

JAMES HARDIE INDUSTRIES PLC
ATTACHMENT TO FORM 8937

Internet Communication Disclaimer:

IRS Form 8937 “Report of Organizational Actions Affecting Basis of Securities” is being made available by James Hardie Industries plc, an Irish public limited company (“**James Hardie**” or the “**Company**”) pursuant to Internal Revenue Code Section 6045B, which requires issuers to report certain organizational actions that affect the U.S. tax basis of securities in the hands of shareholders and additional information about the effect on basis.

The purpose of this form is to assist holders of James Hardie ordinary shares in determining the impact of the organizational action discussed herein on the tax basis of their ordinary shares. However, the information contained herein does not constitute tax advice and does not take into account any shareholder’s specific circumstances. Shareholders are urged to consult their own tax advisor regarding the U.S. tax consequences of the acquisition of The AZEK Company Inc. (“**Target**”) and computing the basis of their shares.

This IRS Form 8937 and attachment in respect of the Target acquisition completed in 2025 are available for download on James Hardie’s website, in the Investor Relations section, and will be available until 2035.

**Report of Organizational Actions
Affecting Basis of Securities**

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name James Hardie Industries plc		2 Issuer's employer identification number (EIN) 98-0382260	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1st Floor, Block A, One Park Place, Upper Hatch Street		7 City, town, or post office, state, and ZIP code of contact Dublin 2, D02 FD79	
8 Date of action July 1, 2025		9 Classification and description James Hardie Industries plc ordinary shares	
10 CUSIP number G4253H 101	11 Serial number(s) N/A	12 Ticker symbol JHX	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► See attachment.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► See attachment.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► See attachment.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attachment.

18 Can any resulting loss be recognized? ▶ See attachment.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attachment.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
	Signature ▶ <u>Aoife Rockett</u>		Date ▶ <u>23 July 2025</u>		
	Print your name ▶ <u>AOIFE ROCKETT</u>		Title ▶ <u>COMPANY SECRETARY</u>		
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Paid Preparer Use Only	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Box 14:

Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action.

On July 1, 2025, pursuant to the terms and conditions of the previously announced Agreement and Plan of Merger, dated as of March 23, 2025, and as amended by Amendment No. 1, dated as of May 4, 2025 (the “**Merger Agreement**”), by and among Target, James Hardie, and Juno Merger Sub Inc. (“**Merger Sub**”), Merger Sub merged with and into Target, with Target continuing as the surviving corporation of the merger and wholly owned subsidiary of James Hardie.(the “**Merger**”)

As a result of the Merger, each share of Target class A common stock, par value \$0.001 per share (“**Target Shares**”), issued and outstanding immediately prior to the effective time of the Merger (other than Target Shares (i) held by Target as treasury stock or (ii) held by a holder who has properly exercised and perfected his, her or its demand for appraisal rights under Section 262 of the Delaware General Corporation Law and not effectively withdrawn or lost such holder's rights to appraisal) was cancelled and converted into the right to receive (x) 1.0340 shares of the Company, nominal value EUR 0.59 per share (the “**Company Shares**”), and (y) \$26.45 per share in cash, (“**Cash Consideration**”) (clauses (x) and (y), taken together, the “**Merger Consideration**”), and with cash to be paid in lieu of fractional shares.

The exchange of Target Shares for Cash Consideration and/or Company Shares pursuant to the Merger generally was a taxable transaction for U.S. federal income tax purposes. See the registration statement on Form F-4 filed by the Company with the Securities and Exchange Commission on May 5, 2025, as amended (available at www.SEC.gov), for a detailed description of the Merger and certain U.S. federal income tax consequences thereof.

Box 15:

Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.

A Target stockholder's initial tax basis in the Company Shares received pursuant to the Merger will generally be equal to the fair market value of such Company Shares as of the effective date of the Merger (the “**Effective Date**”).

James Hardie intends to take the position that the fair market value of the Company Shares was \$26.82 per share as of the Effective Date, which is equal to the closing price of the CHESS Units of Foreign Securities representing the Company Shares on the Australian Securities Exchange on 1 July 2025 as converted to US\$ utilizing the AUD mid-market Bloomberg FX Fixings rate as published by Bloomberg at 4:00 p.m. Sydney Time on July 1, 2025.

The Internal Revenue Code does not provide specific guidance with respect to the method that must be used to determine the fair market value of the Company Shares. Other reasonable methods for determining the value may exist. You should consult your tax advisor to determine the proper fair market value of the Company Shares for purposes of calculating your tax basis in any the Company Shares received pursuant to the Merger.

Box 16:

Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of the securities and the valuation dates.

See Part II, Box 15.

Box 17:

List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

The tax treatment described above is based on sections 1001 and 1012 of the Internal Revenue Code of 1986, as amended.

Box 18:

Can any resulting loss be recognized?

Yes. In general, a Target stockholder may recognize any loss realized on the exchange of Target Shares for Cash Consideration and/or Company Shares pursuant to the Merger.

Box 19:

Provide any other information necessary to implement the adjustment, such as the reportable tax year.

The Merger and resulting cash and stock exchange took place on July 1, 2025. Therefore, Target stockholders generally should report the consequences of the Merger in their taxable year that includes this date. For a holder of Company Shares whose tax year is the calendar year, the reportable tax year is generally the 2025 calendar year.