growth opportunities and expected benefits from acquisitions and divestitures, including the potential for market leadership positions and increased returns; plans and expectations regarding CRH's financial capacity and resulting optionality; plans and expectations regarding operational efficiencies and continuous business improvement; plans and expectations regarding innovation and investments in technology and new platforms; plans and expectations regarding CRH's decarbonization initiatives and targets and initiatives relating to circularity; plans and expectations regarding return of cash to shareholders, including the timing and amount of share buybacks and dividends; and plans and expectations regarding CRH's 2025 outlook, including net income, Adjusted EBITDA, diluted earnings per share, capital expenditure, assumed interest expense and assumed effective tax rate.

By their nature, forward-looking statements involve risk and uncertainty because they relate to events and depend on circumstances that may or may not occur in the future and reflect the Company's current expectations and assumptions as to such future events and circumstances that may not prove accurate. You are cautioned not to place undue reliance on any forward-looking statements. These forward-looking statements are made as of the date of this document. The Company expressly disclaims any obligation or undertaking to publicly update or revise these forward-looking statements other than as required by applicable law.

A number of material factors could cause actual results and developments to differ materially from those expressed or implied by these forward-looking statements, certain of which are beyond our control, and which include, among other factors: economic and financial conditions, including changes in interest rates, inflation, price volatility and/or labor and materials shortages; demand for infrastructure, residential and non-residential construction and our products in geographic markets in which we operate; increased competition and its impact on prices and market position; increases in energy, labor and/or other raw materials costs; adverse changes to laws and regulations, including in relation to climate change; the impact of unfavorable weather; investor and/or consumer sentiment regarding the importance of sustainable practices and products; availability of public sector funding for infrastructure programs; political uncertainty, including as a result of political and social conditions in the jurisdictions CRH operates in, or adverse political developments, including the ongoing geopolitical conflicts in Ukraine and the Middle East and any escalation thereof; failure to complete or successfully integrate acquisitions or make timely divestitures; cyber-attacks and exposure of associates, contractors, customers, suppliers and other individuals to health and safety risks, including due to product failures. Additional factors, risks and uncertainties that could cause actual outcomes and results to be materially different from those expressed by the forward-looking statements in this report include, but are not limited to, the risks and uncertainties described under “Risk Factors” in Part 1, Item 1A of the Annual Report on Form 10-K for the fiscal year ended December 31, 2024 as filed with the SEC and in CRH's other filings with the SEC.

Non-GAAP Measure Disclosure

This document includes discussion of Adjusted EBITDA, Adjusted EBITDA margin, organic revenue, organic Adjusted EBITDA, Net Debt, Net Debt / Adjusted EBITDA, Return on Net Assets, and basic earnings per share pre-impairment, each of which is a financial measure that is not calculated in accordance with U.S. generally accepted accounting principles (“GAAP”). See the discussion within ‘Non-GAAP Reconciliations’ on pages 32 to 35 for a reconciliation of these non-GAAP measures to the most directly comparable GAAP measure. Non-GAAP measures should not be considered a replacement for GAAP measures.



Agenda

Operating Performance

Financial Performance

Capital Allocation

Industry-Leading Performance & Growth

Outlook



Industry-Leading Performance

The **leading provider**
of building materials
solutions ...
**customer-connected
strategy** with
unmatched scale

**Best-in-class
operators** ...
relentless focus
on performance
with purpose &
**continuous
business
improvement**

Disciplined
approach to
capital allocation
... focused on
**higher-growth
markets** with
secular tailwinds

**Uniquely
connected
portfolio** ...
building market
leadership
positions with
superior returns

Delivering another year of double-digit profit growth



FY 2024 Financial Highlights

Differentiated strategy delivering industry-leading performance

Revenues

\$35.6bn

(Q4: \$8.9bn)



+2%

(Q4: +2%)

Adj. EBITDA¹

\$6.9bn

(Q4: \$1.8bn)



+12%

(Q4: +12%)

Margin¹

19.5%

(Q4: 20.0%)



+180bps

(Q4: +170bps)

EPS¹

\$5.48

(Q4: \$1.45)



+18%

(Q4: +12%)

Return on Net Assets¹

15.5%



+20bps



¹Represents a non-GAAP measure. See the discussion within 'Non-GAAP Reconciliations' on pages 32 to 35. Basic EPS shown on a pre-impairment basis.



Operating Performance



Americas Materials Solutions

- Strong profit growth & further margin expansion
- Pricing progress & operational efficiencies
- Demand supported by infrastructure & re-industrialization activity
- Positive outlook with continued momentum in backlogs

	FY 2024	
	\$m	Change
Revenues	16,173	+5%
Adj. EBITDA	3,745	+22%
Margin	23.2%	+340bps



Americas Building Solutions

- Resilient performance against a strong prior year comparative
- Unfavorable weather & subdued new-build Residential demand impacting profitability
- **Building & Infrastructure Solutions:** Supportive demand across manufacturing & critical infrastructure
- **Outdoor Living Solutions:** Resilient repair & remodel demand despite adverse weather in certain regions

	FY 2024	
	\$m	Change
Revenues	7,059	+1%
Adj. EBITDA	1,389	-4%
Margin	19.7%	-90bps



International Solutions

- Further growth in profit & margin
- Continued pricing momentum & disciplined cost control
- **Central & Eastern Europe:** Positive momentum across key end-markets
- **Western Europe:** Subdued but stabilizing new-build Residential demand

	FY 2024	
	\$m	Change
Revenues	12,340	-1%
Adj. EBITDA	1,796	+7%
Margin	14.6%	+120bps



