



Report on Payments to Governments for Extractive Activities

For year ended 31 December 2019



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. 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.

About CRH

CRH is the leading global diversified building materials business in the world, employing 79,200 people at 3,100 locations worldwide.

CRH manufactures and distributes a diverse range of superior building materials and products for use in the construction and maintenance of infrastructure, housing and commercial projects. CRH materials and products are used extensively, in construction projects of all sizes, across the world.

CRH is the largest building materials business in North America, a leading heavyside materials business in Europe and has positions in both Asia and South America.

A Fortune 500 company, CRH is a constituent member of the FTSE 100 Index, the EURO STOXX 50 Index, the ISEQ 20 and the Dow Jones Sustainability Index (DJSI) Europe. CRH's American Depository Shares are listed on the NYSE.

For more information visit www.crh.com

Basis/Scope

The Report covers the period 1 January 2019 to 31 December 2019 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-euro currencies have been translated into euro 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 (or euro 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.

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 license fees, surface or rental fees, and other consideration for licenses 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.

Overview

Country	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000	TOTAL €'000
Canada	1,992	-	3,203	-	5,195
Czech Republic	277	358	-	-	635
Finland	171	1,642	-	-	1,813
France	5,764	1,056	-	-	6,820
Germany	123	139	-	-	262
Ireland	2,811	-	497	-	3,308
Isle of Man	170	195	-	-	365
Philippines	884	-	-	-	884
Poland	3,261	1,719	1,638	-	6,618
Romania	499	2,427	-	-	2,926
Serbia	-	200	-	-	200
Slovakia	-	237	-	-	237
Switzerland	6,432	2,524	-	-	8,956
Ukraine	486	-	1,332	-	1,818
United Kingdom	113,461	3,783	1,593	-	118,837
United States	88,402	1,372	765	114	90,653
Total	224,733	15,652	9,028	114	249,527

Canada

Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Ministry of Finance	-	-	1,571	-
Mrc De Marguerite-D'Youville	263	-	-	-
Municipalité Saint-Jacques-Le-Mineu	275	-	-	-
Ontario Aggregate Resources Corporation	-	-	1,632	-
Ville De Laval	1,221	-	-	-
Ville De Mirabel	233	-	-	-
Total Regional/Local	1,992	-	3,203	-

Czech Republic

Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Obvodni Banský Úřad Ostrava	-	358	-	-
Finanční Úřad Pro Olomoucký Kraj	277	-	-	-
Total Regional/Local	277	358	-	-

Finland

Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
City of Espoo	-	1,525	-	-
Total Regional/Local	-	1,525	-	-

National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Government of Finland/Mh-Kivi	-	117	-	-
Tax Administration	171	-	-	-
Total National	171	117	-	-
Total	171	1,642	-	-

France

Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Tresorerie De Bar Sur Aube	-	215	-	-
Tresorerie De L'Isle Sur Le Doubs	-	158	-	-
Tresorerie De Montbeliard	-	113	-	-
Tresorerie De Port Sur Saone	-	212	-	-
Tresorerie De Sennecey Le Grand	-	100	-	-
Tresorerie Rosheim	-	258	-	-
Total Regional/Local	-	1,056	-	-

National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Direction Générale Des Douanes Et Droits Indirects	1,796	-	-	-
Direction Générale Des Finances Publiques	3,968	-	-	-
Total National	5,764	-	-	-
Total	5,764	1,056	-	-

Germany

Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Lower Saxony Forest District	-	139	-	-
Total Regional/Local		139	-	-

National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
German Tax Authorities	123	-	-	-
Total National	123	-	-	-
Total	123	139	-	-

Ireland

Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Clare County Council	205	-	116	-
Cork County Council	1,139	-	204	-
Fingal County Council	201	-	-	-
Limerick County Council	225	-	-	-
Mayo County Council	101	-	-	-
Meath County Council	312	-	-	-
South Dublin County Council	527	-	177	-
Wicklow County Council	101	-	-	-
Total Regional/Local	2,811	-	497	-

Isle of Man

National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Department of Economic Development Isle of Man	-	195	-	-
Isle of Man Government	170	-	-	-
Total National	170	195	-	-

Philippines

National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Bureau of Internal Revenue	884	-	-	-
Total National	884	-	-	-

Poland

Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
First Masovian Tax Office Warsaw	756	-	-	-
Municipal and Communal Office In Ozarow	-	482	-	-
Regionalna Dyrekcja Lasów	-	-	1,342	-
Starostwo Powiatowe/Urząd Miasta	-	-	176	-
Swietokrzyskie Volvodeship Marshal's Office	-	-	120	-
Urząd Gminy	-	549	-	-
Total Regional/Local	756	1,031	1,638	-

National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
National Fund for Environmental Protection and Water Management	-	688	-	-
Urząd Skarbowy	2,505	-	-	-
Total National	2,505	688	-	-
Total	3,261	1,719	1,638	-

Romania

National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
National Agency for Fiscal Administration	499	2,427	-	-
Total National	499	2,427	-	-

Serbia

National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Ministry of Mining and Energy	-	200	-	-
Total National	-	200	-	-

Slovakia

National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Mining Bureau	-	237	-	-
Total National	-	237	-	-

