



|                   |  |
|-------------------|--|
| <b>B #:</b>       | 0694-12  |
| <b>Date:</b>      | April 27, 2012   |
| <b>To:</b>        | All Participants   |
| <b>Category:</b>  | Dividends  |
| <b>From:</b>      | International Services   |
| <b>Attention:</b> | Operations, Reorg & Dividend Managers, Partners & Cashiers   |
| <b>Subject:</b>   | <b><u>Tax Relief</u></b> – Country: Sweden<br>Security: Assa Abloy AB CUSIP: 045387107<br><b><u>Record Date:</u> 04/30/2012 <u>Payable Date:</u> TBD</b><br><b><u>EDS Cut-Off:</u> 05/01/2012 8:00 P.M.</b><br><b><u>Documentation Cut-Off:</u> 5/1/2012 by 5 P.M.</b> |

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or Tax Relief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult the PTS or PBS function TAXI or TaxInfo respectively before certifying their elections over PTS or PBS.

The ADR Depositaries and GlobeTax always endeavor to provide the marketplace with as much time as possible to file At-Source refunds in markets where this type of service is available.

In certain situations, short deadlines imposed by our agents in the local markets necessitates a one day EDS window, most notably in Sweden (Hungary, Norway, and Finland). We continue to work with our local market agents and Issuers to provide the marketplace with the maximum amount of time to make EDS elections.

**\*\*\*Please note: The window period to make EDS elections will only be open for one day.\*\*\***

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100.

**Important Legal Information:** *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

*To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit [http://www.dtcc.com/subscription\\_form.php](http://www.dtcc.com/subscription_form.php).

Non-Confidential



**ASSA ABLOY AB** has announced a cash dividend. BNY Mellon acts as one of the Depositaries for the company's American Depositary Receipt ("ADR") program.

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Use of EDS will permit entitlement amounts to be paid through DTC.

| <b>DIVIDEND EVENT DETAILS</b>       |                |
|-------------------------------------|----------------|
| COUNTRY OF ISSUANCE                 | SWEDEN         |
| ISSUE                               | ASSA ABLOY AB  |
| CUSIP#                              | 045387107      |
| DEPOSITARY                          | BNY Mellon     |
| ADR RECORD DATE                     | April 30, 2012 |
| ADR PAY DATE                        | TBD            |
| ADR GROSS DIVIDEND RATE ON PAY DATE | TBD            |
| ORD GROSS DIVIDEND RATE ON PAY DATE | SEK 4.50       |
| RATIO                               | 1 ORD : 2 ADR  |
| STATUTORY WHT RATE                  | 30%            |

| <b>RELIEF-AT-SOURCE ("EDS") ELIGIBILITY MATRIX</b> |                     |                           |   |
|--|---------------------|---------------------------|---|
| <b>RATE DESCRIPTION</b>                            | <b>RECLAIM RATE</b> | <b>ELIGIBLE RESIDENTS</b> | <b>DOCUMENTATION REQUIRED</b>   |
| <b>UNFAVORABLE<br/>30%</b>                         | <b>0%</b>           | NON-TREATY COUNTRIES      | NONE  |
| <b>FAVORABLE<br/>15%</b>                           | <b>15%</b>          | U.S. RESIDENT ENTITIES    | NONE<br>(SEE NOTE)  |
| <b>EXEMPT<br/>0%</b>                               | <b>30%</b>          | U.S. PENSION FUNDS        | 1. COVER LETTER<br>2. IRS FORM 6166<br>3. ATTESTATION FOR U.S. PENSIONS |

BNY Mellon offers ESP powered by GlobeTax, which allows for the secure and simplified transfer of beneficial owner level data from the Participant to BNY Mellon and creates applicable documentation on the Participants behalf including the SKV 3740 and the U.S Pension Attestation. These claims should be submitted through the following website:

<https://www.globetaxesp.com>

Please contact Ms. Daniela Georgieva at 1-800-915-3536 or via email at [Daniela\\_Georgieva@globetax.com](mailto:Daniela_Georgieva@globetax.com) if you have any questions about this process.