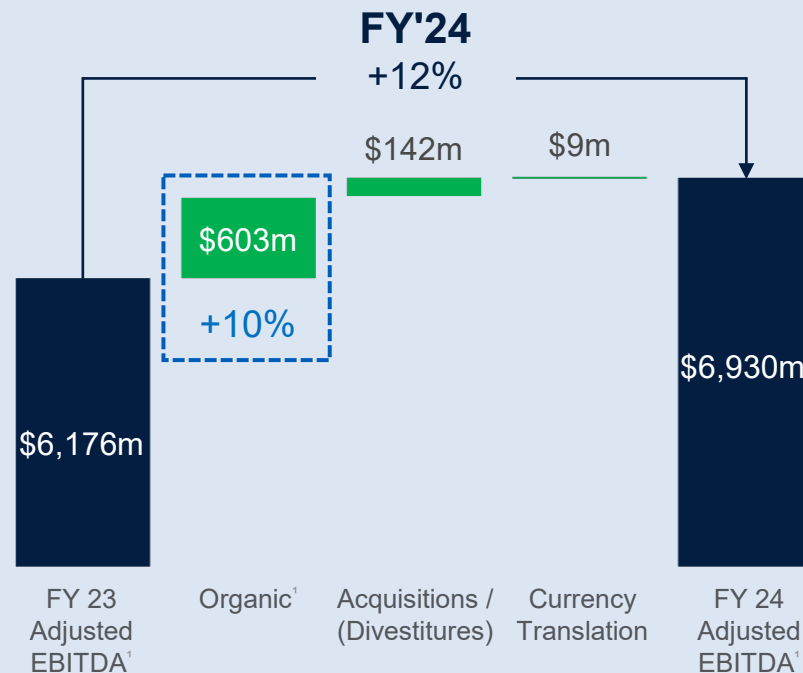
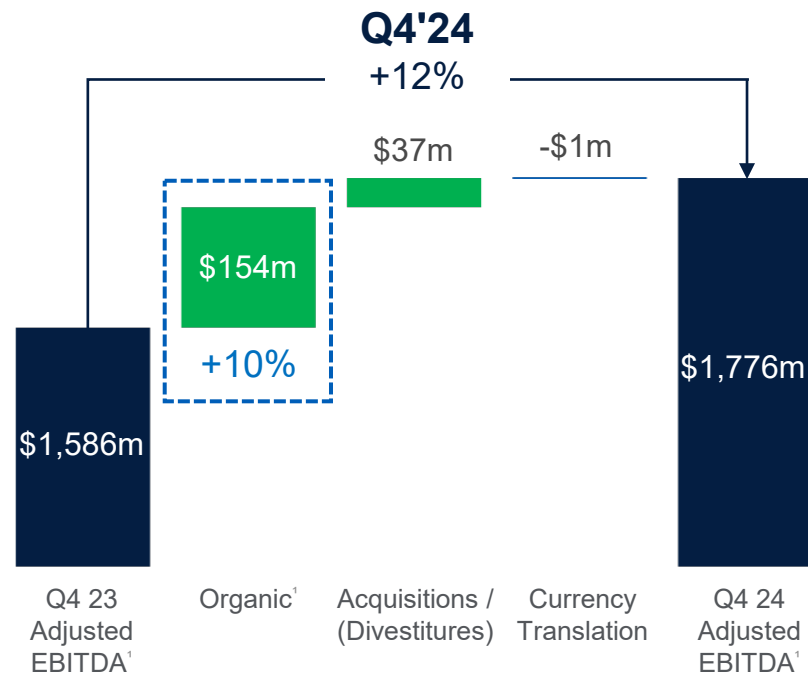


Financial Performance



Robust Double-Digit Growth

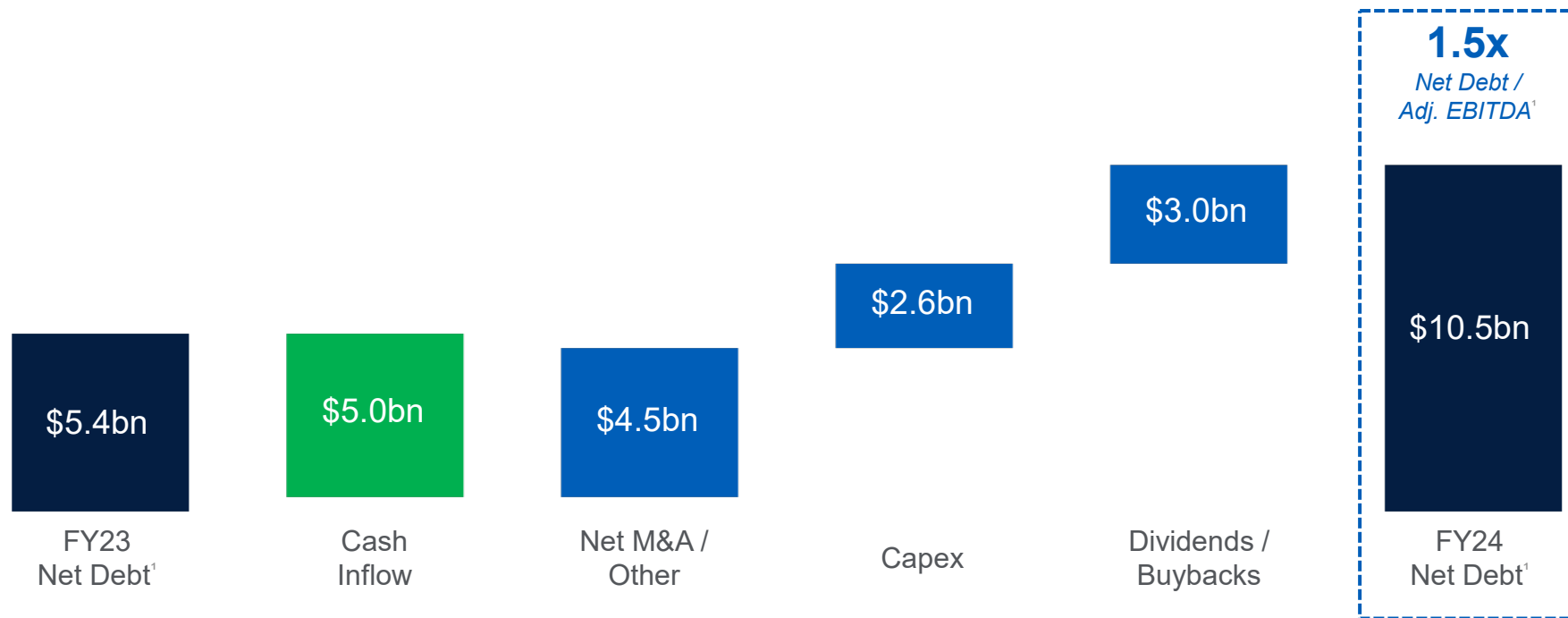
Organic growth driven by positive pricing, operational efficiency & cost control



¹Represents a non-GAAP measure. See the discussion within 'Non-GAAP Reconciliations' on pages 32 to 35.

