
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K/A

(Amendment No. 1)

CURRENT REPORT

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

Date of Report (Date of earliest event reported): **November 7, 2013**

Mallinckrodt public limited company

(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.)

Damastown, Mulhuddart

Dublin 15, Ireland

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: **+353 1 880-8180**

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))

Explanatory Note:

This Form 8-K/A of Mallinckrodt plc ("the Company"), which is furnished on December 2, 2013, amends the Current Report on Form 8-K including the Company's press release announcing financial results for the quarter and fiscal year ended September 27, 2013, which was originally furnished to the Securities and Exchange Commission ("the SEC") on November 7, 2013 ("the Original Form 8-K"). This Form 8-K/A is being furnished for the sole purpose of amending the Company's financial results tables contained in the press release included with the Original Form 8-K to reflect timing adjustments in recognizing certain customer chargebacks and rebates in the fourth quarter of fiscal 2013. These adjustments resulted in a \$2.3 million decrease in net income (\$0.04 per share on both a basic and diluted basis) compared with the financial results reflected in the press release included with the Original Form 8-K. This decrease was driven by a \$7.0 million decrease in net sales that was partially offset by the associated indirect impacts.

Item 2.02 Results of Operations and Financial Condition.

On November 7, 2013, Mallinckrodt plc issued a press release announcing financial results for the quarter and fiscal year ended September 27, 2013. This Form 8-K/A, which is furnished on December 2, 2013, amends the financial results tables contained in the November 7, 2013 press release. The amended financial results tables are furnished as Exhibit 99.1 to this Form 8-K/A.

The information contained in Items 2.02 and 9.01 shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section, nor shall it be deemed incorporated by reference into any filing under the Securities Act of 1933, as amended, except as otherwise expressly set forth by specific reference in such a filing.

Non-GAAP Financial Measures

The financial tables, as amended, furnished as Exhibit 99.1 to this Form 8-K/A contain financial measures, including adjusted net income, adjusted diluted earnings per share, adjusted EBITDA and operational growth, which are considered "non-GAAP" financial measures under applicable Securities and Exchange Commission rules and regulations. These non-GAAP measures are discussed further in Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit No.	Exhibit
99.1	Amended Fourth Quarter and Full Year Financial Tables dated December 2, 2013.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MALLINCKRODT PUBLIC LIMITED COMPANY
(registrant)

Date: December 2, 2013

By: /s/ Matthew Harbaugh

Matthew Harbaugh
Chief Financial Officer

EXHIBIT INDEX

Exhibit No.

Exhibit

99.1

Amended Fourth Quarter and Full Year Financial Tables dated December 2, 2013.

MALLINCKRODT PLC
CONSOLIDATED AND COMBINED STATEMENTS OF INCOME
(unaudited, in millions, except per share data)

	Three Months Ended			
	September 27, 2013	Percent of Net sales	September 28, 2012	Percent of Net sales
Net sales	\$ 545.2	100.0 %	\$ 513.1	100.0 %
Cost of sales	293.1	53.8	279.8	54.5
Gross profit	252.1	46.2	233.3	45.5
Selling, general and administrative expenses	135.5	24.9	140.4	27.4
Research and development expenses	43.3	7.9	36.6	7.1
Separation costs	3.6	0.7	8.1	1.6
Restructuring charges, net	15.3	2.8	0.7	0.1
Gain on divestiture	(0.7)	(0.1)	(0.7)	(0.1)
Operating income	55.1	10.1	48.2	9.4
Interest expense	(9.9)	(1.8)	(0.1)	—
Interest income	0.2	—	—	—
Other income, net	(1.5)	(0.3)	0.2	—
Income from continuing operations before income taxes	43.9	8.1	48.3	9.4
Provision for income taxes	12.7	2.3	21.0	4.1
Income from continuing operations	31.2	5.7	27.3	5.3
Gain (loss) from discontinued operations, net of income taxes	2.3	0.4	(1.1)	(0.2)
Net income	\$ 33.5	6.1	\$ 26.2	5.1
Basic earnings per share:				
Income from continuing operations	\$ 0.54		\$ 0.47	
Gain (loss) from discontinued operations	0.04		(0.02)	
Net income	0.58		0.45	
Diluted earnings per share:				
Income from continuing operations	\$ 0.54		\$ 0.47	
Gain (loss) from discontinued operations	0.04		(0.02)	
Net income	0.58		0.45	
Weighted-average number of shares outstanding⁽¹⁾:				
Basic	57.7		57.7	
Diluted	58.2		57.7	

