



Report on Payments to Governments for Extractive Activities

For year ended 31 December 2020



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 76,600 people at over 3,100 locations worldwide.

CRH manufactures and supplies a range of integrated building materials, value-added products and innovative solutions which can be found throughout the built environment, from major public infrastructure projects to commercial buildings and residential structures. CRH is the largest building materials business in North America and in Europe and also has regional positions in key markets in Asia.

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 Depositary Shares are listed on the NYSE.

For more information visit www.crh.com

Basis/Scope

The Report covers the period 1 January 2020 to 31 December 2020 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 (\$114,000 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 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
Belgium	-	202	182	-	384
Canada	6,010	-	2,450	-	8,460
Czech Republic	151	310	-	-	461
Finland	229	1,533	-	-	1,762
France	7,125	1,984	176	-	9,285
Germany	874	898	-	-	1,772
Ireland	1,413	-	945	-	2,358
Isle of Man	540	227	-	-	767
Philippines	920	-	-	114	1,034
Poland	3,432	1,877	349	-	5,658
Romania	624	2,974	-	-	3,598
Serbia	229	277	-	-	506
Slovakia	-	246	-	-	246
Switzerland	7,288	2,675	-	-	9,963
Ukraine	536	-	978	-	1,514
United Kingdom	107,068	4,212	1,821	-	113,101
United States	112,039	2,009	915	134	115,097
Total	248,478	19,424	7,816	248	275,966

Belgium

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Havenbedrijf Gent	-	-	182	-
Total Regional/Local	-	-	182	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Rijksvastgoedbedrijf	-	202	-	-
Total National	-	202	-	-
Total	-	202	182	-

Canada

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Ministre Du Revenu Du Quebec	204	-	-	-
Ministry of Finance	-	-	115	-
Mrc De Marguerite-D'Youville	477	-	-	-
Municipalité Saint-Jacques-Le-Mineu	228	-	-	-
Ontario Aggregate Resources Corporation	-	-	2,101	-
Regional Municipality of Halton	-	-	234	-
Town of Halton Hills	282	-	-	-
Town of Milton	135	-	-	-
Township of Cramahe	146	-	-	-
Ville De Joliette	357	-	-	-
Ville De Laval	1,975	-	-	-
Ville De Mirabel	429	-	-	-
Total Regional/Local	4,233	-	2,450	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Canada Revenue Agency	1,777	-	-	-
Total National	1,777	-	-	-
Total	6,010	-	2,450	-

Czech Republic

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Finanční Úrad Pro Olomoucký Kraj - Územní Pracovište V Zábrehu	151	-	-	-
Obvodni Banský Úrad Ostrava	-	310	-	-
Total Regional/Local	151	310	-	-

Finland

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
City of Espoo	-	1,533	-	-
Total Regional/Local	-	1,533	-	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Tax Administration	229	-	-	-
Total National	229	-	-	-
Total	229	1,533	-	-

France

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Département De L'Aisne	-	185	-	-
Office National Des Forêts	-	125	-	-
Trésorerie De Bar Sur Aube	-	125	-	-
Trésorerie De L'Isle Sur Le Doubs	-	261	-	-
Trésorerie De Montbéliard	-	165	-	-
Trésorerie De Morre	-	115	-	-
Trésorerie De Port Sur Saone	-	268	-	-
Trésorerie De Sennecey Le Grand	-	152	-	-
Trésorerie Dijon Banlieue Est	-	132	-	-
Trésorerie Générale Nièvre	-	-	176	-
Trésorerie Lons Municipale	-	226	-	-
Trésorerie Rosheim	-	230	-	-
Total Regional/Local	-	1,984	176	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Direction Générale Des Douanes Et Droits Indirects	148	-	-	-
Direction Générale Des Finances Publiques	6,977	-	-	-
Total National	7,125	-	-	-
Total	7,125	1,984	176	-

Germany

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Lower Saxony Forest District	-	898	-	-
Total Regional/Local	-	898	-	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
German Tax Authorities	874	-	-	-
Total National	874	-	-	-
Total	874	898	-	-

Ireland

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Clare County Council	-	-	714	-
Cork County Council	524	-	-	-
Fingal County Council	182	-	-	-
Limerick County Council	169	-	-	-
Meath County Council	238	-	-	-
South Dublin County Council	300	-	231	-
Total Regional/Local	1,413	-	945	-

