

**Parent Entity Irish Statutory Accounts
Notice to Shareholders of Reduced Disclosure Requirements**

Dear Shareholders

The Financial Reporting Council (FRC) (the body responsible for setting Irish standards for accounting, auditing and actuarial work in Ireland) has established new financial reporting options to be used in place of current Irish Generally Accepted Accounting Principles (Irish GAAP).

The standalone financial statements of Perrigo Company plc, which are included in the Company's annual Irish statutory accounts and have previously been prepared under Irish GAAP, are required to adopt one of these new reporting standards.

The Company's management has elected to prepare the Company's standalone financial statements under the option of FRS 102 - the Financial Reporting Standard applicable in the Republic of Ireland with reduced disclosures. **This option was selected because it is the most consistent with our current reporting standard** - Irish GAAP.

Shareholders that have any questions on, or object to, the adoption of FRS 102 in the manner described above should advise the Company of these by December 31, 2015. Any such questions or objections should be sent to one of the addresses below and in the case of objections shareholders should indicate the number of Perrigo shares they hold. While shareholders are not obliged to provide reasons for their objection, it would be helpful to the Company and its management team if shareholders could provide a summary of the reasons for the objections as part of their objection notification.

We would like to remind shareholders that, the adoption of FRS 102 in the manner described above will not impact the annual Form 10-K or quarterly Form 10-Q filings with the U.S. Securities and Exchange Commission, which are prepared under U.S. Generally Accepted Accounting Principles.

By Post

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