
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1
TO FORM S-4 ON
FORM S-8
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

Mallinckrodt plc

(Exact name of registrant as specified in its charter)

Ireland

(State or other jurisdiction
of incorporation or organization)

98-1088325

(I.R.S. Employer
Identification No.)

**College Business & Technology Park, Cruiserath, Blanchardstown,
Dublin 15, D15 TX2V, Ireland**
(Address of Principal Executive Offices)

Endo, Inc. 2024 Stock Incentive Plan
(Full title of the plan)

Mark Tyndall, Esq.
**Executive Vice President, Chief Legal Officer
& Corporate Secretary**
**College Business & Technology Park, Cruiserath, Blanchardstown,
Dublin 15, D15 TX2V, Ireland**
(Name and address of agent for service)

+353 1 696 0000

(Telephone number, including area code, of agent for service)

With copies to:

William I. Intner
Hogan Lovells US LLP
100 International Drive, Suite 2000
Baltimore, Maryland 21202
(410) 659-2700

Stephen Ranalow
Arthur Cox LLP
Ten Earlsfort Terrace
Dublin 2, D02 T380
+353 1920 1241

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

Explanatory Note

Mallinckrodt plc (hereinafter “Mallinckrodt” the “Company,” or the “Registrant”), hereby amends its registration statement on Form S-4 (File No. 333-286694) filed with the U.S. Securities and Exchange Commission (the “Commission”) on April 23, 2025, as amended by Pre-Effective Amendment No. 1 on Form S-4 filed with the Commission on May 6, 2025 and Pre-Effective Amendment No. 2 on Form S-4 filed with the Commission on May 8, 2025 (the “Form S-4”), which became effective on May 8, 2025, by filing this Post-Effective Amendment No. 1 on Form S-8 (this “Post-Effective Amendment”) relating to the ordinary shares of the Company (“Ordinary Shares”) that may be issued pursuant to the Endo, Inc. 2024 Stock Incentive Plan (the “Plan”). All such Ordinary Shares were previously registered on the Form S-4 but will be subject to issuance pursuant to this Post-Effective Amendment. The Company hereby amends the Form S-4 by filing this Post-Effective Amendment relating to 250,923 Ordinary Shares issuable pursuant to the Plan. All filing fees payable in connection with the issuance of these Ordinary Shares were previously paid in connection with the filing of the Form S-4.

The Company filed the Form S-4 in connection with the Transaction Agreement (as it may be amended, supplemented, or otherwise modified from time to time, the “Transaction Agreement”), by and among the Company, Endo, Inc., a Delaware corporation (“Endo”), and Salvare Merger Sub LLC, a Delaware limited liability company and a wholly-owned subsidiary of the Company (“Merger Sub”), pursuant to which, on July 31, 2025, Merger Sub merged with and into Endo, with Endo continuing as the surviving corporation and a wholly-owned subsidiary of the Company (the “Business Combination”).

As of the effective time of the Business Combination (the “Effective Time”) on July 31, 2025, (i) each outstanding restricted stock unit award in respect of shares of the common stock of Endo, par value \$0.001 per share (“Endo Shares”), granted under the Plan that was subject only to time-based vesting requirements (each, an “Endo RSU Award”) and that was held by an employee of Endo or any subsidiary of Endo was assumed by the Company and converted into a restricted share unit award in respect of a number of Ordinary Shares calculated in accordance with the Transaction Agreement and (ii) each outstanding restricted stock unit award in respect of Endo Shares granted under the Plan that was subject, in whole or in part, to performance-based vesting requirements (each, an “Endo PSU Award”) immediately prior to the Effective Time was assumed by the Company and converted into a restricted share unit award in respect of a number of Ordinary Shares calculated in accordance with the Transaction Agreement.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information to be specified in Item 1 and Item 2 of Part I of this registration statement on Form S-8 (this “Registration Statement”) is omitted from this filing in accordance with the provisions of Rule 428 under the Securities Act of 1933, as amended (the “Securities Act”), and the introductory note to Part I of Form S-8. The documents containing the information to be specified in Part I will be delivered to the participants in the Plan as required by Rule 428(b) (1). In accordance with the introductory note to Part I of Form S-8, such documents are not required to be, and are not, filed with the Commission either as part of this Registration Statement or as a prospectus or prospectus supplement pursuant to Rule 424 under the Securities Act. These documents, and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II of this Registration Statement, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

