

THIS OFFER TO PURCHASE CONTAINS IMPORTANT INFORMATION WHICH SHOULD BE READ CAREFULLY BEFORE ANY DECISION IS MADE TO PARTICIPATE IN THE OFFER. IF YOU ARE IN ANY DOUBT AS TO THE ACTION YOU SHOULD TAKE, YOU ARE RECOMMENDED TO SEEK YOUR OWN FINANCIAL AND LEGAL ADVICE, INCLUDING IN RESPECT OF ANY TAX CONSEQUENCES, IMMEDIATELY FROM YOUR STOCKBROKER, BANK MANAGER, ACCOUNTANT OR OTHER INDEPENDENT FINANCIAL ADVISER OR LEGAL ADVISER.

THIS DOCUMENT IS IMPORTANT AND REQUIRES IMMEDIATE ATTENTION.



CRH America, Inc.

*Offer to Purchase for Cash
Any and All of the Outstanding Notes Listed Below
Issued by CRH America, Inc. and Guaranteed by CRH plc*

<u>Title of Security</u>	<u>CUSIP/ISIN</u>	<u>Outstanding Principal Amount</u>	<u>Reference US Treasury Security</u>	<u>Fixed Spread (basis points)</u>	<u>Bloomberg Reference Page</u>
8.125% Notes due 2018	12626PAJ2/US12626PAJ21	US\$650,000,000	0.875% US Treasury due July 15, 2018	50	FIT4

The Offer (as defined below) will expire at 11:59 p.m., New York City time, on May 8, 2017, unless extended or earlier terminated (such time and date, as the same may be extended, the “Expiration Time”). Holders (as defined below) of Notes (as defined below) must validly tender and not validly withdraw their Notes before the Expiration Time to receive the Total Consideration (as defined below). **Notes validly tendered may be withdrawn at any time prior to the Expiration Time, but not thereafter.**

Unless the Offer is extended, reopened or earlier terminated, payment of the Total Consideration to Holders of Notes that are accepted for purchase is expected to be made on May 11, 2017 (the “Notes Settlement Date”), other than the Notes tendered using the guaranteed delivery procedures after the Expiration Time for which payment is expected to be made on May 11, 2017 (the “Guaranteed Delivery Settlement Date”; each of the Guaranteed Delivery Settlement Date and the Notes Settlement Date, a “Settlement Date”). Holders who validly tender and do not validly withdraw their Notes and whose Notes are accepted for purchase in the Offer will also be paid on the applicable Settlement Date accrued and unpaid interest from the last interest payment date up to, but excluding, the Notes Settlement Date.

CRH America, Inc. (“CRH America” or the “Company”), an indirect wholly owned subsidiary of CRH plc (“CRH” and, together with its consolidated subsidiaries, the “Group”), formed under the laws of the State of Delaware, hereby offers to purchase for cash (the “Offer”), upon the terms and subject to the conditions set forth in this offer to purchase (as it may be amended or supplemented from time to time, the “Offer to Purchase”), the related Letter of Transmittal (the “Letter of Transmittal”) and the Notice of Guaranteed Delivery (together with the Offer to Purchase, the “Offer Materials”), any and all of the debt securities listed in the table above issued by CRH America (the “Notes”) and fully, irrevocably and unconditionally guaranteed by CRH, pursuant to guarantees endorsed thereon (the “Guarantees”) from each registered holder of Notes (each, a “Holder” and collectively, the “Holders”).

The Offer is not conditioned upon any minimum amount of Notes being tendered, and the Offer may be amended, extended or terminated individually at any time prior to the Expiration Time. This Offer to Purchase, the related Letter of Transmittal and the Notice of Guaranteed Delivery, attached as Appendix A hereto, contain important information that should be read before any decision is made with respect to the Offer. In particular, see “Risk Factors and Certain Significant Considerations” beginning on page 35 of this Offer to Purchase for a discussion of certain factors you should consider in connection with the Offer.

Dealer Managers

Citigroup

HSBC

NatWest Markets

Wells Fargo Securities

May 2, 2017

The Notes were issued pursuant to an indenture dated as of March 20, 2002 (the “Indenture”) under which The Bank of New York Mellon serves as trustee to the Notes (the “Trustee”). The Notes are listed on the New York Stock Exchange.

The “Total Consideration” per each \$1,000 principal amount of Notes validly tendered and accepted for payment pursuant to the Offer will be determined in the manner described in this Offer to Purchase by reference to a fixed spread (the “Fixed Spread”) over the yield (the “Reference Yield”) based on the bid side price of the US Treasury Security specified on the front cover of this Offer to Purchase (the “Reference Treasury Security”), as calculated by Citigroup Global Markets Inc., HSBC Securities (USA) Inc., RBS Securities Inc. (marketing name “NatWest Markets”) and Wells Fargo Securities, LLC (the “Dealer Managers”) at 2:00 p.m., New York City time, on May 8, 2017 (subject to certain exceptions set forth herein, such time and date, as the same may be extended, the “Price Determination Time”). Each tendering Holder will also receive on the applicable Settlement Date accrued and unpaid interest on the Notes accepted for purchase from the last interest payment date up to, but excluding, the Notes Settlement Date. Holders of Notes that are validly tendered and not validly withdrawn at or before the Expiration Time and are accepted for purchase will receive on the applicable Settlement Date the Total Consideration. With respect to Notes accepted for purchase pursuant to the guaranteed delivery procedures after the Expiration Time, if any, Holders will receive payment of the Total Consideration, plus accrued interest, for such accepted Notes (to the extent such Notes are not delivered prior to the Expiration Time) three Business Days after the Expiration Time.

If the Offer is terminated, Notes tendered pursuant to the Offer will promptly be returned to the tendering Holders.

Upon the terms and subject to the conditions of the Offer, CRH America will notify D.F. King & Co., Inc. (the “Information and Tender Agent”) promptly after the Expiration Time which Notes are accepted for purchase and payment pursuant to each Offer.

Notwithstanding any other provision of the Offer, the Company’s obligation to accept for purchase, and to pay for, Notes validly tendered and not validly withdrawn pursuant to the Offer is subject to, and conditioned upon, the satisfaction of or, where applicable, the Company’s waiver of, the General Conditions (as defined below in “Conditions to the Offer”).

Subject to applicable law, the Offer may be terminated or withdrawn in whole.

CRH America reserves the right, subject to applicable law:

- to waive any or all conditions to the Offer; and
- to terminate or otherwise amend the Offer.

If the Company takes any of these actions, it will make a public announcement thereof using the procedures described under “Announcements” herein. In the event of a termination or withdrawal of an Offer, Notes tendered and not previously withdrawn and returned pursuant to the Offer will be returned promptly to the tendering Holders thereof.

See “Risk Factors and Certain Significant Considerations” and “Certain Tax Considerations” for a discussion of certain factors that should be considered in evaluating the Offer.

NONE OF CRH, ITS MANAGEMENT, CRH AMERICA, THE DEALER MANAGERS, THE INFORMATION AND TENDER AGENT, THE TRUSTEE OR THEIR RESPECTIVE AFFILIATES MAKES ANY RECOMMENDATION AS TO WHETHER HOLDERS

SHOULD TENDER NOTES OR REFRAIN FROM TENDERING NOTES IN RESPONSE TO THE OFFER.

IMPORTANT INFORMATION

THIS OFFER TO PURCHASE CONTAINS IMPORTANT INFORMATION THAT YOU SHOULD READ CAREFULLY BEFORE YOU MAKE ANY DECISION WITH RESPECT TO A TENDER OF NOTES PURSUANT TO THE OFFER.

D.F. King & Co., Inc. is acting as Information and Tender Agent in connection with the Offer.

Requests for additional copies of this Offer to Purchase or the Letter of Transmittal and requests for assistance relating to the procedures for tendering Notes may be directed to the Information and Tender Agent at the address and telephone numbers on the back cover of this Offer to Purchase. Requests for assistance relating to the terms and conditions of the Offer may be directed to the Dealer Managers at the address and telephone numbers on the back cover of this Offer to Purchase. Beneficial owners may also contact their broker, dealer, commercial bank, trust company or other nominee for assistance regarding the Offer.

Any Holder that wishes to tender Notes should follow the procedures set forth under “Procedures for Tendering”. A beneficial owner whose Notes are held by a broker, custodian, dealer, commercial bank, trust company or other nominee must contact such nominee if the beneficial owner wishes to tender Notes so held.

Beneficial owners of Notes registered in the name of The Depository Trust Company (“DTC”) or its nominee must instruct the broker, dealer, commercial bank, trust company or other nominee that holds Notes on their behalf to tender Notes on such beneficial owners’ behalf. DTC has authorized DTC participants that hold Notes through DTC on behalf of beneficial owners of Notes (including Euroclear Bank S.A./N.V. (“Euroclear”) and Clearstream Banking, société anonyme (“Clearstream” and, together with DTC and Euroclear, the “Clearing Systems” and each, a “Clearing System”)) to tender their Notes as if they were Holders. To effectively tender Notes, DTC participants may, in lieu of completing and executing the Letter of Transmittal, electronically transmit their acceptance (and thereby tender Notes) through the DTC Automated Tender Offer Program (“ATOP”), for which the Offer will be eligible. See “Procedures for Tendering”.

Beneficial owners of Notes registered in the name of DTC or its nominee and held through Euroclear or Clearstream must arrange for a direct participant in Euroclear or Clearstream to deliver valid Note Instructions (as defined herein) to Euroclear or Clearstream for transmittal to DTC. Only a direct participant in Euroclear or Clearstream may submit Note Instructions to Euroclear or Clearstream. See “Procedures for Tendering”.

If any Holder desires to tender their Notes and (1) such Notes certificates are not immediately available or cannot be delivered to the Information and Tender Agent, (2) such Holder cannot comply with the procedure for book-entry transfer, or (3) such Holder cannot deliver the other required documents to the Information and Tender Agent by the Expiration Time, such Holder must tender their Notes according to the guaranteed delivery procedure described under “Procedures for Tendering” below.

Tendering Holders will not be obligated to pay brokerage fees or commissions to CRH America, the Dealer Managers, the Information and Tender Agent, or the Trustee. Holders who hold Notes through a broker or bank should consult that institution as to whether it will charge any service fees to make a tender.

No dealer, salesperson or other person has been authorized to give any information or to make any representation not contained in this Offer to Purchase and, if given or made, such information or

representation may not be relied upon as having been authorized by CRH, CRH America or the Dealer Managers.

Neither the Dealer Managers nor the Information and Tender Agent has separately verified the information contained herein. Accordingly, no representation, warranty or undertaking, express or implied, is made and no responsibility or liability is accepted by the Dealer Managers or the Information and Tender Agent as to the accuracy, adequacy, reasonableness or completeness of the information contained in this Offer to Purchase or any other information provided by CRH or CRH America in connection with the purchase of the Notes.

The statements made in this Offer to Purchase are made as of the date on the front cover page, and the statements incorporated by reference are made as of the respective dates of the documents incorporated by reference. The delivery of any of the Offer Materials shall not under any circumstances create any implication that the information contained herein or incorporated by reference is correct as of a later date or that there has been no change in such information or in the affairs of CRH or CRH America or any of their respective consolidated subsidiaries or affiliates, since such dates.

From time to time following completion or termination of this Offer, CRH America or its affiliates may acquire Notes that are not purchased in the Offer through open market purchases, privately negotiated transactions, tender offers, exchange offers or otherwise, upon such terms and at such prices as CRH America or its affiliates may determine, which may be more or less than the price to be paid pursuant to the Offer and could be for cash or other consideration. Alternatively, CRH America or its affiliates may, subject to certain conditions, redeem any or all of the Notes not purchased pursuant to the Offer at any time that CRH America or its affiliates are permitted to do so under the Indenture governing the Notes. There can be no assurance as to which, if any, of these alternatives (or combinations thereof) CRH America or its affiliates may choose to pursue in the future.

THE OFFER MATERIALS DO NOT CONSTITUTE AN OFFER TO BUY OR A SOLICITATION OF AN OFFER TO SELL NOTES, AND TENDERS OF NOTES IN THE OFFER WILL NOT BE ACCEPTED, IN ANY CIRCUMSTANCES OR JURISDICTION IN WHICH SUCH OFFER OR SOLICITATION IS UNLAWFUL. IN THOSE JURISDICTIONS WHERE THE SECURITIES, BLUE SKY OR OTHER LAWS REQUIRE THE OFFER TO BE MADE BY A LICENSED BROKER OR DEALER, THE OFFER WILL BE DEEMED TO BE MADE ON THE COMPANY'S BEHALF BY THE DEALER MANAGERS, THEIR AFFILIATES OR ONE OR MORE REGISTERED BROKERS OR DEALERS LICENSED UNDER THE LAWS OF SUCH JURISDICTION. SEE "OFFER AND DISTRIBUTION RESTRICTIONS".

The Company has not filed this Offer to Purchase with, and it has not been reviewed by, any federal or state securities commission or regulatory authority of any country. No authority has passed upon the accuracy or adequacy of this Offer to Purchase, and it is unlawful and may be a criminal offense to make any representation to the contrary.

You should not construe the contents of this Offer to Purchase as legal, business or tax advice. You should consult your own attorney, business advisor and tax advisor as to the legal, business, tax and related matters concerning the Offer. If anyone makes any recommendation or representation or gives any such information, you should not rely upon that recommendation, information or representation as having been authorized by CRH, CRH America, the Dealer Managers, the Information and Tender Agent, or the Trustee.

