
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

James Hardie Industries public limited company

(Exact name of registrant as specified in its charter)

Ireland
(State or other jurisdiction of
incorporation or organization)

98-0382260
(I.R.S. Employer
Identification No.)

1st Floor, Block A
One Park Place
Upper Hatch Street
Dublin 2 D02 FD79
Ireland

(Address of Principal Executive Offices) (Zip Code)

The AZEK Company Inc. 2020 Omnibus Incentive Compensation Plan
(Full title of the plan)

Tim Beastrom
James Hardie Building Products Inc.
303 East Wacker Drive
Chicago, Illinois 60601
(Name and address of agent for service)

(312) 723-6439
(Telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, anon-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☒

Non-accelerated filer ☐

Accelerated filer ☐

Smaller reporting company ☐

Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐

EXPLANATORY NOTE

This Registration Statement on Form S-8 (this “Registration Statement”) registers ordinary shares, nominal value €0.59 per share (“Ordinary Shares”), of James Hardie Industries plc (the “Registrant”) issuable upon the settlement or exercise, as applicable, of restricted stock units, performance-based restricted stock units and stock options outstanding pursuant to The AZEK Company Inc. 2020 Omnibus Incentive Compensation Plan, as amended (such restricted stock units, performance-based restricted stock units and stock options, the “Rollover Awards,” and such plan, the “2020 AZEK Equity Plan”), that have been assumed by the Registrant pursuant to the Agreement and Plan of Merger (the “Merger Agreement”), dated as of March 23, 2025, as amended, by and among the Registrant, Juno Merger Sub Inc., an indirect wholly owned subsidiary of the Registrant (“Merger Sub”), and The AZEK Company Inc. (“AZEK”). Under the terms of the Merger Agreement, on 1 July 2025, Merger Sub merged with and into AZEK (the “Merger”), with AZEK surviving the Merger as an indirect wholly owned subsidiary of the Registrant. At the effective time of the Merger, each of the outstanding Rollover Awards, which had been subject to settlement in or had been exercisable for shares of AZEK common stock, was converted into a corresponding award with respect to Ordinary Shares in accordance with the terms of the Merger Agreement and subject to the terms and conditions of the 2020 AZEK Equity Plan and the applicable award agreement. The aggregate number of Ordinary Shares subject to the Rollover Awards is 7,251,679.

Part I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information required by Item 1 and Item 2 of Part I of Form S-8 is omitted from this filing in accordance with Rule 428 under the Securities Act of 1933, as amended, and the introductory note to Part I of Form S-8.

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents previously filed by the Registrant with the Securities and Exchange Commission (the “SEC”) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are incorporated herein by reference:

- (1) the Registrant’s Annual Report on [Form 20-F](#) for the fiscal year ended 31 March 2025, filed with the SEC on 20 May 2025; and
- (2) the description of Ordinary Shares contained in the Registrant’s Registration Statement on [Form 8-A](#) filed with the SEC on 23 June 2025.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be part hereof from the date of filing of such document.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement herein, or in any subsequently filed document which also is or is deemed to be incorporated by reference, modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this registration statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Except as hereinafter set forth, there is no charter provision, bylaw, contract, arrangement or statute under which any director or officer of the Registrant is insured or indemnified in any manner against any liability which he or she may incur in his or her capacity as such.

The memorandum of association of the Registrant dated and effective on August 14, 2015, and the articles of association of the Registrant dated and effective on November 5, 2020 (collectively, the “James Hardie Constitution”) provide that, subject to the Companies Act 2014 (as amended) (the “Irish Companies Act”), the Registrant’s current and former directors and secretaries shall be indemnified by the Registrant for costs, losses and expenses arising out of such person’s discharge of their duties. Specifically, Regulation 157(a) of the James Hardie

Constitution provides that, subject to the Irish Companies Act, every director and secretary (whether past or present) of the Registrant shall be indemnified by the Registrant against, and it shall be the duty of the Registrant directors out of the funds of the Registrant to pay, all costs, losses and expenses which any such director or secretary may incur or become liable for by reason of any contract entered into or any act or thing done by him/her as such director or secretary of the Registrant or in any way in the discharge of his/her duties.