The following documents filed with the Commission by the Registrant are incorporated in this Registration Statement by reference:

- (a) the Registrant's Annual Report on Form 10-K for the fiscal year ended December 27, 2024, filed with the Commission on [March 13, 2025](#);
- (b) the Registrant's Quarterly Report on Form 10-Q for the period ended March 28, 2025, filed with the Commission on [May 12, 2025](#);
- (c) the Registrant's Current Reports on Form 8-K filed with the Commission on [March 13, 2025](#) (Film No. 25733825) (as amended by Amendment No. 1 on Form 8-K/A filed on [March 13, 2025](#) (Film No. 25734865) and Amendment No. 2 on Form 8-K/A filed on [March 13, 2025](#) (Film No. 25736048)), [May 16, 2025](#) (Film No. 25960276), [May 16, 2025](#) (Film No. 25960291), [June 9, 2025](#), [June 13, 2025](#), [July 7, 2025](#) and [August 1, 2025](#) (Film No. 251173650) (as amended by Amendment No. 1 on Form 8-K/A filed on [August 1, 2025](#) (Film No. 251177199)) (other than any documents or portions of those documents deemed to be furnished and not filed);
- (d) the Registrant's Definitive Proxy Statement on Schedule 14A (only with respect to information contained in such Definitive Proxy Statement that is incorporated by reference into Part III of the Registrant's Annual Report on Form 10-K for the year ended December 27, 2024) filed with the Commission on [April 3, 2025](#); and
- (e) the description of the Registrant's Ordinary Shares contained in the Registrant's Registration Statement on Form 10/A filed with the Commission on [June 5, 2013](#), as updated by [Exhibit 4.4](#) to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 27, 2024, filed with the Commission on March 13, 2025 and any amendments or reports filed for the purpose of updating such description.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), subsequent to the filing of this Registration Statement (other than any documents or portions of those documents deemed to be furnished and not filed, unless otherwise indicated therein, including any exhibits included with such Items) and prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part of this Registration Statement from the date of filing such documents.

Any statement contained in this Registration Statement or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained or incorporated by reference herein or in any other subsequently filed document that is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

ITEM 4. DESCRIPTION OF SECURITIES.

Not Applicable.

ITEM 5. INTERESTS OF NAMED EXPERTS AND COUNSEL.

Not Applicable.

ITEM 6. INDEMNIFICATION OF OFFICERS AND DIRECTORS.

Mallinckrodt is incorporated under the laws of Ireland.

The Memorandum and Articles of Association of Mallinckrodt (the “Articles”) confer an indemnity on its directors and secretary to the extent permitted by the Companies Act 2014 of Ireland, as amended (the “Irish Companies Act”). The Irish Companies Act only permits a company to pay the costs or discharge the liability of a director or the secretary where judgment is given in his/her favor in any civil or criminal action in respect of such costs or liability or in which they are acquitted, or where an Irish court grants relief because the director or secretary acted honestly and reasonably and ought fairly to be excused, or the proceedings are otherwise disposed of without any finding or admission of any material breach of duty on the part of the director or the secretary. This restriction does not apply to executives who are not directors or the secretary of Mallinckrodt. Any obligation of an Irish company which purports to indemnify a director or secretary of an Irish company to a greater extent will be void under Irish law, whether contained in its articles of association or any contract between the director or secretary and the Irish company.

In addition, the Articles contain an indemnity for current or former executive officers (other than the present or former directors and secretary of Mallinckrodt), or any person who is serving or has served at the request of Mallinckrodt as a director or executive officer of another company, joint venture, trust or other enterprise, including any Mallinckrodt subsidiary (each individually, a “covered person”), from any liability arising from his or her position as a covered person as a director of Mallinckrodt. However, this discretion must be exercised bona fide in the best interests of Mallinckrodt as a whole.

Irish companies may take out directors’ and officers’ liability insurance, as well as other types of insurance, for their directors and officers. Mallinckrodt maintains an insurance policy for its directors and officers in respect of liabilities arising out of any act, error or omission whilst acting in their capacities as directors or officers of Mallinckrodt or its affiliated companies.

