

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
Vulcan Materials Company
Birmingham, Alabama

We have performed the procedures enumerated below and specified in the Code of Federal Regulations (CFR) Title 40, Part 264, Section 143 (40 CFR 264.143). Management is responsible for Vulcan Materials Company's compliance with those requirements.

Vulcan Materials Company (the "Company") has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Company in confirming selected financial data contained in the accompanying letter (the "CFO Letter") from Mary Andrews Carlisle, the Company's Chief Financial Officer, dated October 11, 2023.

We make no representation regarding the appropriateness of the procedures either for the purpose for which our report has been requested or for any other purpose. Accordingly, this report may not be suitable for either the purpose of which this report has been requested or for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures that we performed and related findings are as follows:

1. We compared the amounts, except for the estimated cost of the work and other amounts financially assured through the use of a financial test or guarantee, included in the financial test attached to the Certificate of Self Insurance letter to the Arizona State Mine Inspector with the corresponding amounts in the audited financial statements of Vulcan Materials Company as of and for the year ended December 31, 2022, on which we have issued our report dated February 24, 2023, and noted that such amounts were in agreement.
2. We recomputed from, or reconciled to, the financial statements referred to in procedure 1 the information included in the financial test in the letter referred to above and noted no differences.

We were engaged by Vulcan Materials Company to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not perform an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying letter dated October 11, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Vulcan Materials Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the board of directors and management of Vulcan Materials Company and the Arizona State Mine Inspector, and is not intended to be and should not be used by anyone other than these specified parties.

Dodds & Tuck LLP

October 11, 2023