Strong & Flexible Balance Sheet

Significant financial capacity to support future growth & value creation



¹Represents a non-GAAP measure. See the discussion within 'Non-GAAP Reconciliations' on pages 32 to 35.

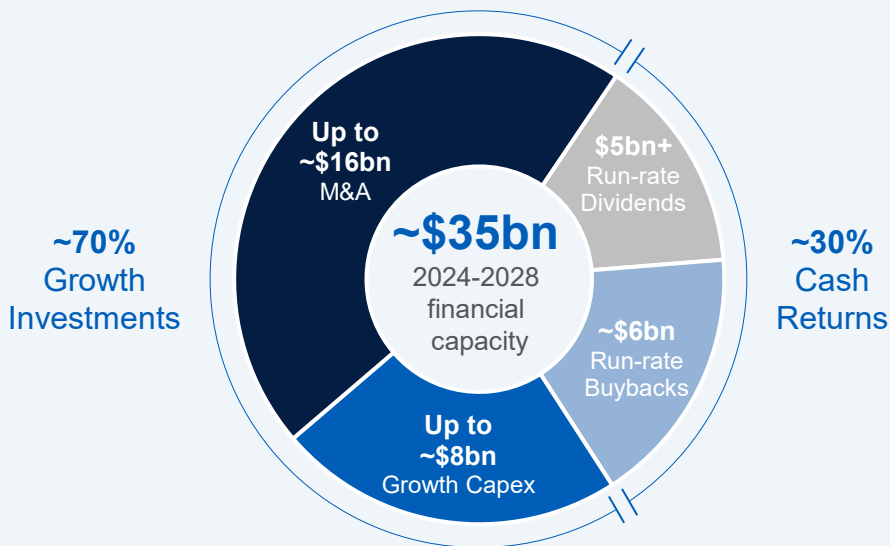


Capital Allocation

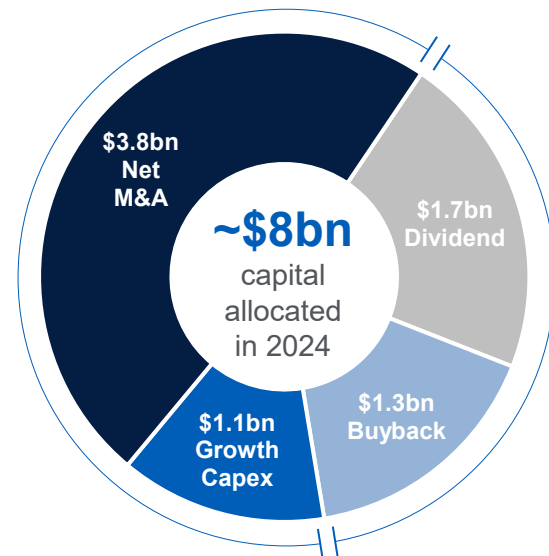


Capital Allocation Priorities

Strong & Flexible Balance Sheet ...



... Delivering Growth & Value Creation in 2024



Financial capacity is defined as the cash and debt financing available (after maintenance capex) for growth investments and cash returns to shareholders. The information shown above is indicative only and any capital deployment will be dependent on the value creation opportunities arising over the period. The Company's ability to deliver on these capital allocation priorities may be negatively impacted by the factors set out in the disclaimer on slide 1.

Investing for Growth – M&A in 2024

Enabled by unmatched scale, breadth & financial capacity

\$5.0bn

invested across 40 deals

~75%

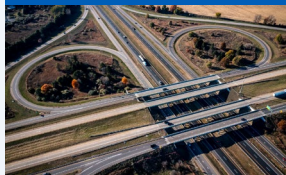
~25%

■ N. America ■ International

Essential Materials



Road Solutions



Critical Infrastructure



Outdoor Living



📍 Strengthening market-leading positions

📍 Expanding in attractive growth markets

📈 Creating new platforms for growth

🏭 Aligning with secular growth trends

💡 Investing in innovation & technology

🔄 Enhancing customer-connected solutions strategy

Disciplined & focused approach to capital allocation





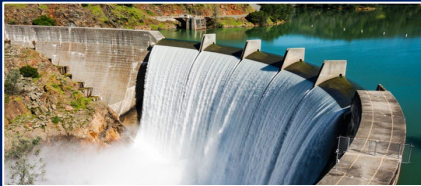
Industry- Leading Performance & Growth



A Differentiated Strategy with Unmatched Scale

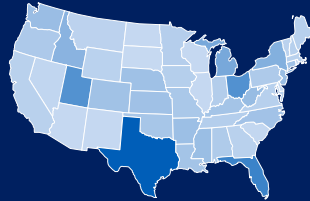
Uniquely integrated & customer-connected across the value-chain

