

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

FORM S-4
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

TYCO INTERNATIONAL PLC
(Exact name of registrant as specified in its charter)

The following paragraphs provide an explanation of the 'proration' calculation with example cases for a 1,000 JCI share position.

(As copied from pages 175 - 178 of the S-4 filing.)

Consideration to be Received by Johnson Controls Shareholders

In the merger, each share of Johnson Controls common stock issued and outstanding immediately prior to the effective time of the merger (other than shares held by Johnson Controls, Tyco, Merger Sub and certain subsidiaries of Johnson Controls and Tyco, as described in the merger agreement) will be converted into the right to receive, at the election of its holder (subject to proration as described in this joint proxy statement/prospectus), either:

- one ordinary share of the combined company (also referred to as the "share consideration"); or
- \$34.88 in cash, without interest (also referred to as the "cash consideration").

The merger consideration will be adjusted appropriately to reflect the effect of any stock split, reverse stock split, stock dividend, any dividend or distribution of securities convertible into Johnson Controls common stock or Tyco ordinary shares, reorganization, recapitalization, reclassification, combination, exchange of shares or other like change with respect to the number of shares of Johnson Controls common stock or Tyco ordinary shares outstanding after the date of the merger agreement and prior to the effective time of the merger (in each case, other than the Tyco share consolidation).

Election Materials and Procedures

An election form will be mailed to each holder of record of Johnson Controls common stock as of the record date for the Johnson Controls special meeting. Johnson Controls will make available one or more election forms as may reasonably be requested from time to time by all persons who become holders (or beneficial owners) of Johnson Controls common stock between the record date for the Johnson Controls special meeting and the close of business on the business day prior to the election deadline.

Each election form will permit the holder to specify the number of such holder's shares of Johnson Controls common stock with respect to which such holder makes a (i) cash election and (ii) share election. Any holder of Johnson Controls common stock who does not properly make an election, or whose election is not received by the exchange agent (as defined below) prior to the election deadline in the manner provided in the merger agreement, will be deemed to have made a share election. Both

the cash election and the share election are subject to proration and adjustment procedures as described below under "*Proration.*"

Any election form may be revoked or changed by the authorized person properly submitting such election form, by written notice received by the exchange agent prior to the election deadline accompanied by a properly completed and signed revised election form. In the event an election form is revoked prior to the election deadline, the holder of such shares of Johnson Controls common stock will be deemed to have made a share election, except to the extent a subsequent election is properly made with respect to any or all of such holder's shares of Johnson Controls common stock prior to the election deadline.

Subject to the terms of the merger agreement and the election form, the exchange agent shall have reasonable discretion as to whether any election, revocation or change has been properly or timely made, and if the exchange agent determines in its reasonable discretion that any election is not properly made with respect to any shares of Johnson Controls common stock, then such election will be deemed to be not in effect. None of the parties nor the exchange agent are under any obligation to notify any person of any defect in an election form.

Non-Electing Shares

If you are a Johnson Controls shareholder and you do not make an election to receive share consideration or cash consideration in the merger or your elections are not received by the exchange agent by the election deadline, or your forms of election are improperly completed and/or are not signed, your shares will be treated as share electing shares under the merger agreement.

Proration

Under the merger agreement, elections by Johnson Controls shareholders will be prorated so that Johnson Controls shareholders will receive in the aggregate \$3,863,939,539 in cash in the merger (referred to as the "aggregate cash consideration").

If the aggregate number of cash electing shares multiplied by the \$34.88 per share cash consideration (the "cash election amount") is equal to the aggregate cash consideration, then:

- all cash electing shares will be converted into the right to receive the cash consideration; and
- all share electing shares will be converted into the right to receive the share consideration.

However, if the cash election amount exceeds or is less than the aggregate cash consideration, then certain adjustments will be made to the merger consideration to be paid to Johnson Controls shareholders, in the manner described below.

Adjustment if Cash Election Is Oversubscribed

If the cash election amount exceeds the aggregate cash consideration, then with respect to each Johnson Controls shareholder:

- all of the shareholder's share electing shares will be converted into the right to receive the share consideration; and
- each of the shareholder's cash electing shares will be converted into the right to receive:
 - an amount of cash equal to (i) the \$34.88 per share cash consideration multiplied by (ii) a fraction (the "cash fraction") the numerator of which is the aggregate cash consideration and the denominator of which is the cash election amount; and
 - a number of ordinary shares of the combined company equal to one minus the cash fraction.