The Irish Companies Act, however, does not permit a company to exempt a director or the company secretary from, or indemnify such person against, liability in connection with any negligence, default, breach of duty or breach of trust by such person in relation to the company, unless (1) judgment is given in any civil or criminal action in such person's favor or such person is acquitted, or (2) an Irish court grants such person relief from liability on the grounds that he or she acted honestly and reasonably and that, having regard to all the circumstances of the case, he or she ought fairly to be excused for the wrong concerned.

The Irish Companies Act permits a company to purchase and maintain director and officer liability insurance against any liability attaching in connection with any negligence, default, breach of duty or breach of trust in relation to the company. Accordingly, the Registrant maintains an insurance policy for its directors and officers (including past and present) in respect of liabilities arising out of any act, error or omission whilst acting in their capacities as directors or officers of the Registrant.

Each Registrant director (including past and present) has also received a form of indemnity agreement from the Registrant (or its predecessor, James Hardie Industries SE) which includes coverage to the maximum extent permitted under Irish law. In addition, each Registrant director (including past and present) has been provided with an indemnification agreement from a North American operating subsidiary of the Registrant, James Hardie Building Products, Inc., as the indemnification provisions under the applicable Nevada statute are broader than those allowed under the Irish Companies Act. As such, the foregoing summaries are qualified in their entirety by the terms and provisions of such indemnification agreements entered into with the Registrant directors.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit Number	Description
4.1	<u>Memorandum of association of James Hardie Industries plc (incorporated by reference to Exhibit 1.1 to the Registrant's Annual Report on Form 20-F filed on 18 May 2021)</u>
4.2	<u>Articles of association of James Hardie Industries plc (incorporated by reference to Exhibit 1.2 to the Registrant's Annual Report on Form 20-F filed on 18 May 2021)</u>
4.3	<u>The AZEK Company Inc. 2020 Omnibus Incentive Compensation Plan (incorporated by reference to Exhibit 10.36 to AZEK's Registration Statement on Form S-1 (File No. 333-248660))</u>
5.1	<u>Opinion of Arthur Cox LLP</u>
23.1	<u>Consent of Arthur Cox LLP (included in Exhibit 5.1)</u>
23.2	<u>Consent of Ernst & Young LLP</u>
24.1	<u>Power of attorney (included on the signature page hereto)</u>
107	<u>Filing fee table</u>

Item 9. Undertakings.

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Filing Fee Tables" or "Calculation of Registration Fee" table, as applicable, in the effective registration statement.

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

Provided, however, That: Paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Chicago, State of Illinois, on July 1, 2025.

JAMES HARDIE INDUSTRIES PLC

By: /s/ Aaron Erter
Aaron Erter
Chief Executive Officer

Each person whose signature appears below constitutes and appoints Aaron Erter, Tim Beastrom and Aoife Rockett his or her true and lawful attorney-in-fact and agent, severally, with full power of substitution and resubstitution, for him or her and in his or her name, place, and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the U.S. Securities and Exchange Commission, granting unto said attorney-in-fact and agent, severally, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, severally, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Aaron Erter</u> Aaron Erter	Chief Executive Officer (principal executive officer)	1 July 2025
<u>/s/ Rachel Wilson</u> Rachel Wilson	Chief Financial Officer (principal financial officer)	1 July 2025
<u>/s/ David Wisniewski</u> David Wisniewski	Chief Accounting Officer (principal accounting officer)	1 July 2025
<u>Peter-John Davis</u>	Director	
<u>/s/ Persio V. Lisboa</u> Persio V. Lisboa	Director	1 July 2025
<u>/s/ Anne Lloyd</u> Anne Lloyd	Director	1 July 2025

