

Additional Information Relating to the U.S. Federal Income Tax Consequences of the Johnson Controls/Tyco Merger to Former Holders of Johnson Controls Common Stock

On September 2, 2016, Johnson Controls, Inc. (“**JCI**”) and Tyco International plc (“**Tyco**”) completed their previously announced combination pursuant to the Agreement and Plan of Merger (the “**merger agreement**”), dated as of January 24, 2016, as amended by Amendment No. 1, dated as of July 1, 2016, by and among JCI, Tyco and certain other parties named therein, including Jagara Merger Sub LLC, an indirect wholly owned subsidiary of Tyco (“**Merger Sub**”). Pursuant to the terms of the merger agreement, at 11:59 PM New York time on September 2, 2016, Merger Sub merged with and into JCI, with JCI being the surviving corporation in the merger (the “**merger**”). Following the merger, Tyco changed its name to “Johnson Controls International plc” (Tyco, following the merger, the “**Company**”).

As discussed in the section entitled “Certain Tax Consequences of the Merger—U.S. Federal Income Tax Considerations” (the “**U.S. Tax Disclosure**”) contained in the definitive joint proxy/statement prospectus, dated July 6, 2016, of JCI and Tyco that forms part of Tyco’s registration statement on Form S-4 (File No. 333-210588) filed with the U.S. Securities and Exchange Commission and declared effective on July 6, 2016, the U.S. federal income tax consequences of the merger to U.S. holders and non-U.S. holders (for purposes of this discussion, each as defined in the U.S. Tax Disclosure) that exchange shares of JCI common stock for Tyco ordinary shares and/or cash (the “**merger consideration**”) in the merger depends in part on (1) the potential application of Section 304 of the Internal Revenue Code of 1986, as amended (the “**Code**”), to the merger and (2) whether any portion of the merger consideration is deemed to be provided, for U.S. federal income tax purposes, by JCI. The U.S. Tax Disclosure further provides that JCI and the Company will advise former holders of JCI common stock of the portion, if any, of the merger consideration deemed to be provided by JCI in the merger as soon as reasonably practicable following the completion of the merger.

Based on the acquisition structure, JCI and the Company intend to take the position that (1) Section 304 of the Code applies to the cash provided as consideration in the merger, as a result of which the amount of any cash consideration received by a U.S. holder or a non-U.S. holder pursuant to the merger could potentially be treated as dividend income to such holder for U.S. federal income tax purposes (depending on the application of the tests set forth in Section 302 of the Code in light of such holder’s individual facts and circumstances, as discussed in more detail in the U.S. Tax Disclosure), (2) Section 304 of the Code should not apply to any portion of the Tyco ordinary shares provided in the merger, and (3) a portion of the Tyco ordinary shares issued as consideration in the merger having a fair market value of \$6,500,000,000 in the aggregate should be deemed to be provided by JCI for U.S. federal income tax purposes (and accordingly, each holder’s pro rata share of such Tyco ordinary shares could potentially be treated as dividend income for U.S. federal income tax purposes (depending on the application of the tests set forth in Section 302 of the Code in light of such holder’s individual facts and circumstances, as discussed in more detail in the U.S. Tax Disclosure)).

As a result of the foregoing, withholding agents may withhold at a 30% rate (or such lower rate as may be specified under an applicable income tax treaty) on all or a portion of the merger consideration received by non-U.S. holders pursuant to the merger. The Company has instructed

Wells Fargo Bank, N.A. (“**Wells Fargo**”), which is acting as the exchange agent in connection with the merger, to so withhold with respect to the portion of the merger consideration deliverable by Wells Fargo to each non-U.S. holder that is potentially subject to dividend treatment for U.S. federal income tax purposes (determined as described in the immediately preceding paragraph). For this purpose, the exchange agent is generally the relevant withholding agent only with respect to non-U.S. holders that were direct-registered holders of JCI common stock. Other withholding agents may withhold on payments to non-U.S. holders on a different basis and may have special procedures in place allowing non-U.S. holders to establish that payments of merger consideration to them should not be subject to such withholding. Former non-U.S. shareholders of JCI common stock that held such stock through brokers should contact their brokers for information regarding withholding.

For purposes of determining each former JCI shareholder’s pro rata share of the Tyco ordinary shares received as merger consideration, the total number of such shares received by all former JCI shareholders was 527,445,124, excluding fractional shares. U.S. federal income tax law does not specifically prescribe how to determine the fair market value of the Tyco ordinary shares received as merger consideration for purposes of withholding, or calculating gain or basis. There are several possible methods for determining such fair market value. One possible method may be to utilize the average of the highest and lowest prices on the New York Stock Exchange for shares of Tyco stock on September 2, 2016, yielding a value of \$45.69 per share. You should consult your tax advisor to determine what measure of fair market value is appropriate.

THE FOREGOING IS INTENDED TO PROVIDE ADDITIONAL FACTUAL INFORMATION TO HOLDERS OF JCI COMMON STOCK THAT EXCHANGED THEIR JCI COMMON STOCK FOR TYCO ORDINARY SHARES AND/OR CASH PURSUANT TO THE MERGER, IN ORDER TO ENABLE SUCH HOLDERS TO DETERMINE THE U.S. FEDERAL INCOME TAX CONSEQUENCES OF THE MERGER TO THEM. IT DOES NOT, AND IT IS NOT INTENDED TO, CONSTITUTE TAX ADVICE TO ANY PARTICULAR HOLDER. TAX MATTERS ARE COMPLICATED AND THE SPECIFIC TAX CONSEQUENCES OF THE MERGER TO A PARTICULAR HOLDER WILL DEPEND ON SUCH HOLDER’S INDIVIDUAL FACTS AND CIRCUMSTANCES. ALL HOLDERS SHOULD CONSULT THEIR OWN TAX ADVISORS WITH RESPECT TO THE SPECIFIC TAX CONSEQUENCES OF THE MERGER TO THEM, INCLUDING THE APPLICABILITY AND EFFECT OF ANY U.S. FEDERAL, STATE, LOCAL OR NON-U.S. TAX LAWS.