Exhibit 99.3

Revision of Prior Period Financial Statements

This exhibit shows revisions of the Company's historical Consolidated Financial Statements as of and for the year ended December 31, 2025, as of and for the three months ended March 31, 2025, as of and for the three and six months ended June 30, 2025, and as of and for the three months ended March 31, 2026 to correct for immaterial misstatements identified during the period ended June 30, 2026. During the three months ended June 30, 2026, the Company identified prior period misstatements. In evaluating these misstatements together with previously identified uncorrected misstatements (collectively, the "Other Misstatements"), the Company concluded that, while the aggregate misstatements were not material to any previously issued consolidated financial statements, correcting them in the current period would have been material to the Company's consolidated results of operations for the three and six months ended June 30, 2026 and would be material to the Company's forecasted consolidated results of operations for the year ended December 31, 2026.

The most significant misstatement relates to an understatement of deferred revenue associated with extended warranty arising from its acquisitions of Duro-Last in 2023 and Malarkey in 2022, both within the Building Envelope segment. The understatement of deferred revenue was $78 million and $76 million as of December 31, 2025 and March 31, 2026, respectively.

In evaluating whether its previously issued consolidated financial statements were materially misstated, the Company applied the guidance in Accounting Standard Codification (ASC) Topic 250, Accounting Changes and Error Corrections, including ASC Topic 250-10-S99-1 (SAB Topic 1.M), Assessing Materiality, and ASC Topic 250-10-S99-2 (SAB Topic 1.N), Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements. The Company evaluated the materiality of the extended warranty misstatements and the Other Misstatements, in consideration of both quantitative and qualitative factors, and determined that they were not material, individually or in the aggregate, to any previously issued consolidated financial statements.

Accordingly, the Company is revising the applicable prior period financial statements and related disclosures as of the year ended December 31, 2025, as of and for the three months ended March 31, 2025, as of and for the three and six months ended June 30, 2025, and as of and for the three months ended March 31, 2026 to correct the extended warranty misstatement and other unrelated immaterial misstatements, presented herein and will reflect these revisions in future filings that include the affected periods. Additional information will be included in the Company's Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2026 to be filed with the SEC.

Consolidated Income Statement

(in millions)	For the three months ended March 31, 2025			For the three months ended March 31, 2026		
	As reported	**Adj**	**As revised**	**As reported**	**Adj**	**As revised**
Revenues	$ 2,081	$ 8	$ 2,089	$ 2,178	$ 3	$ 2,181
Cost of revenues	(1,859)	7	(1,852)	(1,967)	(6)	(1,973)
Gross profit	**222**	**15**	**237**	**211**	**(3)**	**208**
Selling, general and administrative expenses	(239)	(4)	(243)	(292)	7	(285)
Gain on disposal of long-lived assets	1	—	1	5	—	5
Loss on impairments	—	—	—	—	—	—
Operating loss	**(16)**	**11**	**(5)**	**(76)**	**4**	**(72)**
Interest expense, net	(118)	—	(118)	(70)	(8)	(78)
Other non-operating income, net	1	—	1	1	1	2
Loss before income tax benefit	**(133)**	**11**	**(122)**	**(145)**	**(3)**	**(148)**
Income tax benefit	46	(18)	28	27	14	41
Income from equity method investments	—	—	—	—	—	—
Net loss	**(87)**	**(7)**	**(94)**	**(118)**	**11**	**(107)**
Net loss attributable to noncontrolling interests	—	—	—	2	—	2
Net loss attributable to the Company	**$ (87)**	**$ (7)**	**$ (94)**	**$ (116)**	**$ 11**	**$ (105)**
Loss per share attributable to the Company:						
Basic	$ (0.16)	$ (0.01)	$ (0.17)	$ (0.21)	$ 0.02	$ (0.19)
Diluted	$ (0.16)	$ (0.01)	$ (0.17)	$ (0.21)	$ 0.02	$ (0.19)
Weighted-average number of shares outstanding:						
Basic	553.1	—	553.1	553.2	—	553.2
Diluted	553.1	—	553.1	553.2	—	553.2