<u>Signature</u>	<u>Title</u>	<u>Date</u>
_____ /s/ Renee J. Peterson Renee J. Peterson	Director	1 July 2025
_____ /s/ John Pfeifer John Pfeifer	Director	1 July 2025
_____ Rada Rodriguez	Director	
_____ /s/ Suzanne B. Rowland Suzanne B. Rowland	Director	1 July 2025
_____ /s/ Nigel Stein Nigel Stein	Director	1 July 2025
_____ Gary Hendrickson	Director	
_____ /s/ Jesse Singh Jesse Singh	Director	1 July 2025
_____ Howard Heckes	Director	

AUTHORIZED REPRESENTATIVE

Pursuant to the requirement of the Securities Act of 1933, the undersigned, solely in the undersigned's capacity as the duly authorized representative in the United States of James Hardie Industries plc, has signed this registration statement in the City of Chicago, State of Illinois, on 1 July 2025.

JAMES HARDIE BUILDING PRODUCTS INC.

By: /s/ Aaron Erter
 Aaron Erter
 Chief Executive Officer

ARTHUR COX

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Belfast
London
New York
San Francisco

arthurcox.com

1 July 2025

Board of Directors
James Hardie Industries plc
1st Floor, Block A
One Park Place
Upper Hatch Street
Dublin 2
D02 FD79

Re: James Hardie Industries plc (the “Company”) – Registration Statement on Form S-8

Ladies and Gentlemen:

1. Basis of Opinion

- 1.1 We are acting as Irish counsel to the Company (a public company limited by shares, incorporated under the laws of Ireland registered under number 485719 and with its registered office at 1st Floor, Block A, One Park Place, Upper Hatch Street, Dublin 2 D02 FD79) in connection with the filing of a registration statement on Form S-8 (No. 333-[]) (the “**Registration Statement**”) with the United States Securities and Exchange Commission (the “**SEC**”) on the date hereof under the Securities Act of 1933 (as amended) (the “**Securities Act**”), with respect to 7,251,679 shares with a nominal value of €0.59 per share of the Company (the “**Shares**”) that may be delivered pursuant to the The AZEK Company Inc. 2020 Omnibus Incentive Compensation Plan, as amended (the “**2020 AZEK Equity Plan**”).
- 1.2 This opinion (the “**Opinion**”) is confined to and given in all respects on the basis of the laws of Ireland (meaning Ireland exclusive of Northern Ireland) in force as at the date of this Opinion as currently applied by the courts of Ireland. We have made no investigations of, and we express no opinion as to, the laws of any other jurisdiction or their effect on this Opinion. This Opinion speaks only as of its date. We assume no obligation to update this Opinion at any time in the future or to advise the addressees of this Opinion of any change in law or change in interpretation of law which may occur after the date of this Opinion.
- 1.3 This Opinion is also strictly confined to:
 - (a) the matters expressly stated herein at paragraph 2 below and is not to be read as extending by implication or otherwise to any other matter;
 - (b) the documents listed in the Schedule to this opinion (the “**Documents**”); and

Séamus Given · Orla O'Connor · John Matson · Kevin Murphy · Cormac Kissane · Kevin Langford · Eve Mulconry · Philip Smith · Kenneth Egan · Fintan Clancy · Rob Corbett · Aaron Boyle · Rachel Hussey · Colin Kavanagh · Kevin Lynch · Geoff Moore (Managing Partner) · Chris McLaughlin · Maura McLaughlin · Joanelle O'Leigh · Richard Willis · Deirdre Barrett · Cian Beecher · Alisha Finnerty (Chair) · Robert Cain · Connor Manning · Keith Smith · John Donald · Dara Harrington · David Molloy · Stephen Randalow · Simon Hannigan · Colin Rooney · Aiden Small · Phil Cody · Karen Kiloran · Richard Ryan · Danielle Conaghan · Brian O'Rourke · Cian McCourt · Louise O'Byrne · Michael Twomey · Cormac Commins · Tara O'Reilly · Michael Coyle · Darragh Geraghty · Patrick Horan · Maeve Moran · Deirdre O'Mahony · Deirdre Sheehan · Ian Dillon · David Killy · Siobhán McBean · Conor McCarthy · Olivia Mullooly · Mairéad Duncan-Jones · Imelda Shiels · Ruth Lillis · Sarah McCague · Sarah Thompson · Niamh McGovern · Ciara Buckley · Ian Duffy · Sophie Frederix · Orlaith Kane · Aisling Kelly · David Vols · Jacinta Conway · Amy McDermott · Gillian Beechinor · Kylie Dollard · Jack Logan · Peter Murphy · Shane O'Neill · Simon Breen · Maeve Crockett · Stephanie Harrahan · Brendan Kennedy · Elaine Mooney · Christopher O'Reilly · Conall O'Shaughnessy · Daniel Watters

