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ANNEX 3

GENERAL BUSINESS CONDITIONS – GOODS AND SERVICES

The following General Business Conditions (hereinafter referred to as „GBC“) govern the relations of companies that belong to the CRH Group in Slovakia (Danucem Slovensko a.s., ecorec Slovensko s.r.o., TransPlus (Slovensko) s.r.o., Ferrobeton SLOvensko s.r.o.) as a buyer or customer (hereinafter referred to as „Buyer“) and their suppliers as sellers or contractors (hereinafter referred to as „Seller“) in the course of delivery of goods, services or work.

1. Introductory Provisions

1.1 The present GBC govern mutual rights and duties of the Buyer and the Seller arising from the contractual relationship that originated from an order sent by the Buyer and received by the Seller and the subject of which is delivery of goods, material, services or work (hereinafter together referred to as „goods“ or „services“). Delivery of goods or services in terms of the order of the Buyer is deemed to be the acceptance of the order by the Seller but only as far as deliveries are concerned. An accepted offer hereinafter referred to as „contract“.

1.2 The subject of the contract is in particular the duty of the Seller to deliver to the Buyer goods or services, hand over documents related to the goods or services (in particular the manual, maintenance instructions, certificate of warranty) and assign title to the goods and services to the Buyer, and the duty of the Buyer to take over goods and services and pay the agreed price therefor to the Seller.

2. Type, Quality, Quantity, Time of Delivery

2.1 The Seller is obliged to deliver goods and services of the type, quality group, package, in the quantity, and within the time period as stipulated in the contract or herein.

2.2 The quantity of goods or services stipulated in the contract is binding and the Seller is obliged to deliver it, unless it is an annual order or if in order states that the quantity is only informative (assumed) and then the seller is obliged to deliver only the quantity actually ordered by the buyer during the term of validity of the contract. Provided larger quantity of goods or services than the quantity stipulated in the contract is delivered and the Buyer intends to keep the delivered quantity and refuses to return it, such a delivery shall also be governed by the contract and the present GBC.

2.3 A specific date of delivery of goods and services shall be set forth by the Buyer in the contract, otherwise the Seller is obliged to deliver goods and services forthwith upon ordering.

2.4 Goods and services may be delivered only on working days during the working time of the Buyer from 8 a.m. to 3 p.m. (hereinafter referred to as „working time“), otherwise only in the time agreed upon with the Buyer.

2.5 The type and specification of goods and services are stipulated in the contract or in the price offer of the Seller or in other similar document the contract is referring to and which thus constitutes an annex to the contract.

2.6 The quality of goods and services shall correspond to the contract, relevant valid legal regulations and technical norms related thereto. The Seller shall together with goods and services also submit to the Buyer a relevant conformity certificate issued by a relevant authorised entity, or other similar document.

2.7 Should the Seller delay the delivery of goods or services, the Buyer may seek payment of contractual penalty by the Seller provided it is mutually agreed in the contract.

3. Place of Delivery, Method of Delivery

3.1 The delivery of goods and services shall take place at the place set forth in the contract, otherwise at the registered seat of the Buyer. Clauses of the place of delivery are set forth in accordance with currently valid Incoterms clauses.

3.2 Contact data for the receipt of goods and services are stipulated in the contract, otherwise only authorised employees of the Buyer are entitled to receive the goods or services.

3.3 Provided the delivery of goods or services is executed by the Seller, the Seller is on the premises of the Buyer obliged to adhere to regulations concerning occupational health and safety (OH&S), fire protection (FP), traffic regulations, and internal regulations of the Buyer on the safety and operation of equipment, and on the presence on the premises of the Buyer.

3.4 Provided the Seller or its contractual carrier refuses to familiarize with the internal regulations of the Buyer, the Buyer has the right to prevent such a person from entering the premises of the Buyer and may refuse to take over the goods or services. Should the Seller and/or its contractual carriers breach valid legal regulations or internal regulations, the Buyer may expel such persons from the premises of the Buyer.

