



**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See Attached Statement](#)

Blank lines for listing Internal Revenue Code sections.

**18** Can any resulting loss be recognized? ▶ [See Attached Statement](#)

Blank lines for providing information on loss recognition.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See Attached Statement](#)

Blank lines for providing other necessary information.

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 ▶ *Matthew T. Peters* Date ▶ 09/11/2025

Print your name ▶ Matthew T. Peters Title ▶ SVP, Chief Tax Officer & Treasurer

<b>Paid Preparer Use Only</b>	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.

Mallinckrodt plc

EIN: 98-1088325

Attachment to Form 8937

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Business Combination (as defined below). The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. Former holders of Endo, Inc. (“Endo”) common stock (as defined below) are encouraged to consult their own tax advisors regarding the particular consequences of the Business Combination to them (including the applicability and effect of all federal, state, local and non-U.S. laws) and should carefully read the definitive proxy statement/prospectus filed by Endo and Mallinckrodt plc (“Mallinckrodt”) with the Securities and Exchange Commission on May 12, 2025 (the “Joint Proxy Statement/Prospectus”), noting especially the discussion under the heading “Material Tax Consequences of the Proposed Transaction — Material U.S. Federal Income Tax Consequences of the Business Combination.” The Joint Proxy Statement/Prospectus may be accessed at [https://www.sec.gov/Archives/edgar/data/1567892/000110465925047290/tm2512254-11\\_424b3.htm](https://www.sec.gov/Archives/edgar/data/1567892/000110465925047290/tm2512254-11_424b3.htm).

**Form 8937 Part II, Box 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 July 31, 2025, pursuant to the Transaction Agreement dated as of March 13, 2025 (the “Agreement”), Salvare Merger Sub LLC, a newly formed Delaware limited liability company and direct, wholly owned subsidiary of Mallinckrodt, an Irish public limited company, merged with and into Endo, a corporation incorporated in the State of Delaware, with Endo continuing as the surviving corporation as a wholly owned subsidiary of Mallinckrodt (such merger, the “Business Combination”).

Pursuant to the Agreement, the common stock of Endo, par value \$0.001 per share (“Endo common stock”), was cancelled and automatically converted into the right to receive a number of ordinary shares of Mallinckrodt (the “Mallinckrodt ordinary shares”) and cash consideration (the “Cash Consideration,” and together with the Mallinckrodt ordinary shares, the “Merger Consideration”), a portion of which was funded by Endo and a portion of which was funded by Mallinckrodt (including cash in lieu of fractional shares), each as described in the Joint Proxy Statement/Prospectus.

**Form 8937 Part II, Box 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.**

The exchange of Endo common stock for the Merger Consideration was a taxable transaction for U.S. federal income tax purposes. As a result, a holder's tax basis in each Mallinckrodt ordinary share received in the Business Combination will generally equal the fair market value of such Mallinckrodt ordinary share as of the completion of the Business Combination. If and to the extent all or a portion of the Cash Consideration received by any particular holder is treated as a dividend for U.S. federal income tax purposes (as described in the Joint Proxy Statement/Prospectus), the aggregate tax basis of the Mallinckrodt ordinary shares received by such holder will be equal to the fair market value of such shares, increased by the adjusted tax basis of the portion of the Endo common stock exchanged by such holder to which such Cash Consideration treated as a dividend relates.

U.S. federal income tax law does not specifically prescribe how one should determine the fair market value of Mallinckrodt ordinary shares a holder received in the Business Combination for purposes of determining the holder's tax basis in such shares. There is currently no active public trading of Mallinckrodt ordinary shares on which to base such determination. For purposes of paying cash in lieu of fractional Mallinckrodt ordinary shares as required under the Agreement, Mallinckrodt used a value of \$92.30 per Mallinckrodt ordinary share. However, Mallinckrodt's determination is not binding on holders, the IRS or the courts, and there can be no assurance that the IRS would not challenge this value or that any such challenge would not be sustained by a court. Holders may be able to use other methods for determining the fair market value of the Mallinckrodt ordinary shares received in the Business Combination, such as the implied value of such shares based on the trading price of Endo common stock prior to the Business Combination and the ownership percentage of Mallinckrodt received in exchange for such Endo common stock. Former holders of Endo common stock should consult their own tax advisors to determine the appropriate method of determining the fair market value of the Mallinckrodt ordinary shares received in the Business Combination.

**Form 8937 Part II, Box 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.**

For U.S. federal income tax purposes, the aggregate tax basis of the Mallinckrodt ordinary shares received by a holder of Endo common stock in the Business Combination will generally equal the fair market value of the Mallinckrodt ordinary shares as of the completion of the Business Combination. See Box 15, above, for a discussion of the determination of fair market value of the Mallinckrodt ordinary shares.

However, as noted in Box 15, in the event that all or a portion of the Cash Consideration received by a holder is treated as a dividend for U.S. federal income tax purposes (as described in the Joint Proxy Statement/Prospectus), the aggregate tax basis of such

Mallinckrodt ordinary shares will be equal to their fair market value, increased by the adjusted tax basis of the portion of the exchanged Endo common stock to which such Cash Consideration treated as a dividend relates.

**Form 8937 Part II, Box 17: List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.**

The U.S. federal income tax treatment described above is based on Sections 301, 302, 304, 1001 and 1012 of the Code.

**Form 8937 Part II, Box 18: Can any resulting loss be recognized?**

Yes, generally any resulting loss can be recognized.

**Form 8937 Part II, Box 19: Provide any other information necessary to implement the adjustment, such as the reportable tax year.**

The Business Combination was completed on July 31, 2025. For a former holder of Endo common stock whose taxable year is the calendar year, the reportable tax year is 2025.