(1) For periods prior to the separation from Covidien, weighted-average number of shares reflects the number of ordinary shares of Mallinckrodt outstanding immediately following the separation.

MALLINCKRODT PLC
ADJUSTED EBITDA RECONCILIATIONS
(unaudited, in millions)

	Three Months Ended	
	September 27, 2013	September 28, 2012
Net income	\$ 33.5	\$ 26.2
Adjustments:		
Interest expense, net	9.7	0.1
Provision for income taxes	12.7	21.0
Depreciation expense	28.6	26.5
Amortization expense	8.8	7.0
(Gain) loss from discontinued operations, net of income taxes	(2.3)	1.1
Other expense (income), net	1.5	(0.2)
Restructuring charges, net	15.3	0.7
Separation costs	3.6	8.1
Up-front and milestone payments	5.0	—
Adjusted EBITDA	<u>\$ 116.4</u>	<u>\$ 90.5</u>
Percent of Net sales	21.3%	17.6%

MALLINCKRODT PLC
NON-GAAP MEASURES
(unaudited, in millions except per share data, net of tax)

	Three Months Ended			
	September 27, 2013		September 28, 2012	
	Net income	Diluted net income per share (2)	Net income	Diluted net income per share (2)
GAAP	\$ 33.5	\$ 0.58	\$ 26.2	\$ 0.45
Adjustments (net of tax):				
Separation costs	2.4	0.04	7.5	0.13
Restructuring and related charges, net ⁽¹⁾	14.6	0.25	1.4	0.02
Amortization expense	5.5	0.09	4.4	0.08
(Gain) loss from discontinued operations	(2.3)	(0.04)	1.1	0.02
Up-front and milestone payments	3.1	0.05	—	—
As adjusted	<u>\$ 56.8</u>	<u>\$ 0.98</u>	<u>\$ 40.6</u>	<u>\$ 0.70</u>

- (1) Includes pre-tax accelerated depreciation of \$0.5 million and \$1.2 million for the three months ended September 27, 2013 and September 28, 2012, respectively.
- (2) For periods prior to the separation from Covidien, weighted-average number of shares reflects the number of ordinary shares of Mallinckrodt outstanding immediately following the separation.

MALLINCKRODT PLC
SEGMENT NET SALES AND OPERATIONAL GROWTH
(unaudited, in millions)

	Three Months Ended		Percent change	Currency impact	Operational growth
	September 27, 2013	September 28, 2012			
Specialty Pharmaceuticals					
Generics and API	\$ 247.3	\$ 219.3	12.8 %	(0.6)%	13.4 %
Brands	57.1	39.6	44.2	—	44.2
	<u>304.4</u>	<u>258.9</u>	17.6	(0.5)	18.1
Global Medical Imaging					
Contrast Media and Delivery Systems	119.6	132.7	(9.9)	(2.1)	(7.8)
Nuclear Imaging	109.4	110.1	(0.6)	1.2	(1.8)
	<u>229.0</u>	<u>242.8</u>	(5.7)	(0.6)	(5.1)
Other ⁽¹⁾	11.8	11.4	3.5	(4.3)	7.8
Net Sales	<u><u>\$ 545.2</u></u>	<u><u>\$ 513.1</u></u>	6.3 %	(0.6)%	6.9 %

(1) Represents net sales to our former parent.