TABLE OF CONTENTS

	Page
IMPORTANT DATES	1
SUMMARY.....	3
CRH AMERICA, INC.....	10
CRH PLC.....	11
RECENT DEVELOPMENTS	12
INCORPORATION BY REFERENCE	13
CAUTIONARY STATEMENT CONCERNING FORWARD-LOOKING STATEMENTS.....	14
TERMS OF THE OFFER.....	15
CONDITIONS TO THE OFFER	18
PURPOSE AND SOURCE OF FUNDS OF THE OFFER.....	20
PROCEDURES FOR TENDERING.....	21
AMENDMENT AND TERMINATION	31
OFFER AND DISTRIBUTION RESTRICTIONS	32
RISK FACTORS AND CERTAIN SIGNIFICANT CONSIDERATIONS.....	35
CERTAIN TAX CONSIDERATIONS	37
DEALER MANAGER AND INFORMATION AND TENDER AGENT	41
MISCELLANEOUS	43
FORMULA FOR DETERMINING TOTAL CONSIDERATION FOR THE NOTES.....	A
HYPOTHETICAL TOTAL CONSIDERATION CALCULATION	B
NOTICE OF GUARANTEED DELIVERY	A

IMPORTANT DATES

Holders should note the following dates and times relating to the Offer:

<i>Date</i>	<i>Calendar Date and Time</i>	<i>Event</i>
Launch Date	May 2, 2017.	Announcement of the Offer. Notice provided through a press release on a widely disseminated news service prior to 10:00 a.m., New York City time, and furnished to the Securities and Exchange Commission (the “SEC”) under cover of Form 6-K prior to 12:00 noon, New York City time. Notice delivered to DTC and the New York Stock Exchange. Offer Materials available (subject to the restrictions set out in “Offer and Distribution Restrictions”) from the Information and Tender Agent and at an Internet address contained in the launch press release.
Price Determination Time	2:00 p.m., New York City time, on May 8, 2017, unless extended.	The Dealer Managers will calculate the Total Consideration in the manner described in this Offer to Purchase by reference to the Fixed Spread specified on the front cover of this Offer to Purchase over the Reference Yield based on the bid side price of the Reference Treasury Security specified on the front cover of this Offer to Purchase.
Withdrawal Time	11:59 p.m., New York City time, on May 8, 2017, unless extended or earlier terminated.	Holders may withdraw tenders at any time prior to the Expiration Time.
Expiration Time	11:59 p.m., New York City time, on May 8, 2017, unless extended or earlier terminated.	The last day for Holders to tender Notes to qualify for the payment of the Total Consideration for Notes.
Notes Settlement Date	Promptly after the Expiration Time, expected to be May 11, 2017 for Notes validly tendered before the Expiration Time.	CRH America will deposit with the Information and Tender Agent or DTC the amount of cash necessary to pay each Holder of Notes that are accepted for payment, other than the Notes tendered using the guaranteed delivery procedures after the Expiration Time, the Total Consideration, plus accrued and unpaid interest in respect of such Notes. The Information and Tender Agent pays each Holder whose Notes

<i>Date</i>	<i>Calendar Date and Time</i>	<i>Event</i>
		are accepted for payment the Total Consideration, plus accrued and unpaid interest in respect of such Notes.
Guaranteed Delivery Settlement Date	Three Business Days after the Expiration Time, expected to be May 11, 2017.	CRH America will deposit with the Information and Tender Agent or DTC the amount of cash necessary to pay each Holder of Notes that are accepted for payment and that were tendered using the guaranteed delivery procedures after the Expiration Time, the Total Consideration, plus accrued and unpaid interest in respect of such Notes. The Information and Tender Agent pays each Holder whose Notes are accepted for payment the Total Consideration, plus accrued and unpaid interest in respect of such Notes.

Holders are advised to check with any broker, dealer, commercial bank, trust company or other nominee through which they hold Notes whether such intermediary would require to receive instructions to participate in the Offer or withdraw tenders at or before the deadlines specified in this Offer to Purchase. The deadlines set by each Clearing System for the submission of tender and blocking instructions (the “Tender Instructions” and each, a “Tender Instruction”) may also be earlier than the relevant deadlines specified above. See “Procedures for Tendering”.

The Company will make (or cause to be made) announcements regarding the foregoing in accordance with applicable law (i) by the issue of a press release to recognized financial news services that will also be furnished to the SEC on Form 6-K, (ii) by delivery of notices to DTC for communication to persons shown in the records of DTC as direct participants holding interests in the Notes, (iii) on the relevant Reuters International Insider Screen and (iv) by giving notice to the New York Stock Exchange. Copies of all announcements, notices and press releases can also be obtained from the Information and Tender Agent.

SUMMARY

The following summary is provided solely for the convenience of Holders. This summary is not intended to be complete and is qualified in its entirety by reference to the full text and more detailed information contained elsewhere in this Offer to Purchase, the Letter of Transmittal and any amendments or supplements hereto or thereto. Holders are urged to read this Offer to Purchase in its entirety. Each of the capitalized terms used but not defined in this summary has the meaning set forth elsewhere in this Offer to Purchase.

The Offeror..... CRH America, Inc., a company incorporated in the State of Delaware and the issuer of the Notes.

The Notes

Title of Security	CUSIP/ISIN	Outstanding Principal Amount
8.125% Notes due 2018	12626PAJ2/US12626PAJ21	US\$650,000,000

The Notes are unsecured and unsubordinated indebtedness of CRH America and rank equally without any preference among themselves and with all other present and future unsecured and unsubordinated indebtedness of CRH America’s senior indebtedness.

The Guarantees..... CRH has unconditionally and irrevocably guaranteed the due and punctual payment of the principal, interest, premium, if any, and any other additional amounts payable in respect of the Notes. The Guarantees are unsecured and unsubordinated obligations of CRH and rank equally with all other present and future unsecured and unsubordinated indebtedness of CRH.

The Offer CRH America is offering to purchase for cash, upon the terms and subject to the conditions set forth in this Offer to Purchase, any and all of the outstanding Notes as set forth in the table on the front cover of this Offer to Purchase, at the price to be determined pursuant to the Offer.

Total Consideration..... The consideration for each \$1,000 principal amount of the Notes tendered and accepted for payment will be determined in the manner described in this Offer to Purchase by reference to the Fixed Spread specified on the front cover of this Offer to Purchase over the Reference Yield based on the bid side price of the Reference Treasury Security specified on the front cover of this Offer to Purchase, as calculated by the Dealer Managers at the Price Determination Time. The formula for determining the Total Consideration is set forth on Schedule A.

Price Determination Time..... The Company expects that the Price Determination Time will be at 2:00 p.m., New York City time, on May 8, 2017.

Purpose of the Offer The purpose of the Offer is for CRH America to acquire all of

	the outstanding Notes.
Expiration Time	The Offer will expire at 11:59 p.m., New York City time, on May 8, 2017, unless extended or earlier terminated (the “ <u>Expiration Time</u> ”).
Consideration for the Offer	Holders who validly tender their Notes and do not validly withdraw their Notes at or before the Expiration Time and whose Notes are accepted for purchase will receive the Total Consideration.
Accrued Interest	Subject to the terms and conditions of the Offer, in addition to the Total Consideration, Holders who validly tender and do not validly withdraw their Notes and whose Notes are accepted for purchase in the Offer will also be paid on the applicable Settlement Date accrued and unpaid interest from the last interest payment date up to, but excluding, the Notes Settlement Date.
Notes Settlement Date	The Notes Settlement Date will be promptly after the Expiration Time (other than for Notes tendered using the guaranteed delivery procedures after the Expiration Time) and is expected to be May 11, 2017.
Guaranteed Delivery Settlement Date	The Guaranteed Delivery Settlement Date for Notes validly tendered using the guaranteed delivery procedures after the Expiration Time is expected to be May 11, 2017.
Acceptance of Tendered Notes and Payment	<p>Upon the terms of the Offer and upon satisfaction or waiver of the conditions to the Offer specified herein under “Conditions to the Offer,” the Company will (a) accept for purchase Notes validly tendered (or defectively tendered, if the Company has waived such defect) and not validly withdrawn, and (b) promptly pay the Total Consideration, (plus accrued and unpaid interest), on the applicable Settlement Date, for all Notes accepted for purchase. The Company reserves the right, subject to applicable laws, to accept for purchase and pay for all of the Notes validly tendered at or before the Expiration Time.</p> <p>Payment of the Total Consideration with respect to Notes accepted for purchase that are validly tendered and not validly withdrawn at or before the Expiration Time, will be made on the applicable Settlement Date.</p> <p>CRH America reserves the right, subject to applicable law to (a) accept for purchase and pay for all Notes validly tendered and not validly withdrawn at or before the Expiration Time and to keep the Offer open or extend the Expiration Time to a later time and date as announced by the CRH America and (b) waive all conditions to the Offer for Notes tendered at or before the Expiration Time.</p>

Conditions to the Offer	CRH America’s obligations to accept for purchase, and pay for, the validly tendered Notes that have not been validly withdrawn is subject to, and conditioned upon, satisfaction or waiver of the General Conditions. See “Conditions to the Offer”. The Offer is not conditioned on any minimum amount of Notes being tendered. CRH America expressly reserves the right, in its sole discretion, but subject to applicable law, to terminate the Offer at any time.
Minimum Denominations	Notes may only be tendered in such denominations of US\$2,000 principal amount and integral multiples of US\$1,000 in excess thereof.
Withdrawal Rights	Notes may be validly withdrawn at any time before the earlier of (i) the Expiration Time, or (ii) if the Offer is extended, the 10th Business Day after commencement of the Offer. Notes subject to the Offer may also be validly withdrawn in the event the Offer has not been consummated within 60 Business Days after commencement.
Certain Considerations	See “Risk Factors and Certain Significant Consequences” for a discussion of certain factors that should be considered in evaluating the Offer.
How to Tender Notes	See “Procedures for Tendering”. For further information, contact the Information and Tender Agent or consult your broker, dealer, custodian bank, depository, trust company or other nominee for assistance.
Business Day	Business Day means any day (other than a Saturday or Sunday or public holiday) on which commercial banks are open for business in New York City.
Certain Tax Considerations	For a discussion of certain Irish and United States federal income tax consequences of the Offer, see “Certain Tax Considerations”.
Dealer Managers	Citigroup Global Markets Inc., HSBC Securities (USA) Inc., RBS Securities Inc. (marketing name “NatWest Markets”) and Wells Fargo Securities, LLC are serving as Dealer Managers.
Information and Tender Agent	D.F. King & Co., Inc.
Trustee	The Bank of New York Mellon (as successor to JPMorgan Chase Bank).
Governing Law	The Offer to Purchase will be governed by, and construed in accordance with, the laws of the State of New York.

CRH AMERICA, INC.

CRH America is an indirect wholly owned subsidiary of CRH, and was formed under the laws of the State of Delaware on December 10, 1981. CRH America acts as a holding company for certain US operating subsidiaries engaged in the production and sale of precast concrete products, but is primarily a financing vehicle for CRH's US operating companies and, other than as described above, has no independent operations, other than holding cash and US government securities from time to time. The principal executive offices of CRH America are located at 375 Northridge Road, Suite 350, Atlanta, Georgia 30350 (telephone: +1 770 804 3363).

CRH PLC

CRH plc is the parent company for an international group of companies engaged in the manufacture and supply of a wide range of building materials and in the operation of builders' merchandising and "Do-It-Yourself" stores. CRH plc, which has its primary listing on The London Stock Exchange, is also one of the largest companies, based on market capitalization, quoted on The Irish Stock Exchange plc in Dublin. CRH plc's American Depositary Shares are listed on the New York Stock Exchange in the United States. CRH plc has operations in 31 countries, mainly in Western Europe and North America as well as, to a lesser degree, in developing markets in Eastern Europe, South America, the Mediterranean basin, the Philippines, China, India, Malaysia and Australia, employing approximately 87,000 people at over 3,800 locations.

CRH plc is a public limited company incorporated in Ireland with registered number 12965 operating under the Companies Act of Ireland 2014, as amended. Roadstone, Limited, which later became CRH plc, was incorporated on June 20, 1949. It has its principal executive offices at Belgard Castle, Clondalkin, Dublin 22, Ireland, Tel. No.: + 353 1 404 1000.

You can find a more detailed description of CRH plc's business in CRH plc's 2016 Form 20-F and other documents incorporated by reference into this Offer to Purchase. See "Incorporation by Reference" and "Recent Developments" below.

RECENT DEVELOPMENTS

On April 26, 2017, CRH plc published its Trading Update for the period January 1, 2017 to March 31, 2017 (the “Trading Update”). The information included under “Trading Backdrop” below is derived from the Trading Update; however, while the Trading Update contains sales information given on a “like-for-like” basis (i.e., excluding currency exchange effects and the impact of acquisitions and divestments), the sales information included below is presented without taking into account such adjustments.

Trading Backdrop

Group sales for the first quarter of 2017 increased by 4% compared with the same period last year. In the Americas, despite less favourable weather conditions and very challenging prior year comparatives, the economic and business environment remained positive and aided by the favourable impact of the strong US Dollar exchange rate, sales increased by 6% compared with the same period in 2016. In Europe, sales growth of 3% was supported by stabilising trends in certain key markets and by the timing of Easter holidays which occurred in the first quarter of 2016. Activity in the Philippines had a slow start to the year with sales 13% behind Q1 2016 impacted by poor weather and competitive market conditions.

INCORPORATION BY REFERENCE

The Company incorporates by reference into this Offer to Purchase the information listed below:

- CRH plc's 2016 Annual Report on Form 20-F (the "2016 Form 20-F") dated March 10, 2017, filed with the SEC on March 10, 2017; and
- the Consolidated Financial Statements of CRH America, Inc. for the years ended December 31, 2016 and 2015 prepared on the basis of US GAAP, furnished by CRH America, Inc. to the Irish Stock Exchange by means of an Announcement on April 26, 2017, available at <http://www.ise.ie/app/announcementDetails.aspx?ID=13205076>.

Any statement contained in this Offer to Purchase or in a document (or part thereof) incorporated or considered to be incorporated by reference in this Offer to Purchase shall be deemed to be modified or superseded for purposes of this Offer to Purchase to the extent that a statement contained herein or in any other subsequently filed document (or part thereof) that also is or is deemed to be incorporated by reference herein modifies or supersedes that statement. The modifying or superseding statement need not state that it has modified or superseded a prior statement or include any other information set forth in the document that it modifies or supersedes. Any statement so modified or superseded shall not be considered, except as so modified or superseded, to constitute part of this Offer to Purchase.

Copies of each of the documents incorporated by reference into this Offer to Purchase may be obtained at no cost by contacting the Information and Tender Agent at its contact details set forth on the back cover of this Offer to Purchase.