Switzerland

Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Canton De Neuchatel	1,305	-	-	-
Commune De Gubloux	110	-	-	-
Commune De Hauterive	102	-	-	-
Finanzverwaltung Der Gemeinde Staufen	-	100	-	-
Gemeinde Auenstein	-	294	-	-
Gemeinde Niederbipp	-	881	-	-
Gemeinde Veltheim	-	168	-	-
Kantonales Steueramt Bern	311	-	-	-
Kantonales Steueramt Des Kantons Zürich	542	-	-	-
Kantonales Steueramt Nidwalden	-	429	-	-
Kantonales Steueramt Aarau	2,704	-	-	-
Service Cantonal Des Contributions Fribourg	341	-	-	-
Steueramt Der Gemeinde Wil	775	652	-	-
Steuerverwaltung Des Kantons Zug	242	-	-	-
Total Regional/Local	6,432	2,524	-	-

Ukraine

Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Local Authority in Lviv Region	-	-	381	-
State Fiscal Service of Ukraine In Khmelnytsky Region	356	-	543	-
State Treasury of Ukraine	130	-	-	-
Vaskovetska Local Authority	-	-	111	-
Total Regional/Local	486	-	1,035	-

National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
State Fiscal Service of Ukraine in Kyiv	-	-	297	-
Total National	-	-	297	-
Total	486	-	1,332	-

United Kingdom

Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Bolsover District Council	657	-	-	-
Bridgend County Borough	204	-	-	-
Broadland District Council	130	-	-	-
Central Bedfordshire Unitary Authority	318	-	-	-
Charnwood Borough Council	1,165	-	-	-
Cheshire East Unitary Authority	172	-	-	-
Cheshire West & Chester Unitary Authority	307	-	-	-
Colchester Borough Council	339	-	-	-
Craven District Council	711	-	-	-
Derbyshire Dales District Council	428	-	-	-
Durham Unitary Authority	388	-	-	-
Edinburgh Unitary Authority	131	-	-	-
Fenland District Council	221	-	-	-
Forest of Dean District Council	150	-	-	-
Hambleton District Council	124	-	-	-
Harborough District Council	485	-	-	-
Harrogate Borough Council	123	-	-	-
High Peak Borough Council	3,543	-	-	-
Lichfield District Council	548	-	-	-
Malvern Hills District Council	134	-	-	-

United Kingdom

Regional/Local – cont.

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Melton Borough Council	137	-	-	-
Mendip District Council	114	-	-	-
Mid-Suffolk District Council	133	-	-	-
New Forest District Council	185	-	-	-
Newark & Sherwood District Council	258	-	-	-
North Kesteven District Council	191	-	-	-
North Lanarkshire Unitary Authority	230	-	-	-
North Somerset Unitary Authority	319	-	-	-
North West Leicestershire District Council	238	-	-	-
Northumberland Unitary Authority	393	-	-	-
Peterborough Unitary Authority	185	-	-	-
Powys City Council	398	-	-	-
Richmondshire District Council	259	-	-	-
Sevenoaks District Council	123	-	-	-
Shropshire Unitary Authority	281	-	-	-
South Derbyshire District Council	153	-	-	-
South Lanarkshire Unitary Authority	123	-	-	-
South Oxfordshire District Council	110	-	-	-
St Albans District Council	642	-	-	-
Staffordshire Moorlands District Council	329	-	-	-

United Kingdom

Regional/Local – cont.

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Wiltshire Unitary Authority	114	-	-	-
Total Regional/Local	15,193	-	-	-

National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Crown Estate	-	3,426	1,593	-
Forestry Commission	-	357	-	-
Her Majesty's Revenue and Customs	98,268	-	-	-
Total National	98,268	3,783	1,593	-
Total	113,461	3,783	1,593	-

United States

Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Arkansas Department of Revenue	285	-	-	-
Berlin Charter Township	-	149	-	-
Cedar City Corporation	-	110	-	-
City of Rock Island	-	110	-	-
City of Shawnee, Ks	-	212	-	-
Colorado Department of Revenue	195	-	-	-
Commonwealth of Pennsylvania	-	-	108	-
Connecticut Commissioner of Revenue Services	856	-	-	-
Genola City	-	-	142	-
Idaho State Tax Commission	1,211	-	-	-
Kansas Department of Revenue	1,368	-	-	-
Maine Revenue Services	659	-	-	-
Massachusetts Department of Revenue	423	-	-	-
Michigan Department of Treasury	416	-	-	-
Minnesota Department of Revenue	2,182	-	-	-
Mississippi Department of Revenue	130	-	-	-
Missouri Department of Revenue	337	-	-	-
Monroe County Road Commission	-	-	-	114
Nebraska Department of Revenue	1,870	-	-	-
New Hampshire Department of Revenue Administration	625	-	-	-

United States

Regional/Local – cont.

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
New Jersey Department of Revenue	2,344	-	-	-
New York City Department of Finance	111	-	-	-
New York State Department of Environmental Conservation	-	-	271	-
North Carolina Department of Revenue	264	-	-	-
Oregon Department of Revenue	244	-	-	-
Pennsylvania Department of Revenue	1,659	-	-	-
Rockaway Township	-	134	-	-
Salt Lake County	-	-	244	-
School and Institutional Trust Land Administrator (State of Utah)	-	390	-	-
State Comptroller, Midlothian	482	-	-	-
State of Arkansas	204	-	-	-
Tennessee Department of Revenue	157	-	-	-
Texas Comptroller of Public Accounts	1,132	-	-	-
Treasurer State of Ohio	192	-	-	-
Utah State Tax Commission	1,355	-	-	-
Vermont Department of Taxes	358	-	-	-
Virginia Department of Taxation	194	-	-	-
Washington State Department of Revenue	161	-	-	-
West Virginia State Tax Department	548	-	-	-
Total Regional/Local	19,962	1,105	765	114

United States

National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Bureau of Indian Affairs	-	267	-	-
Internal Revenue Service	68,440	-	-	-
Total National	68,440	267	-	-
Total	88,402	1,372	765	114