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

	Three Months Ended		Percent change
	September 27, 2013	September 28, 2012	
Specialty Pharmaceuticals			
Acetaminophen (API) products	\$ 46.4	\$ 55.5	(16.4)%
Oxycodone (API) and oxycodone-containing tablets	18.0	42.6	(57.7)
Hydrocodone (API) and hydrocodone-containing tablets	34.8	27.7	25.6
Other controlled substances	26.3	21.6	21.8
Methylphenidate HCl	60.0	—	— ⁽¹⁾
Other	61.8	71.9	(14.0)
Generics and API	247.3	219.3	12.8
EXALGO	33.9	28.3	19.8
Intrathecal products	8.4	—	— ⁽¹⁾
Other	14.8	11.3	31.0
Brands	57.1	39.6	44.2
Specialty Pharmaceuticals Total	\$ 304.4	\$ 258.9	17.6 %
Global Medical Imaging			
Optiray	\$ 75.2	\$ 88.7	(15.2)%
Optimark	10.2	13.5	(24.4)
Other	34.2	30.5	12.1
Contrast Media and Delivery Systems	119.6	132.7	(9.9)
Ultra-Technekow DTE	47.1	49.5	(4.8)
Octreoscan	19.9	18.8	5.9
Other	42.4	41.8	1.4
Nuclear Imaging	109.4	110.1	(0.6)
Global Medical Imaging Total	\$ 229.0	\$ 242.8	(5.7)%

⁽¹⁾ Not meaningful

MALLINCKRODT PLC
SEGMENT OPERATING INCOME
(unaudited, in millions)

	Three Months Ended			
	September 27, 2013	Percent of segment Net sales	September 28, 2012	Percent of segment Net sales
Specialty Pharmaceuticals	\$ 76.9	25.3%	\$ 34.5	13.3%
Global Medical Imaging	30.8	13.4%	53.6	22.1%
Segment operating income	107.7		88.1	
Unallocated amounts:				
Corporate and allocated expenses	(24.4)		(22.9)	
Intangible asset amortization	(8.8)		(7.0)	
Restructuring and related charges, net ⁽¹⁾	(15.8)		(1.9)	
Separation costs	(3.6)		(8.1)	
Total operating income	\$ 55.1		\$ 48.2	

(1) Includes accelerated depreciation of \$0.5 million and \$1.2 million for the three months ended September 27, 2013 and September 28, 2012, respectively.

MALLINCKRODT PLC
CONSOLIDATED AND COMBINED STATEMENTS OF INCOME
(unaudited, in millions, except per share data)

	Year Ended			
	September 27, 2013	Percent of Net sales	September 28, 2012	Percent of Net sales
Net sales	\$ 2,204.5	100.0 %	\$ 2,056.2	100.0 %
Cost of sales	1,179.6	53.5	1,091.4	53.1
Gross profit	1,024.9	46.5	964.8	46.9
Selling, general and administrative expenses	609.9	27.7	551.7	26.8
Research and development expenses	165.7	7.5	144.1	7.0
Separation costs	74.2	3.4	25.5	1.2
Restructuring charges, net	33.2	1.5	11.2	0.5
Gain on divestiture	(2.9)	(0.1)	(2.9)	(0.1)
Operating income	144.8	6.6	235.2	11.4
Interest expense	(19.5)	(0.9)	(0.5)	—
Interest income	0.3	—	0.4	—
Other income, net	0.8	—	1.0	—
Income from continuing operations before income taxes	126.4	5.7	236.1	11.5
Provision for income taxes	68.6	3.1	94.8	4.6
Income from continuing operations	57.8	2.6	141.3	6.9
Gain (loss) from discontinued operations, net of income taxes	1.0	—	(6.7)	(0.3)
Net income	\$ 58.8	2.7	\$ 134.6	6.5
Basic earnings per share:				
Income from continuing operations	\$ 1.00		\$ 2.45	
Gain (loss) from discontinued operations	0.02		(0.12)	
Net income	1.02		2.33	
Diluted earnings per share:				
Income from continuing operations	\$ 1.00		\$ 2.45	
Gain (loss) from discontinued operations	0.02		(0.12)	
Net income	1.02		2.33	
Weighted-average number of shares outstanding⁽¹⁾:				
Basic	57.7		57.7	
Diluted	57.8		57.7	

(1) For periods prior to the separation from Covidien, weighted-average number of shares reflects the number of ordinary shares of Mallinckrodt outstanding immediately following the separation.