Mallinckrodt has entered into deeds of indemnification with (A) the Mallinckrodt directors and the Secretary of Mallinckrodt and (B) each of Mallinckrodt’s officers (other than the Secretary), including its executive officers (all of the foregoing, collectively, the “Deeds of Indemnification”), in each case governed by the laws of Ireland.

The Deeds of Indemnification and Indemnification Agreements (as defined below) (together, the “Indemnification Arrangements”) provide, respectively, that Mallinckrodt and Sucampo Pharmaceuticals, Inc., a Delaware corporation and a wholly owned subsidiary of Mallinckrodt (“Sucampo”), will, to the fullest extent permitted by law, indemnify each indemnitee on the terms and conditions set forth in the Indemnification Arrangements against all expenses, liabilities or losses incurred by the indemnitee as a result of or in connection with the indemnitee being, or threatened to be made, a party, witness or other participant in any action, suit, litigation, proceeding or arbitration or any alternative dispute resolution mechanism (or any inquiry, hearing, tribunal or investigation, whether conducted by Mallinckrodt or any other party, that the indemnitee in good faith believes might lead to the institution of any of the foregoing or otherwise might give rise to adverse consequences or findings in respect of the indemnitee) (any of the foregoing, a “Proceeding”) in whole or in part by reason of (or arising in whole or in part out of) an event or occurrence related to such indemnitee’s service to Mallinckrodt. However, Mallinckrodt and Sucampo will not indemnify the indemnitees pursuant to the Indemnification Arrangements (i) on account of any Proceeding in which a final and non-appealable judgment is rendered against the indemnitee for an accounting of profits made from the purchase or sale by such indemnitee of securities of Mallinckrodt pursuant to the provisions of Section 16(b) of the Exchange Act, or similar provision of any federal, state or local laws; (ii) if a court of competent jurisdiction has determined in a final and non-appealable judgment that such indemnification is not permitted under applicable law; (iii) on account of any such Proceeding as to which the indemnitee has been convicted of a crime constituting a felony under the laws of the jurisdiction where the criminal action was brought (or, where a jurisdiction does not classify any crime as a felony, a crime for which the indemnitee is sentenced to death or imprisonment for a term exceeding one year); or (iv) on account of any Proceeding brought by Mallinckrodt or any of its subsidiaries against the indemnitee.

Because Mallinckrodt is an Irish public limited company, the Irish Companies Act only permits Mallinckrodt to pay the costs or discharge the liability of a director or the secretary where judgment is given in his/her favor in any civil or criminal action in respect of such costs or liability, or in which they are acquitted, or where an Irish court grants relief because the director or secretary acted honestly and reasonably and ought fairly to be excused or the proceedings are otherwise disposed of without any finding or admission of any material breach of duty on the part of the director or the secretary. Accordingly, Sucampo has entered into indemnification agreements (the "Indemnification Agreements") with the directors of Mallinckrodt and its Secretary. The Indemnification Agreements are governed by the laws of Delaware and provide for Sucampo to advance the indemnitee's expenses subject to an undertaking by the indemnitee to repay amounts advanced and if and to the extent it is ultimately determined that such person is not entitled to indemnification by Sucampo on the terms and conditions set forth in the Indemnification Agreements. The Deeds of Indemnification provide that in the event the indemnitee receives judgment in his or her favor or the Proceeding is otherwise disposed of in a manner that allows Mallinckrodt to indemnify such indemnitee under its articles of association as then in effect, Mallinckrodt will reimburse Sucampo for any indemnification payments or expense advancements previously made by Sucampo. Indemnification and advancement of expenses will not be made under the Indemnification Arrangements in connection with Proceedings initiated by the indemnitee against Mallinckrodt or any of its subsidiaries or any director, officer or employee of Mallinckrodt, except in specified circumstances.

The foregoing is only a general summary of certain aspects of Irish law and the Articles and does not purport to be complete. It is qualified in its entirety by reference to the provisions of Irish law and the Articles filed as Exhibit 4.2 hereto.

ITEM 7. EXEMPTION FROM REGISTRATION CLAIMED.

Not Applicable.

ITEM 8. EXHIBITS.

