



# IMPORTANT NOTICE

The Depository Trust Company

|                   |  |                          |  |
|-------------------|--|--------------------------|--|
| <b>B #:</b>       | 24116-26   |                          |  |
| <b>Date:</b>      | June 9, 2026   |                          |  |
| <b>To:</b>        | All Participants   |                          |  |
| <b>Category:</b>  | Tax Relief, Distributions                                  |                          |  |
| <b>From:</b>      | International Services                                     |                          |  |
| <b>Attention:</b> | Operations, Reorg & Dividend Managers, Partners & Cashiers |                          |  |
| <b>Subject:</b>   | Tax Relief Country: IRELAND                                |                          |  |
|                   | Security Name: ALLEGION PLC                                | CUSIP: G0176J109         |  |
|                   | Record Date: 06/15/2026                                    | Payable Date: 06/30/2026 |  |
|                   | Relief at Source CA Web Cut-Off: 06/18/2026 8:00 PM ET     |                          |  |

Participants can use DTC’s Corporate Actions Web (CA Web) service to certify all, or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo respectively before certifying their instructions over the CA Web.

**Important:** Prior to certifying tax withholding instructions, participants are urged to read, understand, and comply with the information in the Legal Conditions category found on TaxInfo on the CA Web.

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.*

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**ALLEGION PLC** has announced a cash dividend and **The Bank of New York Mellon ("BNY")** acts as the Depository for the Depository Receipt ("DR") program.

Participants may use DTC's Corporate Actions Web ("CA Web") instructions tab to certify all or a portion of their position entitled to each applicable withholding tax rate. Use of this instruction method will permit entitlement amounts to be paid through DTC. By making submissions of such certifications the submitter warrants that it has the required authority to make them, that the party for which the submission is made is eligible therefor, and will indemnify, as applicable, Globe Tax Services, Inc., the applicable depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein. By electing, Participants agree to the **"Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners"** below.

All supporting documentation for exempt elections must be provided to GlobeTax acting on behalf of BNY, the Qualifying Intermediary (the "QI") for **ALLEGION PLC** by the applicable deadline stated below.

**Note: By participating in the DTC CA Web process, Participants agree to comply with all audit requests made by the Irish Revenue Commissioners within twenty-one days of notification.**

**While all claims for the exempt rate can be elected in one category, the disclosed non-US entities including Irish residents will be reported to the Irish Revenue Commissioners as such. All shares elected in the exempt rate that are not disclosed will be presumed to be eligible U.S. residents. If further details about the U.S. residents are requested by the Irish Revenue Commissioners and any of those shares are held by non-U.S. residents the DTC Participant will be required to return the refunded amount, even if the non-U.S. resident was also entitled to the same withholding rate. The Participant will then need to apply for a Long Form refund for that non-U.S. resident.**

## DIVIDEND EVENT MATRIX

| ISSUE        | CUSIP#    | UNDERLYING ISIN | DR RECORD DATE | ORD PAY DATE | DR PAY DATE  | RATIO (DR to ORD) | ORD RATE    |
|--------------|-----------|-----------------|----------------|--------------|--------------|-------------------|-------------|
| ALLEGION PLC | G0176J109 | IE00BFRT3W74    | Jun 15, 2026   | Jun 30, 2026 | Jun 30, 2026 | 1 : 1             | USD 0.55000 |

## FEES & DEADLINES

| FILING METHOD    | PAYMENT METHOD | CUSTODIAL FEE (USD) | TAX RELIEF FEE          | MINIMUM FEE PER BENEFICIAL OWNER | FINAL SUBMISSION DEADLINE  |
|------------------|----------------|---------------------|-------------------------|----------------------------------|--|
| RELIEF AT SOURCE | DTCC           | N/A                 | N/A                     | N/A                              | <u>CA WEB / ESP ELECTION DEADLINE:</u><br>Jun 18, 2026<br><u>ORIGINAL DOCUMENT DEADLINE:</u><br>Jun 18, 2026 |
| LONG FORM        | CHECK OR ACH   | N/A                 | UP TO \$ 0.01250 PER DR | \$ 125.00000                     | Dec 02, 2030 5:00 PM ET  |

### Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners

This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY undertakes no duty or obligation to provide this service, and may reject or decline any or all proposed electing participants or holders in its sole discretion. We hereby accept and agree to pay the fees of BNY disclosed in the DTC Important Notice posted for this event and type of claim we are submitting (Relief-at-Source, Quick Refund, or Long Form) and any other charges, fees or expenses payable by or due to BNY or its agents, including the (respective) custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY may be shared with its agents and affiliates.