MALLINCKRODT PLC
ADJUSTED EBITDA RECONCILIATIONS
(unaudited, in millions)

	Year Ended	
	September 27, 2013	September 28, 2012
Net income	\$ 58.8	\$ 134.6
Adjustments:		
Interest expense, net	19.2	0.1
Provision for income taxes	68.6	94.8
Depreciation expense	104.1	103.6
Amortization expense	35.4	27.3
(Gain) loss from discontinued operations, net of income taxes	(1.0)	6.7
Other income, net	(0.8)	(1.0)
Restructuring charges, net	33.2	11.2
Separation costs	74.2	25.5
Up-front and milestone payments	5.0	—
Adjusted EBITDA	<u>\$ 396.7</u>	<u>\$ 402.8</u>
Percent of Net sales	18.0%	19.6%

MALLINCKRODT PLC
NON-GAAP MEASURES
(unaudited, in millions except per share data, net of tax)

	Year Ended			
	September 27, 2013		September 28, 2012	
	Net income	Diluted net income per share (2)	Net income	Diluted net income per share (2)
GAAP	\$ 58.8	\$ 1.02	\$ 134.6	\$ 2.33
Adjustments (net of tax):				
Separation costs	70.0	1.21	23.7	0.41
Restructuring and related charges, net ⁽¹⁾	27.7	0.48	14.2	0.25
Amortization expense	22.1	0.38	17.1	0.30
(Gain) loss from discontinued operations	(1.0)	(0.02)	6.7	0.12
Up-front and milestone payments	3.1	0.05	—	—
As adjusted	<u>\$ 180.7</u>	<u>\$ 3.13</u>	<u>\$ 196.3</u>	<u>\$ 3.40</u>

(1) Includes pre-tax accelerated depreciation of \$2.6 million and \$8.0 million for the fiscal year ended September 27, 2013 and September 28, 2012, respectively.

(2) For periods prior to the separation from Covidien, weighted-average number of shares reflects the number of ordinary shares of Mallinckrodt outstanding immediately following the separation.

MALLINCKRODT PLC
SEGMENT NET SALES AND OPERATIONAL GROWTH
(unaudited, in millions)

	Year Ended		Percent change	Currency impact	Operational growth
	September 27, 2013	September 28, 2012			
Specialty Pharmaceuticals					
Generics and API	\$ 1,011.2	\$ 848.8	19.1 %	(0.5)%	19.6 %
Brands	206.4	156.4	32.0	—	32.0
	<u>1,217.6</u>	<u>1,005.2</u>	21.1	(0.4)	21.5
Global Medical Imaging					
Contrast Media and Delivery Systems	498.1	542.0	(8.1)	(1.8)	(6.3)
Nuclear Imaging	437.6	454.8	(3.8)	0.2	(4.0)
	<u>935.7</u>	<u>996.8</u>	(6.1)	(0.9)	(5.2)
Other ⁽¹⁾	51.2	54.2	(5.5)	(0.9)	(4.6)
Net Sales	<u><u>\$ 2,204.5</u></u>	<u><u>\$ 2,056.2</u></u>	7.2 %	(0.6)%	7.8 %

(1) Represents net sales to our former parent.