CAUTIONARY STATEMENT CONCERNING FORWARD-LOOKING STATEMENTS

This Offer to Purchase, which includes the documents incorporated by reference, contains certain forward-looking statements with respect to the financial condition, results of operations, business, viability and future performance of CRH and certain of the plans and objectives of CRH including the statements in the 2016 Form 20-F under the “Chairman’s Introduction” with regard to the business outlook; “Strategy Review – Chief Executive’s Review – Outlook”; the “Strategy Review” about CRH’s vision to be the leading building materials business in the world; in “Measuring Performance” with regard to CRH’s 2017 focus; in the “Business Performance – Finance Director’s Review” with respect to CRH’s belief that the Group has sufficient resources to meet its debt obligations and capital and other expenditure requirements in 2017; in “Business Performance” with respect to CRH’s expectations regarding economic activity and fiscal developments in its operating regions; CRH’s expectations for the residential, non-residential and infrastructure markets; and CRH’s potential future growth in Asia; and the statements relating to CRH’s strategies for individual segments and business lines in the section entitled “Segmental Reviews”. These forward-looking statements may generally, but not always, be identified by the use of words such as “will,” “anticipates,” “should,” “expects,” “is expected to,” “estimates,” “believes,” “intends” or similar expressions. By their nature, forward-looking statements involve risk and uncertainty because they relate to events and depend on circumstances that may or may not occur in the future and reflect CRH plc’s current expectations and assumptions as to such future events and circumstances that may not prove accurate. A number of material factors could cause actual results and developments to differ materially from those expressed or implied by these forward-looking statements, certain of which are beyond CRH and CRH America’s control and which include, among other things: economic and financial conditions generally in various countries and regions where the Group operates; the pace of recovery in the overall construction and building materials sector; demand for infrastructure, residential and non-residential construction in CRH’s geographic markets; increased competition and its impact on prices; increases in energy and/or raw materials costs; adverse changes to laws and regulations; approval or allocation of funding for infrastructure programmes; adverse political developments in various countries and regions; failure to complete or successfully integrate acquisitions; and the specific factors identified in the discussions accompanying such forward-looking statements in “Risk Factors” in the 2016 Form 20-F, and under the heading “Risk Factors” in this Offer to Purchase.

Any forward-looking statements made by CRH or CRH America or on their behalf speak only as of the date they are made. CRH and CRH America do not undertake to update forward-looking statements to reflect any changes to their expectations or any changes in events, conditions or circumstances on which any such statement is based.

TERMS OF THE OFFER

Upon the terms and subject to the conditions set forth in this Offer to Purchase and in the Letter of Transmittal and any supplements or amendments thereto, the Company hereby offers to purchase for cash, upon the terms and subject to the conditions set forth in this Offer to Purchase, the Notes from each Holder.

The Notes and the Guarantees

The Notes are unsecured and unsubordinated indebtedness of CRH America and rank equally without any preference among themselves and with all other present and future unsecured and unsubordinated indebtedness of CRH America's senior indebtedness.

CRH has unconditionally and irrevocably guaranteed on an unsubordinated basis the due and punctual payment of the principal, interest, premium, if any, and any other additional amounts payable in respect of the Notes. The Guarantees are unsecured and unsubordinated obligations of CRH and rank equally with all other present and future unsecured and unsubordinated indebtedness of CRH.

The Notes have an aggregate outstanding principal amount of US\$650,000,000 and are due on July 15, 2018.

General

CRH America is offering to purchase for cash, upon the terms and subject to the conditions set forth in this Offer to Purchase, any and all of the outstanding Notes set forth on the front cover of this Offer to Purchase.

The consideration offered for each \$1,000 principal amount of Notes validly tendered and not validly withdrawn at or before the Expiration Time and accepted for purchase will be the Total Consideration, which will be payable on the applicable Settlement Date. Upon the terms and subject to the conditions of the Offer, in addition to the Total Consideration, Holders who validly tender and do not validly withdraw their Notes in the Offer and whose Notes are accepted for purchase will also be paid accrued and unpaid interest from the last interest payment date up to, but excluding, the Notes Settlement Date. Under no circumstances will any interest be payable because of any delay in the transmission of funds to Holders by the Information and Tender Agent or DTC.

Total Consideration

The Total Consideration for the Notes purchased pursuant to the Offer will be calculated, as described on Schedule A hereto, so as to result in a price as of the Notes Settlement Date that equates to a yield to the maturity date equal to the sum of:

- the yield to maturity, calculated by the Dealer Managers in accordance with standard market practice, corresponding to the bid side price of the Reference Treasury Security set forth on the front cover of this Offer to Purchase at 2:00 p.m., New York City time, at the Price Determination Time, *plus*
- the fixed spread set forth on the front cover of this Offer to Purchase.

This sum is referred to in this Offer to Purchase as the "tender offer yield". Specifically, the Total Consideration per \$1,000 principal amount of the Notes will equal:

- the value per \$1,000 principal amount of all remaining payments of principal and interest on the Notes to be made to (and including) the maturity date, discounted to the Notes Settlement Date in accordance with the formula set forth in Schedule A to this Offer to Purchase, at a discount rate equal to the tender offer yield, *minus*
- accrued and unpaid interest on the Notes to, but excluding, the Notes Settlement Date per \$1,000 principal amount of Notes.

The total consideration paid to Holders of Notes will be the Total Consideration plus accrued and unpaid interest from the last interest payment date up to, but excluding, the Notes Settlement Date, per \$1,000 principal amount of Notes sold pursuant to the Offer rounded to the nearest cent. The Dealer Managers will calculate the tender offer yield, Total Consideration and accrued and unpaid interest, and its calculations will be final and binding, absent manifest error. CRH America will publicly announce the actual Total Consideration for the Notes promptly after it is determined.

Please see Schedule B for hypothetical illustrations of the calculation of the Total Consideration for the Notes based on hypothetical data.

Because the Total Consideration is based on a fixed spread pricing formula linked to the yield on the Reference Treasury Security, the actual amount of cash that may be received by a tendering Holder pursuant to the Offer will be affected by changes in such yield during the term of the Offer before the Price Determination Time. After the Price Determination Time, when the Total Consideration is no longer linked to the yield on the Reference Treasury Security, the actual amount of cash that may be received by a tendering Holder pursuant to the Offer will be known and Holders will be able to ascertain the Total Consideration in the manner described above unless the Expiration Time is extended for a period of longer than two Business Days.

If at any time following the Price Determination Time, the Company extends the Offer for not more than two Business Days, then the Total Consideration for each Note tendered pursuant to the Offer so extended shall remain the Total Consideration as determined at the Price Determination Time. If, however, the Company extends the Offer for any period longer than two Business Days from the previously scheduled Expiration Time, based upon which the Price Determination Time had been established, then a new Price Determination Time for the extended Offer will be established (such new Price Determination Time to be on the second Business Day immediately preceding the Expiration Time, as so extended) and the Total Consideration for each Note tendered pursuant to the Offer so extended shall be calculated based on the Reference Yield as of the new Price Determination Time.

Conditions to the Offer

Notwithstanding any other provision of the Offer, CRH America will not be obligated to accept for purchase, and pay for, validly tendered Notes pursuant to the Offer if the Conditions have not been satisfied with respect to the Notes. See “Conditions to the Offer”.

Accrued Interest

Subject to the terms and conditions of the Offer, in addition to the Total Consideration, Holders who validly tender and do not validly withdraw their Notes and whose Notes are accepted for purchase in the Offer will also be paid accrued and unpaid interest on their Notes up to, but excluding, the Notes Settlement Date. Under no circumstances will any interest be payable because of any delay in the transmission of funds to the Holder by the Information and Tender Agent or DTC.

Payment and Settlement

CRH America will be deemed to have accepted for payment pursuant to the Offer, and thereby have purchased, validly tendered Notes pursuant to the Offer, if, as and when CRH America gives oral (promptly confirmed in writing) or written notice to the Information and Tender Agent of acceptance thereof. CRH America will announce acceptance for payment of the Notes as promptly as practicable following the the Expiration Time.

Payment for Notes validly tendered and accepted for payment will be made by CRH America on the applicable Settlement Date, by deposit of immediately available funds with the Information and Tender Agent, which will act as agent for the purposes of (i) receiving Notes tendered by Holders and (ii) receiving payments from CRH America and transmitting such payments to Holders.

Other Terms

Notwithstanding anything to the contrary set forth in this Offer to Purchase, CRH America reserves the right, subject to applicable law, at any time at or before the Expiration Time, to (i) terminate or amend the Offer for any reason or (ii) waive any of the conditions to the Offer. If CRH America takes any of these actions, it will make a public announcement thereof and will extend the Offer to the extent required by law.

CRH America expressly reserves the right, in its sole discretion, but subject to applicable law, from time to time to purchase any Notes that remain outstanding after the Expiration Time through open market or privately negotiated transactions, one or more additional tender or exchange offers or otherwise, on terms that may or may not be equal or equivalent to the Offer's consideration for the Notes, or to exercise any of its rights to redeem the Notes under the Indenture.

Governing Law

This Offer to Purchase, the accompanying Letter of Transmittal and Notice of Guaranteed Delivery will be governed by, and construed in accordance with, the laws of the State of New York.

Announcements

Any required announcements relating to the extension, amendment or termination of the Offer, or CRH America's acceptance for payment of the Notes, shall be done as promptly as practicable, and in the case of an extension of the Expiration Time, no later than 9:00 a.m., New York City time, on the next Business Day after the previously scheduled Expiration Time. Announcements will be published by means of a news release via a press release on a widely disseminated news service and, in certain cases, furnished to the SEC under cover of Form 6-K.

CONDITIONS TO THE OFFER

Notwithstanding any other provision of the Offer and in addition to (and not in limitation of) the Company's rights to terminate, extend and/or amend any or all of the terms of the Offer in its sole discretion, the Company shall not be required to accept for payment, purchase or pay for, and may delay the acceptance for payment of, any tendered Notes, and may terminate any portion of the Offer or all of the Offer, if any of the general conditions described below (the "General Conditions") have not been satisfied. The Offer is not conditional upon any minimum amount of Notes being tendered.

General Conditions

For purposes of the foregoing provisions, all of the General Conditions shall be deemed to have been satisfied at the Expiration Time, unless any of the following conditions occur on or after the date of this Offer to Purchase and at or before Expiration Time, as applicable:

1. there has been instituted or threatened or be pending any action, proceeding or investigation (whether formal or informal) (or there shall have been any material adverse development to any action or proceeding currently instituted, threatened or pending) against CRH or the Company before or by any court, governmental, regulatory or administrative agency or instrumentality, or by any other person, in connection with the Offer that, in the sole judgment of the Company, either (a) is, or is reasonably likely to be, materially adverse to the business, operations, properties, financial condition, assets, liabilities or prospects of CRH or any of its subsidiaries (including CRH America) or any of its or their affiliates, (b) challenges or might challenge the making of the Offer, (c) would or might prohibit, prevent, restrict or delay consummation of the Offer, (d) would materially impair the contemplated benefits of the Offer to the Company or (e) would be material to Holders in deciding whether to accept the Offer;
2. an order, statute, rule, regulation, executive order, stay, decree, judgment or injunction is proposed, enacted, entered, issued, promulgated, enforced or deemed applicable by any court or governmental, regulatory or administrative agency or instrumentality that, in the sole judgment of the Company, would or would be reasonably likely to result in any of the consequences referred to in paragraph 1 above;
3. the Trustee objects in any respect to, or takes action that could, in the sole judgment of the Company, adversely affect the consummation of the Offer or the making of the Offer or the acceptance by the Company of, or payment for, the Notes tendered in the Offer;
4. the Company determines in its sole judgment that the acceptance for payment of, or payment for, some or all of the Notes in the Offer would violate, conflict with or constitute a breach of any order, statute, law, rule, regulation, executive order, decree or judgment of any court to which CRH or any of its subsidiaries (including CRH America) may be bound or subject;
5. there has occurred or is likely to occur any change (or any condition, event or development involving a prospective change) or threat of a change in the business, properties, assets, liabilities, capitalization, stockholders' equity, financial condition, operations, licenses, permits, results of operations or prospects of CRH or CRH America, which, in CRH America's sole judgment, is or may be materially adverse;

6. there has occurred or is likely to occur (i) any general suspension of trading in, or limitation on prices for, securities on any national securities exchange or market in the United States, the United Kingdom or Ireland (collectively, the “Key Markets”), (ii) a declaration of a banking moratorium or any suspension of payments in respect of banks in any of the Key Markets, (iii) any limitation (whether or not mandatory) by any governmental authority or agency on, or other event which, in the Company’s sole judgment, might materially adversely affect the extension of credit by banks or other lending institutions in any of the Key Markets, (iv) commencement or declaration of a war, armed hostilities or other national or international calamity directly or indirectly involving any of the Key Markets, (v) a material decrease in the value of the Euro against the United States dollar or any significant change in the price of the Notes in the Key Markets, (vi) a material impairment in the trading market for debt securities in any of the Key Markets, or (vii) in the case of any of the foregoing existing at the opening of business on the date of this Offer to Purchase, a material acceleration or worsening thereof; or
7. any approval, permit, authorization, consent or other action of any domestic or foreign governmental, administrative or regulatory agency, authority, tribunal or third party is not obtained on terms satisfactory to the Company, which, in the Company’s sole judgment, makes it inadvisable to proceed with the Offer.

The foregoing General Conditions are for the sole benefit of the Company and may be asserted by the Company with respect to the Offer regardless of the circumstances giving rise to any such condition and may be waived by the Company, in whole or in part, at any time and from time to time, in the sole discretion of the Company. If any of the conditions are not satisfied at the Expiration Time the Company may (i) terminate the Offer, (ii) extend the Offer, on the same or amended terms, and thereby delay acceptance for purchase of any validly tendered and not validly withdrawn Notes or continue to accept tender of Notes, or (iii) waive the unsatisfied condition or conditions, in each case in accordance with applicable law. The failure by the Company at any time to exercise any of the foregoing rights will not be deemed a waiver of any other right and each right will be deemed an ongoing right that may be asserted at any time and from time to time.

If the Company terminates the Offer in whole or in part, it will give immediate notice to the Information and Tender Agent, and all of the Notes tendered pursuant to the Offer but not accepted for payment will be returned promptly to the respective tendering Holders.

PURPOSE AND SOURCE OF FUNDS OF THE OFFER

The purpose of the Offer is for CRH America to acquire all of the outstanding Notes. Notes purchased pursuant to the Offer will be cancelled.

CRH America intends to use available cash to provide the total amount of funds required to purchase the Notes tendered and accepted for purchase, to pay all accrued and unpaid interest on the Notes and to pay the fees in connection with the Offer.

PROCEDURES FOR TENDERING

General

The following summarizes the procedures to be followed by all Holders in tendering their Notes.