Secular growth tailwinds



Attractive markets

~2,000 Americas locations



#1 Building Materials Company in North America

National footprint focused on higher-growth markets

~1,800 International locations



#1 Building Materials Company in Europe

High-growth Eastern Europe; Innovation hub of Western Europe

Lower exposure



Higher exposure

Leading positions of scale¹

#1 Aggregates
North America

#1 Critical Infra
North America

#1 Outdoor Living
North America

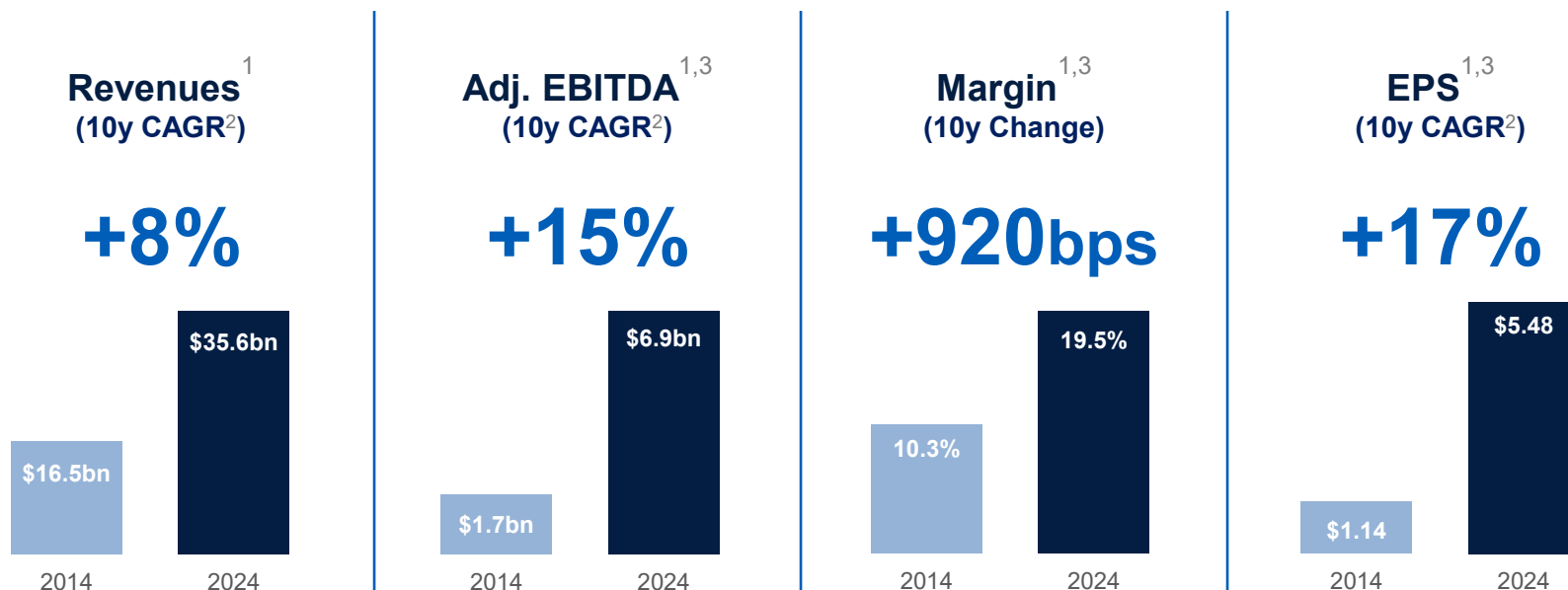
#1 Concrete Products
Europe

#1 Asphalt
North America

#3 Cement
North America & Europe

#3 RMC
North America

Consistent Delivery Through the Cycle

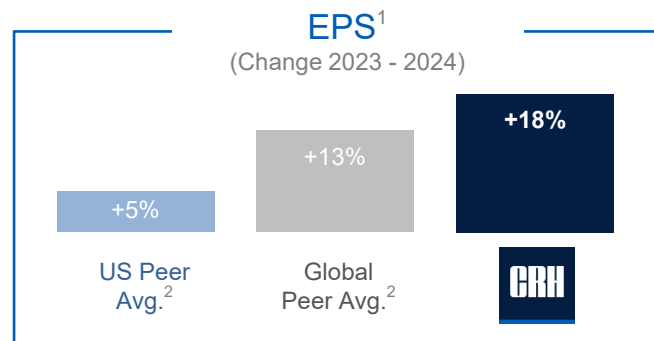
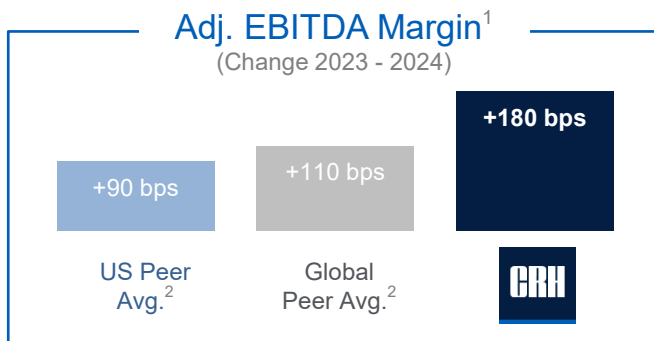
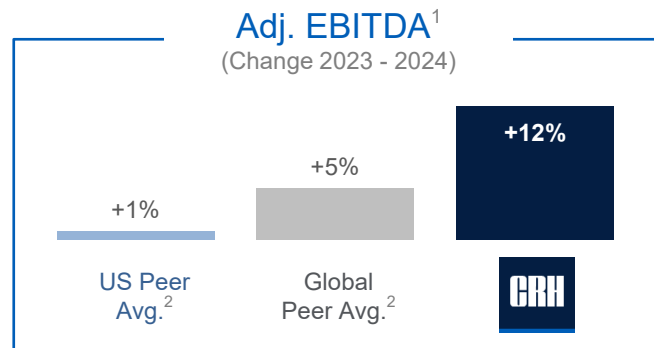
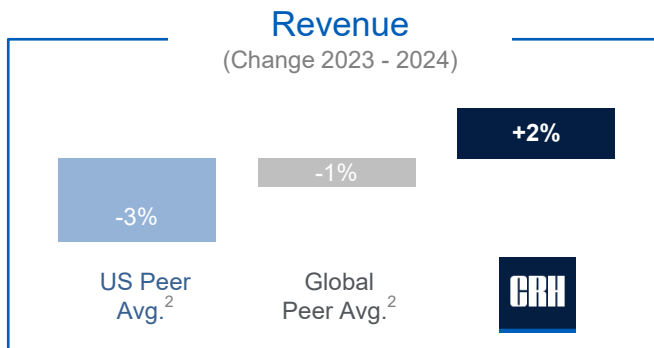


¹Metrics based on IFRS financial reporting for 2014 & U.S. GAAP for 2024, with Revenues & Adj. EBITDA in 2014 modified to exclude contribution from subsequently divested Americas Distribution, Europe Distribution & Building Envelope businesses. See reconciliation to reported numbers within 'Source Data - Consistent Delivery Through the Cycle' on page 31. Basic EPS shown on a pre-impairment basis.

²CAGR is defined as compound annualized growth rate measured from 2014 to 2024.

