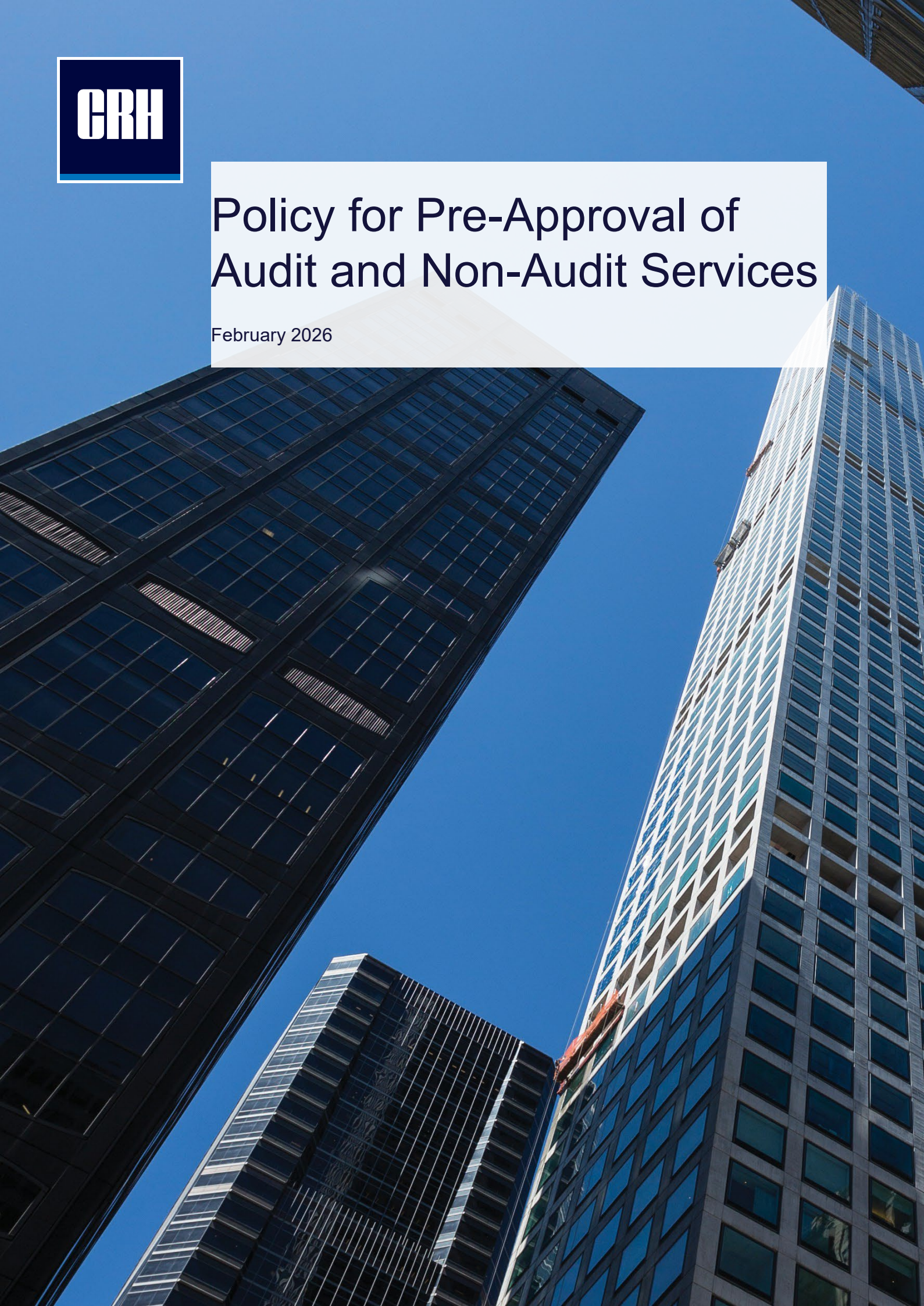




# Policy for Pre-Approval of Audit and Non-Audit Services

February 2026



# 1. Purpose and Scope

## 1.1. Purpose

CRH operates within a complex regulatory environment across multiple jurisdictions, and these regulatory environments require compliance with rules and restrictions designed to ensure the external auditor is independent of their audit clients in both fact and appearance.

The purpose of this policy is to ensure that CRH complies with these requirements, in order to confirm that the external auditor's objectivity and independence is not impaired by the provision of audit and non-audit services. This policy establishes a clear framework for the pre-approval and oversight of all audit and permissible non-audit services provided by our independent auditor.