(in millions)	For the three months ended June 30, 2025			For the six months ended June 30, 2025		
	As reported	Adj	As revised	As reported	Adj	As revised
Revenues	$ 3,220	$ (2)	$ 3,218	$ 5,301	$ 6	$ 5,307
Cost of revenues	(2,254)	(23)	(2,277)	(4,113)	(16)	(4,129)
Gross profit	**966**	**(25)**	**941**	**1,188**	**(10)**	**1,178**
Selling, general and administrative expenses	(299)	13	(286)	(538)	9	(529)
Gain on disposal of long-lived assets	4	—	4	5	—	5
Loss on impairments	(2)	—	(2)	(2)	—	(2)
Operating income	**669**	**(12)**	**657**	**653**	**(1)**	**652**
Interest expense, net	(121)	—	(121)	(239)	—	(239)
Other non-operating income, net	1	—	1	2	—	2
Income before income tax expense	**549**	**(12)**	**537**	**416**	**(1)**	**415**
Income tax expense	(122)	—	(122)	(76)	(18)	(94)
Income from equity method investments	1	—	1	1	—	1
Net income	**428**	**(12)**	**416**	**341**	**(19)**	**322**
Net loss attributable to noncontrolling interests	1	—	1	1	—	1
Net income attributable to the Company	**$ 429**	**$ (12)**	**$ 417**	**$ 342**	**$ (19)**	**$ 323**
Earnings per share attributable to the Company:						
Basic	$ 0.78	$ (0.03)	$ 0.75	$ 0.62	$ (0.04)	$ 0.58
Diluted	$ 0.78	$ (0.03)	$ 0.75	$ 0.62	$ (0.04)	$ 0.58
Weighted-average number of shares outstanding:						
Basic	553.1	—	553.1	553.1	—	553.1
Diluted	553.1	—	553.1	553.1	—	553.1

Statement of Comprehensive Income

	For the three months ended March 31, 2025			For the three months ended March 31, 2026		
(in millions)	As reported	Adj	As revised	As reported	Adj	As revised
Net loss	$ (87)	$ (7)	$ (94)	$ (118)	$ 11	$ (107)
Other comprehensive income (loss), net of tax:						
Foreign currency translation	16	—	16	(64)	—	(64)
Net change in fair value of effective portion of cash flow hedges, net of tax	2	6	8	13	—	13
Actuarial (losses) gains and prior service (costs) credits for pension and other postretirement plans, net of tax	(1)	—	(1)	(2)	—	(2)
Total other comprehensive income (loss), net of tax	**17**	**6**	**23**	**(53)**	**—**	**(53)**
Total comprehensive loss	(70)	(1)	(71)	(171)	11	(160)
Comprehensive (income) loss attributable to noncontrolling interests	—	—	—	2	—	2
Comprehensive loss attributable to the Company	**$ (70)**	**$ (1)**	**$ (71)**	**$ (169)**	**$ 11**	**$ (158)**

	For the three months ended June 30, 2025			For the six months ended June 30, 2025		
(in millions)	As reported	Adj	As revised	As reported	Adj	As revised
Net income	$ 428	$ (12)	$ 416	$ 341	$ (19)	$ 322
Other comprehensive income (loss), net of tax:						
Foreign currency translation	222	—	222	238	—	238
Net change in fair value of effective portion of cash flow hedges, net of tax	5	(6)	(1)	7	—	7
Actuarial (losses) gains and prior service (costs) credits for pension and other postretirement plans, net of tax	(1)	—	(1)	(2)	—	(2)
Total other comprehensive income (loss), net of tax	**226**	**(6)**	**220**	**243**	**—**	**243**
Total comprehensive income	654	(18)	636	584	(19)	565
Comprehensive (income) loss attributable to noncontrolling interests	1	—	1	1	—	1
Comprehensive income attributable to the Company	**$ 655**	**$ (18)**	**$ 637**	**$ 585**	**$ (19)**	**$ 566**

