

STERIS PLC AUDIT COMMITTEE CHARTER

ORGANIZATION

This charter governs the operation of the Audit Committee (the “Committee”). The Committee shall review and reassess the adequacy of this charter at least annually as part of an annual performance evaluation. Proposed changes to this charter must be approved by the Board of Directors of STERIS plc (the “Company”).

The Committee shall be appointed by the Board of Directors and shall be comprised of at least three Directors, each of whom meets the independence requirements of the SEC and the New York Stock Exchange. All Committee members shall be financially literate, and at least one member shall be a “financial expert” as defined under the Sarbanes-Oxley Act of 2002 and any applicable rules promulgated thereunder by the Securities and Exchange Commission (SEC). Committee members shall not serve on more than three public company audit committees simultaneously, unless the Board of Directors determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee. The Company shall disclose any such determination in the Company’s annual proxy statement.

The Committee Chair shall be appointed by the Board of Directors and shall:

- Preside over and conduct Committee meetings, establish meeting agendas, and provide the full board timely updates.
- Stay abreast of company developments via regular meetings with the Chief Financial Officer, General Counsel, and the Chief Audit Executive.
- Provide effective leadership and ensure the Committee is alert to its obligations to the Board and complies with its responsibilities as defined in the charter.
- Ensure Committee members have an opportunity to meet with external and internal auditors as well as management in executive session.

STATEMENT OF POLICY

The Committee shall assist the Board in providing oversight relating to the integrity of the Company’s financial statements and effectiveness of the Company’s internal controls over financial reporting, including its systems of internal accounting and financial controls, the internal audit process, the annual independent audit of the Company’s annual financial statements, compliance with legal and regulatory requirements, and the qualifications and independence of the Independent Auditors (as used herein, unless otherwise indicated, the term “Independent Auditors” shall mean the independent public accounting firm engaged to perform the Company’s audit required by the Securities Exchange Act of 1934, as amended (the “U.S. Independent Auditors”), and/or the U.K. independent statutory auditors (the “U.K. Independent Auditors”) engaged to perform the Company’s audit as required by the U.K. Companies Act of 2006, as amended, as the case may be). In discharging its oversight role, the Committee may coordinate with, consider, and rely upon the delegation of responsibilities to other committees of the Board, and is empowered to

investigate any matter brought to its attention with full access to all books, records, facilities, and personnel of the Company, using special counsel or outside experts when necessary or appropriate.

The Committee has the responsibilities and powers set forth in this Charter. It is not the duty of the Committee to plan or conduct audits or to prepare the Company's financial statements. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements and for the appropriateness of the accounting principles and reporting policies that are used by the Company and for establishing and maintaining internal control over financial reporting. The Independent Auditors are responsible for auditing the Company's financial statements and management's assessment of the effectiveness of internal control over financial reporting, and the U.S. Independent Auditors are responsible for reviewing the company's unaudited interim financial statements.

The Committee, in carrying out its responsibilities, shall review with the Independent Auditors and management their judgment of the quality and the acceptability of accounting principles, the reasonableness of significant judgments, the clarity of disclosures in the financial statements, and the overall corporate "tone" for quality financial reporting, sound business risk practices, and ethical behavior.

In fulfilling its responsibility, the Committee will maintain free and open communication between the Committee, the Independent Auditors, the internal auditors, and management of the Company, and will meet with each separately as appropriate or required.

RESPONSIBILITIES AND PROCESS

The following shall be the principal recurring processes of the Committee in carrying out its oversight responsibilities:

The Independent Auditors

The Committee shall be directly responsible to appoint, evaluate, set compensation for, and, where appropriate, replace the U.S. Independent Auditors. The Committee shall be responsible for considering and recommending the appointment of, and, subject to appropriate delegation from the Company's shareholders, remuneration of, the Company's U.K. Independent Auditors (such recommendation shall be submitted to the Company's shareholders for approval at each annual general meeting). The Committee shall be directly responsible for the oversight of the work of the Independent Auditors, including resolution of disagreements between management and the Independent Auditors regarding financial reporting. The Committee shall have a clear understanding with management and the Independent Auditors that the Independent Auditors report directly to the Committee. The Committee shall receive an annual report and such other reports as the Committee deems appropriate from the Independent Auditors regarding the Independent Auditors' independence, and their internal quality control procedures, any material issues raised by the most recent internal quality control review, or peer review of the firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps

taken to deal with any such issues; and all relationships between the Independent Auditors and the Company to assess their independence.

After reviewing the foregoing report and the Independent Auditors' work throughout the year, the Committee shall evaluate the Independent Auditors' qualifications, performance and independence. Such evaluation should include the review and evaluation of the lead partner of the Independent Auditors and take into account the opinions of management and the Company's personnel responsible for the internal audit function.

