

---

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

---

**FORM 8-K**

**CURRENT REPORT**  
**Pursuant to Section 13 OR 15(d) of the**  
**Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): July 21, 2022

**Mallinckrodt plc**

(Exact name of registrant as specified in its charter)

---

**Ireland**  
(State or other jurisdiction  
of incorporation)

**001-35803**  
(Commission  
File Number)

**98-1088325**  
(IRS Employer  
Identification No.)

---

**College Business & Technology Park, Cruiserath,  
Blanchardstown, Dublin 15, Ireland**  
(Address of principal executive offices)

**+353 1 696 0000**  
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act: None

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

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 13(a) of the Exchange Act.

---

**Item 2.02. Results of Operations and Financial Condition.**

As previously disclosed, on June 16, 2022, Mallinckrodt plc (the "Company" or "Mallinckrodt") emerged from bankruptcy. As a result, the Company reassessed and updated its product line net sales presentation for its Specialty Generics segment. Beginning with the Quarterly Report on Form 10-Q for the three months ended July 1, 2022, the Company's unaudited condensed consolidated financial statements will reflect the updated product line net sales structure for its Specialty Generics segment.

The attached Exhibit 99.1 provides recast historical financial information for the fiscal 2020 annual period, each of the four quarters in fiscal 2021, the fiscal 2021 annual period and the first quarter of 2022.

This recast historical unaudited financial information is being provided as a convenience to investors who may want to consider the effects of the new reporting structure and has no impact on the Company's previously reported consolidated financial statements. The information in this Current Report on Form 8-K, including Exhibit 99.1, should be read in conjunction with the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q for the corresponding periods.

**NON-GAAP FINANCIAL MEASURES**

The Company has not yet issued its unaudited condensed consolidated financial statements for the second quarter of fiscal 2022 reflecting the aforementioned impacts. The recast historical financial information included in Exhibit 99.1 is considered non-GAAP information and includes the change in select product line net sales for the Specialty Generics segment.

This non-GAAP information should be considered supplemental to and not a substitute for financial information prepared in accordance with GAAP.

The information in this Current Report on Form 8-K, including Exhibit 99.1, is being "furnished" and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits

<u>Exhibit No.</u>	<u>Exhibit</u>
99.1	<a href="#">Recast Historical Financial Information</a>
104	Cover Page Interactive Data File (embedded within the inline XBRL document).

**SIGNATURES**

Pursuant to the requirements of the Exchange Act, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**MALLINCKRODT PLC**

(registrant)

Date: July 21, 2022

By: /s/ Bryan M. Reasons

---

Bryan M. Reasons

*Executive Vice President and Chief Financial Officer*

*(principal financial and accounting officer)*

**MALLINCKRODT PLC**  
**SELECT PRODUCT LINE NET SALES**  
**Three Months Ended April 1, 2022**  
*(unaudited, in millions)*

<b>Specialty Brands</b>		
Acthar Gel	\$	127.7
INOMax		99.0
Ofirmev		2.6
Therakos		59.9
Amitiza		47.7
Other		2.5
Specialty Brands Total		339.4
<b>Specialty Generics</b>		
Opioids		50.0
ADHD		10.8
Addiction treatment		15.9
Other		2.8
Generics Subtotal		79.5
Controlled substances		20.4
APAP		46.3
Other		5.3
API Subtotal		72.0
Specialty Generics Total		151.5
Net sales	\$	490.9

**MALLINCKRODT PLC**  
**SELECT PRODUCT LINE NET SALES**  
*(unaudited, in millions)*

	Three Months Ended				Fiscal Year Ended
	March 26, 2021	June 25, 2021	September 24, 2021	December 31, 2021	December 31, 2021
<b>Specialty Brands</b>					
Acthar Gel	\$ 129.0	\$ 151.5	\$ 143.4	\$ 169.7	\$ 593.6
INOmax	134.0	105.9	98.4	110.2	448.5
Ofirmev	12.8	6.5	4.7	4.9	28.9
Therakos	66.8	68.5	62.5	68.7	266.5
Amitiza	61.4	44.8	49.6	41.1	196.9
Other	4.4	4.3	1.1	2.8	12.6
Specialty Brands Total	408.4	381.5	359.7	397.4	1,547.0
<b>Specialty Generics</b>					
Opioids	54.7	53.8	46.5	58.2	213.2
ADHD	8.3	7.8	8.7	12.6	37.4
Addiction treatment	16.4	16.0	15.3	20.6	68.3
Other	1.9	3.6	2.9	3.6	12.0
Generics Subtotal	81.3	81.2	73.4	95.0	330.9
Controlled substances	17.4	25.6	19.4	31.0	93.4
APAP	45.5	51.7	49.6	69.1	215.9
Other	5.4	6.4	5.1	4.7	21.6
API Subtotal	68.3	83.7	74.1	104.8	330.9
Specialty Generics Total	149.6	164.9	147.5	199.8	661.8
Net sales	\$ 558.0	\$ 546.4	\$ 507.2	\$ 597.2	\$ 2,208.8

**MALLINCKRODT PLC**  
**SELECT PRODUCT LINE NET SALES**  
**Fiscal Year Ended December 25, 2020**  
*(unaudited, in millions)*

<b>Specialty Brands</b>		
Acthar Gel		\$ 767.9
INOmax		574.1
Ofirmev		276.5
Therakos		238.6
Amitiza		188.8
Other		13.7
Specialty Brands Total		<u>2,059.6</u>
<b>Specialty Generics</b>		
Opioids		233.9
ADHD		48.3
Addiction treatment		68.9
Other		7.3
Generics Subtotal		<u>358.4</u>
Controlled substances		98.3
APAP		213.0
Other		20.1
API Subtotal		<u>331.4</u>
Specialty Generics Total		<u>689.8</u>
Segment net sales		2,749.4
Medicaid lawsuit		(536.0)
Net sales		<u>\$ 2,213.4</u>