This system is available for At-Source, Quick Refund, and Long-Form claims.

| CHARGES & DEADLINES |                           |                |                           |   |   |
|---------------------|---------------------------|----------------|---------------------------|---|---|
| FILING METHOD       | BATCH                     | PAYMENT METHOD | DEPOSITARY SERVICE CHARGE | MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER | DOCUMENTATION MUST BE RECEIVED BY (ALL TIMES EST) |
| RELIEF AT SOURCE    | PAYMENT ON PAY DATE       | VIA DTC        | \$0.0035 per ADR          | \$0   | May 1, 2012; 5:00 P.M.                            |
| QUICK REFUND        | POST-EDS PROCESS; ONGOING | CHECK          | \$0.005 per ADR           | \$25.00                                     | June 15, 2012                                     |
| LONG-FORM           | POST-EDS PROCESS; ONGOING | CHECK          | \$0.005 per ADR           | \$25.00                                     | November 15, 2017                                 |

| DESCRIPTION OF VARIOUS DOCUMENTATION         |  |                 |                                      |
|--|--|-----------------|--------------------------------------|
| DOCUMENT NAME                                | DESCRIPTION  | ORIGINAL / COPY | SIGNATURE REQUIREMENT                |
| IRS FORM 6166                                | Issued by the Internal Revenue Service, stating the name and Taxpayer Identification number of the beneficial owner. The "Tax Year" of the 6166 must refer to the tax year of 2012. For U.S. Pensions the 6166 must certify that the pension plan is qualified under Section 401 (A) and is tax exempt under Section 501 (A).                  | ORIGINAL        | IRS REPRESENTATIVE                   |
| CERTIFICATE OF RESIDENCY (CANADIAN PENSIONS) | Issued by the beneficial owner's local Canadian Revenue Office, stating the name, Taxpayer Identification number and the address of the beneficial owner. Additionally, the COR must cite the provisions of the existing agreement within the meaning of the Canada/Sweden tax convention, including Article 10 Paragraph 8 for tax year 2012. | ORIGINAL        | CANADA REVENUE AGENCY REPRESENTATIVE |
| COVER LETTER (APPENDIX A)                    | Cover letter required for all long-form, quick refund, and U.S. Pension relief-at-source claims  | ORIGINAL        | DTC PARTICIPANT                      |

|   |  |          |   |
|---|--|----------|---|
| <b>CERTIFICATION OF DIVIDEND PAYMENT (APPENDIX B)</b> | Must be submitted for each beneficial owner with each long form claim, on participant letterhead   | ORIGINAL | DTC PARTICIPANT                           |
| <b>U.S PENSION ATTESTATION (APPENDIX C)</b>           | Attestation for U.S. Pensions  | ORIGINAL | DTC PARTICIPANT                           |
| <b>SKV 3740</b>                                       | Claim for repayment of Swedish tax on dividends form. This form needs to be certified by the beneficial owner's local tax office for non-U.S entities.   | ORIGINAL | DTC PARTICIPANT OR FINAL BENEFICIAL OWNER |
| <b>POWER OF ATTORNEY</b>                              | A document issued by the beneficial owner to the DTC Participant if the Participant is signing the SKV 3740 on behalf of the beneficial owner. This document must be on the beneficial owner's letterhead. | COPY     | FINAL BENEFICIAL OWNER                    |

