

MALLINCKRODT PLC
(the “Company”)
Process for Transferring Shares

1. Background

- 1.1 On August 1, 2025, the Company announced the completion of its merger with Endo, Inc. (“**Endo**”), with the Company continuing as the holding company for the combined business and Endo becoming a wholly-owned subsidiary of the Company (the “**Merger**”).
- 1.2 The Company’s shares, including those shares issued to former Endo stockholders in connection with the Merger, are not currently listed on any stock exchange and are not held through DTC (the settlement and clearing system used for U.S. listed shares).
- 1.3 All shareholders, whose names are reflected on the Company’s register of shareholders, will receive a welcome statement from the Company’s new US transfer agent, Computershare Trust Company, N.A. (“**Computershare**”), including details of how to register for the Investor Centre platform. The Investor Centre platform allows the shareholders to view and manage their shareholding online.
- 1.4 Because the Company is Irish incorporated, share transfers are required to follow the Irish law procedure for transfers and, subject to any available exemption or relief, are subject to a 1% stamp duty.
- 1.5 This note is intended to provide an overview of the share transfer process. Nothing in this note constitutes financial, legal, tax or any other advice by the Company or any of its directors, officers, employees, agents, advisers or contractors in respect of the applicable legal and tax requirements for the transfer of shares and shareholders and prospective shareholders should seek their own advice. This note is based on existing Irish law and published practices of the Revenue Commissioners of Ireland (“**Irish Revenue**”) in effect on the date of this note. Legislative, administrative or judicial changes may modify the legal and tax consequences discussed below. You are encouraged to seek advice from a professional before engaging in transactions involving Company shares.
- 1.6 Restrictions on transfers (or specific consequences upon such transfer or attempted transfer) may also arise under applicable law, which are not set out in this note, including (without limitation) pursuant to insider dealing laws, securities laws, antitrust laws, the Irish Takeover Rules, foreign investment control laws and/or sanctions. Additional restrictions on transfers also arise under the Company’s memorandum and articles of association adopted on completion of the Merger (the “**Articles**”). Specific advice should always be sought, including Irish legal and tax advice.

2. Shareholder Steps for Transferring Shares

- 2.1 The seller will need to contact Computershare using the contact or web details below in order to obtain the necessary share transfer form. The seller should also contact Computershare using the contact details below if they have any queries on completing the share transfer form.

Computershare
PO Box 43001 Providence
RI 02940-3001 US

www.computershare.com/investor

Within US and Canada: 1-866-644-4127

Outside US & Canada: 1-781-575-2906

You can also contact Georgeson (the Company’s Information Agent) at:

Call Toll Free: (866) 585-7241 or for outside the US: (310) 853-6676 or by email:

MallExchange@Georgeson.com

- 2.2 The seller will then need to complete and sign the share transfer form in accordance with the instructions and obtain a Medallion Guarantee Signature. A Medallion Guarantee Signature may be obtained from a US bank or trust company, broker dealer, clearing agency, savings association or other financial institution which participates in a medallion program recognised by the Securities Transfer Association. The buyer may consult <https://www.computershare.com/us/what-is-a-medallion-guarantee> for information on possible overseas providers of Medallion Guarantee Signatures. Guarantee Signatures from financial institutions that are not participating in a recognised medallion program will not be accepted. A notary public cannot provide a Medallion Guarantee Signature. The legal title holders of the Company's shares which are held in 'registered form' can contact the Company's transfer agent, Computershare, at the address provided in Section 2.1 above if they have any queries on the Medallion Guarantee Signature.
- 2.3 The seller should check that it signs the share transfer form using the correct name of the entity that holds the relevant shares as reflected in the Company's register of shareholders. The signed share transfer form, together with the seller's Irish tax reference number (if required), should be provided to the buyer.
- 2.4 The buyer does not need to sign the share transfer form. However, subject to any available exemptions or reliefs, the buyer is required to pay stamp duty calculated at 1% of the greater of the payment made for the transfer of shares, or market value of the shares. The payment of stamp duty is generally the obligation of the buyer. In the case of a gift or a transfer at an undervalue, all parties to the transfer are liable for the duty. Stamp duty is a mandatory tax and operates on a self-assessment basis so that the onus is on the buyer (or, in the case of a gift or a transfer at undervalue, all parties to the transfer) to apply the stamp duty rules and pay the correct amount of tax. Late filing and payment will result in interest, penalties and surcharges becoming due. Stamp duty must be paid, and a stamp duty return must be filed, within 44 days of the transfer, otherwise interest, penalties and surcharges will accrue. Specific advice should always be sought, including Irish legal and tax advice.
- 2.5 Where stamp duty arises, the buyer must pay stamp duty from an Irish bank account and file an online stamp duty return with Irish Revenue, following which Irish Revenue will electronically issue to the buyer a stamp duty certificate. Non-Irish sellers and buyers will need to obtain an Irish tax reference number (for stamp duty purposes only) from Irish Revenue (if they do not already have such a number) to file this stamp duty return. Applying for such a number and having it issued by Irish Revenue for the purposes of facilitating the filing of a stamp duty return will not of itself render a non-Irish seller or buyer liable to tax in Ireland or open them up to other Irish tax requirements. It generally takes up to 5 working days for a non-Irish corporate entity to obtain an Irish tax reference number for stamp duty purposes.
- 2.6 Once the stamp duty certificate has been issued by Irish Revenue, it should be attached to the signed share transfer form. The share transfer form and accompanying stamp duty certificate should then be sent to the Company's transfer agent, Computershare at the address provided in Section 2.1 above, together with any other information reasonably required by the Company in connection with the registration process outlined in Section 2.7 below.
- 2.7 Under the Companies Act 2014, the Company has a period of 2 months from the date of delivery of the share transfer form, to register the transfer in the register of shareholders (or to make a decision to decline to register the transfer on one of the grounds for so doing under applicable law or the Articles). **This registration process cannot be completed unless a stamp duty certificate is attached to the share transfer form (as submitted) or the buyer satisfies the transfer agent that no stamp duty arises on the transfer.**

- 2.8 The Company has a number of other grounds for declining to register a transfer in the register of shareholders, further details of which are set out in the Articles, a copy of which is available on the investor relations section of the Company's website.
- 2.9 **The buyer will not be reflected as the registered legal owner of the shares on the register of shareholders of the Company, unless the steps in Sections 2.1 to 2.6 (inclusive) have been completed.** Under Irish law, rights attaching to the Company's shares (such as voting rights and entitlement to dividends) are generally only exercisable by the legal owner of the shares reflected on the register of shareholders of the Company. Beneficial owners of the shares may only exercise such rights by either acquiring the legal ownership of the shares or by procuring the exercise by the legal owner of those rights on their behalf.

3. Exemptions and Reliefs from Irish Stamp Duty

- 3.1 There are a number of exceptions from the payment of stamp duty. The most common of these are:
- (a) Where there is a change of the registered legal shareholder, but no change to the underlying beneficial ownership of the share.
 - (b) Where the total amount of the consideration payable on the transfer of the shares is €1,000 or less and the instrument transferring the shares is not part of a larger transaction or series of transactions.
 - (c) For certain intra-group transfers or transfers pursuant to certain types of reconstructions, in each case, where the relevant conditions are met.
- 3.2 Parties seeking to rely on either of the exemptions referred to at (a) or (b) above should ensure that the appropriate exemption to the payment of stamp duty on the transfer of shares is noted on the stock transfer form. Parties seeking to rely on either of the reliefs referred to at (c) above should file a stamp duty return claiming such relief.
- 3.3 Specific Irish tax advice should be sought on whether or not an exemption is available.

4. Specific Holdings

- 4.1 Separate rules may apply in respect of transfers of shares issued to insiders and other affiliates, including shares issued pursuant to equity awards, such as restricted stock units or options. Please consult the terms and conditions of the relevant plan and applicable award agreements and the Company's Global Insider Trading Policy, and consult with a member of the Human Resources and Corporate Secretary Departments as appropriate.

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