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

	Year Ended		Percent change
	September 27, 2013	September 28, 2012	
Specialty Pharmaceuticals			
Acetaminophen (API) products	\$ 216.2	\$ 217.7	(0.7)%
Oxycodone (API) and oxycodone-containing tablets	139.0	144.1	(3.5)
Hydrocodone (API) and hydrocodone-containing tablets	140.0	130.5	7.3
Other controlled substances	112.0	111.7	0.3
Methylphenidate HCl	148.3	—	—
Other	255.7	244.8	4.5
Generics and API	1,011.2	848.8	19.1
EXALGO	126.1	91.9	37.2
Intrathecal products	29.2	—	—
Other	51.1	64.5	(20.8)
Brands	206.4	156.4	32.0
Specialty Pharmaceuticals Total	\$ 1,217.6	\$ 1,005.2	21.1 %
Global Medical Imaging			
Optiray	\$ 318.5	\$ 352.2	(9.6)%
Optimark	44.8	48.0	(6.7)
Other	134.8	141.8	(4.9)
Contrast Media and Delivery Systems	498.1	542.0	(8.1)
Ultra-Technekow DTE	188.8	202.5	(6.8)
Octreoscan	82.8	78.7	5.2
Other	166.0	173.6	(4.4)
Nuclear Imaging	437.6	454.8	(3.8)
Global Medical Imaging Total	\$ 935.7	\$ 996.8	(6.1)%

⁽¹⁾ Not meaningful

MALLINCKRODT PLC
SEGMENT OPERATING INCOME
(unaudited, in millions)

	Year Ended			
	September 27, 2013	Percent of segment Net sales	September 28, 2012	Percent of segment Net sales
Specialty Pharmaceuticals	\$ 311.7	25.6%	\$ 162.8	16.2%
Global Medical Imaging	112.3	12.0%	214.3	21.5%
Segment operating income	424.0		377.1	
Unallocated amounts:				
Corporate and allocated expenses	(133.8)		(69.9)	
Intangible asset amortization	(35.4)		(27.3)	
Restructuring and related charges, net ⁽¹⁾	(35.8)		(19.2)	
Separation costs	(74.2)		(25.5)	
Total operating income	<u>\$ 144.8</u>		<u>\$ 235.2</u>	

(1) Includes accelerated depreciation of \$2.6 million and \$8.0 million for the fiscal year ended September 27, 2013 and September 28, 2012, respectively.

Non-GAAP Financial Measures

The financial tables, as amended, furnished as Exhibit 99.1 to this Form 8-K/A contain financial measures, including adjusted net income, adjusted diluted earnings per share, adjusted EBITDA and operational growth, which are considered "non-GAAP" financial measures under applicable Securities and Exchange Commission rules and regulations.

Adjusted net income represents net income, prepared in accordance with accounting principles generally accepted in the U.S. ("GAAP"), excluding the after-tax effects related to separation costs; restructuring and related charges, net; amortization and discontinued operations. Adjusted diluted earnings per share represents adjusted net income divided by the number of diluted shares.

Adjusted EBITDA represents GAAP net income before net interest, income taxes, depreciation and amortization, adjusted to exclude certain items. These items, if applicable, include discontinued operations; other income, net; separation costs; restructuring charges, net; immediately expensed up-front and milestone payments; acquisition-related costs; and non-cash impairment charges.

Operational growth measures the change in net sales between current- and prior-year periods using a constant currency, the exchange rate in effect during the applicable prior-year period. This measure is one of the performance metrics that determines management incentive compensation.

The Company has provided these non-GAAP financial measures because they are used by management, along with financial measures in accordance with GAAP, to evaluate the Company's operating performance. In addition, the Company believes that they will be used by certain investors to measure Mallinckrodt's operating results. Management believes that presenting these non-GAAP measures provides useful information about the Company's performance across reporting periods on a consistent basis by excluding items that the Company does not believe are indicative of its core operating performance.

These non-GAAP measures should be considered supplemental to and not a substitute for financial information prepared in accordance with GAAP. The Company's definition of these non-GAAP measures may differ from similarly titled measures used by others.

Because non-GAAP financial measures exclude the effect of items that will increase or decrease the Company's reported results of operations, management strongly encourages investors to review the Company's consolidated and combined financial statements and publicly filed reports in their entirety. A reconciliation of the non-GAAP financial measures to the most directly comparable GAAP financial measures is included in the above tables.