Balance sheet

(in millions)	As of December 31, 2025		
	As reported	**Adj**	**As revised**
Assets			
Current Assets:			
Cash and cash equivalents	$ 1,922	$ —	$ 1,922
Accounts receivable, net	1,120	(7)	1,113
Inventories, net	1,551	(61)	1,490
Prepaid expenses and other current assets	88	—	88
Total current assets	4,681	(68)	4,613
Property, plant and equipment, net	7,935	1	7,936
Goodwill	9,020	24	9,044
Intangible assets, net	1,728	—	1,728
Operating lease right-of-use assets, net	608	7	615
Other noncurrent assets	277	(4)	273
Total Assets	**$ 24,249**	**$ (40)**	**$ 24,209**
Liabilities and Equity			
Current Liabilities:			
Accounts payable	$ 1,538	$ (8)	$ 1,530
Current portion of long-term debt	333	—	333
Operating lease liabilities	136	—	136
Other current liabilities	850	36	886
Total current liabilities	2,857	28	2,885
Long-term debt	4,936	—	4,936
Related-party notes payable	—	—	—
Deferred income tax liabilities	1,048	(6)	1,042
Noncurrent operating lease liabilities	500	—	500
Other noncurrent liabilities	1,654	71	1,725
Total Liabilities	**10,995**	**93**	**11,088**
Commitments and contingencies (see Note 18)			
Equity			
Common stock, par value of $0.01 per share, 680,250,615 shares authorized, 566,875,513 issued and 553,082,525 outstanding as of December 31, 2025	6	—	6
Additional paid-in capital	12,741	(172)	12,569
Retained earnings	902	28	930
Treasury stock, 13,792,988 shares as of December 31, 2025	—	—	—
Accumulated other comprehensive loss	(391)	11	(380)
Total equity attributable to the Company	**13,258**	**(133)**	**13,125**
Noncontrolling interests	(4)	—	(4)
Total Equity	**13,254**	**(133)**	**13,121**
Total Liabilities and Equity	**$ 24,249**	**$ (40)**	**$ 24,209**

Consolidated Statements of Cash Flow

(in millions)	For the three months ended March 31, 2025			For the three months ended March 31, 2026		
	As reported	Adj	As revised	As reported	Adj	As revised
Cash Flows from Operating Activities:						
Net (loss) income	$ (87)	$ (7)	$ (94)	$ (118)	$ 11	$ (107)
Adjustments to reconcile net (loss) income to net cash used in operating activities:						
Depreciation, depletion, accretion and amortization	218	2	220	236	1	237
Share-based compensation	1	—	1	9	—	9
Deferred tax benefit	—	6	6	(17)	(3)	(20)
Other items, net	29	6	35	24	2	26
Changes in operating assets and liabilities, net of effects of acquisitions:						
Accounts receivable, net	(310)	23	(287)	(223)	14	(209)
Due from related party	13	—	13	—	—	—
Inventories, net	(121)	12	(109)	16	(13)	3
Accounts payable	(198)	(15)	(213)	(521)	11	(510)
Due to related party	78	(16)	62	—	—	—
Other assets	(44)	(28)	(72)	(159)	(6)	(165)
Other liabilities	(429)	26	(403)	(136)	(14)	(150)
Defined benefit pension plans and other postretirement benefit plans	(6)	—	(6)	(7)	—	(7)
Net cash used in operating activities	**$ (856)**	**$ 9**	**$ (847)**	**$ (896)**	**$ 3**	**$ (893)**
Cash Flows from Investing Activities:						
Purchases of property, plant and equipment	(211)	(2)	(213)	(272)	(3)	(275)
Cash Flows from Financing Activities:						
Net transfers to Parent	(89)	(7)	(96)	—	—	—

(in millions)	For the six months ended June 30, 2025		
	As reported	Adj	As revised
Cash Flows from Operating Activities:			
Net loss	$ 341	$ (19)	$ 322
Adjustments to reconcile net loss to net cash used in operating activities:			
Depreciation, depletion and amortization	439	5	444
Share-based compensation	3	—	3
Deferred tax (benefit) expense	(11)	9	(2)
Other items, net	59	(5)	54
Changes in operating assets and liabilities, net of effects of acquisitions:			
Accounts receivable, net	(849)	22	(827)
Due from related-party	49	—	49
Inventories	(128)	20	(108)
Accounts payable	27	(9)	18
Due to related-party	(80)	(16)	(96)
Other assets	(91)	(24)	(115)
Other liabilities	(196)	26	(170)
Defined benefit pension plans and other postretirement benefit plans	(13)	—	(13)
Net cash used in operating activities	**$ (450)**	**$ 9**	**$ (441)**
Cash Flows from Investing Activities:			
Purchases of property, plant and equipment	(446)	(2)	(448)
Cash Flows from Financing Activities:			
Net transfers to Parent	(91)	(7)	(98)

