



# Supplementary Speak Up Policy

Australian protections



# CRH Supplementary Speak Up Policy – Australian protections

## I. What is the purpose of this Supplementary Policy?

CRH is committed to supporting all persons, including current, potential and former employees, independent contractors, customers, and suppliers in coming forward with any genuine concerns of wrongdoing within CRH. Its global Speak Up Policy, and this Australian supplementary policy (“Supplementary Policy”), form part of that commitment. This Supplementary Policy is also designed to address requirements under the Australian *Corporations Act* for CRH’s Australian subsidiaries.

### This Supplementary Policy is intended to:

- encourage people to Speak Up if they become aware of a Reportable Concern;
- explain how to Speak Up and what protections you will receive;
- outline how the Group will respond to reports made under this Supplementary Policy; and
- promote a “safe to speak up” culture in which everyone feels supported.

### You may be able make a report under this Supplementary Policy if:

- you are Australian or located in Australia;
- you are Speaking Up to someone Australian or located within Australia;
- you are Speaking Up about any CRH entities incorporated in Australia, or their subsidiaries;
- the Reportable Concern occurred within Australia; or
- the consequences of the Reportable Concern impact CRH’s Australian operations.

You may also be able to make legally protected disclosures in relation to CRH under the whistleblower protection laws of countries outside Australia, however these other whistleblower protection laws are not specifically addressed in this Supplementary Policy. If this Supplementary Policy and the local laws are inconsistent, the local legal obligations will prevail over this Supplementary Policy and CRH will provide any additional protections required under local laws whenever those laws apply. For the avoidance of doubt, this Supplementary Policy does not permit conduct that would be unlawful, or prohibit conduct that would be permissible, under local laws. For further information on the application of Australia’s whistleblower protection laws and the laws of other countries in particular circumstances, independent legal advice should be sought.

CRH will not tolerate anyone being discouraged from Speaking Up or suffering any detriment because they have raised a Reportable Concern. Disciplinary action, up to and including termination of employment or engagement, may be imposed on anyone shown to have caused detriment to a person in connection with Speaking Up.

## II. What is Speaking Up?

Anyone with information about a Reportable Concern is responsible for reporting that information to a Recipient. This is referred to as “Speaking Up” or making a “Speak Up Report” under this Supplementary Policy.

The Recipients are set out further below.

### What is a Reportable Concern?

A “**Reportable Concern**” under this Supplementary Policy is any suspected or actual misconduct or improper state of affairs or circumstances in relation to the Group or the tax affairs of the Group. This will include misconduct of an employee or officer of the Group.

Examples of Reportable Concerns are set out below. You should Speak Up even if you are unsure if something is a Reportable Concern.

Reportable Concerns do not generally include “**Employment Concerns**”. These are grievances relating to your employment that have implications for you personally (e.g. a disagreement between you and another employee, the terms of your engagement, a promotion decision, or a decision to suspend, terminate or discipline you).

Generally, these grievances should be raised via Human Resources so that they can be resolved most effectively. In some cases, these grievances may qualify for legal protection (e.g. if they involve detriment to the Reporter, have significant implications for the Group or concern a ‘mixed report’ which includes separate Reportable Concerns). This Policy does not replace the regular reporting lines or complaints procedures within local operating companies.

Examples of Reportable Concerns include:

- breach of laws or regulations;
- breach of the Code of Conduct or other Group policies, standards or codes;
- bribery or corruption;
- conduct endangering health and safety, or causing damage to the environment;
- dishonest or unethical behaviour;
- conflicts of interest;
- anti-competitive behaviour;
- financial fraud or mismanagement;
- activities representing a danger to the public or financial system;
- insider trading;
- unauthorised use of the Group’s confidential information;
- conduct likely to damage the Group’s financial position or reputation; and
- deliberate concealment of the above.

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## Who can speak up?

Anyone with information about a Reportable Concern is encouraged to Speak Up. Australian whistleblower protections apply to reports made by CRH's current and past employees, officers, suppliers and their employees, associates, as well as relatives and dependents (or spouse's dependents) of any of these persons ("eligible Reporters").