The method of delivery of Notes, Letters of Transmittal and Notices of Guaranteed Delivery, any required signature guarantees and all other required documents, including delivery through DTC and any acceptance of an Agent's Message transmitted through ATOP, is at the election and risk of the person tendering Notes and submitting Letters of Transmittal and Notices of Guaranteed Delivery or transmitting an Agent's Message and, except as otherwise provided in the Letter of Transmittal and the Notice of Guaranteed Delivery delivery will be deemed made only when actually received by the Information and Tender Agent. If delivery is by mail, it is suggested that Holders use properly insured, registered mail with return receipt requested and that the mailing be made sufficiently in advance of the Expiration Time to permit delivery to the Information and Tender Agent at or before such time. Manually signed facsimile copies of the Letter of Transmittal and Notice of Guaranteed Delivery properly completed and duly executed, will be accepted.

The tender by a Holder of Notes (and the acceptance of such tender by the Company) pursuant to one of the procedures set forth below will constitute a binding agreement between such Holder and the Company in accordance with the terms and subject to the conditions set forth herein and in the Letter of Transmittal and the Notice of Guaranteed Delivery.

Only Holders are authorized to tender Notes. The procedures by which Notes may be tendered by beneficial owners that are not Holders will depend upon the manner in which the Notes are held. Holders that wish to tender any untendered Notes and that wish to have the Total Consideration paid to a transferee should validly tender the Notes, designating the transferee as payee in the boxes marked "A. Special Issuance/Delivery Instructions" and "B. Special Payment Instructions" contained in the Letter of Transmittal.

*Holders are advised to check with any broker, dealer, commercial bank, trust company or other nominee through which they hold Notes whether such intermediary would require to receive instructions to participate in the Offer or withdraw tenders before the deadlines specified in this Offer to Purchase. **The deadlines set by each Clearing System for the submission of valid Tender Instructions may also be earlier than the relevant deadlines specified in this Offer to Purchase.***

Expiration Time

The Expiration Time is 11:59 p.m., New York City time, on May 8, 2017 (the "Expiration Time"), unless extended, in which case the Expiration Time will be such time and date to which the Expiration Time is extended. The Company, in its sole discretion, may extend the Expiration Time for any purpose, including to permit the satisfaction or waiver of all conditions to the Offer. To extend the Expiration Time, the Company will notify DTC, and will make a public announcement thereof before 9:00 a.m., New York City time, on the next Business Day after the previously scheduled Expiration Time. Such announcement will state that the Company is extending the Offer for a specified period or on a daily basis and be made using the procedures specified under "Announcements" herein.

Tender of Notes Held Through a Custodian

To effectively tender Notes that are held of record by a broker, dealer, custodian bank, depository, trust company or other nominee, the beneficial owner thereof must instruct such custodian to tender the Notes on the beneficial owner's behalf. The instructions included in the materials provided with

this Offer to Purchase may be used by a beneficial owner in this process to effect the tender. Any beneficial owner of Notes held of record by DTC or its nominee, through authority granted by DTC, may direct the DTC participant through which such beneficial owner's Notes are held in DTC to tender, on such beneficial owner's behalf, the Notes beneficially owned by such beneficial owner.

How to Tender Notes Held through DTC

Holders must arrange for a direct participant in DTC to either (1) properly complete and duly execute the Letter of Transmittal, together with any other documents required by the Letter of Transmittal, and mail or deliver the Letter of Transmittal (or a manually signed facsimile thereof) and such other documents to the Information and Tender Agent, or (2) electronically transmit the Holder's tender through ATOP, for which the transaction will be eligible. Accordingly, a DTC participant whose name appears on the security position listing as the Holder of the Notes must electronically transmit its submission of a tender by causing DTC to irrevocably transfer Notes in the participant's account to the Information and Tender Agent's account at DTC in accordance with ATOP procedures for such a transfer. DTC will then send an Agent's Message (as defined below) to the Information and Tender Agent. Delivery of tendered Notes must be made to the Information and Tender Agent pursuant to the book-entry delivery procedures set forth below.

Except as provided below, unless the Notes being tendered are deposited with the Information and Tender Agent at or before the Expiration Time (accompanied by a properly completed and duly executed Letter of Transmittal or a properly transmitted Agent's Message, as applicable) the Company may, at its option, treat such tender as defective for purposes of the right to receive the Total Consideration. Payment for the Notes will be made only against deposit of the tendered Notes and delivery of all other required documents.

Book-Entry Delivery Procedures

The Information and Tender Agent will establish accounts with respect to the Notes at DTC for purposes of the Offer within two Business Days after the date of this Offer to Purchase, and any financial institution that is a participant in DTC may make book-entry delivery of the Notes by causing DTC to transfer such Notes into the Information and Tender Agent's account in accordance with DTC's procedures for such transfer. Although transfer of the Notes to the Information and Tender Agent's account at DTC may be effected through book-entry transfer into the Information and Tender Agent's account at DTC, in order to validly tender Notes pursuant to the Offer, a Letter of Transmittal (or manually signed facsimile thereof), with any required signature guarantees, or (in connection with a book-entry transfer) an Agent's Message in lieu of the Letter of Transmittal, and any other required documents, must, in any case, be transmitted to and received by the Information and Tender Agent at its address set forth on the back cover of this Offer to Purchase at or before the Expiration Time. Delivery of documents to DTC does not constitute delivery to the Information and Tender Agent. The confirmation of a book-entry transfer into the Information and Tender Agent's account at DTC as described above is referred to herein as a "Book-Entry Confirmation".

Holders who intend to tender their Notes or use the guaranteed delivery procedures at or before the Expiration Time through ATOP, should allow sufficient time for completion of the ATOP procedures during the normal business hours of DTC on such date.

An "Agent's Message" is a message transmitted by DTC to, and received by, the Information and Tender Agent and forming part of the Book-Entry Confirmation, which states that DTC has received an express acknowledgment from the tendering participant in DTC and that such participant has received this Offer to Purchase and the Letter of Transmittal and agrees to be bound

by the terms of this Offer to Purchase and the Letter of Transmittal and that the Company may enforce such agreement against such participant.

How to Tender Notes using Guaranteed Delivery

If a Holder chooses to tender Notes in the Offer and the Holder's Notes are not immediately available or the Holder cannot deliver the Notes to the Information and Tender Agent prior to the Expiration Time, or the Holder cannot complete the procedures for book-entry transfer on a timely basis or if time will not permit all required documents to reach the Information and Tender Agent before the Expiration Time, such tender may still be effected if all of the following conditions are met:

- the tender is made by or through one of the Clearing Systems;
- a properly completed and duly executed Notice of Guaranteed Delivery, substantially in the form provided by the Company, attached as Appendix A hereto, is received by the Information and Tender Agent, as provided below, before the Expiration Time; and
- a book-entry confirmation, together with an agent's message, are received by the Information and Tender Agent no later than two Business Days after the Expiration Time.

The Notice of Guaranteed Delivery may be transmitted in accordance with the usual procedures of the relevant Clearing System and the DTC; provided, however, that if the notice is sent by one of the Clearing Systems through electronic means, it must state that the Clearing System has received an express acknowledgment from the Holder on whose behalf the notice is given that the Holder has received and agrees to become bound by the form of the notice to DTC. If the ATOP procedures are used, the DTC participant need not complete and physically deliver the Notice of Guaranteed Delivery. However, the DTC participant will be bound by the terms of the Offer. The Guaranteed Delivery Settlement Date is expected to take place on May 11, 2017.

Foreign holders that want to tender using a guaranteed delivery process should contact their brokers, the Company or the Information and Tender Agent.

FOR THE AVOIDANCE OF DOUBT, THE DELIVERY OF NOTES TENDERED BY GUARANTEED DELIVERY PROCEDURES MUST BE MADE NO LATER THAN THE CLOSE OF BUSINESS ON MAY 10, 2017, WHICH IS TWO BUSINESS DAYS FOLLOWING THE EXPIRATION TIME; PROVIDED, THAT ACCRUED INTEREST WILL CEASE TO ACCRUE ON THE PAYMENT DATE FOR ALL NOTES ACCEPTED IN THE OFFER, INCLUDING THOSE TENDERED BY THE GUARANTEED DELIVERY PROCEDURES SET FORTH ABOVE, AND UNDER NO CIRCUMSTANCES WILL ADDITIONAL INTEREST ON THE TOTAL CONSIDERATION BE PAID BY THE COMPANY AFTER THE PAYMENT DATE BY REASON OF ANY DELAY ON THE PART OF THE GUARANTEED DELIVERY PROCEDURES.

How to Tender Notes Held through Euroclear or Clearstream

Any Holder who holds Notes through Euroclear or Clearstream must arrange for a direct participant in Euroclear or Clearstream to deliver the Holder's tender, which includes Note Instructions (as defined below), to Euroclear or Clearstream at or before the Expiration Time. Only a direct participant in Euroclear or Clearstream may submit a tender to Euroclear or Clearstream.

Note Instructions means:

- (a) instructions to:
 - (i) block any attempt to transfer the Holder's Notes on or before the Notes Settlement Date; and
 - (ii) debit the Holder's account on the Notes Settlement Date, as applicable, in respect of all of the Notes that such Holder has tendered, or in respect of such lesser portion of such Notes as are accepted pursuant to the Offer, upon receipt of an instruction from the Information and Tender Agent,subject in each case to the automatic withdrawal of the instructions in the event that the Offer is terminated by the Company before the Expiration Time, as notified to Euroclear or Clearstream by the Information and Tender Agent; and
- (b) authorization to disclose the name of the direct account holder, the name of the beneficial owner and information about the foregoing instructions.

By participating in the Offer in this manner, Holders will be deemed to have acknowledged that they have received this Offer to Purchase and the Letter of Transmittal and agree to be bound by the terms of this Offer to Purchase and the Letter of Transmittal and that the Company may enforce such agreement against such Holders.

Tenders of Notes, including the relevant Note Instructions, must be delivered to and received by Euroclear or Clearstream in accordance with their procedures, and on or before the deadlines, established by them. Holders are responsible for informing themselves of those deadlines and for arranging the due and timely delivery of Note Instructions to Euroclear or Clearstream. Holders should note that Euroclear and Clearstream may require that action be taken a day or more before the Expiration Time in order to cause such Notes to be tendered through DTC.

Signature Guarantees

Signatures on all Letters of Transmittal must be guaranteed by a recognized participant in the Securities Transfer Agents Medallion Program, the New York Stock Exchange Medallion Signature Program or the Stock Exchange Medallion Program (a "Medallion Signature Guarantor"), unless the Notes tendered thereby are tendered (1) by a registered Holder of Notes (or by a participant in DTC whose name appears on a security position listing as the owner of such Notes) that has not completed the box marked "A. Special Issuance/Delivery Instructions" or the box marked "B. Special Payment Instructions" in the Letter of Transmittal or (2) for the account of a member firm of a registered national securities exchange, a member of the Financial Industry Regulatory Authority, Inc. or a commercial bank or trust company having an office or correspondent in the United States (each, an "Eligible Institution"). If the Notes are registered in the name of a person other than the signer of the Letter of Transmittal or if Notes not accepted for payment or not tendered are to be returned to a person other than the registered Holder, then the signatures on the Letter of Transmittal accompanying the tendered Notes must be guaranteed by a Medallion Signature Guarantor as described above. See Instructions 1 and 2 of the Letter of Transmittal.

Holder's Undertakings, Representations and Warranties

Subject to, and effective upon, the acceptance for purchase of, and payment for, the Notes tendered in accordance with the terms and subject to the conditions of the Offer, a tendering Holder will be deemed to have:

- (i) agreed to irrevocably sell, assign and transfer to, or upon the order of, the Company, all right, title and interest in and to all of the Notes tendered pursuant to the terms hereof;
- (ii) waived any and all other rights with respect to such Notes and the Guarantees; and
- (iii) waived, released, forever discharged and agreed not to sue CRH America, CRH and their respective former, current or future directors, officers, employees, agents, subsidiaries, affiliates, stockholders, predecessors, successors, assigns or other representatives as to any and all claims, demands, causes of action and liabilities of any kind and under any theory whatsoever, whether known or unknown (excluding any liability arising under United States federal securities laws in connection with the Offer), by reason of any act, omission, transaction or occurrence, that the Holder ever had, now has or hereafter may have against CRH America or CRH as a result of or in any manner related to (x) the Holder's purchase, ownership or disposition of the Notes tendered pursuant to the Offer and (y) any decline in the value thereof up to and including the applicable Settlement Date (and thereafter, to the extent the Holder retains Notes). Without limiting the generality or effect of the foregoing, upon the purchase of Notes pursuant to the Offer, the Company shall obtain all rights relating to the tendering Holder's ownership of Notes (including, without limitation, the right to all interest payable on the Notes) and any and all claims relating thereto.

In addition, by tendering Notes pursuant to the Offer, a Holder will be deemed to have irrevocably constituted and appointed the Information and Tender Agent as the true and lawful agent and attorney-in-fact of such Holder (with full knowledge that the Information and Tender Agent also acts as the agent of the Company) with respect to any tendered Notes, with full power of substitution and resubstitution (such power of attorney being deemed to be an irrevocable power coupled with an interest) to:

- (i) transfer ownership of such Notes on the account books maintained by DTC, together with all accompanying evidences of transfer and authenticity, to or upon the order of the Company;
- (ii) present such Notes for transfer on the security register for the Notes; and
- (iii) receive all benefits or otherwise exercise all rights of beneficial ownership of such Notes, including receipt of funds from the Company for the Total Consideration for any Notes tendered pursuant to the Offer that are purchased by the Company and for accrued and unpaid interest on such Notes up to, but excluding, the Notes Settlement Date and transfer such funds to the Holder, all in accordance with the terms of the Offer.