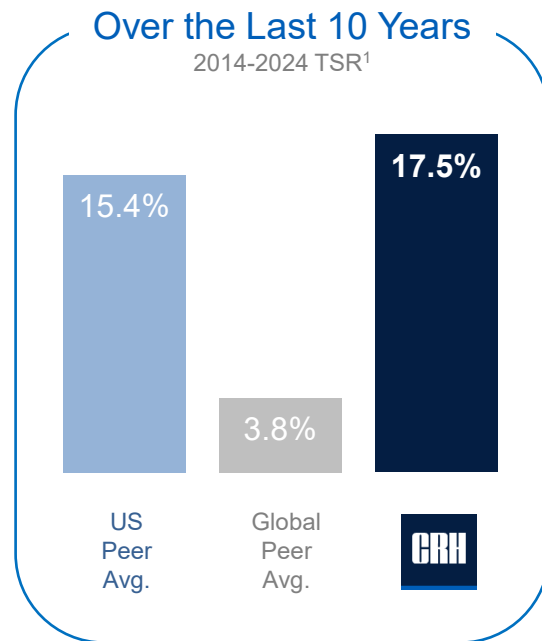
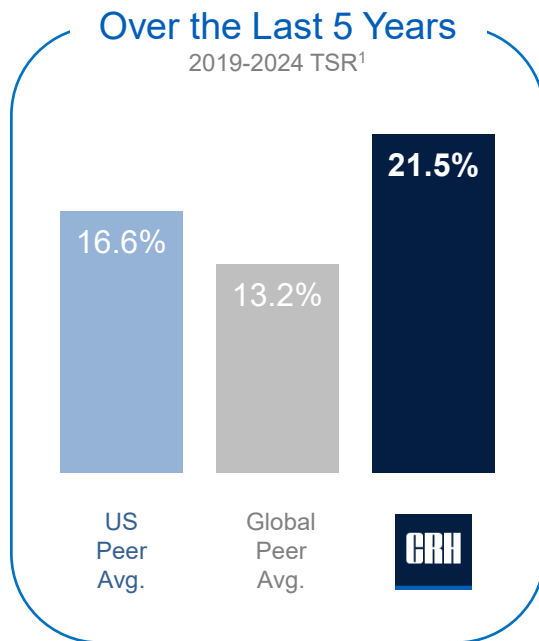
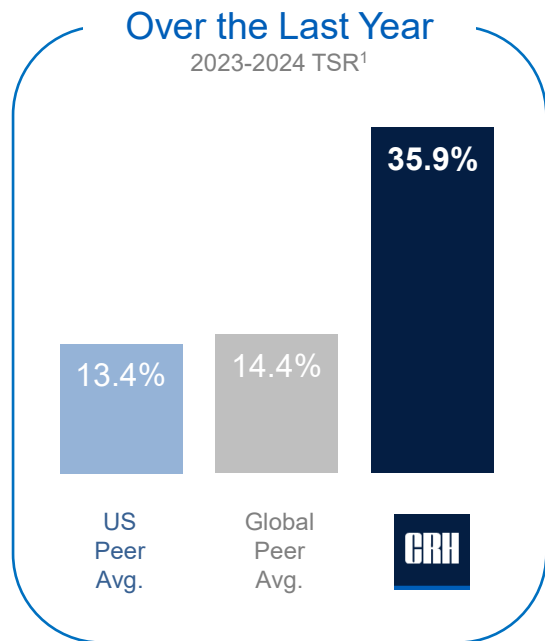
³Represents a non-GAAP measure. See the discussion within 'Non-GAAP Reconciliations' on pages 32 to 35.

Sector Outperformance in 2024



¹Represents a non-GAAP measure. See the discussion within 'Non-GAAP Reconciliations' on pages 32 to 35. Basic EPS shown on a pre-impairment basis.
²Peer data sourced from company filings with Adj. EBITDA based on reported Adjusted EBITDA or similar metric of profitability. Due to timing of publication in advance of Holcim's FY24 financial results, Holcim data represents consensus FY24 estimates sourced from Factset.
 US Peers: Vulcan Materials, Martin Marietta Materials, Eagle Materials.
 Global Peers: Holcim, Heidelberg Materials, Cemex.

The Leading Compounder of Capital in the Industry



¹11-year, 5-year and 10-year annualized compound total shareholder return through December 31, 2024, sourced from Factset.
US Peers: Vulcan Materials, Martin Marietta Materials, Eagle Materials.
Global Peers: Holcim, Heidelberg Materials, Cemex.



Outlook



2025 End-Market Outlook

Favorable underlying demand & positive pricing momentum

Americas¹
~75% Adj. EBITDA²



Infrastructure
~40% Revenues

Continued rollout of once-in-a-generation
US federal & state investment



Non-Residential
~30% Revenues

Secular tailwinds underpinned by
significant public funding



Residential
~30% Revenues

New-build activity remains subdued
... positive long-term fundamentals

International¹
~25% Adj. EBITDA²



Infrastructure
~35% Revenues

Robust demand underpinned by
government & EU funding



Non-Residential
~30% Revenues

Onshoring trends supporting high-tech
manufacturing activity



Residential
~35% Revenues

Activity stabilizing at low levels
... early signs of improvement in CEE

Well positioned to capitalize on strong growth opportunities



¹All percentages are based on CRH's Form 10-K for the year ended December 31, 2024.

²Represents a non-GAAP measure. See the discussion within 'Non-GAAP Reconciliations' on pages 32 to 35.

2025 Guidance

Another year of growth & value creation

Adj. EBITDA¹

\$7.3bn – \$7.7bn

Net Income²

\$3.7bn – \$4.1bn

Diluted EPS²

\$5.34 – \$5.80



The 2025 guidance does not assume any significant one-off or non-recurring items, including the impact of potential tariffs, impairments or other unforeseen events.

¹Represents a non-GAAP measure. See the discussion within 'Non-GAAP Reconciliations' on pages 32 to 35.

²2025 net income and diluted EPS are based on approximately \$0.6 billion interest expense, net, effective tax rate of approximately 23% and a year-to-date average of approximately 683 million diluted common shares outstanding.