**\*NOTE: Participants using the DTC EDS system agree that the following criteria have been met:**

1. The Participant has determined that the beneficial owner of the shares (individual or legal entity) is a resident of the United States who is eligible for the 15% or 0% Swedish withholding tax rate. This is not tax advice. Please consult your tax advisor.
2. The Participant hereby certifies that it will indemnify BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, and JPMorgan ("Relevant Depositories") for any liability it may incur as a result of reliance upon information provided by such Participant in connection with an EDS election, a claim for refund, or a failure to provide information requested by the Swedish Tax Authorities as described in item 5 below. The Relevant Depositories shall not be liable for any failure to secure a refund.
3. The Participant shall be liable for any loss due to foreign exchange fluctuations.
4. The Participant agrees to immediately return to the Relevant Depositories any funds erroneously received as a result of an improper EDS election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon.
5. If requested by the Swedish Tax Authorities (directly or indirectly), the Participant agrees to provide the Relevant Depositories with beneficial ownership information regarding the depositary receipts, such as the names, entire addresses, the countries of residence for tax purposes, tax identification numbers or social security numbers, as well as the number of depositary receipts for which the reduced rate of withholding tax is certified, the rate that is applied, **and any other information that may be reasonably requested.** Such information will be provided within 30 days of the Participant being informed of the request. If requested by the Swedish Tax Authorities (directly or indirectly), the Participant also agrees to provide the Relevant Depositories with a Certificate of Fiscal Residency (a Form 6166) within 90 days of the Participant being informed of the request. The Swedish Tax Authority reserves the right to request records for the 5 preceding years. Participants who submit claims on behalf of qualified pension funds that elect the 0% withholding rate need to provide this information to the Relevant Depositories at the time the claim is made.

**Warning and Disclaimer:**

**The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, the relevant depositories and their agents, do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend, this information or data. We and our agents expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon any of this information or data. The information contained in this Notice is subject to change including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. agents or tax authorities. Deadlines often differ from statutory deadlines. You should file claims as soon as possible, and at least six months prior to the specified deadline.**

## QUICK REFUND / LONG-FORM ELIGIBILITY MATRIX

| RATE DESCRIPTION          | RECLAIM RATE | ELIGIBLE RESIDENTS   | DOCUMENTATION REQUIRED  |
|---------------------------|--------------|--|---|
| <b>FAVORABLE 15%</b>      | <b>15%</b>   | US RESIDENT ENTITIES   | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>1. SKV3740 (FOR LONG-FORM CLAIMS ONLY)</li> <li>2. IRS FORM 6166 (FOR LONG-FORM CLAIMS ONLY)</li> <li>3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol> |
| <b>EXEMPT U.S. 0%</b>     | <b>30%</b>   | U.S. PENSION FUNDS<br>(CLAIMED UNFAVORABLE THROUGH EDS)  | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. IRS FORM 6166</li> <li>3. U.S PENSION ATTESTATION</li> <li>4. SKV 3740</li> <li>5. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol>                    |
| <b>EXEMPT NON-U.S. 0%</b> | <b>30%</b>   | CANADIAN PENSION   | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. COR</li> <li>4. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol>  |
| <b>EXEMPT NON-U.S. 0%</b> | <b>30%</b>   | GREECE   | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol>  |
| <b>EXEMPT U.S. 0%</b>     | <b>15%</b>   | U.S. PENSION FUNDS<br>(CLAIMED FAVORABLE THROUGH EDS)  | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. IRS FORM 6166</li> <li>3. U.S PENSION ATTESTATION</li> <li>4. SKV 3740</li> <li>5. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol>                    |
| <b>FAVORABLE 5%</b>       | <b>25%</b>   | UNITED KINGDOM AND NORTHERN IRELAND  | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol>  |
| <b>FAVORABLE 10%</b>      | <b>20%</b>   | AUSTRIA, BELARUS, BULGARIA, CZECH REPUBLIC, CHILE, CHINA(NOT HONG KONG), INDIA, PORTUGAL,ROMAINIA, SLOVAKIA, TAIWAN, UKRAINE, AND VENEZUELA  | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol>  |
| <b>FAVORABLE 15%</b>      | <b>15%</b>   | ALBANIA, ARGENTINA, AUSTRALIA, BANGLADESH, BARBADOS, BELGIUM, BOLIVIA, BOSNIA-HERTZEGONIVA, BOTSWANA, CANADA(NON-PENSION), CYRUS, DENMARK, ESTONIA, FINLAND, FRANCE, GAMBIA, GERMANY, HUNGARY, ICELAND, INDONESIA, IRELAND(REPUBLIC OF), ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOREA(REPUBLIC OF), KOSOVO, CROATIA, LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MAURITIUS, MEXICO, MONTENEGRO, NAMIBIA, NETHERLANDS, NEW ZEALANDS, NORDIC COUNTRIES, NORWAY, PHILIPPINES, POLAND, RUSSIA, SERBIA, SINGAPORE, SLOVANIA, SOUTH AFRICA, SPAIN, SRI LANKA, VIETNAM, YUGOSLAVIA AND ZAMBIA | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol>  |