- [4.1 Certificate of Incorporation of Mallinckrodt plc \(incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed July 1, 2013\).](#)
- [4.2 Memorandum and Articles of Association of Mallinckrodt plc, adopted on July 31, 2025 \(incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed August 1, 2025\).](#)
- [4.3 Endo, Inc. 2024 Stock Incentive Plan \(incorporated by reference to Exhibit 10.6 to Endo, Inc.'s Registration Statement on Form S-1 filed July 26, 2024\).](#)
- [5.1 Opinion of Arthur Cox LLP, counsel to the Registrant.*](#)
- [23.1 Consent of Arthur Cox LLP \(included in Exhibit 5.1\).*](#)
- [23.2 Consent of PricewaterhouseCoopers LLP, independent registered public accounting firm of the Registrant.*](#)
- [23.3 Consent of Deloitte & Touche LLP, independent registered public accounting firm of the Registrant.*](#)
- [24.1 Power of Attorney.*](#)

* Filed herewith.

ITEM 9. UNDERTAKINGS.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Washington, District of Columbia, on August 6, 2025.

MALLINCKRODT PLC

By: /s/ Mark Tyndall

Name: Mark Tyndall

Title: Executive Vice President, Chief Legal Officer and Corporate Secretary

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* Sigurdur Olafsson	President, Chief Executive Officer and Director (Principal Executive Officer)	August 6, 2025
* Bryan Reasons	Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	August 6, 2025
* Paul Efron	Chair of the Board, Director	August 6, 2025
* Paul M. Bisaro	Director	August 6, 2025
* Leslie Donato	Director	August 6, 2025
* Katina Dorton	Director	August 6, 2025
* Scott Hirsch	Director	August 6, 2025
* Sophia Langlois	Director	August 6, 2025
* Marc Yoskowitz	Director	August 6, 2025
* Jonathan Zinman	Director	August 6, 2025

* Mark Tyndall, by signing his name hereto, does hereby sign this Registration Statement on behalf of the directors and officers of the Registrant above in front of whose name asterisks appear, pursuant to powers of attorney duly executed by such directors and officers and filed with the Commission.

By: /s/ Mark Tyndall

Name: Mark Tyndall

Title: Executive Vice President, Chief Legal Officer and Corporate Secretary, as Attorney-in-Fact

SIGNATURE OF AUTHORIZED U.S. REPRESENTATIVE OF THE REGISTRANT

Pursuant to the requirements of Section 6(a) of the Securities Act of 1933, as amended, the undersigned has signed this Registration Statement, solely in its capacity as duly authorized representative of Mallinckrodt plc in the United States, on the 6th day of August, 2025.

By: /s/ Mark Tyndall

Name: Mark Tyndall

Title: Executive Vice President, Chief Legal Officer and Corporate Secretary

ARTHUR COX

Arthur Cox LLP
Ten Earlsfort Terrace
Dublin 2
D02 T380

+353 1 920 1000
dublin@arthurcox.com
dx: 27 dublin

Dublin
Belfast
London
New York
San Francisco

arthurcox.com

6 August 2025

Board of Directors
Mallinckrodt plc
College Business & Technology Park
Cruiserath, Blanchardstown
Dublin 15
D15 TX2V
Ireland

Re: Mallinckrodt plc – Post-Effective Amendment No. 1 to the Form S-4 on Form S-8

Dear Sir/Madam

1. **BASIS OF OPINION**

- 1.1 We are acting as Irish counsel to Mallinckrodt plc, a public company limited by shares, incorporated under the laws of Ireland with company registration number 522227 and with its registered office at College Business & Technology Park, Cruiserath, Blanchardstown, Dublin 15, D15 TX2V, Ireland (the “**Company**”) in connection with the filing of a Post-Effective Amendment No. 1 to the Form S-4 Registration Statement (File No. 333-286694) on Form S-8 (the “**Registration Statement**”) with the United States Securities and Exchange Commission (the “**SEC**”) on the date hereof under the Securities Act of 1933 (as amended) (the “**Securities Act**”), with respect to 250,923 ordinary shares with a nominal value of US\$0.01 each in the capital of the Company (the “**Shares**”) that may be delivered pursuant to the Endo, Inc. 2024 Stock Incentive Plan (the “**Plan**”) assumed by the Company pursuant to the terms of a transaction agreement entered into between the Company, Endo, Inc. and Salvare Merger Sub LLC dated as of 13 March 2025 (as amended on 23 April 2025 and as may be amended, modified or supplemented from time to time).
- 1.2 This opinion (the “**Opinion**”) is confined to and given in all respects on the basis of the laws of Ireland (meaning Ireland exclusive of Northern Ireland) in force as at the date of this Opinion as currently applied by the courts of Ireland. We have made no investigations of, and we express no opinion as to, the laws of any other jurisdiction or their effect on this Opinion. This Opinion speaks only as of its date. We assume no obligation to update this Opinion at any time in the future or to advise the addressees of this Opinion of any change in law or change in interpretation of law which may occur after the date of this Opinion.