- (c) the searches listed at 1.6 below.
- 1.4 We express no opinion, and make no representation or warranty, as to any matter of fact or in respect of any documents which may exist in relation to the Shares and the 2020 AZEK Equity Plan, other than the Documents.
- 1.5 In giving this Opinion, we have examined copies of the Documents sent to us by email in pdf or other electronic format.
- 1.6 For the purpose of giving this Opinion, we have caused to be made the following searches against the Company on 30 June 2025 (together, the “**Searches**”):
 - (a) on the file of the Company maintained by the Irish Registrar of Companies in Dublin (the “**CRO**”) for returns of allotments, special resolutions amending the constitution of the Company (the “**Constitution**”), mortgages, debentures or similar charges or notices thereof and for the appointment of any receiver, examiner or liquidator;
 - (b) in the Judgments Office of the High Court for unsatisfied judgments, orders, decrees and the like for the five years immediately preceding the date of the search; and
 - (c) in the Central Office of the High Court in Dublin for (i) any petitions filed in respect of the Company; and (ii) any proceedings filed in respect of the Company in the five years immediately preceding the date of the search.
- 1.7 This opinion is governed by and is to be construed in accordance with the laws of Ireland as interpreted by the courts of Ireland at the date of this opinion.

2. **Opinion**

Based on our review of the Documents and subject to the assumptions and qualifications set out in this opinion and to any matters not disclosed to us, we are of the opinion that when the Shares have been duly issued (and, if required, paid for in cash), pursuant to and in accordance with the terms and conditions referred to or summarised in the 2020 AZEK Equity Plan, the Shares will be validly issued, fully paid up and non-assessable (“**non-assessable**” is a phrase which, for the purposes of this Opinion, shall mean that no further sums are required to be paid by the holders thereof in connection with the allotment and issue of the Shares).

3. **Assumptions**

For the purpose of giving this Opinion, we assume the following without any responsibility on our part if any assumption proves to have been untrue as we have not verified independently any assumption:

Registration Statement and 2020 AZEK Equity Plan

- 3.1 that when filed with the SEC, the Registration Statement will not differ in any material respect from the latest draft that we have examined and that the Registration Statement will have become effective under the Securities Act;
- 3.2 that (if required under the terms of the 2020 AZEK Equity Plan) any awards granted under the 2020 AZEK Equity Plan will be in consideration of the receipt by the Company prior to the issue of the Shares pursuant thereto of cash in an amount at least equal to the nominal value of such Shares and that where Shares are issued under the 2020 AZEK Equity Plan without the requirement for the payment of cash consideration by the relevant beneficiary, then such shares shall either be fully paid up by the Company or one of its subsidiaries in a manner permitted by Section 82(6)(f) and Section 1043(4) of the Companies Act 2014 of Ireland (as amended)(the “**Companies Act**”) and within the time permitted by Section 1027 of the Companies Act;