|                        |             |  |   |
|------------------------|-------------|--|---|
| <b>FAVORABLE 20%</b>   | <b>10%</b>  | EGYPT, TRINIDAD AND TOBAGO, TUNISIA, TURKEY AND ZIMBABWE                     | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol>  |
| <b>FAVORABLE 22.5%</b> | <b>7.5%</b> | JAMAICA  | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol>  |
| <b>FAVORABLE 25%</b>   | <b>5%</b>   | KENYA AND TANZANIA   | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol>  |
| <b>EXEMP 0%</b>        | <b>30%</b>  | INVESTMENT FUNDS ESTABLISHED IN ACCORDANCE WITH UCITS DIRECTIVE (2009/65/EG) | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. UCIT ATTESTATION (COPY)</li> <li>3. SKV 3740 (FOR LONG-FORM CLAIMS ONLY)</li> <li>4. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol>  |
| <b>EXEMP 0%</b>        | <b>30%</b>  | NON-UCITS FUNDS INVESTMENT FUNDS   | <ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. DOCUMENT GRANTING APPROVAL FROM THE SWEDISH FINANCIAL SUPERVISORY AUTHORITY (COPY)</li> <li>3. SKV 3740 (FOR LONG-FORM CLAIMS ONLY)</li> <li>4. CERTIFICATION OF DIVIDEND PAYMENT (FOR LONG-FORM CLAIMS ONLY)</li> </ol> |

**\*SWISS INDIVIDUALS AND COMPANIES QUALIFY FOR 15% REFUND. PLEASE CONTACT BNY MELLON/GLOBETAX FOR FURTHER DETAILS.**

| <b>FREQUENTLY ASKED QUESTIONS (FAQs)</b>   |  |
|--|--|
| <b>QUESTION</b>  | <b>ANSWER</b>  |
| CAN I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?      | YES, BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST BE ACCOMPANIED BY THE TRUST AGREEMENT  |
| ARE FORM 6166S WITH IRS CODE RULING 81-100 ACCEPTED?                                 | YES, WITH A TAX DETERMINATION LETTER   |
| DOES THE BENEFICIARIES NAME ON THE FORM 6166 NEED TO MATCH THE POA?                  | YES, THE BENEFICIARIES NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.   |
| HOW LONG DOES IT TAKE FOR LONG-FORM CLAIMS TO BE PAID?                               | WE ESTIMATE IT TAKES 6 MONTHS FOR LONG FORM CLAIMS TO BE PAID  |
| DOES THE LONG-FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER? | NO, THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER WHICH MAY BE WAIVED ON AN EXCEPTIONAL BASIS FOR CLIENTS RECLAIMING LESS THAN \$50. IN SUCH INSTANCES A FEE OF 50% OF THE RECLAIMED AMOUNT WILL BE APPLIED. |

|   |  |
|---|--|
| WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT ELECTIONS THROUGH DTC BUT FAILS TO SUPPLY THE REQUIRED DOCUMENTATION TO BNY MELLON / GLOBE TAX BY THE DEADLINE INDICATED IN THE "CHARGES & DEADLINES" SECTION? | ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 30% UNFAVORABLE RATE. YOU WILL HAVE AN OPPORTUNITY TO FILE LONG-FORM IF THIS TRANSPIRES. |
| WHAT IS THE STATUTE OF LIMITATIONS FOR FILING SWEDISH RECLAIMS?   | IT IS 5 YEARS FROM ORDINARY PAY DATE. CLAIMS RECEIVED AFTER OUR SUBMISSION DEADLINE WILL BE FILED ON A BEST EFFORT BASIS.            |
| WHAT HAPPENS IF THE PARTICIPANT DOES NOT MAKE AN EDS ELECTION WITHIN THE SPECIFIED EDS ELECTION WINDOW?   | ALL SHARES WILL BE WITHHELD AT THE 30% TAX RATE. YOU WILL HAVE AN OPPORTUNITY TO FILE LONG-FORM IF THIS TRANSPIRES.                  |