Consolidated Statements of Changes in Equity

(in millions)	Net parent investment			Accumulated other comprehensive loss			Equity attributable to noncontrolling interest			Total equity		
	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised
Balance as of December 31, 2024	**$ 10,521**	**$ (146)**	**$ 10,375**	**$ (606)**	**$ 11**	**$ (595)**	**$ (1)**	**$ —**	**$ (1)**	**$ 9,914**	**$ (135)**	**$ 9,779**
Net loss	(87)	(7)	(94)	—	—	—	—	—	—	(87)	(7)	(94)
Other comprehensive income, net of taxes	—	—	—	17	6	23	—	—	—	17	6	23
Net transfers to Holcim	(94)	(7)	(101)	—	—	—	—	—	—	(94)	(7)	(101)
Changes in equity attributable to noncontrolling interests	(1)	—	(1)	—	—	—	1	—	1	—	—	—
Balance as of March 31, 2025	**$ 10,339**	**$ (160)**	**$ 10,179**	**$ (589)**	**$ 17**	**$ (572)**	**$ —**	**$ —**	**$ —**	**$ 9,750**	**$ (143)**	**$ 9,607**

(in millions)	Common stock			Additional paid-in capital			Retained earnings			Net parent investment		
	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised
Balance as of March 31, 2025	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 10,339**	**$ (160)**	**$ 10,179**
Net income (loss)	—	—	—	—	—	—	59	—	59	370	(12)	358
Other comprehensive income, net of taxes	—	—	—	—	—	—	—	—	—	—	—	—
Changes in equity attributable to noncontrolling interests	—	—	—	—	—	—	—	—	—	—	—	—
Net transfers from Holcim including Spin-Off related adjustments	—	—	—	—	—	—	—	—	—	2,027	—	2,027
Issuance of Common stock, Treasury stock, and reclassification of Net parent investment	6	—	6	12,730	(172)	12,558	—	—	—	(12,736)	172	(12,564)
Balance as of June 30, 2025	**$ 6**	**$ —**	**$ 6**	**$ 12,730**	**$ (172)**	**$ 12,558**	**$ 59**	**$ —**	**$ 59**	**$ —**	**$ —**	**$ —**

(in millions)	Accumulated other comprehensive income			Equity attributable to noncontrolling interest			Total equity		
	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised
Balance as of March 31, 2025	**$ (589)**	**$ 17**	**$ (572)**	**$ —**	**$ —**	**$ —**	**$ 9,750**	**$ (143)**	**$ 9,607**
Net income (loss)	—	—	—	(1)	—	(1)	428	(12)	416
Other comprehensive income, net of taxes	226	(6)	220	—	—	—	226	(6)	220
Changes in equity attributable to noncontrolling interests	—	—	—	—	—	—	—	—	—
Net transfers from Holcim including Spin-Off related adjustments	2	—	2	—	—	—	2,029	—	2,029
Issuance of Common stock, Treasury stock, and reclassification of Net parent investment	—	—	—	—	—	—	—	—	—
Balance as of June 30, 2025	**$ (361)**	**$ 11**	**$ (350)**	**$ (1)**	**$ —**	**$ (1)**	**$ 12,433**	**$ (161)**	**$ 12,272**

(in millions)	Common stock			Additional paid-in capital			Retained earnings			Net parent investment		
	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised
Balance as of December 31, 2024	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 10,521**	**$ (146)**	**$ 10,375**
Net income (loss)	—	—	—	—	—	—	59	—	59	283	(19)	264
Other comprehensive income, net of taxes	—	—	—	—	—	—	—	—	—	—	—	—
Changes in equity attributable to noncontrolling interests	—	—	—	—	—	—	—	—	—	(1)	—	(1)
Net transfers from Parent including Spin-off-related adjustments	—	—	—	—	—	—	—	—	—	1,933	(7)	1,926
Issuance of Common stock, Treasury stock and reclassification of Net parent investment	6	—	6	12,730	(172)	12,558	—	—	—	(12,736)	172	(12,564)
Balance as of June 30, 2025	**$ 6**	**$ —**	**$ 6**	**$ 12,730**	**$ (172)**	**$ 12,558**	**$ 59**	**$ —**	**$ 59**	**$ —**	**$ —**	**$ —**

(in millions)	Accumulated other comprehensive income			Equity attributable to noncontrolling interest			Total equity		
	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised
Balance as of December 31, 2024	**$ (606)**	**$ 11**	**$ (595)**	**$ (1)**	**$ —**	**$ (1)**	**$ 9,914**	**$ (135)**	**$ 9,779**
Net income (loss)	—	—	—	(1)	—	(1)	341	(19)	322
Other comprehensive income, net of taxes	243	—	243	—	—	—	243	—	243
Changes in equity attributable to noncontrolling interests	—	—	—	1	—	1	—	—	—
Net transfers from Parent including Spin-off-related adjustments	2	—	2	—	—	—	1,935	(7)	1,928
Issuance of Common stock, Treasury stock and reclassification of Net parent investment	—	—	—	—	—	—	—	—	—
Balance as of June 30, 2025	**$ (361)**	**$ 11**	**$ (350)**	**$ (1)**	**$ —**	**$ (1)**	**$ 12,433**	**$ (161)**	**$ 12,272**