The Committee shall take such actions as may be required by law with respect to the identification and regular rotation of the audit partners serving on the Company's audit engagement team.

The Committee shall pre-approve audit and non-audit services provided by the Independent Auditors based on PCAOB rules. The Committee shall not engage the Independent Auditors to perform the specific non-audit services prescribed by law or regulation. The Committee may delegate pre-approval authority to a member of the Committee. The decisions of any Committee member to whom pre-approval authority is delegated must be presented to the full Committee at its next scheduled meeting. The Committee shall set clear hiring policies for employees or former employees of the Independent Auditors that meet the SEC regulations and stock exchange listing standards.

If necessary, the Committee shall recommend to the Board appropriate action to be taken with respect to the independence of the Independent Auditors.

Internal Audit

The Internal Audit function is designed to provide a check that a system of internal controls is maintained throughout the Company which supports the protection of the assets of the Company and provides the proper authorization and recording of transactions such that the financial information is reliable and materially accurate; and financial statements fairly present, in all material respects, the financial condition and results of operations of the Company in accordance with U.S. Generally Accepted Accounting Principles and, where relevant, Companies Act compliant accounting standards.

Internal Audit Oversight

The Committee shall:

- Review and approve the Internal Audit department's annual audit plan and all major changes to the plan.
- Review and discuss the scope, progress, and results of executing the internal audit plan.
- Review the charter, budget, reporting relationship, activities, staffing organizational structure, and credentials of the Internal Audit department.

- Review the effectiveness of the Internal Audit function.
- Review and concur in the appointment, replacement, reassignment, or dismissal of the Chief Audit Executive, who shall have direct access to the Committee.

Internal Control

The Committee shall discuss with management, the internal auditors, and the Independent Auditors the adequacy and effectiveness of the accounting and financial controls, including the Company's system to monitor and manage business risk.

The Committee shall discuss with management its assessment of the effectiveness of internal control over financial reporting under Section 404 of the Sarbanes-Oxley Act, and review management's report as of the end of each fiscal year including any significant deficiencies or material weaknesses identified.

The Committee shall discuss the Company's risk assessment and risk management approach, including the risk of fraud. The Committee also shall discuss the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

The Committee shall review with senior management the Company's overall anti-fraud program and controls.

Annual Financial Statement Audit and Quarterly Reviews

The Committee shall discuss with the Independent Auditors the overall scope and plans of their audit. The Committee shall regularly review with the Independent Auditors any audit problems or difficulties encountered during the course of the audit work, including any restrictions on the scope of the Independent Auditors' activities or access to requested information, and management's response. The Committee shall review any accounting adjustments that were noted or proposed by the Independent Auditors but were "passed" (as immaterial or otherwise); any communications between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the engagement; and any "management" or "internal control" letter issued, or proposed to be issued, by the audit firm to the Company.

The Committee shall receive and review a report from the Independent Auditors, prior to the filing of its audit report with the SEC, on all critical accounting policies and practices of the Company, all material alternative treatments of financial information within Generally Accepted Accounting Principles that have been discussed with management, and, where relevant, Companies Act compliant accounting standards, including the ramifications of the use of such alternative treatments and disclosures and the treatment preferred by the Independent Auditors, and other material written communications between the Independent Auditors and management.

The Committee shall review and discuss with the Independent Auditors (i) their report (or proposed report) of their annual audit, including their audit report on the

effectiveness of internal control over financial reporting, (ii) any accompanying management letter, (iii) the reports of their reviews of the Company's interim financial statements and (iv) the reports of the results of such other examinations outside of the course of the Independent Auditors' normal audit procedures that the Independent Auditors may from time to time undertake.

Financial Reporting

The Committee shall review with management and the Independent Auditors the audited financial statements and related disclosures including disclosures under Management's Discussion and Analysis of Financial Condition and Results of Operations to be included in the Company's Annual Report on Form 10-K, and the U.K. accounts and annual report required under the Companies Act. The Committee's review of the financial statements shall include: (i) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, major issues as to the adequacy of the Company's internal controls and any special remedial actions adopted in light of significant control deficiencies or material weaknesses; (ii) discussions with management and the Independent Auditors regarding significant financial reporting issues and judgments made in connection with the preparation of the financial statements and the reasonableness of those judgments; (iii) consideration of the effect of regulatory accounting initiatives, as well as off-balance sheet structures on the financial statements; (iv) consideration of management's judgment about the quality and acceptability of accounting principles; and (v) the clarity of the disclosures in the financial statements. Also, the Committee shall discuss the results of the annual audit and any other matters required to be communicated to the Committee by the Independent Auditors under the standards of the Public Company Accounting Oversight Board (PCAOB) of the United States, or by the Companies Act. Based on these reviews, the Committee shall annually report to the Board whether the Committee recommends (i) inclusion of the financial statements in the Company's Annual Report on Form 10-K as required by the SEC rules, and (ii) whether the U.K. annual report and accounts are approved for U.K. filing, distribution to shareholders, and presentation to shareholders at the annual general meeting, as required by the Companies Act.