By tendering Notes pursuant to the Offer, the Holder will be deemed to have represented, warranted and agreed that

- (i) such Holder has full power and authority to tender, sell, assign and transfer the Notes tendered thereby and that when such Notes are accepted for purchase and payment by the Company, the Company will acquire good title thereto, free and clear of all liens, restrictions, charges and encumbrances and not subject to any adverse claim or right;
- (ii) such Holder is not located or resident in the United Kingdom or, if it is located or resident in the United Kingdom, such Holder is a person falling within the definition of investment professionals (as defined in Article 19(5) of the Financial Services and Markets Act 2000 (Financial Promotion) Order 2005 (the "Financial Promotion"))

Order”) or within Article 43(2) of the Financial Promotion Order, or is a person to whom this Offer to Purchase and any other documents or materials relating to the Offer may otherwise lawfully be communicated in accordance with the Financial Promotion Order;

- (iii) such Holder is not resident in the Republic of Italy and/or located in the Republic of Italy or, if such Holder is resident in the Republic of Italy and/or located in the Republic of Italy, such Holder is tendering Notes through an authorized persons (such as investment firms, banks or financial intermediaries permitted to conduct such activities in Italy in accordance with the Financial Services Act, CONSOB Regulation No. 16190 of October 29, 2007, as amended from time to time, and Legislative Decree No. 385 of September 1, 1993, as amended) in compliance with applicable laws and regulations or with requirements imposed by CONSOB or any other Italian authority;
- (iv) such Holder is outside the Republic of France or, if it is located in the Republic of France, such Holder is a qualified investor (*investisseurs qualifiés*) (as defined in and in accordance with Articles L. 341-2, L.411-2, D.341-1 and D.411-1 of the French *Code monétaire et financier*);
- (v) such Holder is outside the Kingdom of Belgium or, if it is located in the Kingdom of Belgium, such Holder is a qualified investor referred to in Article 6, paragraph 3 of the Law of 1 April 2007 on public acquisition offers, acting on its own account;
- (vi) such Holder agrees to ratify and confirm each and every act or thing that may be done or effected by the Company, any of its directors or any person nominated by the Company in the proper exercise of his or her powers and/or authority hereunder;
- (vii) save as set out under “Certain Tax Considerations”, no information has been provided to such Holder by the Company, CRH, the Dealer Managers or the Information and Tender Agent, or any of their respective directors or employees, with regard to the tax consequences for Holders arising from the purchase of Notes by the Company pursuant to the Offer and the receipt by the Holder of the Total Consideration plus accrued and unpaid interest. Such Holder acknowledges that it is solely liable for any taxes and similar or related payments imposed on it under the laws of any applicable jurisdiction as a result of its participation in the Offer and agrees that it will not and does not have any right of recourse (whether by way of reimbursement, indemnity or otherwise) against the Company, CRH, the Dealer Managers or the Information and Tender Agent, or any of their respective directors or employees, or any other person in respect of such taxes and payments;
- (viii) such Holder has had access to such financial and other information concerning the Notes, and has consulted with its own legal, regulatory, tax, business, investment, financial and accounting advisers, as it deems necessary or appropriate in order to make an informed decision with respect to its tendering of Notes for purchase in the Offer; such Holder is not relying on any communication (written or oral) made by any party involved in the Offer or any such party’s affiliates as constituting a recommendation whether or not to tender Notes in the Offer; and it is able to bear the economic risks of participating in the Offer;
- (ix) such Holder is not a Sanctions Restricted Person (as defined herein) or a person to whom it is unlawful to make an invitation pursuant to the Offer under applicable securities laws, such Holder has not distributed or forwarded this Offer to Purchase, the Letter of Transmittal or any other documents or materials relating to the Offer to

any such person(s) and such Holder has (before submitting, or arranging for the submission on its behalf, as the case may be, the tender instruction in respect of the Notes it is tendering for purchase) complied with all laws and regulations applicable to it for the purposes of its participation in the Offer, For the purposes of this paragraph (ix), a “Sanctions Restricted Person” shall mean an individual or entity (“Person”) that is, or is owned or controlled by a Person that is, currently the subject of any sanctions administered or enforced by the United States Government, including, without limitation, the US Department of Treasury’s Office of Foreign Assets Control, the United Nations Security Council, the European Union, Her Majesty’s Treasury, or other relevant sanctions authority (collectively, “Sanctions”), or located, organized or resident in a country or territory that is the subject of Sanctions; and

- (x) such Holder understands and agrees that the Company, the Dealer Managers and the Information and Tender Agent will rely upon the truth and accuracy of the foregoing acknowledgments, agreements, representations warranties and undertakings. The Holder will also be deemed to have agreed to, upon request, execute and deliver any additional documents deemed by the Information and Tender Agent or by the Company to be necessary or desirable to complete the sale, assignment and transfer of the Notes tendered thereby.

By tendering Notes pursuant to the Offer, the Holder will be deemed to have agreed that the delivery and surrender of the Notes is not effective, and the risk of loss of the Notes does not pass to the Information and Tender Agent, until receipt by the Information and Tender Agent of a properly transmitted Letter of Transmittal or Agent’s Message together with all accompanying evidences of authority and any other required documents in form satisfactory to the Company. All questions as to the form of all documents and the validity (including time of receipt) and acceptance of tenders and withdrawals of Notes will be determined by the Company, in its sole discretion, which determination shall be final and binding.

Other Matters

Notwithstanding any other provision of the Offer, payment of the Total Consideration, plus accrued and unpaid interest to, but excluding, the Notes Settlement Date in exchange for Notes tendered and accepted for purchase pursuant to the Offer will occur only after timely receipt by the Information and Tender Agent of confirmation of book-entry transfer of such Notes, together with an Agent’s Message and any other required documents. Tenders of Notes pursuant to the procedures described above, and acceptance thereof by the Company, will constitute a binding agreement between the tendering Holder and the Company upon the terms and subject to the conditions of the Offer. All questions as to the form of all documents and the validity (including time of receipt) and acceptance of all tenders of Notes will be determined by the Company, in its sole discretion, the determination of which shall be final and binding. **Alternative, conditional or contingent tenders will not be considered valid.** The Company reserves the absolute right to reject any or all tenders of Notes that are not in proper form or the acceptance of which would, in the Company’s sole opinion, be unlawful. The Company also reserves the right to waive any defects, irregularities or conditions of tender as to particular Notes. The Company’s interpretations of the terms and conditions of the Offer will be final and binding. Any defect or irregularity in connection with tenders of Notes must be cured within such time as the Company determines, unless waived by such Company. Tenders of Notes shall not be deemed to have been made until all defects and irregularities have been waived by the Company or cured. None of CRH America, CRH, the Trustee for the Notes, the Information and Tender Agent, the Dealer Managers or any other person will be under any duty to give notice of any defects or irregularities in tenders of Notes or will incur any liability to Holders for failure to give any such notice.

Acceptance of Notes for Purchase; Payment for Notes

Upon the terms and subject to the conditions of the Offer, the Company will accept for purchase, and pay for, Notes validly tendered pursuant to the Offer and not validly withdrawn upon the satisfaction or waiver of the conditions to the Offer specified under “Conditions to the Offer”. The Company will promptly pay for Notes accepted for purchase. In all cases, payment by the Information and Tender Agent to Holders or beneficial owners of the Total Consideration for Notes purchased pursuant to the Offer will be made only after receipt by the Information and Tender Agent of (a) (1) timely confirmation of a book-entry transfer of such Notes into the Information and Tender Agent’s account at DTC pursuant to the procedures set forth in “—How to Tender Notes Held through DTC” and “—Book-Entry Delivery Procedures” above, (2) a properly completed and duly executed Letter of Transmittal (or manually signed facsimile thereof) or a properly transmitted Agent’s Message through ATOP and (3) any other documents required by the Letter of Transmittal or (b) a properly completed and duly executed Notice of Guaranteed Delivery.

The Company expressly reserves the right, in its sole discretion, but subject to applicable law, to (1) delay acceptance for purchase of Notes tendered under the Offer or the payment for Notes accepted for purchase (subject to Rule 14e-1 under the Securities Exchange Act of 1934, as amended, (the “Exchange Act”), which requires that the Company pay the consideration offered or return Notes deposited by or on behalf of the Holders promptly after the termination or withdrawal of the Offer), or (2) terminate the Offer at any time.

For purposes of the Offer, the Company will be deemed to have accepted for purchase validly tendered Notes (or defectively tendered Notes with respect to which the Company has waived such defect) if, as and when the Company gives oral (promptly confirmed in writing) or written notice thereof to the Information and Tender Agent. With respect to tendered Notes that are to be returned to Holders, such Notes will be credited to the account maintained at DTC from which such Notes were delivered promptly after the expiration or termination of the Offer.

The Company will pay for Notes accepted for purchase in the Offer by depositing such payment in cash with the Information and Tender Agent, which will act as agent for the tendering Holders for the purpose of receiving tenders of Notes, the Total Consideration, and accrued and unpaid interest on the Notes to, but excluding, the Notes Settlement Date, and transmitting the same to such Holders. Upon the terms and subject to the conditions of the Offer, delivery by the Information and Tender Agent of the Total Consideration and accrued and unpaid interest to, but excluding, the Notes Settlement Date will be made on the applicable Settlement Date.

Notes may be tendered and accepted for payment only in principal amounts equal to denominations of US\$2,000 principal amount and integral multiples of US\$1,000 in excess thereof. No alternative, conditional or contingent tenders will be accepted. Holders who tender less than all of their Notes must continue to hold Notes in the minimum authorized denomination.

If, for any reason, acceptance for purchase of, or payment for, validly tendered Notes pursuant to the Offer is delayed, or the Company is unable to accept for purchase or to pay for validly tendered Notes pursuant to the Offer, then the Information and Tender Agent may, nevertheless, on behalf of the Company, retain the tendered Notes, without prejudice to the rights of the Company, as described under “—Withdrawal of Tenders” below and the section headed “Conditions to the Offer,” but subject to Rule 14e-1 under the Exchange Act, which requires that the Company pay the consideration offered or return the Notes tendered promptly after the termination or withdrawal of the Offer.

If any tendered Notes are not accepted for payment for any reason pursuant to the terms and conditions of the Offer, such Notes will be credited to an account maintained at DTC, designated by the participant therein who so delivered such Notes promptly after the Expiration Time or the termination of the Offer. The Company may transfer or assign, in whole or from time to time in part, to one or more of its affiliates or any third party the right to purchase all or any of the Notes tendered pursuant to the Offer, but any such transfer or assignment will not relieve the Company of its obligations under the Offer and will in no way prejudice the rights of tendering Holders to receive payment for Notes validly tendered and not validly withdrawn and accepted for payment pursuant to the Offer.

Holders of Notes tendered and accepted for payment pursuant to the Offer will be entitled to accrued and unpaid interest on their Notes from and including the last interest payment date of such Notes to, but excluding, the Notes Settlement Date. Under no circumstances will any additional interest be payable because of any delay by the Information and Tender Agent in the transmission of funds to the Holders of purchased Notes, any delay on the part of the guaranteed delivery procedures or otherwise.

Tendering Holders of Notes purchased in the Offer will not be obligated to pay brokerage commissions or fees to the Dealer Managers, the Information and Tender Agent, CRH America or CRH.

Withdrawal of Tenders

Notes tendered before the Expiration Time may be validly withdrawn at any time at or before the Expiration Time, unless otherwise required by law. If the Offer is extended, Notes subject to the offer may be validly withdrawn at any time before the 10th Business Day after commencement of the Offer. Notes subject to an Offer may also be validly withdrawn in the event the Offer has not been consummated within 60 Business Days after commencement. If the Offer is terminated, the Notes tendered pursuant to the Offer will be promptly returned to the tendering Holders.

For a withdrawal of a tender of Notes to be effective, a written or facsimile transmission notice of withdrawal must be received by the Information and Tender Agent at or before the Expiration Time, by mail, fax or hand delivery or by a valid electronic withdrawal instruction to the relevant Clearing System. Any such notice of withdrawal must:

- specify the name of the Holder who tendered the Notes to be withdrawn and, if different, the name of the record holder of such Notes (or, in the case of Notes tendered by book-entry transfer, the name of the DTC participant for whose account such Notes were tendered and such participant's account number at DTC to be credited with the withdrawn Notes) and any other information required by the relevant Clearing System;
- contain a description of the Notes to be withdrawn and the aggregate principal amount represented by such Notes; and
- be signed by the Holder of such Notes in the same manner as the original signature on any Letter of Transmittal, including any required signature guarantees (or, in the case of Notes tendered by a DTC participant through ATOP, be signed by such participant in the same manner as the participant's name is listed on the applicable Agent's Message), or be accompanied by (1) documents of transfer sufficient to have the Information and Tender Agent register the transfer of the Notes into the name of the person withdrawing such Notes and (2) a properly completed irrevocable proxy that authorizes such person to effect such revocation on behalf of such Holder.

The signature on the notice of withdrawal must be guaranteed by a Medallion Signature Guarantor unless such Notes have been tendered for the account of an Eligible Institution. If certificates for the Notes to be withdrawn have been delivered or otherwise identified to the Information and Tender Agent, a signed notice of withdrawal will be effective immediately upon receipt by the Information and Tender Agent of written or facsimile transmission notice of withdrawal even if physical release is not yet effected.

Withdrawal of Notes can only be accomplished in accordance with the foregoing procedures. Beneficial owners of Notes that are held through an intermediary are advised to check with such intermediary when it would require to receive instructions to withdraw a tender of Notes in the Offer in order to meet the above deadline.

Any permitted withdrawal of Notes may not be rescinded. Any Notes properly withdrawn will thereafter be deemed not validly tendered for purposes of the Offer; provided, however, that withdrawn Notes may be re-tendered again following one of the appropriate procedures described herein at any time at or before the Expiration Time.

All questions as to the form and validity (including time of receipt) of any notice of withdrawal of a tender will be determined by the Company, which determination shall be final and binding. None of CRH America, CRH, the Information and Tender Agent, the Dealer Managers, the Trustee or any other person will be under any duty to give notification of any defect or irregularity in any notice of withdrawal of a tender or incur any liability for failure to give any such notification.

Additional Purchases of Notes

CRH America reserves the right, in its absolute discretion, to purchase or make offers to purchase any Notes that remain outstanding subsequent to the Expiration Time, if any, and, to the extent permitted by applicable law, and subject to market conditions, to purchase Notes in the open market, in privately negotiated transactions, in exchange or tender offers, or otherwise. Alternatively, CRH America may, subject to certain conditions, redeem any or all of the Notes not purchased pursuant to the Offer, if any, at any time that it is permitted to do so pursuant to the terms of such Notes. Any such redemption or purchase may result in Holders receiving compensation that is higher or lower than the Total Consideration. Any purchase or offer to purchase Notes will not be made except in accordance with applicable law.

Transfer Taxes

Except as set forth below, the Company will pay or cause to be paid any transfer taxes with respect to the transfer and sale of the Notes to the Company, or to the Company's order, pursuant to the Offer. If payment is to be made to, or if the Notes not tendered or purchased are to be registered in the name of, any persons other than the registered owners, or if the tendered Notes are registered in the name of any persons other than the persons signing the Letter of Transmittal or Notice of Guaranteed Delivery, the amount of any transfer taxes (whether imposed on the registered Holder or such other person) payable on account of the transfer to such other person will be deducted from the payment unless satisfactory evidence of the payment of such taxes or exemption therefrom is submitted.