Séamus Given · Orla O'Connor · John Matson · Kevin Murphy · Cormac Kissane · Kevin Langford · Eve Mulconry · Philip Smith · Kenneth Egan · Fintan Clancy · Rob Corbet · Aaron Boyle · Rachel Hussey · Collin Kavanagh · Kevin Lynch · Geoff Moore (Managing Partner) · Chris McLaughlin · Maura McLaughlin · Joanelle O'Cleirigh · Richard Willis · Deirdre Barrett · Cian Beecher · Ailish Finnerty (Chair) · Robert Cain · Connor Manning · Keith Smith · John Donald · Dara Harrington · David Molloy · Stephen Randalow · Simon Hannigan · Colin Rooney · Aiden Small · Phil Cody · Karen Killoran · Richard Ryan · Danielle Conaghan · Brian O'Rourke · Cian McCourt · Louise O'Byrne · Michael Twomey · Cormac Commins · Tara O'Reilly · Michael Coyle · Darragh Geraghty · Patrick Horan · Maeve Moran · Deirdre O'Mahony · Deirdre Sheehan · Ian Dillon · David Kilty · Siobhán McBean · Conor McCarthy · Olivia Mullooly · Mairéad Duncan-Jones · Imelda Shiels · Ruth Lillis · Sarah McCague · Sarah Thompson · Niamh McGovern · Clara Buckley · Ian Duffy · Sophie Frederix · Orlaith Kane · Aisling Kelly · David Vos · Jacinta Conway · Amy McDermott · Gillian Beechinor · Kylie Dollard · Jack Logan · Peter Murphy · Shane O'Neill · Simon Breen · Maeve Crockett · Stephanie Hanrahan · Brendan Kennedy · Elaine Mooney · Christopher O'Reilly · Conall O'Shaughnessy · Daniel Watters

- 1.3 This Opinion is also strictly confined to:
- (a) the matters expressly stated herein at paragraph 2 below and is not to be read as extending by implication or otherwise to any other matter;
 - (b) the documents listed in the schedule to this opinion (the “**Documents**”); and
 - (c) the searches listed at 1.7 below,
- and is subject to the assumptions and qualifications set out below.
- 1.4 We express no opinion, and make no representation or warranty, as to any matter of fact or in respect of any documents which may exist in relation to the Shares and the Plan, other than the Documents.
- 1.5 In giving this Opinion, we have relied upon the Corporate Certificate (as defined in the Schedule to this Opinion) and the Searches and we give this Opinion expressly on the terms that no further investigation or diligence in respect of any matter referred to in the Corporate Certificate or the Searches is required of us.
- 1.6 In giving this Opinion, we have examined copies of the Documents sent to us by email in pdf or other electronic format.
- 1.7 For the purpose of giving this Opinion, we have caused to be made the following searches against the Company on 5 August 2025 (together, the “**Searches**”):
- (a) on the file of the Company maintained by the Irish Registrar of Companies in Dublin (the “**CRO**”) for returns of allotments, special resolutions amending the memorandum and articles of association of the Company (the “**Memorandum and Articles of Association**”), mortgages, debentures or similar charges or notices thereof and for the appointment of any receiver, examiner or liquidator;
 - (b) in the Judgments Office of the High Court for unsatisfied judgments, orders, decrees and the like for the five years immediately preceding the date of the search; and
 - (c) in the Central Office of the High Court in Dublin for (i) any petitions filed in respect of the Company; and (ii) any proceedings filed in respect of the Company in the five years immediately preceding the date of the search.
- 1.8 This Opinion is governed by and is to be construed in accordance with the laws of Ireland as interpreted by the courts of Ireland at the date of this Opinion.