## Who should I tell?

CRH has created various means to Speak Up and is committed to dealing with any concern appropriately and confidentially. Regardless of the reporting channel used, all Reportable Concerns should be reported as soon as reasonably possible. There are multiple ways to Speak Up within CRH, but only reports to the groups listed below ("Recipients") are protected under Australian whistleblower laws:

|  |   |   |
|--|---|---|
| <p><b>CRH Hotline</b><br/><a href="http://www.crhhotline.com">www.crhhotline.com</a><br/>Or 1800 766 413</p> <p>A 24/7 anonymous and confidential hotline service that will allow you to anonymously report Reportable Concerns.</p>  | <p><b>Fraud Point of Contact (Australia)</b></p> <p>Speak Up about any suspected, attempted, or actual fraud/theft to your Fraud Point of Contact for the relevant Australian Operating Company (see Section VIII below).</p>  | <p><b>Other Recipients</b></p> <p>Speak Up to any other eligible 'Recipients' for the purposes of Australian law, listed below.</p>  |
|--|---|---|

**Hotline:** Speak Up Reports can be submitted confidentially, in various languages, by phone or online, to the CRH Hotline: [www.crhhotline.com](http://www.crhhotline.com). CRH's Global Head of Compliance and the regional Legal and Compliance teams oversee the intake and investigation assignment of all Speak Up Reports received through the CRH Hotline. The CRH Hotline is hosted by an independent third party.

Reports can also be submitted anonymously through the CRH Hotline.

**Fraud Point of Contact (Australia):** If it is a fraud or a theft, there are Fraud Points of Contact that have been identified within the businesses and all actual, suspected or attempted frauds or thefts can be reported to the Fraud Point of Contact. Contact information for each Fraud Point of Contact in Australia is provided at Section VIII.

**Other Recipients:** Under Australian law, you can also report to officers or senior managers of the Group or any Group company, an auditor conducting an audit of the Group, an actuary of the Group, or a registered tax agent or BAS agent who provides tax agent services or BAS services to the Group.

The terms of this Policy do not prevent you from reporting to the relevant government authority, law enforcement body or prescribed regulator (including ASIC, APRA, or the Commissioner of Taxation) or seeking legal advice in relation to your rights.

If you have previously Spoken Up, you may also be protected under Australian law to make a "Public Interest Disclosure" or an "Emergency Disclosure" to a member of Parliament or a journalist. There are requirements under law to qualify for this kind of protection and CRH recommends that you seek independent legal advice on your position.

## What information should I provide?

You should provide as much information as possible, including details of the Reportable Concern, people involved, dates, locations, specific actions, and any more evidence that may exist.

When Speaking Up you will be expected to have reasonable grounds to believe the information you are disclosing is true, but you will not be penalised even if the information turns out to be incorrect. However, you must not make a report that you know is not true or is misleading. Where it is found that a person has knowingly made a false report, this will be considered a serious matter and may result in disciplinary action.

## Can I make an anonymous report?

CRH encourages you to Speak Up, however we appreciate that this can be difficult. You can make an anonymous Speak Up Report if you do not want to reveal your identity. However, we encourage you to provide your name because it will make it easier to investigate and address your Speak Up Report.

If you do not provide your name, any investigation will be conducted as best as possible in the circumstances. However, an investigation may not be possible unless sufficient information is provided, and it may make it difficult to offer you the same level of practical support if we do not know your identity.

If you do consent to provide your name, it will be shared for the purposes of responding to, and where appropriate, investigating your concern, for governance and oversight purposes, or in exceptional circumstances where the disclosure is allowed or required by law (e.g. in dealings with a regulator). If you wish, you can discuss this further with a Recipient or Legal & Compliance.

If the Reporter chooses to be anonymous when making a report to the CRH Hotline, no information regarding their identity is collected. Once the report is made, the third party will simply provide CRH with the details given by the Reporter. Upon submitting a report to the CRH Hotline, the Reporter is given a unique ID and password, which can be used to anonymously monitor the status of the report on the website or by calling the CRH Hotline again. The ID and password also give the Reporter access to messages from CRH about their report and allow the Reporter to leave anonymous messages as well. This provides a means for ongoing anonymous communication between the Reporter and CRH, which may not be possible when using other

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reporting channels.

## III. How will we respond to a report?

All reports made under this Supplementary Policy will be received and treated sensitively and seriously, and will be dealt with promptly, fairly and objectively.

CRH's response to a Speak Up Report will vary depending on the nature of the report and the amount of information provided. Your Speak Up Report may be addressed and resolved informally or through a formal "Speak Up Investigation".

While Speaking Up under this Supplementary Policy does not guarantee a formal Speak Up Investigation will take place, all Speak Up Reports will be properly assessed and considered by CRH, and a decision made as to whether they should be investigated.

Any Speak Up Investigations commenced will be conducted in a timely manner and will be fair and independent from any persons to whom the Speak Up Report relates. All employees and contractors must cooperate fully with any Speak Up Investigations.