Isle of Man

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Department of Economic Development	-	227	-	-
Isle of Man Government	540	-	-	-
Total National	540	227	-	-

Philippines

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Barangay Minuyan, Norzagaray, Bulacan	-	-	-	114
Total Regional/Local	-	-	-	114

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Bureau of Internal Revenue	920	-	-	-
Total National	920	-	-	-
Total	920	-	-	114

Poland

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
District Director of National Forests	-	-	215	-
First Masovian Tax Office Warsaw	1,105	-	-	-
Municipal and Communal Office in Ozarow	-	545	-	-
Swietokrzyskie Tax Office in Kielce	2,327	-	-	-
Swietokrzyskie Volvodeship Marshal's Office	-	-	134	-
Urząd Gminy	-	581	-	-
Total Regional/Local	3,432	1,126	349	-

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
National Fund for Environmental Protection and Water Management	-	751	-	-
Total National	-	751	-	-
Total	3,432	1,877	349	-

Romania

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
National Agency for Fiscal Administration	624	2,974	-	-
Total National	624	2,974	-	-

Serbia

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Ministry of Finance	229	-	-	-
Ministry of Mining and Energy	-	277	-	-
Total National	229	277	-	-

Slovakia

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Mining Bureau	-	246	-	-
Total National	-	246	-	-

Switzerland

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Canton De Neuchatel	703	-	-	-
Finanzverwaltung Kanton Nidwalden	-	461	-	-
Gemeinde Auenstein	-	347	-	-
Gemeinde Hasle	120	-	-	-
Gemeinde Niederbipp	141	989	-	-
Gemeinde Veltheim	-	198	-	-
Kantonales Steueramt Bern	883	-	-	-
Kantonales Steueramt Aarau	5,096	-	-	-
Steueramt Der Gemeinde Wil	-	680	-	-
Steuerverwaltung Des Kantons Zug	345	-	-	-
Total Regional/Local	7,288	2,675	-	-

Ukraine

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Local Authority in Lviv Region	-	-	420	-
State Fiscal Service of Ukraine In Khmelnytsky Region	388	-	558	-
State Treasury of Ukraine	148	-	-	-
Total Regional/Local	536	-	978	-

United Kingdom

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Bolsover District Council	491	-	-	-
Bristol City Council	-	134	-	-
Broadland District Council	117	-	-	-
Central Bedfordshire Unitary Authority	353	-	-	-
Charnwood Borough Council	1,122	-	-	-
Cheshire East Unitary Authority	183	-	-	-
Cheshire West & Chester Unitary Authority	333	-	-	-
Colchester Borough Council	300	-	-	-
Craven District Council	734	-	-	-
Derbyshire Dales District Council	471	-	-	-
Durham Unitary Authority	481	-	-	-
Edinburgh Unitary Authority	115	-	-	-
Fenland District Council	309	-	-	-
Forest of Dean District Council	156	-	-	-
Hambleton District Council	153	-	-	-
Harborough District Council	483	-	-	-
Harrogate Borough Council	122	-	-	-
High Peak Borough Council	3,371	-	-	-
Lichfield District Council	481	-	-	-
Malvern Hills District Council	145	-	-	-
Melton Borough Council	129	-	-	-
Mendip District Council	118	-	-	-

United Kingdom

Regional/Local – cont.

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
New Forest District Council	182	-	-	-
Newark & Sherwood District Council	149	-	-	-
North Kesteven District Council	155	-	-	-
North Lanarkshire Unitary Authority	254	-	-	-
North Somerset Unitary Authority	330	-	-	-
North West Leicestershire District Council	228	-	-	-
Northumberland Unitary Authority	392	-	-	-
Powys City Council	420	-	-	-
Richmondshire District Council	249	-	-	-
Shropshire Unitary Authority	299	-	-	-
South Lanarkshire Unitary Authority	124	-	-	-
South Oxfordshire District Council	212	-	-	-
St Albans District Council	718	-	-	-
Staffordshire Moorlands District Council	309	-	-	-
Wiltshire Unitary Authority	117	-	-	-
Total Regional/Local	14,305	134	-	-

United Kingdom

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Forestry Commission	-	310	-	-
Her Majesty's Revenue and Customs	92,763	-	-	-
The Crown Estate	-	3,768	1,821	-
Total National	92,763	4,078	1,821	-
Total	107,068	4,212	1,821	-