3.5 Provided the Seller transports the goods, the Seller is prior to leaving the premises of the Buyer obliged to provide for cleaning of the vehicle, and should the road become dirty, the Seller is obliged to forthwith remove the dirt. If the Seller fails to do so, the Seller shall reimburse the Buyer for any expenses that the Buyer incurred in the course of removing the dirt.

3.6 The proof confirming the receipt of goods and services is in particular a delivery note, bill of landing, weight certificate, acceptance certificate, list of works, or other similar document duly signed by an authorised employee of the Buyer confirming receipt of goods and services free of defects. Goods or services shall not be deemed received by the Buyer until all listed defects are removed.

3.7 The title to goods and services shall pass to the Buyer as of the moment of delivery of goods or acceptance of services by the Buyer.

3.8 The receipt of goods shall be approved by an employee of the Buyer stipulated in the contract, or an employee of the Buyer whose name was communicated to the Seller by the employee of the Buyer who issued the order.

3.9 Provided the Seller manages the transport of goods to the place of delivery, the Seller is also obliged to provide for continuous unloading of the goods at the place specified by the Buyer.

4. Packaging of Goods

4.1 Goods shall be duly packed in order to be sufficiently protected from damage during transport and unloading. The Buyer is not obliged to return the packing of goods. The Seller is obliged to take the packing of goods if requested to do so by the Buyer.

5. Prices of Goods and Services

5.1 Purchase prices of goods and services are agreed in the contract. Provided they are not agreed in the contract, the parties are bound by purchase prices stated in the price offer of the Seller that the contract refers to and which thus as an annex becomes a part of the contract.

5.2 The purchase price is final and complete, and includes any and all costs of the Seller connected with the production and delivery of the goods and services (in particular transportation costs and necessary material) unless the contract stipulates otherwise. The purchase price shall be increased by the relevant VAT rate pursuant to valid legal regulations. The purchase price may be changed only upon a written amendment to the contract.

5.3 Provided goods or services are delivered outside the working hours, the Buyer is entitled to charge the Seller for the costs arising therefrom.

5.4 The purchase price of goods and services shall include demurrage charges during unloading of goods or provision of services at the place of delivery, and also the cost of packaging of the goods or services.

5.5 Provided any defects in goods or services occur, the Buyer may, until the defects are removed by the Seller, withhold the payment for due invoices in the amount equal to the estimated cost of removal of the defects.

5.6 Provided the Buyer withdraws from the contract, the Seller is entitled to receive payment of the purchase price only for the part of goods or services that was delivered or provided by the Seller before the day of withdrawal.

6. Payment Terms

6.1 The Buyer shall pay the purchase price via a cashless monetary transfer subject to an invoice issued by the Seller after the delivery of goods and services within the due date stipulated in the contract, otherwise the Buyer shall pay the purchase price into the account stated in the contract or invoice within 60 days upon delivery of the invoice to the Buyer.

6.2 Provided the Buyer is in default with payment of the purchase price or other monetary obligation arising from the contract, the Seller is entitled to request from the Buyer payment of the default interest in the amount set forth by law. Any other amount of default interest or any other sanctions or contractual penalties for the delay of the Buyer in the payment of the purchase price that are stipulated in annexes to the contract, e.g. in the price offer of the Seller or in a similar document shall not apply and are invalid.

6.3 Every invoice shall, besides particulars set forth by valid legal regulations, at all times contain the number of contract and have a document on the receipt of goods and services by the Buyer attached as an annex thereto. Provided the invoice contains incorrect data or does not contain the data required by valid legal regulations or the present GBC (particularly the number of contract), the Buyer is entitled to return the invoice to the Seller for correction, and a new maturity period starts to lapse from the day of delivery of the corrected invoice.

6.4 The Buyer may withdraw from the contract or an unexecuted part thereof provided the Seller fails to deliver goods or services duly and timely, particularly within the agreed periods and in agreed quantity.