2. **OPINION**

Subject to the assumptions and qualifications set out in this Opinion and to any matters not disclosed to us, we are of the opinion that:

- 2.1 the Company is a public company limited by shares, is duly incorporated and validly existing under the laws of Ireland and has the requisite corporate authority to allot and issue the Shares; and
 - 2.2 when the Shares have been duly issued (and, if required, paid for in cash), pursuant to and in accordance with the terms and conditions referred to or summarised in the applicable resolutions and the Plan, the Shares will be validly issued, fully paid up and non-assessable (which term means, when used herein, shall mean that no further sums are required to be paid by the holders thereof in connection with the allotment and issue of the Shares).
-

3. ASSUMPTIONS

For the purpose of giving this Opinion, we assume the following without any responsibility on our part if any assumption proves to have been untrue as we have not verified independently any assumption:

Registration Statement and the Plan

- 3.1 that when filed with the SEC, the Registration Statement will not differ in any material respect from the latest draft that we have examined and that the Registration Statement will have become effective under the Securities Act;
- 3.2 that (if required under the terms of the Plan) any awards granted under the Plan will be in consideration of the receipt by the Company prior to the issue of the Shares pursuant thereto of cash in an amount at least equal to the nominal value of such Shares and that where Shares are issued under the Plan without the requirement for the payment of cash consideration by the relevant beneficiary, then such shares shall either be fully paid up by the Company or one of its subsidiaries in a manner permitted by Section 82(6)(f) and Section 1043(4) of the Companies Act 2014 of Ireland (as amended) (the “**Companies Act**”) and within the time permitted by Section 1027 of the Companies Act;
- 3.3 that the filing of the Registration Statement with the SEC has been authorised by all necessary actions under all applicable laws (other than Irish law), including applicable U.S. federal and state securities laws;
- 3.4 that the granting and vesting of any awards granted under the Plan and the issue of the Shares upon vesting of such awards (and the issue of the Shares in connection with any other awards granted under the Plan) will be conducted in accordance with the terms and the procedures described in the Plan and the applicable award agreement;
- 3.5 that the Company has sufficient authorised but unissued share capital to issue the required number of Shares to be delivered to the recipients of any awards granted under the Plan;
- 3.6 that the directors have sufficient authority pursuant to Section 1021 of the Companies Act to issue such Shares and, to the extent applicable, have been authorised to issue such Shares without the application of pre-emption rights pursuant to Section 1023 of the Act;
- 3.7 with respect to Shares issued on or after the date of expiry of the Company’s existing authority to issue Shares that the Company will have renewed its authority to issue the Shares pursuant to Sections 1021 and 1023 of the Companies Act and such authority shall be in effect at the time of such issuance;

Authenticity and bona fides

- 3.8 the completeness, accuracy and authenticity of all Documents submitted to us as originals or copies of originals and (in the case of copies) conformity to the originals of copy documents and the genuineness of all signatories, stamps and seals thereon;
 - 3.9 where incomplete Documents have been submitted to us or signature pages only have been supplied to us for the purposes of issuing this Opinion, that the originals of such Documents correspond in all respects with the last draft of the complete Documents submitted to us;
-

ARTHUR COX

- 3.10 that the copies produced to us of minutes of meetings and/or resolutions correctly record the proceedings at such meetings and/or the subject matter which they purport to record and that any meetings referred to in such copies were duly convened, duly quorate and held and all formalities were duly observed, that those present at any such meetings were entitled to attend and vote at the meeting and acted bona fide throughout and acted in accordance with their duties and that all resolutions set out in such copies were duly passed and that no further resolutions have been passed or corporate or other action taken which would or might alter the effectiveness thereof and that such resolutions have not been amended or rescinded and are in full force and effect;
- 3.11 that the Memorandum and Articles of Association are effective and shall not have been amended or superseded nor at that time shall there be any other terms governing the Shares other than those set out in the Memorandum and Articles of Association;
- 3.12 that there is, at the relevant time of the allotment and issue of the Shares, no matter affecting the authority of the directors to allot and issue the Shares, not disclosed by the Memorandum and Articles of Association or the resolutions produced to us, which would have any adverse implications in relation to the opinions expressed in this Opinion;
- 3.13 that the Registration Statement will, where necessary, be executed in a form and content having no material difference to the drafts provided to us, will be delivered by the parties thereto, and that the terms thereof will be observed and performed by the parties thereto;