## 1.2. Scope

This policy applies to CRH plc and all entities over which CRH plc has control or joint control (the 'Group'); the policy therefore applies to subsidiaries, joint operations and, where material, equity method investments. It governs the engagement of the independent auditor for audit services and certain permissible non-audit services, in accordance with the applicable Independence Requirements ('Independence Requirements' as defined in Appendix E) and regulatory standards.

The Audit Committee of the Board of Directors retains ultimate responsibility for the appointment, compensation and oversight of the independence of the external auditor, consistent with Securities and Exchange Commission (SEC) Regulation S-X Rule 2-01 (SEC Rule 2-01), Sarbanes-Oxley (SOX) Section 202, and New York Stock Exchange (NYSE) Listed Company Manual §303A.07, as well as applicable Public Interest Entities within the European Union (EU PIE), International Ethics Standards Board for Accountants (IESBA) and Irish Auditing and Accounting Supervisory Authority (IAASA) rulesets.

The rules of the SEC establish two different approaches to pre-approving services, both of which the SEC considers to be equally acceptable. Proposed services may either (1) be pre-approved by the Audit Committee on a categorical basis without consideration of specific service engagements ('general pre-approval') or (2) require specific, case-by-case pre-approval by the Audit Committee ('specific pre-approval'). The Audit Committee believes that the combination of these two approaches will result in effective and efficient procedures to pre-approve services proposed to be performed by the independent auditor. All engagements with the independent auditor must adhere to the pre-approval procedures outlined herein.

For the purposes of this policy, 'external auditor' or 'independent auditor' includes the firm and its network firms. In instances of mergers or acquisitions, CRH and the independent auditor will follow the SEC's transition framework as outlined in SEC Rule 2-01(e) to monitor and address instances where a merger or acquisition gives rise to a relationship or service that is inconsistent with the Rule.

This revised policy supersedes the policy approved in 2019.

The policy and procedures outlined below are not intended to prevent or supersede the authority of shareholders under Irish Law to approve the appointment of the independent auditor.

# 2. Permissible Services and Pre-Approval Term

The appendices to this policy describe the audit, audit-related, tax<sup>1</sup> and all other services that have the general pre-approval of the Audit Committee. The term of any general pre-approval is 12 months from the date of pre-approval, unless the Audit Committee considers a different period and states otherwise. On an annual basis, the Audit Committee will review and pre-approve the services which may be provided by the independent auditor. The Audit Committee will add to or subtract from, where necessary, the list of general pre-approved services from time to time. The Audit Committee may grant general pre-approval for other audit services, which are those services that only the independent auditor reasonably can provide.

No approval will be granted in respect of prohibited services, as set out in Exhibit 1, under SEC Rule 2-01(c)(4) or EU Regulation 537/2015, Article 5.

## 2.1. Audit Services

The Audit Committee will approve the annual audit engagement terms and related fees. The independent auditor's engagement includes the following:

- Annual audit of the financial statements of CRH plc;
- Statutory audit and any other opinions on the financial statements of entities within the Group; and

---

<sup>1</sup> All pre-approved tax services provided by the independent auditor and its network firms to the Group within the European Union are subject to derogation as outlined in the Independence Requirements. Such derogation applies on the fulfillment of certain conditions as set out in Exhibit 2.

- Any other procedures required to form an opinion on the Group's Consolidated Financial Statements

Other procedures include information systems and procedural reviews and testing performed in order to understand and place reliance on the systems of internal control and consultations relating to the audit. Audit services also include the attestation of the engagement for the independent auditor's report on internal controls for financial reporting.

The Audit Committee shall monitor the annual audit engagement as necessary, and shall also approve any changes in terms, conditions and fees of such engagement resulting from changes in audit scope, Group structure or other items.

The Audit Committee has pre-approved the audit services in Appendix A. All other audit services not listed in Appendix A must be specifically pre-approved by the Audit Committee.

## 2.2. Audit Fees

Under the Audit Committee's Charter, which has been approved by the Board, the compensation of the independent auditor is approved by the Audit Committee. At each Annual General Meeting, shareholders are asked to authorize the Board to fix the level of compensation.

## 2.3. Permissible Services by Category (Appendices B-D)

The Audit Committee has, in Appendices B, C and D, outlined the types of audit-related, tax and all other services that they have pre-approved, subject to annual fee thresholds, the independent auditor to carry out on behalf of the Group. Where a type of service has not received general pre-approval, it will require specific pre-approval by the Audit Committee if it is to be provided by the independent auditor.