AMENDMENT AND TERMINATION

Notwithstanding any other provision of the Offer, CRH America may, in its sole discretion and subject to applicable law:

- (a) extend, re-open or amend the Offer in any respect (including, but not limited to, any extension, re-opening or amendment, as applicable, in relation to the Expiration Time or the applicable Settlement Date, in which case all references in this Offer to Purchase to the “Expiration Time”, “Notes Settlement Date”, “Guaranteed Settlement Date” or “Settlement Date” shall be to such new Expiration Time or the applicable Settlement Date following such extension, re-opening or amendment; or
- (b) delay the acceptance of or the purchase of Notes tendered in the Offer until satisfaction or waiver of the conditions to the Offer, even if the Offer has expired; or
- (c) waive any or all of the conditions of the Offer as set out in this Offer to Purchase.

The Company shall give notice of any such event to Holders using the procedures set out under “Announcements” herein and, for material changes to the terms of the Offer or changes to the Total Consideration, as set out below. Holders are advised that the Company may, in its sole discretion, accept tenders of tendered Notes on more than one date if the Offer is extended or re-opened.

At any time before acceptance of Notes tendered in the Offer, the Company may, in its sole discretion, terminate the Offer, including with respect to Tender Instructions submitted before the time of such termination, by publication and by a notice delivered to DTC for communication to direct participants in DTC. With effect from such termination, any Notes blocked in DTC will be released.

The minimum period during which the Offer will remain open following material changes in its terms or in the information concerning the Offer will depend upon the facts and circumstances of such change, including the relative materiality of the changes in the Company’s sole judgment but will in no case be less than three days after the announcement of any material change. The Company will give notice of such material change to the offer via a press release on a widely disseminated news service prior to 10:00 a.m., New York City time, at least three days before the expiration of the Offer. With respect to any change in Total Consideration, a minimum five Business Day extension period will be made to allow for adequate dissemination of such change. The Company will give notice of any such change in consideration via a press release on a widely disseminated news service prior to 10:00 a.m., New York City, time at least five days before the expiration of the offer and furnish such press release to the SEC under cover of Form 6-K prior to 12:00 noon, New York City time, on such date.

A Holder who has tendered its Notes may not validly amend the terms of its tender as specified in the relevant Tender Instruction without the prior written consent of the Company.

OFFER AND DISTRIBUTION RESTRICTIONS

General

The distribution of this Offer to Purchase in certain jurisdictions may be restricted by law. Persons into whose possession this Offer to Purchase comes are required by CRH America, CRH, the Dealer Managers and the Information and Tender Agent to inform themselves about, and to observe, any such restrictions.

NONE OF THIS OFFER TO PURCHASE OR ANY RELATED DOCUMENT HAS BEEN FILED WITH THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION, NOR HAS ANY SUCH DOCUMENT BEEN FILED WITH OR REVIEWED BY ANY UNITED STATES STATE SECURITIES COMMISSION, THE IRISH FINANCIAL SERVICES REGULATORY AUTHORITY OR THE REGULATORY AUTHORITY OF ANY OTHER COUNTRY. NO AUTHORITY HAS PASSED UPON THE ACCURACY OR ADEQUACY OF THIS OFFER TO PURCHASE OR ANY RELATED DOCUMENTS, AND IT IS UNLAWFUL AND IS A CRIMINAL OFFENCE IN THE UNITED STATES TO MAKE ANY REPRESENTATION TO THE CONTRARY.

The Offer Materials do not constitute an offer to buy or a solicitation of an offer to sell Notes, and tenders of Notes in the Offer will not be accepted, in any circumstances or jurisdiction in which such offer or solicitation is unlawful. In those jurisdictions where the securities, blue sky or other laws require the Offer to be made by a licensed broker or dealer, and the Dealer Managers or any of their affiliates is such a licensed broker or dealer in such jurisdictions, the Offer shall be deemed to be made on behalf of the Company in such jurisdictions by the Dealer Managers or their affiliates (where they are so licensed), as the case may be, and the Offer is not being made in any such jurisdiction where none of the Dealer Managers or their respective affiliates is so licensed.

Ireland

This Offer to Purchase will be distributed in Ireland only in conformity with the provisions of the European Communities (Markets in Financial Instruments) Regulations 2007 (Nos. 1 to 3) (as amended, the “MiFID Regulations”) including, without limitation, Regulations 7 (Authorisation) and 152 (Restrictions on advertising) thereof, any codes of conduct made under the MiFID Regulations, and the provisions of the Investor Compensation Act 1998 (as amended) (ii) the Companies Act 2014 of Ireland (as amended, the “Companies Act”), (iii) the Central Bank Acts 1942 – 2015 (as amended) and any codes of practice made under Section 117(1) of the Central Bank Act 1989 (as amended) (iv) the provisions of the Market Abuse Regulation (EU 596/2014) (as amended) and any rules and guidance issued by the Central Bank under Section 1370 of the Companies Act.

United Kingdom

The communication of this Offer to Purchase, the Letter of Transmittal and any other documents or materials relating to the Offer have not been approved by an authorized person for the purposes of section 21 of the Financial Services and Markets Act 2000. Accordingly, such documents and/or materials are not being distributed to, and must not be passed on to, the general public in the United Kingdom. The communication of such documents and/or materials as a financial promotion is only being made to those persons in the United Kingdom falling within the definition of investment professionals (as defined in Article 19(5) of the Financial Promotion Order) or to those persons who are existing members or creditors of the Company or other persons within Article 43(2) of the Financial Promotion Order, or to any other persons to whom such documents and/or materials may otherwise lawfully be communicated under the Financial Promotion Order (all such persons together being referred to as “Relevant Persons”). Any investment or investment activity to which

such documents and/or materials relate is available only to and will be engaged in only with Relevant Persons. Persons who are not Relevant Persons should not take any action based upon such documents and/or materials and should not rely on them.

Belgium

None of this Offer to Purchase, the Letter of Transmittal or any other documents or materials relating to the Offer have been submitted to or will be submitted for approval or recognition to the Financial Services and Markets Authority (*Autorité des services et marchés financiers / Autoriteit voor financiële diensten en markten*) and, accordingly, the Offer may not be made in Belgium by way of a public offering, as defined in Articles 3 and 6 of the Belgian Law of April 1, 2007 on public takeover bids as amended or replaced from time to time. Accordingly, the Offer may not be advertised and the Offer will not be extended, and none of this Offer to Purchase, the Letter of Transmittal or any other documents or materials relating to the Offer (including any memorandum, information circular, brochure or any similar documents) have been or shall be distributed or made available, directly or indirectly, to any person in Belgium other than “qualified investors” in the sense of Article 10 of the Belgian Law of June 16, 2006 on the public offer of placement instruments and the admission to trading of placement instruments on regulated markets, acting on their own account. This Offer to Purchase and the Letter of Transmittal have been issued only for the personal use of the above qualified investors and exclusively for the purpose of the Offer. Accordingly, the information contained in this Offer to Purchase and the Letter of Transmittal may not be used for any other purpose or disclosed to any other person in Belgium.

France

The Offer is not being made, directly or indirectly, to the public in France. None of this Offer to Purchase, the Letter of Transmittal or any other documents or offering materials relating to the Offer, have been or shall be distributed to the public in France and only (i) providers of investment services relating to portfolio management for the account of third parties (*personnes fournissant le service d'investissement de gestion de portefeuille pour compte de tiers*) and/or (ii) qualified investors (*investisseurs qualifiés*) acting for their own account, other than individuals, all as defined in, and in accordance with, Articles L.341-1, L.411-2, D.341-1 and D.411-1 of the French *Code monétaire et financier* and applicable regulations thereunder, are eligible to participate in the Offer. This Offer to Purchase and the Letter of Transmittal have not been submitted to the clearance procedures (*visa*) of the *Autorité des marchés financiers*.

Italy

None of the Offer, this Offer to Purchase, the Letter of Transmittal or any other documents or materials relating to the Offer have been or will be submitted to the clearance procedure of the *Commissione Nazionale per le Società e la Borsa* (“CONSOB”), pursuant to applicable Italian laws and regulations.

The Offer is being carried out in the Republic of Italy (“Italy”) as an exempted offer pursuant to article 101-bis, paragraph 3-bis of the Legislative Decree No. 58 of February 24, 1998, as amended (the “Financial Services Act”) and article 35-bis, paragraph 4 of CONSOB Regulation No. 11971 of May 14, 1999, as amended (the “CONSOB Regulation”). The Offer is also being carried out in compliance with article 35-bis, paragraph 7 of the CONSOB Regulation.

Holders or beneficial owners of the Notes located in Italy can tender the Notes through authorized persons (such as investment firms, banks or financial intermediaries permitted to conduct such activities in Italy in accordance with the Financial Services Act, CONSOB Regulation No. 16190 of October 29, 2007, as amended from time to time, and Legislative Decree No. 385 of September

1, 1993, as amended) and in compliance with applicable laws and regulations or with requirements imposed by CONSOB or any other Italian authority.

Each intermediary must comply with the applicable laws and regulations concerning information duties *vis-à-vis* its clients in connection with the Notes or the Offer.

General

The Offer does not constitute an offer to buy or the solicitation of an offer to sell Notes in any circumstances in which such offer or solicitation is unlawful. In those jurisdictions where the securities or other laws require the Offer to be made by a licensed broker or dealer and the Dealer Managers or, where the context so requires, any of their respective affiliates is such a licensed broker or dealer in that jurisdiction, the Offer shall be deemed to be made on behalf of the Company by such Dealer Managers or affiliate (as the case may be) in such jurisdiction.

Each Holder participating in the Offer will be deemed to give certain representations in respect of the jurisdictions referred to above and generally as set out in “Procedure for Tendering—Holder’s Undertakings, Representations and Warranties.” Any tender of Notes for purchase pursuant to the Offer from a Holder that is unable to make these representations may be rejected. Each of the Company, CRH, the Dealer Managers and the Information and Tender Agent reserves the right, in their absolute discretion, to investigate, in relation to any tender of Notes for purchase pursuant to the Offer, whether any such representation given by a Holder is correct and, if such investigation is undertaken and as a result the Company determines (for any reason) that such representation is not correct, such tender may be rejected.

RISK FACTORS AND CERTAIN SIGNIFICANT CONSIDERATIONS

In deciding whether to participate in the Offer, each Holder should consider carefully, in addition to the other information contained in this Offer to Purchase, the risks described under “Risk Factors” in CRH’s 2016 20-F, and the other documents incorporated by reference herein, as well as the following risk factors:

Limited Trading Market

Historically, the trading market for the Notes has been limited despite being listed on the New York Stock Exchange. To the extent that Notes are tendered and accepted in the Offer, the trading market for Notes that remain outstanding will likely become more limited. A bid for a debt security with a smaller outstanding principal amount available for trading (i.e., a smaller float) may be lower than a bid for a comparable debt security with a greater float. Therefore, the market price for and liquidity of Notes not tendered or tendered but not purchased may be affected adversely to the extent that the principal amount of Notes purchased pursuant to the Offer reduces the float. The reduced float may also tend to make the trading price more volatile.

Holdings of Notes that remain outstanding following the consummation of the Offer may attempt to obtain quotations for their Notes from their brokers; however, the Company and CRH cannot assure you that an active trading market will exist for the Notes following the Offer. The extent of the public market for the Notes following consummation of the Offer would depend upon a number of factors, including the size of the float, the number of Holders remaining at such time and the interest in maintaining a market in the Notes on the part of securities firms.

The Company may Acquire or Redeem the Notes Other Than through the Offer in the Future

From time to time in the future, to the extent permitted by applicable law, the Company may acquire Notes that remain outstanding, whether or not the Offer is consummated, through open market purchases, privately negotiated transactions, tender offers, exchange offers or otherwise. These acquisitions may occur upon such terms and at such prices as the Company may determine, which may be more or less than the price to be paid pursuant to the Offer and could be for cash or other consideration. Alternatively, to the extent permitted under the Indenture, the Company may redeem in whole or in part any Notes that remain outstanding. The Company cannot assure you which, if any, of these alternatives (or combinations thereof) it will pursue.

Conditions to the Consummation of the Offer

The consummation of the Offer is subject to the satisfaction of several conditions. See “Conditions to the Offer”. The Company cannot assure you that such conditions will be met or waived, or that, in the event that the Offer is not consummated, the market value and liquidity of the Notes will not be materially adversely affected.

Blocking of Notes

When considering whether to tender Notes in the Offer, Holders should take into account that restrictions on the transfer of the Notes by Holders will apply from the time of such tender. A Holder will, on tendering Notes in the Offer, agree that the relevant Notes will be blocked in the relevant DTC account from the date the relevant tender of Notes is made until the earlier of (i) the date on which the tender of the relevant Notes is withdrawn (including their automatic revocation on the termination of the Offer) in accordance with the terms of the Offer and (ii) the time of settlement on the applicable Settlement Date.

Responsibility for Complying with the Procedures of the Offer

Holders are responsible for complying with all of the procedures for submitting a Tender Instruction. None of CRH America, CRH, the Dealer Managers or the Information and Tender Agent assumes any responsibility for informing Holders of irregularities with respect to any Tender Instruction.

HOLDERS ARE ADVISED TO CHECK WITH ANY BANK, SECURITIES BROKER, CLEARING SYSTEM OR OTHER INTERMEDIARY THROUGH WHICH THEY HOLD THEIR NOTES WHETHER SUCH INTERMEDIARY APPLIES DIFFERENT DEADLINES FOR ANY OF THE EVENTS SPECIFIED IN THIS OFFER TO PURCHASE AND THEN TO ALLOW FOR SUCH DEADLINES IF DEADLINES SET BY SUCH PERSONS ARE PRIOR TO THE DEADLINES SET OUT IN THIS OFFER TO PURCHASE.

Holders have the responsibility to consult their own tax, accounting, financial, legal and professional advisers before participating in the Offer.

Holders should consult their own tax, accounting, financial, legal and professional advisers as they may deem appropriate regarding the tax, accounting, financial and legal consequences of participating or declining to participate in the Offer. This Offer to Purchase does not discuss any tax consequences for Holders arising from the purchase by the Offeror of the relevant Notes and the receipt of accrued interest save as set out under “Certain Tax Considerations”. Holders are urged to consult their own professional advisers regarding any tax consequences under the laws of any relevant jurisdictions. Holders are liable for their own taxes and have no recourse to the Company, CRH, the Dealer Managers or the Information and Tender Agent with respect to taxes arising in connection with the Offer.

