



I. Introduction, Purpose and Scope

CRH is committed to the highest level of legal, ethical and moral standards and expects the same behaviour from its employees, in line with CRH's Code of Business Conduct. CRH also expects the same standard of behaviour from the third parties it does business with.

This International Trade Compliance Policy ("the Policy") is intended to ensure compliance with all laws and regulations regarding international trade put in place by the United States, European Union, United Kingdom, United Nations and/or any other applicable governments or bodies (together "**Trade Laws**") which may be relevant to CRH businesses.

Violation of Trade Laws may impact CRH's reputation and financial or funding activities and could result in severe criminal and civil penalties being imposed on CRH, or relevant individuals.

Doing business with sanctioned parties, directly or indirectly, poses significant risks; entities and individuals can also be sanctioned "by extension", by virtue of being owned or controlled by a sanctioned party. Identifying such entities is not always straightforward and it is imperative that CRH understands both its direct and indirect customers, suppliers, ultimate beneficial ownership of its counterparties, and end users in all relevant transactions.

Examples of Trade Laws on which CRH is focused include export controls laws, financial and trade sanctions laws, import laws and anti-boycott laws.

- **Export control laws** impose certain restrictions on the export, re-export, transfer or release of controlled (including dual use) goods, software and technology (collectively "**Items**") to protect national security

and promote foreign policy objectives. Controlled Items include, among other things, sensitive technologies, equipment, software and biological/chemical agents, as well as data related to those Items. Licenses may be required for exporting, re-exporting, transferring, or releasing these Items, unless an exception or derogation exists.

- **Trade sanctions** are legal restrictions on trade. They are an integral part of economic sanctions which can apply to foreign individuals, entities and governments, and prohibit
 - (1) certain trade or business activities with (a) anyone in certain sanctioned countries or (b) sanctioned individuals or entities (who could reside anywhere in the world); and
 - (2) third parties from trading CRH Items with (a) anyone in certain sanctioned countries or (b) sanctioned individuals or entities (i.e. CRH products sold by someone else, such as an international distributor).
- **Import Laws** are laws controlling imports and regulating import duties on products imported into a particular country. These laws govern what can be imported, how articles must be marked, how the products are valued and what duties must be paid.
- **Anti-Boycott Regulations** are relevant to CRH's US and European companies. US Companies must comply with US regulations prohibiting the participation in economic boycotts. CRH's US companies must report to the US government any boycott-related request it receives, even if CRH rejects the request.

II. Statement of Policy

CRH is committed to complying with all Trade Laws which are applicable to its business.

Violation of Trade Laws carries severe criminal and civil penalties and can be imposed on CRH, specific entities or affiliates, or relevant individuals.

This Policy and the Export Controls and Trade Sanctions Procedure manuals (together with additional Procedure manuals, provided in Section VI below) should enable employees to:

- Avoid prohibited conduct;
- Promptly seek guidance from the Group Legal and Compliance team, when necessary, via sanctionscheck@crh.com, to ensure CRH and its employees comply with the requirements of this Policy; and
- Promptly seek legal advice from your local Legal and Compliance contact, or the contacts set out in section V below (or those currently holding the roles listed below), if there is a suspected or actual breach of Trade Laws, so that both CRH and its employees are protected from the legal and reputational consequences of failing to comply with Trade Laws.

III. Roles and Responsibilities

Employees must:

- Read and understand their obligations under this Policy and the relevant Procedures Manuals;
- Identify the relevant parties in all international transactions; including direct customers, indirect customers, end users, freight forwarders, vendors, suppliers and manufacturers, intermediary banks and other relevant financial institutions; who they are, what they do, what countries they are conducting business in, and how they will use CRH's Items;
- Recognise transactions which are subject to Trade Laws and identify any potential areas of concern;
- Participate in any relevant training programmes provided (including any refresher training programmes); and
- Report actual, suspected or attempted breaches of Trade Laws promptly to your local Legal and Compliance contact or to the persons named in Section V of this Policy.
- Additionally, any good faith concerns can be reported to the CRH Hotline (www.crhhotline.com), which allows for anonymous reporting.

International Trade Compliance Policy

continued

Roles and Responsibilities continued

- If additional guidance is needed in respect of compliance with this Policy or screening to be conducted, please email sanctionscheck@crh.com.
 - Follow the prescribed reporting procedures outlined in the applicable Procedures Manual
 - Ensure that employees are made aware of their obligations under this Policy and that appropriate and regular training is provided to relevant employees (including refresher training programmes and advanced training, where appropriate);
 - Follow the prescribed escalation and reporting procedures outlined in the applicable Procedures Manual; and
 - Complete the Annual Sanctions Questionnaire with respect to transactions with high-risk jurisdictions and promptly provide responses to Legal and Compliance.
- Company management must:**
- Establish and operate adequate controls and procedures designed to detect and prevent violations of Trade Laws, which are set out in the Procedures Manuals;
 - Regularly review such controls and procedures to ensure they are fit for purpose and operationally effective;
 - Ensure that employees are made aware of their obligations under this Policy and that appropriate and regular training is provided to relevant employees (including refresher training programmes)

IV. Monitoring, Assurance and Breach Reporting

Monitoring

Compliance with this Policy will be monitored as part of routine Legal and Compliance activities. Matters identified will be reported to the relevant stakeholders.

Assurance

Compliance with this Policy may form the subject of audits and other internal and external testing. Internal Audit may report areas of concern about compliance with this Policy to Legal and Compliance. CRH may also review employees' activities, including company e-mails, to ensure compliance with this Policy.

Reporting

Actual, suspected or attempted breaches of Trade Laws should be promptly reported to your local Legal and Compliance contact or to the persons named in Section V of this Policy (or to those individuals currently

holding those roles). Additionally, any good faith concerns can be reported to the CRH Hotline (www.crhhotline.com), which allows for anonymous reporting. If additional guidance is needed in respect of compliance with this Policy or screening to be conducted, please email sanctionscheck@crh.com.

Any employee who violates the law or fails to determine in advance whether his or her conduct is appropriate, is acting individually and without CRH authority. Violations could subject CRH to significant civil and criminal penalties, harm its reputation and impact CRH's ability to obtain financing and funding. Individuals can be subject to civil and criminal fines and imprisonment. Failure to comply with this Policy, either intentionally or through negligence, may result in disciplinary procedures, including termination of employment and/or relevant contracts.

V. Relevant Contact Details

In the event of any questions with regards to the content, context or meaning of this policy document please contact sanctionscheck@crh.com. In the event there is an actual, suspected or attempted breach of Trade Laws, please contact your local Legal and Compliance contact, or the individuals listed below:

Responsibility	Name	Email	Direct Dial
General Counsel – Europe	Niamh Flood	nflood@crh.com	+353 87 622 0451
Global Head of Compliance	Elizabeth Upton	eupton@crh.com	+353 87 256 1045
General Counsel - North America	Dave Toolan	david.toolan@crh.com	+1 (770) 392 5368
General Counsel - Corporate	Aisling McKeown	amckeown@crh.com	+353 (87) 406 4005

VI. Supplementary Documentation

- International Trade Compliance Procedures: Sales from North America
- International Trade Compliance Procedures: Sales from Europe/Asia
- International Trade Compliance Procedures Manual – Procurement

