CRH PLC

AUDIT COMMITTEE CHARTER

The Audit Committee (the "Committee") of the Board of Directors (the "Board") of CRH plc (the "Company") assists the Board in its oversight of: (a) the integrity of the Company's financial statements, (b) the qualifications and independence of the Company's independent auditor, (c) the performance of the Company's internal audit function and independent auditor, (d) the Company's risk management policies and procedures, and (e) the Company's compliance with legal and regulatory requirements regarding accounting and auditing matters.

The Committee's responsibility is one of oversight. The Committee is not responsible for planning or conducting audits or for any determination that the Company's financial statements and disclosures, included in its annual and quarterly reports filed with the U.S. Securities and Exchange Commission ("SEC"), are complete and accurate or are in accordance with generally accepted accounting principles in the United States ("GAAP"). Management of the Company is responsible for determining such financial statements are complete, accurate, and in accordance with GAAP and establishing satisfactory disclosure and internal control over financial reporting. The independent auditor is responsible for auditing the Company's financial statements and the effectiveness of the Company's internal control over financial reporting.

Membership, Structure and Operations

1. Appointment/Removal: Members of the Committee shall be appointed by the Board, on the recommendation of the Nomination & Corporate Governance Committee. The Committee shall be made up of at least three members. Members of the Committee may be removed or replaced by the Board at any time.

2. Independence / Financial Literacy: All members of the Committee shall be "independent" as determined by the Board in accordance with the listing rules of the New York Stock Exchange and Rule 10A-3(b)(1) under the U.S. Securities Exchange Act of 1934, as amended. In addition, at least one member of the Committee shall be independent within the meaning of Irish law. The Board shall also determine that each member of the Committee is "financially literate" and that at least one member of the Committee has "accounting or related financial management expertise" as such qualifications are defined by the NYSE listing rules. At least one member of the Committee shall qualify as an "audit committee financial expert" as defined by the rules of the SEC.

3. Leadership: The Board shall appoint the Committee Chair. In the absence of the Committee Chair, the remaining members present shall elect one of themselves to chair the meeting.

4. Overboarding: No Director may serve as a member of the Committee if such Director simultaneously serves on the audit committees of three or more other public companies, unless the Board has determined that such simultaneous service would not impair the ability of such member to effectively serve on the Committee.

5. Quorum: The quorum necessary for the transaction of business shall be two members. A majority of members at a duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Committee.

6. Meetings: The Committee shall meet at least quarterly at appropriate times and otherwise as required to carry out its duties. Save as otherwise provided herein, the Committee shall be governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice and voting requirements as are applicable to the Board.

7. Executive Sessions: The Committee may invite any members of management or the internal auditors or representatives of the Company's independent auditor to its meetings as it deems appropriate. In addition, the Committee shall meet periodically with management, with the head of internal audit and with the independent auditor in separate executive sessions to discuss any matters that the Committee or any of these persons or groups believes should be discussed privately.

Duties and Responsibilities

The Committee shall have the duties and responsibilities set out below and shall also carry out any other duties and responsibilities as may be delegated to it by the Board from time to time. In carrying out these duties and responsibilities, the Committee shall have the authority, to the extent it deems necessary or appropriate in its sole discretion, to select and retain any legal, accounting or other advisors, and the Committee shall receive appropriate funding from the Company for the payment of compensation for such advisors, at the expense of the Company, and the ordinary administrative expenses of the Committee.

1. Financial Reporting: The Committee shall meet to review and discuss the Company's earnings press releases and any other formal announcement relating to its financial performance, annual audited financial statements and quarterly financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in its annual and quarterly periodic reports filed with the SEC. The Committee shall review the integrity of the Company's financial reporting processes and discuss, as applicable:

    (a) material issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of any material control deficiencies;

    (b) analysis prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analysis of the effects of alternative GAAP or alternative IFRS methods on the financial statements;

    (c) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company; and

    (d) the type and presentation of information (including any use of "pro forma," or "adjusted" non-GAAP, information), as well as any forward-looking financial information and earnings guidance provided to investors, analysts and rating agencies.

2. Annual Financials: The Committee shall recommend to the Board whether the Company's annual audited financial statements should be included in annual report on Form 10-K.