United States

Regional/Local

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Arkansas Department of Revenue	1,082	-	-	-
Berlin Charter Township	-	204	-	-
Borough of Bloomingdale	882	-	-	-
Borough of Riverdale	418	-	-	-
Burnet County Central Appraisal District	520	-	-	-
Cass County Treasurer	117	-	-	-
Cedar City Corporation	-	122	-	-
City of Auburn	-	-	169	-
City of Shawnee	-	238	-	-
City of West Des Moines	-	152	-	-
Colorado Department of Revenue	338	-	-	-
Connecticut Commissioner of Revenue Services	741	-	-	-
Forsyth County Tax Commissioner	350	-	-	-
Franklin Township	199	-	-	-
Genola City	-	-	168	-
Hopewell Township	394	-	-	-
Idaho Department of Lands	-	117	-	-
Idaho State Tax Commission	1,208	-	-	-
Johnson County Kansas Treasurer	215	-	-	-
Kansas Department of Revenue	670	-	-	-
Maine Revenue Services	573	-	-	-
Marion County Tax Collector	130	-	-	-
Massachusetts Department of Revenue	506	-	-	-

United States

Regional/Local – cont.

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Michigan Department of Treasury	877	-	-	-
Minnesota Department of Revenue	1,097	-	-	-
Mississippi Department of Revenue	265	-	-	-
Missouri Department of Revenue	487	-	-	-
Monroe County Road Commission	-	-	-	134
Montana Department of Revenue	141	-	-	-
Nebraska Department of Revenue	1,416	-	-	-
Nebraska Douglas County Treasurer	194	-	-	-
Neosho County Treasurer	188	-	-	-
New Hampshire Department of Revenue Administration	421	-	-	-
New Jersey Department of Revenue	2,416	-	-	-
New Jersey Department of Environmental Protection	-	-	127	-
New York City Department of Finance	199	-	-	-
New York State Department of Environmental Conservation	-	-	451	-
North Carolina Department of Revenue	613	-	-	-
Oklahoma Tax Commission	390	-	-	-
Oregon Department of Revenue	443	-	-	-
Panola County Tax Collector	132	-	-	-
Pennsylvania Department of Revenue	731	-	-	-
School & Institutional Trust Land Admin	-	536	-	-
Spokane County Treasurer	274	-	-	-
Stark County	158	-	-	-
State Comptroller, Foreman	283	-	-	-

United States

Regional/Local – cont.

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
State Comptroller, Midlothian	553	-	-	-
State of Arkansas	266	-	-	-
Suwannee County Tax Collector	153	-	-	-
Taylor County	150	-	-	-
Tennessee Department of Revenue	293	-	-	-
Texas Comptroller of Public Accounts	640	-	-	-
Town of Clarkstown	217	-	-	-
Town of Cranston	180	-	-	-
Town of Haverstraw	589	-	-	-
Town of Lunenburg	159	-	-	-
Town of Newington	349	-	-	-
Town of North Branford	324	-	-	-
Town of North Hempstead	118	-	-	-
Town of Plainfield	129	-	-	-
Town of Plainville	482	-	-	-
Town of Poughkeepsie	482	-	-	-
Town of Stony Point	153	-	-	-
Town of Wallingford	117	-	-	-
Township of Byram	193	-	-	-
Township of North Bergen	173	-	-	-
Township of Rockaway	2,335	150	-	-
Treasurer State of Ohio	224	-	-	-
Union County	122	-	-	-

United States

Regional/Local – cont.

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Utah State Tax Commission	1,899	-	-	-
Vermont Department of Taxes	365	-	-	-
Washington Department of Revenue	156	-	-	-
Warren County Georgia	227	-	-	-
West Virginia State Tax Department	495	-	-	-
Whiteford Township	153	126	-	-
Yakima County Treasurer	134	-	-	-
Total Regional/Local	30,898	1,645	915	134

National

Government Authority	Taxes \$'000	Royalties \$'000	Fees \$'000	Infrastructure Improvements \$'000
Bureau of Indian Affairs	-	364	-	-
Internal Revenue Service	81,141	-	-	-
Total National	81,141	364	-	-
Total	112,039	2,009	915	134

