

Allegion UK Tax Strategy Statement

Allegion plc (“Allegion”) is a leading global provider of security products and solutions that keep people and assets safe and secure in the places they live, learn, work and connect. Allegion has a number of subsidiaries in the UK. We offer an extensive and versatile portfolio of security products and solutions across a range of market-leading brands. Our principal products include door controls and systems, exit devices; doors, glass and door systems and accessories; electronic security products and access control systems, including time attendance and workforce productivity; locks, locksets, portable locks, and key systems; and services and software.

When it comes to tax, we take our obligations seriously and are committed to complying with all applicable tax laws. We seek to ensure that we have the governance and risk management processes in place across all of the taxes payable by our business to allow us to meet our tax obligations in a timely manner.

Risk management and Governance arrangements in relation to UK taxation

At Allegion, we seek to comply with all relevant legal and regulatory taxation requirements and as a result, we clearly outline and enforce tax governance procedures. This includes accountabilities, responsibilities and delegations of authority. We have established a clear escalation process that seeks to identify tax risks and ensure that the risks are addressed by the most appropriate personnel and, if necessary, escalated to the Board.

The global group operates within a corporate governance framework and is guided by corporate governance guidelines that are based on applicable legal rules and regulations and New York Stock Exchange listing standards, and are consistent with ethical global business standards. We are managed under a published Code of Conduct, which sets out our commitment to high standards of conduct including maintaining integrity, completeness and accuracy of business records and financial reporting.

The Audit and Finance Committee of Allegion provides regular oversight of tax risks. The responsibilities of the Audit and Finance Committee include a review periodically (at least annually) with the senior tax executive of all tax matters affecting the Allegion group’s financial performance.

As part of an overarching global tax control framework, Allegion has a real time process in place for identifying and addressing any UK tax risks of its UK subsidiaries.

Where a tax risk cannot be addressed by our own people, we obtain external tax advisor support. Additionally, all Corporation Tax returns and other submissions to His Majesty’s Revenue and Customs (“HMRC”) are subject to review by an external advisor before filing with HMRC.

The level of risk we are prepared to accept in relation to UK taxation

We do not undertake transactions led by a tax planning purpose. We seek to minimise the risk of a dispute with the taxing authorities by being open and transparent about our tax affairs; this supports our corporate value “Do the right thing”. Our attitude to tax risk is centrally governed by our desire to maintain an open, collaborative relationship with HMRC.

We obtain advice from appropriately qualified external advisors on specialist tax matters. We see the input of external advisers as a key source of specific tax expertise that supplements the skills of our own finance team in order to mitigate tax risk.

Our attitude towards tax planning (so far as affecting UK taxation)

As a UK business, we seek to ensure that we only undertake tax planning which is aligned to economic activity. This means that all tax decisions are made in response to commercial activity and tax is one of many factors that are taken into consideration when making such decisions.

Our approach towards our dealings with taxing authorities

We actively seek to maintain an open, transparent relationship with our customer relationship manager (“CRM”) at HMRC, on a real-time basis. We take care to ensure that our tax affairs are reported accurately.

This document is on behalf of all qualifying entities in the Allegion group pursuant to Paragraphs 19(2) and 22(2) Schedule 19, Finance Act 2016 and is intended to comply with all other obligations within Schedule 19 Finance Act 2016.

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