

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name STERIS plc		2 Issuer's employer identification number (EIN) 98-1455064	
3 Name of contact for additional information Julie Winter		4 Telephone No. of contact 440-392-7245	5 Email address of contact julie_winter@steris.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact c/o STERIS Corporation, 5960 Heisley Road		7 City, town, or post office, state, and ZIP code of contact Mentor, Ohio 44060	
8 Date of action Distribution paid on December 21, 2023		9 Classification and description Distribution to public shareholders	
10 CUSIP number G8473T100	11 Serial number(s)	12 Ticker symbol STE	13 Account number(s)

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 ▶ **STERIS plc paid a quarterly distribution of 52 cents per common share on December 21, 2023 to shareholders of record on November 21, 2023.**

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 ▶ **77.215% (40 cents) of this distribution will be treated as a nontaxable return of capital to the extent of the shareholder's tax basis. Any amount in excess of a shareholder's tax basis will be treated as capital gain for U.S. tax purposes.**

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 ▶ **Pursuant to the Internal Revenue Code sections 301(c) and 316(a), the taxability of STERIS plc's distribution is calculated based on the earnings and profits of STERIS plc (parent company) only. It does not include the earnings and profits of STERIS plc's subsidiary companies. STERIS plc's current and accumulated earnings and profits estimated for the year ending March 31, 2024 support their disclosure that 77.215% of the December 21, 2023 distribution is a nontaxable return of capital to the extent of the shareholder's tax basis. This distribution was approved by STERIS plc's Board of Directors for shareholders of record on November 21, 2023.**

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 301(c) and 316(a).

18 Can any resulting loss be recognized? ▶ Not applicable.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.

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.

Sign Here
Signature ▶ _____ Date ▶ _____

Print your name ▶ **John Schloss** Title ▶ **Vice President, Global Tax**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.