Accuracy of searches and warranties

- 3.14 the accuracy and completeness of the information disclosed in the Searches referred to in paragraph 1.7 above and that such information has not since the time of such search or enquiry been altered. It should be noted that the matters disclosed in the Searches may not present a complete summary of the actual position on the matters we have caused searches to be conducted for; and
- 3.15 accordingly, it is assumed that the Searches correctly reflect that:
- (a) the truth, completeness and accuracy of all representations and statements as to factual matters contained in the Registration Statement;
 - (b) there has been no alteration in the status or condition of the Company as disclosed by the Searches; and

Commercial Benefit

- 3.16 that the Documents have been or will be entered into for bona fide commercial purposes, on arm's length terms and for the benefit of each party thereto and are in those parties' respective commercial interest and for their respective corporate benefit.
-

ARTHUR COX

4. DISCLOSURE

This Opinion is addressed to you in connection with the registration of the Shares with the SEC. We hereby consent to the inclusion of this Opinion as an exhibit to the Registration Statement to be filed with the SEC. In giving this consent, we do not thereby admit that we are in a category of persons whose consent is required under Section 7 of the Securities Act.

Yours faithfully

/s/Arthur Cox LLP

ARTHUR COX LLP

SCHEDULE

Documents

1. A copy of the form of the Registration Statement to be filed by the Company with the SEC on or about the date of this opinion.
 2. A copy of the Plan.
 3. A copy of the Memorandum and Articles of Association of the Company.
 4. A copy of the Certificate of Incorporation of the Company on registration as a public limited company under the Companies Act on 9 January 2013.
 5. A corporate certificate of the secretary of the Company dated 6 August 2025 (the “**Corporate Certificate**”).
-

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Mallinckrodt plc of our report dated March 13, 2025 relating to the financial statements, which appears in Mallinckrodt plc's Annual Report on Form 10-K for the year ended December 27, 2024.

/s/ PricewaterhouseCoopers LLP
St. Louis, Missouri
August 6, 2025

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 26, 2024, except for Notes 5 and 21, as to which the date is March 12, 2025, relating to the financial statements of Mallinckrodt plc, appearing in the Annual Report on Form 10-K of Mallinckrodt plc for the year ended December 27, 2024.

/s/ Deloitte & Touche LLP

St. Louis, Missouri
August 5, 2025

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Mark Tyndall as his or her true and lawful attorney-in-fact and agent with full power of substitution, for him or her in any and all capacities, to sign (i) one or more Registration Statements including on Form S-8 (and any and all amendments thereto, including post-effective amendments) of Mallinckrodt plc (the "Company") relating to the Mallinckrodt Pharmaceuticals 2025 Stock and Incentive Plan and (ii) one or more Registration Statements including on Form S-8 (and any and all amendments thereto, including post-effective amendments) of the Company or one or more post-effective amendments on Form S-8 to the Company's Registration Statement on Form S-4 (File No. 333-286694), in each case relating to the Endo, Inc. 2024 Stock Incentive Plan, and to file the same, with all exhibits thereto and other documents in connection therewith, with the U.S. Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his or her substitute, may lawfully do or cause to be done by virtue hereof.

This Power of Attorney may be executed in multiple counterparts, each of which shall be deemed an original with respect to the person executing it. IN WITNESS WHEREOF, the undersigned has executed this Power of Attorney as of the date set forth below.

Signature	Title	Date
<u>/s/ Sigurdur Olafsson</u> Sigurdur Olafsson	President, Chief Executive Officer and Director (Principal Executive Officer)	August 6, 2025
<u>/s/ Bryan Reasons</u> Bryan Reasons	Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	August 6, 2025
<u>/s/ Paul Efron</u> Paul Efron	Chair of the Board, Director	August 6, 2025
<u>/s/ Paul M. Bisaro</u> Paul M. Bisaro	Director	August 6, 2025
<u>/s/ Leslie Donato</u> Leslie Donato	Director	August 6, 2025
<u>/s/ Katina Dorton</u> Katina Dorton	Director	August 6, 2025
<u>/s/ Scott Hirsch</u> Scott Hirsch	Director	August 6, 2025
<u>/s/ Sophia Langlois</u> Sophia Langlois	Director	August 6, 2025
<u>/s/ Marc Yoskowitz</u> Marc Yoskowitz	Director	August 6, 2025
<u>/s/ Jonathan Zinman</u> Jonathan Zinman	Director	August 6, 2025