(in millions)	Common stock			Additional paid-in capital			Retained earnings			Net parent investment		
	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised
Balance as of December 31, 2024	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 10,521**	**$ (146)**	**$ 10,375**
Net income (loss)	—	—	—	—	—	—	902	28	930	283	(19)	264
Other comprehensive income, net of taxes	—	—	—	—	—	—	—	—	—	—	—	—
Changes in equity attributable to noncontrolling interests	—	—	—	—	—	—	—	—	—	(1)	—	(1)
Net transfers from Parent including Spin-off-related adjustments	—	—	—	—	—	—	—	—	—	1,933	(7)	1,926
Issuance of Common stock, Treasury stock and reclassification of Net parent investment	6	—	6	12,730	(172)	12,558	—	—	—	(12,736)	172	(12,564)
Share-based compensation expense	—	—	—	11	—	11	—	—	—	—	—	—
Balance as of December 31, 2025	**$ 6**	**$ —**	**$ 6**	**$ 12,741**	**$ (172)**	**$ 12,569**	**$ 902**	**$ 28**	**$ 930**	**$ —**	**$ —**	**$ —**

(in millions)	Accumulated other comprehensive income			Equity attributable to noncontrolling interest			Total equity		
	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised
Balance as of December 31, 2024	**$ (606)**	**$ 11**	**$ (595)**	**$ (1)**	**$ —**	**$ (1)**	**$ 9,914**	**$ (135)**	**$ 9,779**
Net income (loss)	—	—	—	(3)	—	(3)	1,182	9	1,191
Other comprehensive income, net of taxes	213	—	213	—	—	—	213	—	213
Changes in equity attributable to noncontrolling interests	—	—	—	—	—	—	(1)	—	(1)
Net transfers from Parent including Spin-off-related adjustments	2	—	2	—	—	—	1,935	(7)	1,928
Issuance of Common stock, Treasury stock and reclassification of Net parent investment	—	—	—	—	—	—	—	—	—
Share-based compensation expense	—	—	—	—	—	—	**11**	—	**11**
Balance as of December 31, 2025	**$ (391)**	**$ 11**	**$ (380)**	**$ (4)**	**$ —**	**$ (4)**	**$ 13,254**	**$ (133)**	**$ 13,121**

(in millions)	Common stock			Additional paid-in capital			Retained earnings		
	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised
Balance as of December 31, 2025	**$ 6**	**$ —**	**$ 6**	**$ 12,741**	**$ (172)**	**$ 12,569**	**$ 902**	**$ 28**	**$ 930**
Net loss	—	—	—	—	—	—	(116)	11	(105)
Other comprehensive loss, net of taxes	—	—	—	—	—	—	—	—	—
Share-based compensation expense	—	—	—	9	—	9	—	—	—
Shares withheld for employees' income tax obligations and other	—	—	—	(3)	—	(3)	(1)	—	(1)
Balance as of March 31, 2026	**$ 6**	**$ —**	**$ 6**	**$ 12,747**	**$ (172)**	**$ 12,575**	**$ 785**	**$ 39**	**$ 824**

(in millions)	Accumulated other comprehensive income			Equity attributable to noncontrolling interest			Total equity		
	As reported	Adj	As revised	As reported	Adj	As revised	As reported	Adj	As revised
Balance as of December 31, 2025	**$ (391)**	**$ 11**	**$ (380)**	**$ (4)**	**$ —**	**$ (4)**	**$ 13,254**	**$ (133)**	**$ 13,121**
Net loss	—	—	—	(2)	—	(2)	(118)	11	(107)
Other comprehensive loss, net of taxes	(53)	—	(53)	—	—	—	(53)	—	(53)
Share-based compensation expense	—	—	—	—	—	—	9	—	9
Shares withheld for employees' income tax obligations and other	—	—	—	—	—	—	(4)	—	(4)
Balance as of March 31, 2026	**$ (444)**	**$ 11**	**$ (433)**	**$ (6)**	**$ —**	**$ (6)**	**$ 13,088**	**$ (122)**	**$ 12,966**