All large and/or complex tax transactions requiring a non-listed service from the independent auditor must obtain specific pre-approval. Tax services to any executive officer or Director of the Group in his or her individual capacity, to the extent that the individual is not engaged in a financial reporting oversight role ('FROR'), where such services are paid for by the Group is considered a large and/or complex tax transaction which requires specific pre-approval.

The Audit Committee will not permit the retention of the independent auditor to provide tax services in connection with a transaction initially recommended by the independent auditor. The Audit Committee will consult with the Head of Group Tax and Treasury or outside counsel to determine whether the tax planning and reporting positions are consistent with this policy.

The Audit Committee believes, based on Independence Requirements prohibiting the independent auditor from providing specific non-audit services, that certain other types of non-audit services are permissible. Those documented in Appendix D are believed to be routine and recurring services and would not impair the independence of the auditor and are consistent with the rules on auditor independence.

In all cases where it is unclear whether or not a proposed service falls within the general pre-approvals, the Chief Financial Officer (CFO) must be informed and will seek specific Audit Committee pre-approval.

The Audit Committee shall consult with the Chief Legal and Corporate Affairs Officer if any question arises as to whether any proposed audit or non-audit service is permissible under applicable law.

## 2.4. Fee Thresholds and Non-Audit Services Fee Cap

The Audit Committee will set and approve annual fee thresholds for all categories of services provided by the independent auditor. Any proposed engagement or service which exceeds these levels will require specific pre-approval by the Audit Committee.

The Audit Committee will also set and approve an annual general pre-approval fee amount, which encompasses all categories of service to be provided by the independent auditor. If total general pre-approved fee expenditure exceeds this annual general pre-approved amount at any point during the year, this will also require additional specific pre-approval by the Audit Committee.

Where permissible non-audit services were not recognized as a permissible non-audit service at the time of engagement, the pre-approval requirement can be waived where the aggregate amount of such services does not exceed 5% of total fees paid to the independent auditor in the fiscal year, and the services are promptly approved by the Audit Committee, consistent with SEC Rule 201(c)(7). The total non-audit service fee expenditure for the last three years (including both the general pre-approval non-audit service fee amount and any specifically pre-approved non-audit services) will not exceed 70% of the total average audit fees paid in the last three years, in accordance with the fee cap under Article 4 (2) of EU Regulation 537/2014.

Management will report on utilization of the annual general pre-approval amount to the Audit Committee biannually.

## 3. Pre-approval Delegations and Procedures (SEC/SOX)

### 3.1. Delegation of Pre-Approval

All audit and permissible non-audit services must be pre-approved by the Audit Committee in accordance with SEC Rule 2-01(c)(7) and SOX Section 202. The Audit Committee will administer pre-approval, either case-by-case via specific pre-approval, or under policy-based pre-approval via the general pre-approval procedures as outlined herein.

The Audit Committee retains full responsibility for pre-approving all services provided by the independent auditor. This authority is not delegated to Group Management.

The Audit Committee may delegate pre-approval authority to one or more of its members. The Chair of the Audit Committee is authorized to give specific pre-approval to any audit or non-audit service to be provided by the independent auditor. All such pre-approval decisions must be reported to the Audit Committee biannually for informational purposes.

### 3.2. Non-Audit Service Procedures

All requests for services to be provided by the independent auditor must be submitted to the Group Finance team and must include a detailed description of the proposed services and the maximum estimated fee. Group Finance, in consultation with the Head of Group Finance or the CFO where required, will determine whether the service falls within the Audit Committee's general pre-approval list of non-audit services. If the service is not listed or is large and/or complex, the CFO will refer the request to the Audit Committee for their specific pre-approval.

Requests requiring specific pre-approval by the Audit Committee will be jointly submitted by the independent auditor and the CFO and must include a joint statement confirming that the proposed service is consistent with applicable auditor independence rules.

Group Management shall promptly report to the Chair of the Audit Committee any non-compliance with this policy that comes to its attention.

### 3.3. Tax Services

Permissible tax services performed by the independent auditor are outlined in Appendix C. The independent auditor is required to provide the following information under PCAOB Rule 3524 when seeking Audit Committee pre-approval for these services:

- a. The scope of service, the fee structure for the engagement, and any side letter or other amendment to the engagement letter, or any other agreement (whether oral, written, or otherwise) between the firm and CRH, relating to the service; and
- b. Any compensation agreement or other agreement, such as a referral fee or fee-sharing arrangement, between the independent auditor (or an affiliate of the firm) and any person (other than CRH) with respect to the promoting, marketing, or recommending of a transaction covered by the service.