In addition, the Committee shall review the interim financial statements with management and the U.S. Independent Auditors prior to the filing of the Company's quarterly report on Form 10-Q. The Committee shall discuss the results of the quarterly review and any other matters required to be communicated to the Committee by the U.S. Independent Auditors under PCAOB Standards. The Committee shall also discuss the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and the disclosures regarding internal controls and other applicable financial control matters required by Sections 302 of the Sarbanes-Oxley Act of 2002 and any applicable SEC rules thereunder, and the Committee shall review any disclosures required by the Companies Act. The Committee shall discuss with management, the internal auditors, and the Independent Auditors any changes in internal control over financial reporting that have materially affected the Company's internal control over financial reporting that are required to be disclosed and other changes in internal control over financial reporting that were considered for disclosure in the

Company's periodic filings with the SEC. The Committee Chair, or his or her designee, may represent the entire Committee for the purpose of this review.

The Committee shall review and discuss earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies, which review may occur after issuance of such releases or guidance, and may be done generally as a review of the types and form of information to be disclosed.

The Committee shall review and approve related-party transactions that are required to be disclosed according to SEC Regulation S-K, item 404 or other applicable financial reporting standards and discuss with management the business rationale for the transactions and whether appropriate disclosures have been made.

Financial Policy

The Committee has the authority to establish and approve the Company's investment and financial policy, including permissible investments, currency requirements, maturity restrictions, duration, and other requirements with respect to safety, liquidity, objective, yield, and other factors, and changes and revisions thereto.

The Committee also has the authority to establish and approve the Company's banking policies or relationships, credit activities, debt instruments, private or public placement of debt and other policies and actions with respect to Company debt and any changes or amendments thereto.

Other Matters

The Committee shall establish procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

The Committee shall receive the General Counsel's quarterly report of litigation matters, as well as any reports of evidence of a material violation of securities laws or breaches of fiduciary duty. The Committee shall prepare the report required by the rules of the Securities and Exchange Commission to be included in the Company's annual proxy statement.

The Committee shall perform an evaluation of its performance at least annually to determine whether it is functioning effectively. The Committee also shall discuss with the Independent Auditors, the auditors' observations related to the effectiveness of the Committee.

MEETINGS AND RESOURCES OF THE COMMITTEE

The Committee shall meet in person or telephonically at least quarterly, or more frequently as it may determine necessary. The Chair of the Committee shall, in consultation with the other members of the Committee, the Company's Independent Auditors and the appropriate officers of the Company, be responsible for calling meetings of the Committee, establishing the agenda, and supervising the conduct thereof. The Committee may also take any action permitted hereunder by unanimous written consent.

The Committee shall meet separately, periodically, with members of management in executive session, as deemed appropriate by the Committee, with the Independent Auditors, and those responsible for the internal audit function.

The Committee shall have the resources and authority appropriate to discharge its responsibilities as required by law, including the authority to engage independent counsel and other advisors as the Committee deems necessary to carry out its duties. The Company shall provide for appropriate funding, as determined by the Committee, for payment of (i) compensation to the Company's auditors engaged for the purpose of rendering or issuing an audit report or related work or performing other audit, review or attest services for the Company, (ii) compensation to independent counsel or any other advisors employed by the Committee, and (iii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

SCOPE OF THE AUDIT COMMITTEE'S RESPONSIBILITIES

The function of the Audit Committee is oversight. The responsibility and powers of the Committee are limited as set forth in this Charter and by those responsibilities and powers delegated to other Committees of the Board. The management of the Company is responsible for the preparation, presentation and integrity of the Company's financial statements and management's annual assessment of the Company's internal controls over financial reporting. Management and the Internal Audit Department are responsible for maintaining appropriate accounting and financial reporting principles and policies and internal controls and procedures designed to assure compliance with accounting standards and applicable laws and regulations. The Independent Auditors are responsible for planning and carrying out proper annual audits and quarterly reviews of the Company's financial statements. In fulfilling their responsibilities, it is recognized that members of the Committee are not employees of the Company and, as such, it is not the duty or responsibility of the Committee or its members to conduct auditing or accounting reviews or procedures. Each member of the Committee shall be entitled to rely on information, opinions, reports or statements, including financial statements and other financial data prepared or presented by officers or employees of the Company, legal counsel, independent accountants, other committees of the Board, or other persons with professional or expert competence.

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