None of the Company, CRH, the Dealer Managers or the Information and Tender Agent (nor any director, officer, employee, agent or affiliate of any such person) is acting for any Holder or will be responsible to any Holder for providing any protections which might be afforded to its clients or for providing advice in relation to the Offer, and accordingly none of the Company, CRH, the Dealer Managers or the Information and Tender Agent (nor any director, officer, employee, agent or affiliate of, any such person) makes any recommendation whether Holders should tender, or refrain from tendering, Notes in the Offer.

Compliance with Offer and Distribution Restrictions

Holders are referred to the offer and distribution restrictions beginning on page 32 and the undertakings, representations and warranties beginning on page 24, which Holders will be deemed to make on tendering Notes in the Offer. Non-compliance with these could result in, among other things, the unwinding of trades and/or penalties.

CERTAIN TAX CONSIDERATIONS

Certain Irish Tax Considerations

The following is a summary of the principal Irish tax consequences of the sale of the Notes to the Company pursuant to the Offer for individuals who are resident and ordinarily resident in Ireland for tax purposes and for companies that are resident in Ireland for tax purposes. It is based on the laws and practice of the Revenue Commissioners currently in force in Ireland and may be subject to change. It deals with Holders who beneficially own their Notes as an investment. Particular rules not discussed below may apply to certain classes of taxpayers holding Notes, including dealers in securities and trusts. The summary does not constitute tax or legal advice and the comments below are of a general nature only. Holders should consult their professional advisers on the tax implications of the sale of the Notes and the receipt of payments thereon under any laws applicable to them.

Taxation on Income

Individual Note Holders may be liable to pay Irish income or corporation tax (and in the case of individuals, the universal social charge) on payments of interest, premium or discount if (i) such interest, premium or discount has an Irish source, (ii) the Note Holder is resident or (in the case of a person other than a body corporate) ordinarily resident in Ireland for tax purposes (in which case there may also be a pay related social insurance (PRSI) liability for an individual in receipt of interest, premium or discount on the Notes), or (iii) the Notes are attributed to a branch or agency of the Note Holder in Ireland. Ireland operates a self-assessment system in respect of income and corporation tax, and each person must assess their own liability to Irish tax.

Relief from Irish income tax may be available under the specific provisions of a double taxation agreement between Ireland and the country of residence of the recipient.

Tax on Capital Gains

A Note Holder will not be subject to Irish tax on capital gains realised on a disposal of Notes unless (i) such Holder is either resident or ordinarily resident in Ireland; or (ii) such Holder carries on a business or a trade in Ireland through a branch or agency in respect of which the Notes were used or held or acquired; or (iii) the Notes cease to be listed on a stock exchange in circumstances where such Notes derive their value or more than 50% of their value from Irish real estate, mineral rights or exploration rights.

Stamp Duty on Transfer of Notes

As CRH America is not registered in Ireland, stamp duty will not arise on a document effecting a transfer of the Notes so long as the instrument of transfer of the Notes does not relate to:

- a) any immovable property situated in Ireland or any right over or interest in such property;
or
- b) any stocks or marketable notes of a company which is registered in Ireland (other than a company which is (i) an investment undertaking within the meaning of section 739B of the Taxes Consolidation Act, 1997 (“TCA”) or (ii) a qualifying company within the meaning of section 110 of the TCA).

Certain United States Federal Income Tax Considerations

The following discussion is a summary of certain anticipated US federal income tax consequences to Holders of the sale of Notes to the Company pursuant to the Offer. This discussion is general in nature and does not discuss all aspects of US federal income taxation that may be relevant to a particular Holder in light of the Holder's particular circumstances or to certain types of Holders subject to special treatment under US federal income tax laws (such as insurance companies, tax-exempt organizations, partnerships or other pass-through entities, persons holding Notes as part of a hedging, integrated, conversion or a straddle, certain financial institutions, brokers, dealers in securities or currencies, traders that elect to mark to market their securities, persons that acquired Notes in connection with employment or other performance of services, US Holders (as defined below) that have a functional currency other than the US dollar and persons who have ceased to be US citizens or to be taxed as resident aliens). In addition, the discussion does not consider the effect of any alternative minimum taxes or foreign, state, local or other tax laws, or any US tax considerations (e.g., estate or gift tax) other than US federal income tax considerations that may be applicable to particular Holders. Further, this summary assumes that Holders hold their Notes as "capital assets" (generally, property held for investment) within the meaning of Section 1221 of the US Internal Revenue Code of 1986, as amended (the "Code").

If a partnership holds Notes, the tax treatment of a partner will generally depend upon the status of the partner and the activities of the partnership. Holders that are partnerships holding Notes (and partners in such partnerships) are urged to consult their tax advisors.

This summary is based on the Code and applicable US Treasury regulations, rulings, administrative pronouncements and judicial decisions thereunder as of the date hereof, all of which are subject to change or differing interpretations at any time with possible retroactive effect.

As used herein, a "US Holder" means a beneficial owner of a Note that is for US federal income tax purposes (1) an individual citizen or resident of the United States, (2) a corporation (or other entity treated as a corporation for US federal income tax purposes) created or organized in or under the laws of the United States, or any State thereof or the District of Columbia, (3) an estate the income of which is subject to US federal income taxation regardless of its source or (4) a trust (a) that is subject to the primary supervision of a court within the US and the control of one or more US persons as described in Section 7701(a)(30) of the Code or (b) that has a valid election in effect under applicable US Treasury regulations to be treated as a US person.

As used herein, a "Non-US Holder" means a beneficial owner of a Note that is not a US Holder and is not a partnership for US federal income tax purposes.

EACH HOLDER IS URGED TO CONSULT ITS TAX ADVISORS REGARDING THE POTENTIAL US FEDERAL INCOME TAX CONSEQUENCES OF THE SALE OF THE NOTES IF SUCH HOLDER TENDERS NOTES IN THE OFFER, INCLUDING THE EXTENT TO WHICH SUCH HOLDER'S INDIVIDUAL CIRCUMSTANCES MAY AFFECT THE GENERAL RESULTS OUTLINED HEREIN, AS WELL AS THE CONSEQUENCES OF THE TAX LAWS OF ANY FOREIGN, STATE OR LOCAL TAXING JURISDICTION.

Tax Consequences for US Holders

A sale of Notes by a US Holder pursuant to the Offer will be a taxable transaction for US federal income tax purposes. A US Holder will generally recognize gain or loss on the sale of a Note in an amount equal to the difference between (1) the amount of cash received for the Note (less any portion of the cash that is treated as a payment of accrued but unpaid interest) and (2) the US

Holder's adjusted tax basis in the Note tendered at the time of sale. Any amount attributable to accrued and unpaid interest will be treated as ordinary income for US federal income tax purposes and will be included in a US Holder's income to the extent such amount exceeds interest previously included in income for the relevant accrual period (subject to reduction by any bond premium allocable to that income).

A US Holder's adjusted tax basis in a Note will generally equal the price that the US Holder paid for the Note. If applicable, a US Holder's adjusted tax basis in a Note also will be increased by any market discount previously included in income by the US Holder with respect to the Note (pursuant to an election to include market discount in gross income currently as it accrues) and reduced (but not below zero) by any bond premium allowed as an offset against interest income with respect to the Note.

Subject to the discussion of market discount in the paragraph below, any gain or loss recognized will be capital gain or loss and will be long-term capital gain or loss if, on the date of the sale, the Note has been held for more than one year. Long-term capital gain of a non-corporate US Holder (including an individual) is generally taxed at preferential rates.

In the case of a US Holder that acquired a Note at a market discount (subject to a de minimis exception), any gain recognized upon the sale of the Note will be treated as ordinary income to the extent of the market discount that accrued during the period the US Holder held the Note, unless the US Holder had previously elected to include the accrued market discount in the US Holder's income on a current basis. Market discount generally equals the excess of the face amount of a Note over a US Holder's tax basis in the Note immediately after its acquisition (other than at its original issuance).

A US Holder that is an individual or estate, or a trust that does not fall into a special class of trusts that is exempt from such tax, is subject to a 3.8% tax (the "Medicare Tax") on the lesser of (1) the US Holder's "net investment income" (or "undistributed net investment income" in the case of an estate or trust) for the relevant taxable year and (2) the excess of the US Holder's modified adjusted gross income for the taxable year over a certain threshold (which in the case of individuals is between \$125,000 and \$250,000, depending on the individual's circumstances). A US Holder's net investment income generally includes its interest income and its net gains from the disposition of the Notes, unless such interest income or net gains are derived in the ordinary course of the conduct of a trade or business (other than a trade or business that consists of certain passive or trading activities). If you are a US Holder that is an individual, estate or trust, you are urged to consult your tax advisors regarding the applicability of the Medicare Tax to your income and gains in respect of your investment in the Notes.

Information reporting will generally apply to payments received with respect to the Notes by non-corporate US Holders. Such payments may also be subject to backup withholding if the relevant US Holders fail to provide an accurate taxpayer identification number, or are notified by the IRS that they have failed to report all interest and dividends required to be shown on their federal income tax returns. Backup withholding is not an additional tax. A US Holder subject to backup withholding may be allowed a credit for the amount withheld against such US Holder's US federal income tax liability and, if withholding results in an overpayment of tax, such US Holder may be entitled to a refund, provided that the requisite information is furnished to the Internal Revenue Service ("IRS") on a timely basis.

Tax Consequences for Non-US Holders

Any gain realized by a Non-US Holder on the sale of a Note pursuant to the Offer generally will not be subject to US federal income tax unless (1) such gain is effectively connected with the

conduct by such Non-US Holder of a trade or business in the United States (and, if a treaty applies, the gain is attributable to a United States permanent establishment maintained by such Non-US Holder) or (2) in the case of gain realized by a Non-US Holder that is an individual, such Non-US Holder is present in the United States for 183 days or more in the taxable year of the sale and certain other conditions are met.

Amounts received pursuant to the Offer, if any, in respect of accrued but unpaid interest on a Note held by a Non-US Holder generally will not be subject to US federal income tax, provided that such interest is not effectively connected with the Non-US Holder's conduct of a trade or business in the United States and the Non-US Holder (1) does not actually or constructively own 10% or more of the voting stock of the Company, (2) is not a "controlled foreign corporation" with respect to which the Company is a related person within the meaning of the Code, (3) is not a bank receiving interest on a loan agreement entered into in the ordinary course of its trade or business, and (4) has provided a properly executed IRS Form W-8BEN or W-8BEN-E (or other applicable form) establishing that it is a Non-US Holder (or satisfies certain documentary evidence requirements for establishing that it is a Non-US Holder).

Information reporting and backup withholding may apply to payments received with respect to the Notes by Non-US Holders that fail to certify their exempt status by properly completing an IRS Form W-8BEN or W-8BEN-E (or other applicable form). Backup withholding is not an additional tax. A Non-US Holder subject to backup withholding may be allowed a credit for the amount withheld against such Non-US Holder's US federal income tax liability and, if withholding results in an overpayment of tax, such Non-US Holder may be entitled to a refund, provided that the requisite information is furnished to the IRS on a timely basis.

The foregoing summary does not discuss all aspects of US federal income taxation that may be relevant to particular Holders in light of their particular circumstances and income tax situations. Holders should consult their tax advisors as to the particular tax consequences to them of the Offer, including the effect of any federal, state, local, foreign or other tax laws.

Other Jurisdictions

In view of the number of different jurisdictions where tax laws may apply to a Holder, this Offer to Purchase does not discuss the tax consequences to Holders of the sale of Notes pursuant to the Offer, other than those set forth above. Each Holder is urged to consult its own professional advisors regarding the possible tax consequences under the laws of the jurisdictions that apply to it, to the sale of its Notes and its receipt of the Total Consideration, in respect of such Notes. Each Holder is liable for its own taxes and has no recourse to CRH America, CRH, the Dealer Managers or the Information and Tender Agent with respect to taxes arising in connection with the Offer.

DEALER MANAGERS AND INFORMATION AND TENDER AGENT

Subject to the terms and conditions set forth in the Dealer Manager Agreement, dated May 2, 2017, the Company has retained Citigroup Global Markets Inc., HSBC Securities (USA) Inc., RBS Securities Inc. (marketing name “NatWest Markets”) and Wells Fargo Securities, LLC to act as Dealer Managers in connection with the Offer. The Dealer Managers and their affiliates may contact Holders regarding the Offer and may request brokers, dealers, commercial banks, trust companies and other nominees to forward this Offer to Purchase, the Letter of Transmittal and Notice of Guaranteed Delivery to Holders and beneficial owners of Notes. No fees or commissions have been or will be paid by the Company to any broker, dealer or other person, other than the Dealer Managers.

The Company has agreed to pay the Dealer Managers a fee for their services as dealer managers in connection with the Offer. The Company has also agreed to indemnify the Dealer Managers and their affiliates against certain liabilities in connection with their services, including liabilities under United States federal securities laws. At any given time, the Dealer Managers may trade the Notes or other securities of CRH or CRH America or derivatives related thereto for their own accounts or for the accounts of their customers and, accordingly, may hold long or short positions in the Notes.

In the ordinary course of business, the Dealer Managers and their affiliates have provided and may in the future continue to provide investment banking, commercial banking and other financial services to CRH America, CRH and their respective affiliates for which they have received and may in the future receive customary compensation. The Dealer Managers may participate as underwriters of an offering and issuance of notes by affiliates of the Company, which is not a condition to the Offer.

The Dealer Managers may (subject to the terms and conditions of the Offer) tender Notes (subject to the offer restrictions set out in “Offer and Distribution Restrictions”) on their own accounts or on behalf of other Holders. No submission or non-submission by the Dealer Managers should be taken by any Holder or any other person as any recommendation or otherwise by the Dealer Managers as to the merits of participating or not participating in the Offer.

The Dealer Managers are acting exclusively for the Company and no one else in connection with the arrangements described in this Offer to Purchase and will not be responsible to anyone other than the Company for providing the protections afforded to customers of the Dealer Manager, or for advising any other person in connection with the arrangements described in this Offer to Purchase. The obligations of the Dealer Managers in connection with the Offer are several and not joint.

D.F. King & Co., Inc. has been appointed Information and Tender Agent for the Offer. Letters of Transmittal, Notices of Guaranteed Delivery and all deliveries and correspondence in connection with the Offer should be sent to the Information and Tender Agent at the address set forth on the back cover of this Offer to Purchase. Requests for additional copies of documentation may be directed to the Information and Tender Agent at the address set forth on the back cover of this Offer to Purchase. Holders may also contact their broker, dealer and other nominees for assistance concerning the Offer. The Company has agreed to indemnify the Information and Tender Agent for certain liabilities, including liabilities under United States federal securities laws.