The independent auditor is also required to discuss with the Audit Committee the potential effects of the services on the independence of the firm; and document the substance of its discussion with the Audit Committee.

The fee structure for all tax services outlined in Appendix C will be either on a fixed fee or on a time and materials basis.

## 4. Oversight and Annual Review

The Audit Committee has designated Internal Audit to support Group Finance in monitoring non-audit activities of the independent auditor. Internal Audit conducts an annual review of the pre-approval procedures to ensure it remains robust, complies with Independence Requirements and does not compromise auditor independence.

The Audit Committee shall review this policy, together with the associated approval thresholds, annually for its continued appropriateness and compliance with applicable law and listing standards.

## 5. Annual Independence Review

Each year, the Audit Committee will review:

- A formal written statement from the independent auditor (PCAOB Rule 3526(b) Communication with Audit Committees Concerning Independence and EU Article 11 Additional report to the Audit Committee) detailing all relationships with the Group and explaining its procedures for maintaining independence; and
- A report from the CFO summarizing all audit-related and non-audit services approved during the year under the general pre-approval framework, including associated fee levels.

## Appendix A

### Pre-Approved Audit Services:

- Statutory audits or financial audits for the Group
- Audit of the Group's internal control over financial reporting
- Consultations by the Group's Management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the applicable regulatory or standard setting bodies (Note: Under SEC rules, some consultations may be "audit-related" services rather than "audit" services)
- Services associated with SEC registration statements, periodic reports and other documents filed with the SEC or other documents issued in connection with securities offerings (e.g. comfort letters, consents), and assistance in responding to SEC comment letters
- The provision of an opinion in relation to the fulfillment of conditions set out in Equity Incentive Plans
- Financial statement audits of employee benefit plans
- Subsidiary or equity investee audits not required by statute or regulation that are incremental to the audit of the Consolidated Financial Statements
- Closing balance sheet audits pertaining to dispositions
- Other opinions or statements required to be made by the Group's statutory auditor

## Appendix B

### Pre-Approved Audit-Related Services:

- Due diligence services pertaining to potential business acquisitions/divestitures
- Agreed-upon or expanded audit procedures related to accounting and/or billing records required to respond to or comply with financial, accounting or regulatory reporting matters
- Internal control, risk management and corporate governance reviews and assistance with associated reporting requirements
- Attestation services not required by statute or regulation
- Provision of seminars, training and reference material with regards to auditing, tax and accounting
- General assistance with implementation of the requirements of SEC rules or listing standards promulgated pursuant to the SOX Act

## Appendix C

### Pre-Approved Tax Services:

All pre-approved tax services provided by the independent auditor and its network firms to the Group within the European Union are subject to derogation as outlined in the Independence Requirements. Such derogation applies to the fulfillment of certain conditions as set out in Exhibit 2.

### The fee arrangements for all tax services

- **Tax Compliance Services**
  - Preparation of corporate tax returns/foreign jurisdiction tax filings
  - Requests to extend the due date of returns and corporation tax computations
  - Responses to routine inquiries from tax authorities concerning tax return processing matters