6.5 The Buyer may set off any receivable that the Buyer has against the Seller arising from the contract or the present GBC against any receivable (arising even from any other contractual relations) that the Seller has against the Buyer.

6.6 The assignment of any of the Seller's receivables against the Buyer resulting from the contract is only possible with prior written consent from the Buyer.

7. Liability for Defects and Reclamations

7.1 The Seller is liable for the defects in goods in terms of valid legal regulations.

7.2 The Seller shall provide the Buyer with warranty for the period of 24 months after the delivery of goods or services, unless expressly stipulated otherwise in the contract. Any other term of warranty period or other provisions on the conditions of warranty different from statutory provisions stipulated in annexes to the contract, e.g. a price offer of the Seller, shall not be applied and are invalid.

7.3 Provided the Seller fails to remove defects within 10 days upon notification thereof, the Buyer is entitled to remove the defects through other contractor at the expenses of the Seller.

8. Force Majeure

8.1 Should any event of force majeure occur, i.e. unpredictable circumstances of force majeure independent of the will of the Buyer, or provided the Buyer cancels the project which was supposed to involve the delivery of goods or services in terms of the contract, the Buyer is not obliged to accept the goods or services pursuant to the contract.

9. Final Provisions

9.1 Unless the contract stipulates otherwise, the contract and the present GBC shall be governed by the relevant provisions of the Commercial Code.

9.2 The present GBC constitute an inseparable part of every contract concluded between the Buyer and the Seller, whereas in case of any discrepancy, the contract shall prevail, followed by the present GBC and then other annexes to the contract, e.g. price offer of the Seller, general business conditions of the Seller, or other similar document.

9.3 The contractual parties agreed that any documents (including invoices) arising from the contract or GBC that are being delivered by and between the contractual parties shall be sent and delivered to the current addresses of their registered seats (or places of conducting business) published in the Registry of Companies (or Trade Registry) on the internet, or to the addresses stipulated in the contract, unless the parties notify each other of the change of address.

9.4 All documents sent by the contractual parties in terms of the contract or GBC shall be deemed delivered no later than after the 5th day upon their dispatch via registered mail to the agreed address regardless of the fact

whether the addressee learned of the document or whether the document was at the addressee's disposal. Provided the addressee receives the document before the lapse of the 5th day, such earlier day of receipt of the document by the addressee shall be deemed as the day of delivery.

9.5 Information on the personal data processing:

The Seller confirms that he has read the Privacy Statement, which can be found on the respective Buyer's website: www.danucem.sk, www.transplus.sk or www.ecorec.eu, section „Privacy Statement“ and that the Seller has informed about its contents all data subjects who participate in the preparation and/or performance of the contract and whose personal data will be provided to the Buyer.

9.6 By attaching the Seller's signature to the contract, the Seller grants the Buyer the right to publish the Buyer's business name and the fact that the Seller is in contractual relationship with the Buyer, including the name of the project (except for publishing any particular conditions of the contractual relationship) for the purpose of conducting marketing activities of the Buyer.

9.7 Provided the goods or services are deemed as copyrighted work, the Seller hereby grants to the Buyer consent to the usage of the goods and services (licence) in the following extent:

- way of usage: all ways known at the time of concluding the contract,
- scope of the licence: unlimited scope, non-exclusive licence,
- term of the licence: the whole term of the existence of the proprietary rights arising from the copyright,
- fee: free of charge.

9.8 With reference to provisions of the Act no. 222/2004 Coll. on Value Added Tax (hereinafter referred to as „Act on VAT“) stipulating the guarantee of the customer for the VAT stated in the invoice of the supplier, the Seller hereby:

- declares that as of the day of entering into the contract there are no reasons based on which the Buyer as the customer shall become a guarantor of the tax that was not paid by the Seller as the supplier in terms of Section 69 (14) together with Section § 69b of the Act on VAT; the Seller further declares that the Seller is not in particular in arrears with any tax duties and there are no reasons to cancel the Seller's registration for VAT pursuant to Section 81 (4) b) subparagraph 2 of the Act on VAT and he is not in the list of entities that are subject of possible cancellation of the registration for VAT pursuant to Section 81 (4) b) subparagraph 2 of the Act on VAT maintained by the Financial Directorate of the Slovak Republic (hereinafter referred to as „List of High-Risk Entities“); and
- undertakes to inform the Buyer in writing of the occurrence of reasons that may lead to the cancellation of the Seller's registration for VAT pursuant to Section 81 (4) b) subparagraph 2 of the Act on VAT no later than within 3 days upon the occurrence of the aforesaid reasons, and shall also inform the Buyer in writing of the publishing of the Seller's name in the List of High-Risk Entities and state the date of publishing no later than within 3 days upon the occurrence of the aforesaid situation.

9.9 The Seller is obliged to state the fact that its name is published in the List of High-Risk Entities in each invoice issued for the Buyer after the day of publishing of such fact, and also to identify the sum amounting to VAT as subject of risk retention right. Provided the Seller fails to state the information on its publishing in the List of High-Risk Entities and the amount that is subject of the risk retention right in the invoice, the Buyer may return such an invoice to the Seller and request its correction, whereas the new maturity period starts to lapse as of the delivery of the corrected invoice. The Buyer is entitled to retain the sum amounting to VAT from each invoice issued by the Seller after the day of publishing the Seller's name in the List of High-Risk Entities, and also when the Seller fails to fulfil its duties in terms of the previous sentences of this Article.

9.10 The Buyer is entitled to use the retained sum as the means of payment of the Seller's outstanding VAT that the Buyer is obliged to pay instead the Seller as a guarantor in terms of the Act on VAT, including setting off of the sum provided the tax authority uses the excess VAT deduction of the Buyer as a compensation for the Seller's outstanding VAT. The Buyer shall return an unused part of the retained sum or a part returned by the tax authority to the Seller upon the Seller's submission of a confirmation issued by the tax authority stating that reasons for which the Buyer became the VAT guarantor ceased to exist or that the Seller already paid its outstanding taxes from the time of conducting business with the Buyer.

9.11 Should the Seller's name be published in the List of High-Risk Entities, the Buyer is also entitled to withdraw from the contract.

9.12 By signing the contract, the Seller, undertakes during the performance of the contract, to comply with the Principles of Corporate Social Responsibility of CRH published on the Buyer's website: www.danucem.sk, the part „ Principles of Corporate Social Responsibility of CRH“.

9.13 The contract may be concluded in writing or by DocuSign electronic signature, while the contract concluded in writing or by DocuSign electronic signature may be amended or complemented only in writing or by DocuSign electronic signature. The contractual parties by providing e-mail addresses in the signature section of the contract manifest their will to sign the contract by DocuSign electronic signature and agree that referred representatives therein are authorized to sign the contract electronically on behalf of the parties and have exclusive control over and responsibility for their e-mail addresses mentioned in the signature section. The contractual parties are aware and accept that DocuSign electronic signature is legally binding in compliance with the Regulation (EU) no. 910/2014 on electronic identification and trust services for electronic transactions in the internal market (eIDAS Regulation) which is directly applicable in all EU member states. In terms of eIDAS Regulation, Article 25 - Legal effects of electronic signature “An electronic signature shall not be denied legal effect and admissibility as evidence in legal proceedings solely on the grounds that it is in an electronic form or that it does not meet the requirements for qualified electronic signatures.”.

9.14 The present GBC and the contract shall be governed by the Slovak law and Slovak courts are the courts of territorial jurisdiction, unless the contract stipulates otherwise. Any other law or courts that are stated in the price offer of the Seller or in a similar document which is part of the contract are not applicable and are invalid. Provided the contract contains any international element, the court designated according to the seat of the Buyer shall be the court of territorial jurisdiction. Should there be more language versions of the present GBC or the contract, the Slovak version of the GBC and contract shall prevail.

9.15 The present GBC come into force and effect as of 15 August 2023.