Appendix



Americas Materials Solutions

\$ million	Q4 2023	Analysis of change				Q4 2024	% Change
		Currency	Acquisitions	Divestitures	Organic		
Total revenues	4,296	(10)	+215	(34)	(201)	4,266	(1%)
Adjusted EBITDA	875	(3)	+52	(14)	+143	1,053	+20%
Adjusted EBITDA margin	20.4%					24.7%	

\$ million	FY 2023	Analysis of change				FY 2024	% Change
		Currency	Acquisitions	Divestitures	Organic		
Total revenues	15,435	(22)	+641	(112)	+231	16,173	+5%
Adjusted EBITDA	3,059	(6)	+180	(36)	+548	3,745	+22%
Adjusted EBITDA margin	19.8%					23.2%	



Americas Building Solutions

\$ million	Q4 2023	Analysis of change				Q4 2024	% Change
		Currency	Acquisitions	Divestitures	Organic		
Total revenues	1,470	-	+49	-	(26)	1,493	+2%
Adjusted EBITDA	276	(1)	+6	-	(31)	250	(9%)
Adjusted EBITDA margin	18.8%					16.7%	

\$ million	FY 2023	Analysis of change				FY 2024	% Change
		Currency	Acquisitions	Divestitures	Organic		
Total revenues	7,017	(4)	+193	-	(147)	7,059	+1%
Adjusted EBITDA	1,442	(2)	+34	-	(85)	1,389	(4%)
Adjusted EBITDA margin	20.6%					19.7%	



International Solutions

\$ million	Q4 2023	Analysis of change				Q4 2024	% Change
		Currency	Acquisitions	Divestitures	Organic		
Total revenues	2,919	+16	+371	(160)	(35)	3,111	+7%
Adjusted EBITDA	435	+3	+35	(42)	+42	473	+9%
Adjusted EBITDA margin	14.9%					15.2%	

\$ million	FY 2023	Analysis of change				FY 2024	% Change
		Currency	Acquisitions	Divestitures	Organic		
Total revenues	12,497	+141	+808	(542)	(564)	12,340	(1%)
Adjusted EBITDA	1,675	+17	+100	(136)	+140	1,796	+7%
Adjusted EBITDA margin	13.4%					14.6%	



Materials Volumes & Prices

	Q4 YoY % Change				FY YoY % Change			
	Americas		International		Americas		International	
	Volume	Price	Volume	Price	Volume	Price	Volume	Price
Aggregates	-9%	+7%	+15%	+6%	-3%	+10%	+3%	+4%
Asphalt	-8%	+3%	+8%	-4%	-2%	+3%	-2%	-1%
Cement	+3%	+8%	+18%	+4%	+1%	+8%	+5%	+3%
RMC	-	+3%	+26%	+7%	+1%	+6%	+8%	+3%

2025 Financial Guidance

2025 Guidance (i)	Low	High
Net income (ii)	\$3.7bn	\$4.1bn
Adj. EBITDA*	\$7.3bn	\$7.7bn
Diluted EPS (ii)	\$5.34	\$5.80
Capital expenditure	\$2.8bn	\$3.0bn

(i) The 2025 guidance does not assume any significant one-off or non-recurring items, including the impact of potential tariffs, impairments or other unforeseen events.

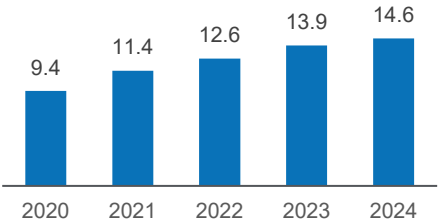
(ii) 2025 net income and diluted EPS are based on approximately \$0.6 billion interest expense, net, effective tax rate of approximately 23% and a year-to-date average of approximately 683 million diluted common shares outstanding.



*Represents a non-GAAP measure. See the discussion within 'Non-GAAP Reconciliations' on pages 32 to 35.

Innovation and Sustainability – Another Year of Progress

Revenue from products with enhanced sustainability attributes¹ (\$bn)



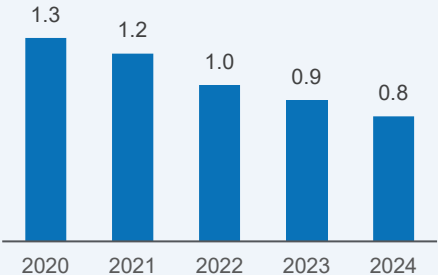
#1

The largest recycler in North America

44.7 m tonnes

wastes and by-products recycled (2023: 43.9mt)

CO₂e emissions per dollar of revenue²



4%

reduction in Scope 1 and 2 CO₂e emissions

\$250m

Venturing and Innovation Fund



¹Revenue derived from products that incorporate any, or a combination of: recycled materials; are produced using alternative energy and fuel sources; have a lower-carbon footprint as compared to those produced using traditional manufacturing processes; and/or are designed to specifically benefit the environment.
²Scope 1 and 2 CO₂e emissions (kg/\$ revenue). CO₂e emissions subject to final verification under the European Union Emissions Trading Scheme (EU ETS).

Source Data - Consistent Delivery Through the Cycle

<i>in millions, except per share data</i>	€	\$
2014 Revenue (i)	18,912	
Less: Revenue from divested businesses		
Europe Distribution (i)	(3,999)	
Americas Distribution (i)	(1,776)	
Building Envelope (ii)	(739)	
	12,398	
2014 IFRS Revenue adjusted for divested businesses (iii) (iv)	A	16,477
2024 U.S. GAAP Revenues per the Annual Report on Form 10-K	B	35,572
10-Year CAGR		8%
2014 EBITDA (as defined) (i)	1,641	
Less: EBITDA (as defined) from divested businesses		
Europe Distribution (i)	(190)	
Americas Distribution (i)	(105)	
Building Envelope (ii)	(64)	
	1,282	
2014 IFRS based EBITDA (as defined) (iii) (iv)	C	1,704
2024 U.S. GAAP based Adjusted EBITDA* per the Annual Report on Form 10-K	D	6,930
10-Year CAGR		15%
2014 IFRS based EBITDA (as defined) Margin (C divided by A)		10.3%
2024 U.S. GAAP based Adjusted EBITDA* Margin (D divided by B)		19.5%
10-Year Change		920bps
2014 Basic EPS (i)	€0.79	
Impairment (net of tax) (i)	€0.07	
	€0.86	
2014 IFRS basic EPS (pre-impairment) (iii) (iv)		\$1.14
2024 U.S. GAAP basic EPS (pre-impairment)* per the Annual Report on Form 10-K		\$5.48
10-Year CAGR		17%



(i) As reported under IFRS in the Annual Report on Form 20-F for 2014.