3. Internal Controls: The Committee shall review and discuss with management, internal audit and the independent auditor the adequacy and effectiveness of the Company's internal control over financial reporting and disclosure controls and procedures, and review and discuss with management and the independent auditor disclosure relating to the Company's internal controls, management's and the independent auditor's report on the effectiveness of the Company's internal control over financial reporting and the required management certifications to be included in the Company's annual report on Form 10-K and quarterly reports on Form 10-Q.

4. Enterprise Risk Management: The Committee shall, at least annually, review and oversee the

process by which management assesses and manages the Company's exposure to risk, and review and discuss the Company's significant enterprise risk exposures, including cyber and information security, and the steps management has taken to monitor, address and mitigate such exposures.

5. Whistleblowing and Fraud: The Committee shall establish and oversee procedures for the handling of complaints or concerns received by the Company regarding accounting, internal accounting controls, auditing or reporting matters and other ethics and compliance matters including alleged violations of the Company's Code of Business Conduct and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting, auditing or reporting matters. The Committee shall review, periodically (but no less than twice annually), with management and internal audit, these procedures as well as compliance reports (including any significant complaints or concerns received) and annually assess the adequacy of the Company's ethics and compliance function.

6. Internal Audit: The Committee shall oversee the effectiveness of the Company's internal audit function in the context of the Company's overall risk management system. In doing so, the Committee shall review, discuss with the Company's independent auditor, and consider and approve the purpose and authority of the internal audit function, including its organization, responsibilities, budget and staffing, and ensure it has adequate resources, appropriate access to information and is free from management influence to enable it to perform its function effectively and in accordance with the relevant professional standards. The Committee shall also: (a) review and approve the hiring, dismissal, evaluation and compensation of the head of the internal audit function, (b) review and approve the scope of the annual internal audit plan; and (c) review reports of the results of the internal auditors' work on a periodic basis and monitor management's responsiveness to the findings and recommendations of the internal auditor.

8. Independent Auditor: The Committee shall exercise direct responsibility for:

    (a) the appointment, compensation, retention and oversight of the independent auditor (including resolution of disagreements between management and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company and approve all audit engagement fees and terms (subject to the requirements of Irish Company Law, including seeking shareholder ratification as applicable), and such independent auditor must report directly to the Committee;

    (b) pre-approval of all audit and non- audit services and related fees to be performed by the independent auditor;

    (c) setting clear hiring policies for employees and former employees of the Company's independent auditor, and then monitoring the implementation of this policy;

    (d) ensuring the rotation of the lead audit partner as required by applicable law;

    (e) in consultation with management and the internal audit function, assessing annually the qualifications, performance and independence of the independent auditor, which shall include (i) obtaining and reviewing at least annually a report by the independent auditor describing: the auditor's internal quality- control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and all relationships between the independent auditor and the Company; and (ii) reviewing and evaluating the lead partner of the independent auditor; and

(f) reviewing with the independent auditor any audit problems or difficulties and management's response, including any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management.

9. Audit: The Committee shall review and discuss with the Company's independent auditor: (a) the auditor's responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process, (b) the overall audit strategy, planning and staffing, (c) the scope and timing of the annual audit, (d) any significant risks identified during the independent auditor's risk assessment procedures, (e) the matters required to be discussed by the Statement on Auditing Standards No. 1301, as amended, relating to the conduct of the audit and (d) when completed, the results, including significant findings, of the annual audit. The Committee shall also review the management letter and management's response to the auditor's findings and recommendations.

10. Reporting Responsibilities: The Committee Chair shall report to the Board on the Committee's activities after each meeting including, as relevant: any issues that arose with respect to the quality or integrity of the Company's financial statements, and how these issues were addressed; the performance and independence of the Company's independent auditors and internal audit function; and the Company's compliance with legal and regulatory requirements.

11. Audit Committee Report: The Committee shall prepare and publish in the Company's proxy statement or annual report, as applicable, an audit committee report in accordance with SEC rules.

12. Charter Review: The Committee shall review this Charter annually and recommend any proposed changes to the Board for approval.

13. Performance Review: The Committee shall conduct an annual self-assessment of its performance and present the results of the review to the Board.

Approved by Board: December 3, 2025