| <b>CONTACT DETAILS</b> |   |
|------------------------|---|
| PRIMARY CONTACT        | DANIELA GEORGIEVA   |
| DOMESTIC PHONE (U.S.)  | 1-800-915-3536  |
| DOMESTIC FAX (U.S.)    | 1-800-985-3536  |
| INTERNATIONAL PHONE    | 1-212-747-9100  |
| INTERNATIONAL FAX      | 1-212-747-0029  |
| EMAIL ADDRESS          | Swedish_Reclaims@GlobeTax.com   |
| COMPANY                | BNY MELLON / GLOBETAX   |
| STREET ADDRESS         | 90 BROAD STREET, 16 <sup>TH</sup> FLOOR<br>ATTN: SWEDISH ADR RECLAIMS |
| CITY/STATE/ZIP         | NEW YORK, NY 10004  |
| ADDITIONAL CONTACTS    | APRIL GERRY<br><br>BRETT LEWIS  |

**APPENDIX A – COVER LETTER**

**(DTC Participant’s Letterhead)**

To The Relevant Depository  
90 Broad Street, 16th Floor  
New York, New York 10004-2205  
Phone: 1-800-915-3536 Fax: 1-800-985-3536  
ATTN: Swedish Reclaims

**Re: Withholding Certification for ASSA ABLOY AB ; CUSIP# 045387107**

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who have had excess tax withheld from dividends paid on Swedish ADRs. We, (DTC Participant Name) holding shares at Cede & Co. under DTC# (DTC PTS Number) hereby state that each beneficial owner cited below held the respective amount of shares on the record date of April 30, 2012 for the security **ASSA ABLOY AB(the “Issuer”)** ; **CUSIP# 045387107**.

Below is the list of beneficial owners and their holdings, which total **TOTAL NUMBER OF ADRs CITED BELOW** ADRs. As required the following documents are attached: Swedish claim form, Certification of payment, Certification of Residency and a Power of Attorney for each beneficial owner. **The ratio for ASSA ABLOY AB is 1 ORD : 2 ADR Shares**. The information is as follows:

| <b>Name of Beneficiary</b> | <b>Complete Address</b> | <b>Tax ID Number</b> | <b># ADRs</b> | <b># ORDS</b> |
|----------------------------|-------------------------|----------------------|---------------|---------------|
|                            |                         |                      |               |               |
|                            |                         |                      |               |               |
|                            |                         |                      |               |               |

We authorize the Relevant Depository to present this documentation on the behalf of the beneficial owners listed above. Please contact the undersigned at [Signatory’s Telephone Number] should you have any questions.

Participants will immediately return all erroneously received withholding taxes including any claims, additions to tax, charge backs, penalties or interest to the Swedish Tax Authorities, including without limitations, any foreign exchange fluctuations associated with such funds at the time due or payable. In addition, the Participant will agree to indemnify, defend, hold and save the Depository, the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of the Depository against any and all damages arising out of or relating to the information provided by the undersigned in, or in connection with this document. The Depository shall not be liable for the failure to secure any refund. This is not tax advice. Please consult your tax advisor.

[Signature of authorized signatory for DTC Participant]  
[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**APPENDIX B**

**\*\*\*THIS DOCUMENT MUST BE PREPARED ON COMPANY LETTERHEAD\*\*\***

**ALL AMOUNTS MUST BE IN SEK**

(Important – DTC Participants must complete a separate Certificate of Payment for each beneficial owner)

**CERTIFICATION OF PAYMENT**

[DTC Participant Name] hereby certifies that the following beneficial owner (holding the security **ASSA ABLOY AB**) ADRs (CUSIP **045387107**) was a holder of record on April 30, 2012. The beneficial owner was paid the dividend less the [Withheld %] withholding tax at source and is entitled to the [Refund %] tax refund stipulated under the provisions of the “[Residence Country of Beneficial Owner]” – Sweden Tax Treaty Convention.

