

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name STERIS Corporation		2 Issuer's employer identification number (EIN) 34-1482024	
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 5960 Heisley Road		7 City, town, or post office, state, and Zip code of contact Mentor, Ohio 44060	
8 Date of action November 2, 2015		9 Classification and description Stock	
10 CUSIP number 859125100	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 ▶ **On November 2, 2015, Solar US New Merger Sub Inc merged with and into STERIS Corporation in a taxable merger. At the effective time of the merger and without any action on the part of the shareholders, each STERIS Corporation share then issued and outstanding was cancelled and automatically converted into and became the right to receive one ordinary share of STERIS plc.**

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 ▶ **Each former owner of STERIS Corporation will take a fair market value basis in the STERIS plc stock received in the transaction, subject to the Section 304 discussion below in item 19.**

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 ▶ **The fair market value of one STERIS Plc ordinary share was determined to be \$74.36 as of November 2, 2015. This fair market value is based on the average of the low and high price at which STERIS Corporation common shares traded on the New York Stock Exchange during normal trading hours on November 2, 2015.**

Fair market value generally is the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of the facts. U.S. federal income tax law does not specifically prescribe how you should determine the fair market value of the STERIS plc ordinary shares. There are several possible methods for determining the fair market value of STERIS plc ordinary shares. One possible approach is described above. Other approaches may also be possible. You are not bound by the approach described above and may, in consultation with your tax advisor, use another approach. You should consult your tax advisor to determine what measure of fair market value is appropriate.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► **Subject to the Section 304 discussion below in item 19, Section 1001 and Section 1012.**

Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ► **Yes, subject to the Section 304 discussion below in item 19.**

Blank lines for providing details regarding the recognition of loss.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **The transaction is reportable by each former STERIS Corporation shareholder in their first tax year that includes November 2, 2015.**

Former STERIS Corporation shareholders are urged to consult their own tax advisors with respect to their individual tax consequences of the merger including the potential application of Section 304 and its consequences. The information contained in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purposes of (i) avoiding penalties under the Internal Revenue Code of 1986, as amended, or (ii) promoting, marketing, or recommending any transaction or matter addressed herein.

The information contained herein does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Neither STERIS Corporation nor STERIS plc provides tax advice to its shareholders. The examples provided herein are illustrative and are being provided pursuant to Section 6045B of the Internal Revenue Code and as a convenience to shareholders and their tax advisors. You are urged to consult your own tax advisor regarding the particular consequences of the merger to you, including the applicability and effect of all U.S. federal, state and local tax laws and foreign tax laws. We urge you to read the definitive proxy statement filed by STERIS Corporation with the Securities and Exchange Commission on February 9, 2015, noting especially the discussion on pages 84-91 under the heading "Certain U.S. Federal Income Tax Considerations", as well as the supplemental disclosure filed by STERIS Corporation with the Securities and Exchange Commission on Form 8-K on September 24, 2015.

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 ► *John R. Schloss*
Print your name ► **John R. Schloss**

Date ► *12/14/2015*

Title ► **Assistant Secretary**

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.	