When appropriate, a person to which the Speak Up Investigation relates will be provided with details of the Speak Up Report that involves them (to the extent permitted by law) and be given an opportunity to respond.

Where a Speak Up Investigation identifies a breach of our Code of Conduct or internal policies or procedures, appropriate disciplinary action will be taken. This may include but is not limited to terminating or suspending the employment or engagement of the person(s) involved in the misconduct.

## IV. What protections exist if I Speak Up?

### Protecting your identity

In alignment with Australian laws, CRH will look to protect the identity of people who Speak Up under this Supplementary Policy. Your identity (and any information we have because of your Speak Up Report that someone could likely use to work out your identity) will only be disclosed if you give your consent to disclose that information or in exceptional circumstances where the disclosure is allowed or required by law.

### Protecting you from detriment

Under Australian law, no person may cause detriment to someone else (or threaten to do so) because of a belief that a person has or will Speak Up. Examples of detriment include discrimination, harassment or intimidation, physical or psychological harm, damaging property, reputation or a person's business or financial position, and varying an employee's role to their disadvantage.

You should tell a Recipient if you or someone else is being or has been, subject to detrimental conduct. CRH will treat this very seriously.

Any person involved in detrimental conduct will be subject to disciplinary action. In some circumstances, this may also be a criminal offence punishable by imprisonment.

### Other protections available

CRH is committed to making sure that you are treated fairly and do not suffer detriment because you Speak Up. The protections offered will depend on the circumstances but may include:

- monitoring and managing the behaviour of other employees;
- relocating employees (which may include the people alleged to have been involved in the Reportable Concern) to a different division, group or office;
- offering you a leave of absence or flexible workplace arrangements while a matter is investigated;
- access to the Employee Assistance Program (if you are a current employee) and additional support from the Group (such as counselling services); or
- rectifying any detriment that you have suffered.

If you suffer detriment because you Speak Up, you should contact the CRH Hotline or Legal and Compliance as soon as possible. CRH will investigate any suspected retaliation and take appropriate action, up to and including termination. You may also be entitled to compensation and other remedies. Other legal protections also exist to protect Speak Up Reporters, including protection from civil, criminal or administrative liability, and protection from contractual or other remedies being sought against you for Speaking Up.

CRH will look for ways to support all people who Speak Up, but it will of course not be able to provide non-employees with the same type and level of support that it provides to employees. In all cases, CRH will seek to offer as much support as practicable.

## V. Reporting

The Audit, Risk and Compliance Committee will receive a summary of Speak Up Reports made under this Supplementary Policy on a periodic basis. The Audit, Risk and Compliance Committee will be provided additional information about any material incidents raised.

## VI. Further information

Any questions about this Supplementary Policy or speaking up can be referred to the relevant persons listed in section VIII below.

This Supplementary Policy does not form part of terms of employment and may be amended from time to time.

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## VII. Supplementary Documentation

- CRH Speak Up Policy
- Speak Up FAQs
- [Code of Business Conduct](#)

## VIII. Relevant Contact Details

In the event of any questions regarding this Supplementary Policy, please contact your local Legal & Compliance contact or any of those listed below:

| Name                                | Role  | Country   | Email                        |
|-------------------------------------|---|-----------|------------------------------|
| Legal & Compliance                  |   |           |                              |
| Elizabeth Upton                     | Global Head of Compliance   | Ireland   | eupton@crh.com               |
| Barbara Przedpelska                 | Europe/Asia – Compliance Manager  | Poland    | bprzedpelska@crh.com         |
| Anne O'Donovan                      | Senior Compliance Counsel   | Ireland   | aodonovan@crh.com            |
| Niamh Flood                         | Europe/Asia – General Counsel   | Ireland   | nflood@crh.com               |
| Fraud Points of Contact - Australia |   |           |                              |
| Marcus Clayton                      | Fraud Point of Contact - Adbri  | Australia | Marcus.Clayton@adbri.com.au  |
| John Mitchell                       | Fraud Point of Contact - Leviat Pty Limited, Connolly Key Joint, Isedio Australia PTY LTD | Australia | john.mitchell@leviat.com     |
| Penny Taylor                        | Fraud Point of Contact - Infrastructure Products Australia (Cubis Systems Australia)      | Australia | ptaylor@cubis-systems.com.au |
| Jonathan Ward                       | Fraud Point of Contact - CRH Australia (Corporate)  | U.K.      | jonathan.ward@tarmac.com     |