- 3.3 that the filing of the Registration Statement with the SEC has been authorised by all necessary actions under all applicable laws (other than Irish law), including applicable U.S. federal and state securities laws;
- 3.4 that the granting and vesting of any restricted stock units, performance-based restricted stock units and stock options (the **Rollover Awards**) under the 2020 AZEK Equity Plan and the issue of the Shares upon vesting of such Rollover Awards (and the issue of the Shares in connection with any other awards granted under the 2020 AZEK Equity Plan) will be conducted in accordance with the terms and the procedures described in the 2020 AZEK Equity Plan and the applicable award certificate;
- 3.5 that the Company has sufficient authorised but unissued share capital to issue the required number of Shares to be delivered to the recipients of any awards granted under the 2020 AZEK Equity Plan;
- 3.6 that, at the time of issue of the Shares, the authority of the Company and the directors of the Company to issue the Shares, as provided for in the shareholder resolutions passed at the Annual General Meeting of the Company on 3 August 2023 in Ireland, the Companies Act 2014 (the “**Companies Act**”) and the constitution of the Company, is in full force and effect;
- 3.7 that the Company will continue to renew its authority to issue the Shares in accordance with the terms and conditions set out in the constitution of the Company and the Companies Act (and any statutory modification or re-enactment thereof for the time being in place) and such authority shall be in effect at the time of such issuance;
- 3.8 that the Company will not re-issue shares from treasury in order to satisfy any grant made pursuant to the 2020 AZEK Equity Plan or any other obligation arising from, or connected to, the 2020 AZEK Equity Plan;

Authenticity and bona fides

- 3.9 the completeness, accuracy and authenticity of all Documents submitted to us as originals or copies of originals and (in the case of copies) conformity to the originals of copy documents and the genuineness of all signatories, stamps and seals thereon;
- 3.10 where incomplete Documents have been submitted to us or signature pages only have been supplied to us for the purposes of issuing this Opinion, that the originals of such Documents correspond in all respects with the last draft of the complete Documents submitted to us;
- 3.11 that the memorandum of association of the Company adopted by resolution of the shareholders of the Company dated and effective on 14 August 2015 and the articles of association of the Company dated and effective on 5 November 2020 constitute the current Constitution of the Company and have not been amended or superseded and there are no other terms governing the Shares other than those set out in the Constitution;
- 3.12 that there is, at the relevant time of the allotment and issue of the Shares, no matter affecting the authority of the directors to allot and issue the Shares, not disclosed by the Constitution or the resolutions produced to us, which would have any adverse implications in relation to the opinions expressed in this Opinion;

- 3.13 that the Documents will, where necessary, be executed in a form and content having no material difference to the drafts provided to us, will be delivered by the parties thereto, and that the terms thereof will be observed and performed by the parties thereto;

Accuracy of searches and warranties

- 3.14 the accuracy and completeness of the information disclosed in the Searches and that such information has not since the time of such search or enquiry been altered. It should be noted that the matters disclosed in the Searches may not present a complete summary of the actual position on the matters we have caused searches to be conducted for; and
- 3.15 accordingly, it is assumed that the Searches correctly reflect that:
- (a) the truth, completeness and accuracy of all representations and statements as to factual matters contained in the Registration Statement;
 - (b) there has been no alteration in the status or condition of the Company as disclosed by the Searches; and

Commercial Benefit

- 3.16 that the Documents have been or will be entered into for bona fide commercial purposes, on arm's length terms and for the benefit of each party thereto and are in those parties' respective commercial interest and for their respective corporate benefit.

4. **Disclosure**

This Opinion is addressed to you in connection with the registration of the Shares with the SEC. We hereby consent to the inclusion of this Opinion as an exhibit to the Registration Statement to be filed with the SEC. In giving this consent, we do not thereby admit that we are in a category of persons whose consent is required under Section 7 of the Securities Act.

Yours faithfully

/s/ Arthur Cox LLP

ARTHUR COX LLP

SCHEDULE

Documents

1. A copy of the form of the Registration Statement to be filed by the Company with the SEC on or about the date of this opinion.
2. A copy of the 2020 AZEK Equity Plan
3. A copy of the Memorandum and Articles of Association of the Company.
4. A copy of the Certificate of Incorporation of the Company on registration as a public limited company under the Companies Act on 15 October 2012.
5. A copy of the Certificate of Incorporation of the Company following the transfer of the Company's registered office on 17 June 2010.
6. A corporate certificate of the secretary of the Company dated 1 July 2025.