(ii) The results for Building Envelope stated are under IFRS and were not previously separately reported in external filings.

(iii) Effective from January 1, 2020, CRH changed its reporting currency from euro to U.S. Dollar. Reported results for 2014 have been translated from euro to U.S. Dollar using the 2014 average exchange rate of \$1.329 to €1.

(iv) The adjustments required to reflect these metrics under U.S. GAAP have not been quantified. No material differences have been identified that would impact trends calculated in accordance with U.S. GAAP in comparison to IFRS.

*Represents a non-GAAP measure. See the discussion within 'Non-GAAP Reconciliations' on pages 32 to 35.

Non-GAAP Reconciliations

CRH uses a number of non-GAAP performance measures to monitor financial performance. These measures are referred to throughout the discussion of our reported financial position and operating performance on a continuing operations basis unless otherwise defined and are measures which are regularly reviewed by CRH management. These performance measures may not be uniformly defined by all companies and accordingly may not be directly comparable with similarly titled measures and disclosures by other companies. Certain information presented is derived from amounts calculated in accordance with U.S. GAAP but is not itself an expressly permitted GAAP measure. The non-GAAP performance measures as summarized below should not be viewed in isolation or as an alternative to the equivalent GAAP measure.

Adjusted EBITDA: Adjusted EBITDA is defined as earnings from continuing operations before interest, taxes, depreciation, depletion, amortization, loss on impairments, gain/loss on divestitures and unrealized gain/loss on investments, income/loss from equity method investments, substantial acquisition-related costs and pension expense/income excluding current service cost component. It is quoted by management in conjunction with other GAAP and non-GAAP financial measures to aid investors in their analysis of the performance of the Company. Adjusted EBITDA by segment is monitored by management in order to allocate resources between segments and to assess performance. **Adjusted EBITDA margin** is calculated by expressing Adjusted EBITDA as a percentage of total revenues. **Net Debt / Adjusted EBITDA** is monitored by management and is useful to investors in assessing the Company's level of indebtedness, relative to its profitability. It is calculated by dividing Net Debt by Adjusted EBITDA. Reconciliation to the nearest GAAP measure is presented below:

<i>in \$ millions</i>	Q4 2024	Q4 2023	FY2024	FY2023
Net income	709	573	3,521	3,072
Loss from equity method investments (i)	135	38	108	17
Income tax expense	143	144	1,085	925
Gain on divestitures and unrealized gains on investments (ii)	(8)	—	(250)	—
Pension income excluding current service cost component (ii)	(4)	—	(7)	(3)
Other interest, net (ii)	—	5	(1)	5
Interest expense	160	91	612	376
Interest income	(31)	(68)	(143)	(206)
Depreciation, depletion and amortization	510	446	1,798	1,633
Loss on impairments (i)	161	357	161	357
Substantial acquisition-related costs (iii)	1	—	46	—
Adjusted EBITDA	1,776	1,586	6,930	6,176
Total revenues	8,870	8,685	35,572	34,949
Net income margin	8.0%	6.6%	9.9%	8.8%
Adjusted EBITDA margin	20.0%	18.3%	19.5%	17.7%
Short and long-term debt			(13,968)	(11,642)
Short and long-term debt / Net income			4.0x	3.8x
Net Debt			(10,532)	(5,406)
Net Debt / Adjusted EBITDA			1.5x	0.9x

(i) For the year ended December 31, 2024, the total impairment loss comprised \$0.35 billion, principally related to the Architectural Products reporting unit within International Solutions and the equity method investment in China. For the year ended December 31, 2023, the total impairment loss comprised \$62 million within Americas Materials Solutions and \$295 million within International Solutions.

(ii) Gain on divestitures and unrealized gains on investments, pension income excluding current service cost component and other interest, net have been included in Other nonoperating (expense) income, net in the Consolidated Statements of Income in Item 8. "Financial Statements and Supplementary Data" in the Annual Report on Form 10-K.

(iii) Represents expenses associated with non-routine substantial acquisitions, which meet the criteria for being separately reported in Note 4 "Acquisitions" in Item 8. "Financial Statements and Supplementary Data" in the Annual Report on Form 10-K. Expenses in 2024 primarily include legal and consulting expenses related to these non-routine substantial acquisitions.



Non-GAAP Reconciliations

Adjusted EBITDA (continued): Adjusted EBITDA is not defined by GAAP and should not be considered as an alternative to earnings measures defined by GAAP. Reconciliation to its nearest GAAP measure for the mid-point of the 2025 Adjusted EBITDA guidance is presented below:

<i>in \$ billions</i>	FY 2025 Mid-Point
Net income	3.9
Income tax expense	1.1
Interest expense, net	0.6
Depreciation, depletion and amortization	1.9
Adjusted EBITDA	7.5

Net Debt: Net Debt is used by management as it gives additional insight into the Company's current debt position less available cash. Net Debt is provided to enable investors to see the economic effect of gross debt, related hedges and cash and cash equivalents in total. Net Debt comprises short and long-term debt, finance lease liabilities, cash and cash equivalents and current and noncurrent derivative financial instruments (net). Reconciliation to its nearest GAAP measure is presented below:

<i>in \$ millions</i>	December 31, 2024	December 31, 2023
Short and long-term debt	(13,968)	(11,642)
Cash and cash equivalents (i)	3,720	6,390
Finance lease liabilities	(257)	(117)
Derivative financial instruments (net)	(27)	(37)
Net Debt	(10,532)	(5,406)

(i) 2023 includes \$49 million cash and cash equivalents reclassified as held for sale.

Organic Revenue and Organic Adjusted EBITDA: Because of the impact of acquisitions, divestitures, currency exchange translation and other non-recurring items on reported results each year, CRH uses organic revenue and organic Adjusted EBITDA as additional performance indicators to assess performance of pre-existing (also referred to as underlying, like-for-like or ongoing) operations each year.