- Tax return preparation for international assignees (excluding persons in a FROR as defined by SEC Regulation S-X, Rule 2-01)
- Assistance with corporate income tax reporting and filing obligations
- Tax audit representation and dispute resolution services to assist the Group's undergoing tax examination by the tax authorities (not including representation before a tax court or behind the scenes assistance to counsel) to the extent permissible by the Independence Requirements
- **Direct and Indirect Tax Advisory Services**
  - Assistance with domestic and international tax planning (including issues on VAT, GST, sales and use and excise duty tax compliance)
  - Identify specific approaches to addressing the Group's efforts to structure transactions tax-efficiently and to report tax liability appropriately
  - Provide tax opinions, technical memoranda or assistance in obtaining private letter rulings from tax authorities, i.e. services relating to the provision of tax advice
  - Identify governmental tax and non-tax economic incentives for business expansion, hiring or job retention
  - Provide routine tax advice and assistance ("on-call tax advisory services")
  - Assistance with one-off questions on specific tax issues, drafting memos on specific tax rules, and assisting with general transactional questions
  - Advisory assistance with tax function reviews, tax data enablement of source systems, and related change management service<sup>2</sup>
  - Meeting with Group to review status of tax legislative activities
  - Issuing legislative alerts and identifying issues and advising on approach
- **Other Tax Advisory Services**
  - Transaction tax advisory services related to:
    1. Buy-side tax advisory services including tax advice on historic tax positions/exposures of the target entity or entities and the acquisition structure (e.g. stock versus asset deal), and tax advice regarding post-merger integration of an acquired business;
    2. Sell-side readiness services including assistance with analysis of the Group's tax position, undertaken for the seller in advance of a due diligence evaluation by a potential acquirer. Related services may include tax advice on transaction structures (e.g. full enterprise sales, carve out transactions, spins, etc.); and
    3. Tax structuring advice with respect to internal reorganizations and legal entity rationalization (**Note:** services linked to financing and capital structures are prohibited).
  - Assistance and communication in compensation design and structure
  - Review of compensation plans and all aspects of compliance of employee benefit plans
  - Analysis of tax effects of compensation paid or payable as a result of corporate merger and acquisition transactions
  - Tax only valuation services including transfer pricing and costs segregation studies

---

<sup>2</sup> Subject to the design and implementation of financial control or risk management procedures restriction

# Appendix D

## Pre-Approved All Other Services:

- Risk management advisory services, e.g. assessment and testing of security infrastructure controls<sup>2</sup>
- Treasury advisory services, e.g. review of cheque-clearing and float-management practices and recommendations regarding potential areas of improvement<sup>2</sup>
- Human capital advisory services e.g. assistance in compensation design and structure; review of compensation plans and all aspects of compliance of employee benefit plans; and advisory services on the costs of administering human capital programs except where these services relate to cost control
- Information systems reviews not performed in connection with the audit (e.g. application, data center, business continuity and technical reviews)<sup>2</sup>
- Items that do not fit within above categories, e.g. assistance in obtaining government grants

# Appendix E

## Independence Requirements

Independence requirements comprise the rules issued by SEC, PCAOB, IAASA, IESBA and also by European Union and Irish legislation.

---

<sup>2</sup> Subject to the design and implementation of financial control or risk management procedures restriction

# Exhibit 1

## Prohibited Non-Audit Services

- Prohibited services include the categories specified in SEC Rule 2-01(c)(4) and those set out in EU Regulation 537/2014 Article 5 for PIEs (including payroll, customs duties, design/implementation of internal control or financial IT, valuation, legal advocacy, internal audit outsourcing). Where regimes differ, CRH applies the stricter prohibition. Bookkeeping or other services related to the accounting records or financial statements of the Group
- Preparation of financial statements
- Financial information systems design and implementation
- Design and implementation of internal controls and risk management procedures related to the preparation and/or control of financial information
- Appraisal or valuation services, fairness opinions or contribution-in-kind reports
- Actuarial services
- Review of the effectiveness/governance of the Internal Audit function
- Services, including outsourcing, relating to internal audit
- Management functions
- Human Resource services
- Broker-dealer, investment adviser or investment banking services
- Legal services
- Expert services unrelated to the audit
- Tax services relating to the promotion of aggressive tax structures/products and services in connection with transactions initially recommended by the independent auditor
- Transaction-related services that involve contingent fees or commission being paid to the independent auditor
- Payroll services
- Tax services relating to customs duties
- Advisory services on costs of administering human capital programs where these services relate to cost control
- Corporate Finance services
- Promoting shares of the entity

In addition, the independent auditor shall not provide any other service that by rule, regulation or other guidelines, is impermissible.

# Exhibit 2

**Derogation** is subject to:

- The non-audit services have no direct or have immaterial effect, separately or in the aggregate on the audited financial statements;
- The estimation of the effect on the audited financial statements is comprehensively documented and explained in the additional report to the Audit Committee; and
- The principles of independence set out in the Independence Requirements are complied with by the statutory auditor or audit firm



CRH plc

1350 Avenue of  
the Americas  
Floor 27  
New York  
NY 10019  
USA

Telephone: +1 (212) 957 5400  
E-mail: [mail@crh.com](mailto:mail@crh.com)  
Website: [www.crh.com](http://www.crh.com)

Registered Office

42 Fitzwilliam Square  
Dublin 2  
D02 R279  
Ireland

E-mail: [crh42@crh.com](mailto:crh42@crh.com)  
Telephone: +353 1 634 4340

CRH® is a registered trademark of CRH