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to The AZEK Company Inc. 2020 Omnibus Incentive Compensation Plan of James Hardie Industries public limited company of our reports dated May 20, 2025, with respect to the consolidated financial statements of James Hardie Industries plc and the effectiveness of internal control over financial reporting of James Hardie Industries plc included in its Annual Report (Form 20-F) for the year ended March 31, 2025, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Irvine, California

July 1, 2025

Calculation of Filing Fee Tables

Form S-8
(Form Type)James Hardie Industries public limited company
(Exact Name of Registrant as Specified in its Charter)

TABLE 1—NEWLY REGISTERED SECURITIES

	Security type	Security class title	Fee calculation rule	Amount registered	Proposed maximum offering price per unit	Maximum aggregate offering price	Fee rate	Amount of registration fee
1	Equity	Ordinary shares, nominal value €0.59 per share	Other	1,413,567	\$24.835	\$35,105,936.45	0.00015310	\$5,374.72
2	Equity	Ordinary shares, nominal value €0.59 per share	Other	5,838,112	\$21.28	\$124,235,023.36	0.00015310	\$19,020.39
Total Offering Amounts						\$159,340,959.81		\$24,395.11
Total Fee Offsets								\$24,395.11
Net Fee Due								\$0

- 1 The amount registered consists of 1,413,567 ordinary shares, nominal value €0.59 per share (the “Ordinary Shares”), of the registrant issuable upon the settlement of restricted stock units and performance-based restricted stock units outstanding pursuant to The AZEK Company Inc. 2020 Omnibus Incentive Compensation Plan, as amended (the “Plan”), that have been assumed by the registrant pursuant to the Agreement and Plan of Merger (the “Merger Agreement”), dated as of March 23, 2025, as amended, by and among the registrant, Juno Merger Sub Inc., an indirect wholly owned subsidiary of the registrant (“Merger Sub”), and The AZEK Company Inc. (“AZEK”). Under the terms of the Merger Agreement, on July 1, 2025, Merger Sub merged with and into AZEK (the “Merger”), with AZEK surviving the Merger as an indirect wholly owned subsidiary of the registrant. Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this registration statement shall be deemed to cover any additional Ordinary Shares issuable to prevent dilution resulting from stock splits, stock dividends, or similar transactions. The proposed maximum offering price per unit, calculated as the average of the high and low prices reported of the registrant’s American Depositary Shares on the New York Stock Exchange on June 24, 2025, and the maximum aggregate offering price are estimated solely for purposes of calculating the registration fee in accordance with Rule 457(c) and Rule 457(h) under the Securities Act.
- 2 The amount registered consists of 5,838,112 Ordinary Shares issuable upon the exercise of stock options outstanding pursuant to the Plan that have been assumed by the registrant pursuant to the Merger Agreement. Pursuant to Rule 416(a) under the Securities Act, this registration statement shall be deemed to cover any additional Ordinary Shares issuable to prevent dilution resulting from stock splits, stock dividends, or similar transactions. The proposed maximum offering price per unit and the maximum aggregate offering price are estimated solely for purposes of calculating the registration fee in accordance with Rule 457(h) under the Securities Act on the basis of the weighted average exercise price of such stock options.

TABLE 2—FEE OFFSET CLAIMS AND SOURCES

	Registrant or filer name	Form or filing type	File number	Initial filing date	Filing date	Fee offset claimed	Security type associated with fee offset claimed	Security title associated with fee offset claimed	Unsold securities associated with fee offset claimed	Unsold aggregate offering amount associated with fee offset claimed	Fee paid with fee offset source	
Rule 457(p)												
1	Fee Offset Claims	James Hardie Industries plc	F-4	333-286977	May 5, 2025	—	\$24,395.11	Equity	Ordinary shares, nominal value €0.59 per share	8,195,850	\$180,181,087.09	—
	Fee Offset Sources	James Hardie Industries plc	F-4	333-286977	—	May 5, 2025	—	—	—	—	—	\$27,585.73

- 1 The registrant has completed the offering that included the unsold securities associated with the claimed offset under the prior registration statement.