We hereby certify that we have paid the dividend to the beneficial owner of the following securities on TBD.

**Agent:** [DTC Participant Name]  
[DTC Participant Number]

**Beneficial Owner:** [Beneficial Owner Name]  
[B/O Address]  
[B/O City, State, Zip Code]  
[B/O Country of Residence]

**Security:** ASSA ABLOY AB

**Ordinary Pay Date:** TBD

**Shares held:** [Number of Ordinary Shares Held]

**Dividend Rate:** SEK 4.50 per share

**Gross Dividend:** [Gross Dividend]

**Amount of Tax Withheld (Withheld %):** [Amount of Tax Withheld]

**Refund Amount Due (Reclaim %):** [Amount of Refund]

Certified By  
Authorized Signature **[Sign Here]** \_\_\_\_\_  
NAME \_\_\_\_\_  
TITLE \_\_\_\_\_  
INSTITUTION \_\_\_\_\_

Date **[Today's Date]**

## APPENDIX C

\*\*\*THIS DOCUMENT MUST BE PREPARED ON COMPANY LETTERHEAD\*\*\*

### ATTESTATION FOR U.S. PENSIONS

[DATE]

To The Relevant Depository  
90 Broad Street, 16<sup>th</sup> Floor  
New York, NY 10004-2205  
Attn: Swedish Reclaims

We, [ NAME OF DTC PARTICIPANT ], also known under DTC participant number [ DTC PARTICIPANT NUMBER ], hereby confirm that each U.S. pension cited below held the respective amount of shares on the record date of April 30, 2012 for the security **ASSA ABLOY AB**(the "Issuer"); **CUSIP# 045387107** and that all U.S. pensions cited below meet the following tax reclaim requirements:

The pension fund/trust is:

1. Organized under the laws of the U.S.
2. Established and maintained in the U.S. primarily to administer or provide pensions or other similar remuneration, including social security payments.
3. Tax-exempt in the U.S. with respect to the activities described in item 2 above.
4. Comprised of participants within the fund of which more than 50 percent are American residents.
5. A resident of the United States, provided that such dividends are not derived from the carrying on of a trade or business by the pension fund or through an associated enterprise.
6. Confirming that the underlying security has been held in the account for at least two months prior to submitting the tax reclaim to the relevant depository bank. If the shares are part of a securities lending transaction over record date, the two-month holding period is considered interrupted and as a result disqualifies the pension's eligibility to claim at the exempt rate.

Below is the list of beneficial owners and their respective holdings. As required a Form 6166 and a Power of Attorney are attached for each beneficial owner.

| <u>Beneficial Owner Name</u> | <u>Address</u> | <u>Taxpayer I.D. Number</u> | <u># of ADRs held</u> |
|------------------------------|----------------|-----------------------------|-----------------------|
|------------------------------|----------------|-----------------------------|-----------------------|

- 1)
- 2)
- 3) etc.

We authorize the Relevant Depository to present this documentation on the behalf of the beneficial owners listed above. Please contact the undersigned at [Signatory's Telephone Number] should you have any questions.

Participants will immediately return all erroneously received withholding taxes including any claims, additions to tax, charge backs, penalties or interest to the Swedish Tax Authorities, including without limitations, any foreign exchange fluctuations associated with such funds at the time due or payable. In addition, the Participant will agree to indemnify, defend, hold and save the Depository, the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of the Depository against any and all damages arising out of or relating to the information provided by the undersigned in, or in connection with this document. The Depository shall not be liable for the failure to secure any refund. This is not tax advice. Please consult your tax advisor.

Sincerely,

[Signature of authorized signatory for DTC Participant]

[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]