Organic revenue and organic Adjusted EBITDA are arrived at by excluding the incremental revenue and Adjusted EBITDA contributions from current and prior year acquisitions and divestitures, the impact of exchange translation, and the impact of any one-off items. Changes in organic revenue and organic Adjusted EBITDA are presented as additional measures of revenue and Adjusted EBITDA to provide a greater understanding of the performance of the Company. Organic change % is calculated by expressing the organic movement as a percentage of the prior year (adjusted for currency exchange effects). A reconciliation of the changes in organic revenue and organic Adjusted EBITDA to the changes in total revenues and Adjusted EBITDA by segment, is presented with the discussion within each segment's performance in tables contained in the segment discussion in Part 1, Item 7. "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Annual Report on Form 10-K.



Non-GAAP Reconciliations

Basic EPS pre-impairment: Basic EPS pre-impairment is a measure of the Company's profitability per share from continuing operations excluding any loss on impairments (which is non-cash) and the related tax impact of such impairments. It is used by management to evaluate the Company's underlying profit performance and its own past performance. Basic EPS information presented on a pre-impairment basis is useful to investors as it provides an insight into the Company's underlying performance and profitability. Basic EPS pre-impairment is calculated as income from continuing operations adjusted for (i) net (income) attributable to redeemable noncontrolling interests (ii) net loss (income) attributable to noncontrolling interests (iii) adjustment of redeemable noncontrolling interests to redemption value and excluding any loss on impairments (and the related tax impact of such impairments) divided by the weighted average number of common shares outstanding for the year. Reconciliation to its nearest GAAP measure is presented below:

<i>in \$ millions, except share and per share data</i>	Q4 2024	Per Share - basic	Q4 2023	Per Share - basic	FY 2024	Per Share - basic	FY 2023	Per Share - basic
Weighted average common shares outstanding - Basic	678.4		700.5		683.3		723.9	
Net income	709	\$1.05	573	\$0.82	3,521	\$5.15	3,072	\$4.24
Net (income) attributable to redeemable noncontrolling interests	(7)	(\$0.01)	(7)	(\$0.01)	(28)	(\$0.04)	(28)	(\$0.04)
Net loss (income) attributable to noncontrolling interests	1	—	135	\$0.19	(1)	—	134	\$0.19
Adjustment of redeemable noncontrolling interests to redemption value	(4)	(\$0.01)	(6)	(\$0.01)	(34)	(\$0.05)	(24)	(\$0.03)
Net Income for EPS	699	\$1.03	695	\$0.99	3,458	\$5.06	3,154	\$4.36
Impairment of property, plant and equipment and intangible assets	161	\$0.24	224	\$0.32	161	\$0.24	224	\$0.30
Tax related to impairment charges	(26)	(\$0.04)	(9)	(\$0.01)	(26)	(\$0.04)	(9)	(\$0.01)
Impairment of equity method investments (net of tax)	151	\$0.22	—	—	151	\$0.22	—	—
Net income for EPS – pre-impairment (i)	985	\$1.45	910	\$1.30	3,744	\$5.48	3,369	\$4.65

(i) Reflective of CRH's share of impairment of property, plant and equipment and intangible assets (2024: \$161 million; 2023: \$224 million), an impairment of equity method investments (2024: \$190 million; 2023: \$nil million) and related tax effect.



Non-GAAP Reconciliations

Return on Net Assets (RONA): Return on Net Assets is a key internal pre-tax and pre-impairment (which is non-cash) measure of operating performance throughout the Company and can be used by management and investors to measure the relative use of assets between CRH's segments. The metric measures management's ability to generate income from the net assets required to support that business, focusing on both profit maximization and the maintenance of an efficient asset base; it encourages effective fixed asset maintenance programs, good decisions regarding expenditure on property, plant and equipment and the timely disposal of surplus assets. It also supports the effective management of the Company's working capital base. RONA is calculated by expressing operating income from continuing operations and operating income from discontinued operations excluding loss on impairments (which is non-cash) as a percentage of average net assets. Net assets comprise total assets by segment (including assets held for sale) less total liabilities by segment (excluding finance lease liabilities and including liabilities associated with assets classified as held for sale) as shown below and detailed in Note 3 "Assets held for sale and discontinued operations" in Item 8. "Financial Statements and Supplementary Data" in the Annual Report on Form 10-K and excludes equity method investments and other financial assets, Net Debt (as defined above) and tax assets and liabilities. The average net assets for the year is the simple average of the opening and closing balance sheet figures. Reconciliation to its nearest GAAP measure is presented below:

<i>in \$ millions</i>		2024	2023
Operating income	A	4,925	4,186
Adjusted for loss on impairments (i)		161	357
Numerator for RONA computation		5,086	4,543
Current year			
Segment assets (ii)		45,534	38,868
Segment liabilities (ii)		(9,771)	(10,169)
	B	35,763	28,699
Finance lease liabilities		257	117
		36,020	28,816
Assets held for sale (iii)		—	1,268
Liabilities associated with assets classified as held for sale (iii)		—	(375)
		36,020	29,709
Prior year			
Segment assets (ii)		38,868	38,504
Segment liabilities (ii)		(10,169)	(8,883)
	C	28,699	29,621
Finance lease liabilities		117	81
		28,816	29,702
Assets held for sale (iii)		1,268	—
Liabilities associated with assets classified as held for sale (iii)		(375)	—
		29,709	29,702

<i>in \$ millions</i>	2024	2023
Denominator for RONA computation - average net assets	32,865	29,706
Return on net segment assets (A divided by average of B and C)	15.3%	14.4%
RONA	15.5%	15.3%
Total assets as reported in the Consolidated Balance Sheets	50,613	47,469
Total liabilities as reported in the Consolidated Balance Sheets	27,763	25,848

(i) Operating income is adjusted for loss on impairments. For the year ended December 31, 2024, the total impairment loss comprised \$161 million within International Solutions. For the year ended December 31, 2023, the total impairment loss comprised \$62 million within Americas Materials Solutions and \$295 million within International Solutions.

(ii) Segment assets and liabilities as disclosed in Note 20 "Segment Information" in Item 8. "Financial Statements and Supplementary Data" in the Annual Report on Form 10-K.

(iii) Assets held for sale and liabilities associated with assets classified as held for sale as disclosed in Note 3 "Assets held for sale and discontinued operations" in Item 8. "Financial Statements and Supplementary Data" in the Annual Report on Form 10-K.