We hereby agree in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and applicable tax regulators, and that BNY is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify to the best of our knowledge that each of the beneficial owners identified are eligible for the preferential rates as stated and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners. Furthermore, in the event of an audit we agree to provide any and all documentation required by the respective Tax Authority.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY shall not be liable for the failure to secure any tax relief. We expressly agree that BNY and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

By using this tax relief assistance service, you are authorizing and directing the disclosure of your personal information to the tax agent, the custodian, the tax authority and their respective agents. You acknowledge and agree that such disclosure may involve your personal data being sent to a tax agent, custodian, tax authority and their respective agents located in a country outside of that in which you reside. In the event that the General Data Protection Regulation 2016/679 (GDPR) or similar laws apply with regard to this tax relief assistance service, we certify that each of the beneficial owners identified, in providing this information and as indicated by Owner's signature below, expressly consents to the processing and transfer of their personal data outside of their country of residence. BNY will retain personal data in accordance with the GDPR and for further information about our data protection policies and procedures please refer to our Data Protection Policy, which can be found at <https://www.bnymellon.com/emea/en/privacy-policy.html>.

## ELIGIBILITY MATRIX

**Note: All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.**

**For each Country's general Eligibility Matrix, please see ESPs [Reference Guide](#).**

# ESP



BNY offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to GlobeTax and creates applicable documentation on the Participants' behalf.

Submit the data online through the web site below, print out the documents on letterhead, sign them, and mail them to GlobeTax, along with necessary required documents.

These claims should be submitted through the following website.

<https://ESP.GlobeTax.com>

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

## CONTACT DETAILS

|                       |  |
|-----------------------|--|
| <b>PHONE NUMBER</b>   | 800-915-3536 (+1 212 747 9100 from outside US) |
| <b>FAX NUMBER</b>     | 800-985-3536                                   |
| <b>GROUP EMAIL</b>    | IrelandESP@globetax.com                        |
| <b>COMPANY</b>        | GLOBETAX SERVICES INC.                         |
| <b>STREET ADDRESS</b> | ONE NEW YORK PLAZA, 34TH FLOOR                 |
| <b>CITY/STATE/ZIP</b> | NEW YORK, NY 10004                             |

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL

**What is the difference between the V2 forms A, B, and C and which one needs to be completed?**

The V2 forms A, B, and C each pertain to different types of Beneficial Owners and should be selected based on the final beneficiary. Qualifying Non-Resident Individuals must use the V2A, qualifying Non-Resident Companies must use the V2B, and all other qualifying Non-Resident Persons (not being an individual or a company) must use the V2C.

**Can Non-U.S. financial institutions benefit from Relief At Source for their underlying holders?**

To be eligible to reclaim through Relief At Source all institutions involved in the payment between DTC and the final Beneficial Owner (not including the final BO) must be an Irish Qualified Intermediary (QI) or domiciled in the United States. If one of more of the institutions are not an Irish QI and are outside of the U.S., exemption cannot be applied At-Source. For example, if the DTC participant is a Canadian Bank without Irish QI status they cannot participate in relief at source. However, the Beneficial Owner may still be eligible to reclaim through the Long Form process - requirements outlined in the eligibility matrix.

**Do non-US residents need a Tax Identification Number to participate in Relief At Source and/or Quick Refund?**

**Yes**, non-US residents must disclose their Tax IDs to participate.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL

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|--|--|
| <p><b>Can I submit a trust agreement in lieu of a POA signed by the Beneficial Owner?</b></p>                              | <p>Yes, but a limited POA signed by the participant must be accompanied by the trust agreement.</p>  |
| <p><b>Does the Long Form process have a minimum position requirement per Beneficial Owner?</b></p>                         | <p><b>No</b>, however, there is a minimum fee of \$125.00 per Beneficial Owner which may be waived on an exceptional basis for clients reclaiming less than \$250.00. In such instances a fee of 50% of the reclaimed amount will be applied.</p>  |
| <p><b>What is the Statute of Limitations for filing Irish reclaims?</b></p>  | <p>It is 4 years from the end of the year in which the dividend is paid. Claims received after our submission deadline will be filed in good faith.</p>  |
| <p><b>What happens if the participant does not make a CA web election within the specified CA web election window?</b></p> | <p>All shares will be withheld at the 25% tax rate. You will have an opportunity to file Long Form if the shares are withheld.</p>   |
| <p><b>What happens if the participant does not disclose their non-US and eligible Irish residents?</b></p>                 | <p>All Beneficial Owner details not disclosed will be presumed to be held by US residents. If the Irish Revenue Commissioners requests additional details about the US residents holding shares and it turns out that some of the shares were held by non-US residents, the participant will be required to return the refunded amount.</p>  |
| <p><b>Will GlobeTax accept claims filed directly to them by Beneficial Owners?</b></p>                                     | <p>GlobeTax only accepts claims filed by the DTC Participant who was holding the securities through DTC and only to the extent that DTC has reported these holdings to us as valid record date holdings. Beneficial Owners are required to file their claims through the custody chain to the DTC Participant of record. All claims not received directly from the DTC Participant will be returned to the Beneficial Owner.</p> |

***Warning and Disclaimer:***

BNY will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY and their agents for any and all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising here from. BNY and their agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY nor their agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also “**Agreements, Fees, Representations and Indemnification**” above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.