In connection with the Offer, directors and officers of the Company and regular employees of the Company (who will not be specifically compensated for such services) may solicit tenders by use of the mails, personally or by telephone. The Company will also pay brokerage houses and other custodians, nominees and fiduciaries the reasonable out-of-pocket expenses incurred by them in

forwarding copies of this Offer to Purchase, the Letter of Transmittal, the Notice of Guaranteed Delivery and related documents to the beneficial owners of the Notes and in handling or forwarding tenders of Notes by their customers.

NONE OF THE DEALER MANAGERS, THE INFORMATION AND TENDER AGENT OR THE TRUSTEE (OR ANY OF THEIR RESPECTIVE DIRECTORS, OFFICERS, EMPLOYEES, AGENTS OR AFFILIATES) ASSUMES ANY RESPONSIBILITY FOR THE ACCURACY OR COMPLETENESS OF THE INFORMATION CONCERNING CRH AMERICA, CRH OR ANY OF THEIR RESPECTIVE SUBSIDIARIES OR AFFILIATES CONTAINED OR INCORPORATED BY REFERENCE IN THIS OFFER TO PURCHASE OR FOR ANY FAILURE BY CRH TO DISCLOSE EVENTS THAT MAY HAVE OCCURRED AND MAY AFFECT THE SIGNIFICANCE OR ACCURACY OF SUCH INFORMATION AND ACCORDINGLY NONE OF THE DEALER MANAGERS, THE INFORMATION AND TENDER AGENT, THE TRUSTEE OR ANY OF THEIR RESPECTIVE DIRECTORS, OFFICERS, EMPLOYEES, AGENTS OR AFFILIATES MAKE ANY REPRESENTATION OR RECOMMENDATION WHATSOEVER REGARDING THE OFFER, OR ANY RECOMMENDATION AS TO WHETHER OR NOT HOLDERS SHOULD TENDER NOTES IN THE OFFER.

MISCELLANEOUS

No person has been authorized to give any information or make any representations other than those contained or incorporated by reference herein and in the other Offer Materials, and if given or made such information or representations must not be relied upon as having been authorized by CRH America, CRH, the Dealer Managers, the Information and Tender Agent, the Trustee, or any other person. The statements made in this Offer to Purchase are made as of the date on the cover page of the Offer to Purchase and the statements incorporated by reference herein are made as of the date of the document incorporated by reference. The delivery of this Offer to Purchase, the Letter of Transmittal or the Notice of Guaranteed Delivery shall not under any circumstances create any implication that the information contained herein or incorporated by reference is correct as of a later date.

Recipients of the Offer Materials should not construe the contents hereof or thereof as legal, business or tax advice. Each recipient should consult its own attorney, business advisor and tax advisor as to legal, business, tax and related matters concerning the Offer.

The Offer is not subject to Section 13(e) of, or Rules 13e-3, 13e-4, Regulation 14A or Regulation 14D promulgated under, the Exchange Act. The Offer is being made in compliance with Regulation 14E under the Exchange Act and in accordance with the procedures for shortened debt tender offers set forth in the SEC no-action letter dated January 23, 2015.

SCHEDULE A

FORMULA FOR DETERMINING TOTAL CONSIDERATION FOR THE NOTES

YLD	=	The Tender Offer Yield expressed as a percentage
CPN	=	The contractual annual rate of interest payable on the Notes expressed as a percentage.
N	=	The number of scheduled interest payments from (but not including) the Notes Settlement Date to (and including) the maturity date.
S	=	The number of days from and including the interest payment date immediately preceding, but not including, the Notes Settlement Date. The number of days is computed using the 30/360 day-count method.
exp	=	Exponentiate. The term to the left of “exp” is raised to the power indicated by the term to the right of “exp”.
$\sum_{k=1}^N$	=	Summate. The terms in the brackets to the right of the summation symbol is separately calculated “N” times (substituting for “k” in that term each whole number between 1 and N, inclusive), and the separate calculations are then added together.
Accrued Interest	=	$\$1,000 (CPN/2)(S/180)$.
Total Consideration	=	The price per \$1,000 principal amount of the Notes being priced (excluding Accrued Interest). A tendering Holder will receive a total amount per \$1,000 principal amount (rounded to the nearest cent), equal to the Total Consideration plus Accrued Interest.

Formula for Total Consideration =

$$\text{Total Consideration} = \left[\frac{\$1,000}{(1 + YLD/2) \exp(N - S/180)} \right] + \sum_{k=1}^N \left[\frac{\$1,000(CPN/2)}{(1 + YLD/2) \exp(k - S/180)} \right] - \$1,000(CPN/2)(S/180)$$

Schedule A

SCHEDULE B

HYPOTHETICAL TOTAL CONSIDERATION CALCULATION

This Schedule provides a hypothetical illustration of the Total Consideration for the Notes based on hypothetical data and should, therefore, be used solely for the purpose of obtaining an understanding of the calculation of the Total Consideration, as quoted at hypothetical rates and times, and should not be used or relied upon for any other purpose:

Maturity Date	July 15, 2018
Reference Security	UST 0.875% due July 15, 2018
Fixed Spread	50 basis points
<i>Example:</i>	
Hypothetical Price Determination Time	April 28, 2017 2:00 p.m.
Assumed Notes Settlement Date	May 11, 2017
Assumed Guaranteed Delivery Settlement Date	May 11, 2017
Assumed Reference Security Yield as of Assumed Price Determination Time	1.162%
YLD	1.662%
CPN	8.125%
N	3
S	116
Hypothetical Total Consideration	\$1,075.03
Hypothetical Accrued Interest	\$26.18
Hypothetical Total Consideration Plus Accrued Interest	\$1,101.21

Schedule B

APPENDIX A

NOTICE OF GUARANTEED DELIVERY FOR TENDER OFFER BY CRH AMERICA, INC. FOR CERTAIN DEBT SECURITIES

PURSUANT TO THE OFFER TO PURCHASE
DATED MAY 2, 2017 (THE "OFFER TO PURCHASE")

**THE TENDER OFFER AND WITHDRAWAL RIGHTS WILL EXPIRE AT 11:59 P.M.,
NEW YORK CITY TIME, ON MAY 8, 2017, UNLESS EXTENDED (SUCH DATE AND
TIME, AS THE SAME MAY BE EXTENDED, THE "EXPIRATION TIME")**

The Depositary for the Offer is:

D.F. King & Co., Inc.

By Mail:
48 Wall Street, 22nd floor
New York, NY 10005

*By Manually Signed Facsimile Transmission: (for
Direct Participants only)*
(212) 709-3328, Attn. Andrew Beck
Confirm Facsimile By Telephone:
(212) 269-5552

Delivery of this Notice of Guaranteed Delivery to an address other than the one set forth above or transmission of instructions via facsimile to a number other than the facsimile number set forth above will not constitute a valid delivery to the Depositary. The method of delivery of this Notice of Guaranteed Delivery and all other required documents to the Depositary, including delivery through DTC and any acceptance or agent's message delivered through ATOP (as defined and described in the Offer to Purchase), is at the election and risk of holders.

This Notice of Guaranteed Delivery is being provided in connection with the offer by CRH America, Inc. (the "Company") to purchase any and all of the debt securities listed on the front cover of the Offer to Purchase (each, a "Security" and, together, the "Notes"), upon the terms and subject to the conditions set forth in the Offer to Purchase and the related Letter of Transmittal (the "Offer"). Capitalized terms used but not defined herein shall have the meaning given to them in the Offer to Purchase.

This Notice of Guaranteed Delivery, or a form substantially equivalent hereto, must be used to accept the Offer if your Notes are not immediately available or you cannot deliver the Notes to Depositary prior to the Expiration Time, or you cannot complete the procedures for book-entry transfer on a timely basis or if time will not permit all required documents to reach the Depositary before the Expiration Time. If you desire to tender Notes in the Offer and your Notes are not immediately available or you cannot deliver the Notes to Depositary prior to the Expiration Time, or you cannot complete the procedures for book-entry transfer on a timely basis or if time will not permit all required documents to reach the Depositary before the Expiration Time, such tender may still be effected if a properly completed and duly executed Notice of Guaranteed Delivery, substantially in the form provided in this Notice of Guaranteed Delivery, is received by the Depositary no later than two Business Days after the Expiration Time.

The eligible guarantor institution (as defined below) that completes this form must communicate the guarantee to the Depositary within the time period shown herein. Failure to do so could result in a financial loss to such Direct Participant.

Non-US resident holders that want to tender using a guaranteed delivery process should contact their brokers, the Company or the Depositary.

Appendix A

Ladies and Gentlemen:

The undersigned represents that the undersigned owns and hereby tenders to CRH America, Inc. (the “Company”), upon the terms and subject to the conditions set forth in the Offer to Purchase, dated May 2, 2017 (the “Offer to Purchase”), and the related letter of transmittal and instructions thereto (which, as they may be amended or supplemented from time to time, together constitute the “Offer Documents”), receipt of which is hereby acknowledged, the number of units of Securities, set forth below, all pursuant to the guaranteed delivery procedures set forth in the Offer to Purchase.

The undersigned understands that tenders of Notes pursuant to the Offer may not be withdrawn after the Expiration Time. Tenders of Notes may be withdrawn prior to the Expiration Time, as provided in the Offer to Purchase.

All authority conferred or agreed to be conferred by this Notice of Guaranteed Delivery shall not be affected by, and shall survive, the death or incapacity of the undersigned, and every obligation of the undersigned under this Notice of Guaranteed Delivery shall be binding upon the heirs, executors, administrators, trustees in bankruptcy, personal and legal representatives, successors and assigns of the undersigned.

Guaranteed Deliveries may be submitted only in denominations of US\$2,000 principal amount and integral multiples of US\$1,000 in excess thereof.

If the ATOP procedures are used, the DTC participant need not complete and physically deliver the Notice of Guaranteed Delivery. However, the DTC participant will be bound by the terms of the Offer.

As more fully described in the Offer to Purchase, Guaranteed Deliveries will be required to be provided no later than 5:00 p.m., New York City time, on May 10, 2017, which is two Business Days following the Expiration Time. The Guaranteed Delivery Settlement Date will take place on May 11, 2017. Accrued interest will cease to accrue on May 11, 2017 for all Notes tendered in the Offer, including those tendered by the guaranteed delivery procedures set forth herein and in the Offer to Purchase, and under no circumstances will additional interest on the Total Consideration be paid by the Company by reason of any delay on the part of the guaranteed delivery procedures.

Series of Security: _____

Principal Amount of Notes of Such Series Tendered: _____

Account Number: _____

Dated: _____, 2017

Name(s) of Record Holder(s): _____

Address(es) (including Zip Code): _____

THE GUARANTEE ON THE REVERSE SIDE MUST BE COMPLETED.

GUARANTEE

**(Not to be used for signature
guarantee)**

The undersigned, a firm that is a participant in the Securities Transfer Agents Medallion Program, or an “eligible guarantor institution” (as such term is defined in Rule 17Ad-15 under the Securities Exchange Act of 1934, as amended), hereby (i) represents that the above-named persons are deemed to own the Notes tendered hereby, (ii) represents that such tender of Notes is being made by guaranteed delivery and (iii) guarantees that the Notes tendered hereby in proper form for transfer or confirmation of book-entry transfer of such Notes into the Depository’s account at the book-entry transfer facility, pursuant to the procedures set forth in “Procedures for Tendering—Guaranteed Delivery” in the Offer to Purchase, in each case together with a properly completed and duly executed Letter of Transmittal (or manually signed facsimile thereof) and certificates for the Notes to be tendered or an agent’s message (as defined in the Offer to Purchase) in the case of a book-entry delivery, and any other required documents, will be received by the Depository at its address set forth above within two Business Days after the date of execution hereof.

The eligible guarantor institution that completes this form must communicate the guarantee to the Depository and must deliver the letter of transmittal to the Depository within the time period indicated herein. Failure to do so may result in financial loss to such eligible guarantor institution.

Name of Firm: _____

Authorized Signature: _____

Name: _____

Title: _____

(Please Type or Print)

Address: _____

Zip Code: _____

Area Code and Telephone Number(s): _____

Dated: _____, 2017

DO NOT SEND CERTIFICATES FOR NOTES WITH THIS FORM. ACTUAL SURRENDER OF CERTIFICATES FOR NOTES MUST BE MADE PURSUANT TO, AND BE ACCOMPANIED BY, A DULY EXECUTED LETTER OF TRANSMITTAL AND ANY OTHER REQUIRED DOCUMENTS.

The Information and Tender Agent for the Offer is:

D.F. KING & CO., INC.
48 Wall Street, 22nd floor
New York, NY 10005

Bank and Brokers call collect: (212) 269-5550
All others call toll free: (866) 796-6869
Email: crh@dfking.com

By Facsimile Transmission: (212) 709-3328, Attn: Andrew Beck
Confirm Facsimile Transmission by Telephone: (212) 269-5552

Any questions or requests for additional copies of this Offer to Purchase, the Letter of Transmittal, the Notice of Guaranteed Delivery or other offer documents should be directed to the Information and Tender Agent at its facsimile number above. A Holder may also contact the Dealer Managers for assistance concerning the Offer.

The Dealer Managers for the Offer are:

Citigroup

Citigroup Global Markets
Limited
Citigroup Centre
Canada Square
Canary Wharf
London E14 5LB
United Kingdom
Tel.: +44 20 7986 8969 (Europe)
Tel: +1 (800) 558-3745 (US toll-free)
Tel: +1 (212) 723-6106 (US collect)
Attention: Liability Management Group

HSBC

HSBC Securities (USA) Inc.
452 Fifth Avenue
New York, New York 10018
United States
Attn: Liability Management Group
Toll Free: (888) HSBC-4LM
Collect: (212) 525-5552
Europe: +44 (0) 20 7992 6237

NatWest Markets

600 Washington Boulevard
Stamford, Connecticut 06901
United States
Attn: Liability Management
Email:
USliabilitymanagement@rbs.com
Collect: +1 (203) 897-2963

Wells Fargo Securities, LLC

550 South Tryon Street,
5th Floor
Charlotte, North Carolina 28202
United States
Collect: 704-410-4760
Toll Free: 866-309-6316