Example of Oversubscription of Cash Election

Assuming for the purposes of this example that 150,000,000 shares of Johnson Controls common stock are cash electing shares, then the aggregate cash election amount would be \$5,232,000,000 (150,000,000 multiplied by \$34.88), which is higher than the aggregate cash consideration. As a result, a Johnson Controls shareholder making a cash election with respect to 1,000 shares of Johnson Controls common stock would receive:

- an amount of cash equal to \$25,759.60, or 1,000 multiplied by \$34.88 multiplied by a fraction, the numerator of which is \$3,863,939,529 and the denominator of which is \$5,232,000,000; and
- 261 ordinary shares of the combined company, or 1,000 multiplied by an amount equal to one minus the fraction described in the preceding bullet (plus a cash amount in lieu of 0.48 of an ordinary share determined according to the procedures relating to fractional shares described below).

Adjustment if the Cash Election Is Undersubscribed

If the cash election amount is less than the aggregate cash consideration, then with respect to each Johnson Controls shareholder:

- all of the shareholder's cash electing shares will be converted into the right to receive the cash consideration; and
- each of the shareholder's share electing shares will be converted into the right to receive:
 - an amount of cash equal to (i) the aggregate cash consideration minus the cash election amount, divided by (ii) the total number of share electing shares (the "per share cash"); and
 - a number of ordinary shares of the combined company equal to (i) \$34.88 minus the per share cash, divided by (ii) \$34.88.

Example of Undersubscription of Cash Election

Assuming for the purposes of this example that:

- 50,000,000 shares of Johnson Controls common stock are cash electing shares; and
- the aggregate number of share electing shares is 585,000,000;

then the cash election amount would be \$1,744,000,000 (50,000,000 multiplied by \$34.88), which is lower than the aggregate cash consideration. As a result, a Johnson Controls shareholder making a share election with respect to 1,000 shares of Johnson Controls common stock would receive:

- an amount of cash equal to \$3,623.83, or 1,000 multiplied by \$2,119,939,529 (or \$3,863,939,529 minus \$1,744,000,000) divided by 585,000,000; and
- 896 ordinary shares of the combined company, or 1,000 multiplied by an amount equal to \$34.88 minus \$3,623.83 (which is equal to \$2,119,939,529 divided by 585,000,000), divided by \$34.88 plus a cash amount in lieu of 0.11 of an ordinary share determined according to the procedures relating to fractional shares described below).

No Recommendation Regarding Elections

Neither Johnson Controls nor Tyco is making any recommendation as to which election a Johnson Controls shareholder should make. If you are a Johnson Controls shareholder, you must make your

own decision with respect to these elections and may wish to seek the advice of your own attorneys or accountants.

Information About the Merger Consideration

The mix of consideration payable to Johnson Controls shareholders who make the cash election or the share election will not be known until the results of the elections made by Johnson Controls shareholders are tallied. The greater the oversubscription of the cash election, the less cash and more combined company ordinary shares a Johnson Controls shareholder making the cash election will receive. Reciprocally, the greater the oversubscription of the share election, the fewer shares and the more cash a Johnson Controls shareholder making the cash election will receive.

If you are considering making an election for the merger consideration, your attention is drawn to the risk factors set forth in this joint proxy statement/prospectus. In addition, you are strongly recommended to obtain your own personal financial advice immediately from your stockbroker, bank manager, solicitor, accountant or other appropriate independent financial adviser, who, if you are taking advice in Ireland, is duly authorized or exempted pursuant to the European Communities (Markets in Financial Instruments) Regulations 2007 or the Investment Intermediaries Act 1995 (as amended), or, if you are taking advice in the United Kingdom, is duly authorized under the Financial Services and Markets Act 2000 of the United Kingdom or, if you are taking advice elsewhere, from another appropriately authorized independent financial adviser.

Exchange Agent and Transmittal Materials and Procedures

Prior to the effective time of the merger, Tyco International Finance S.A., an indirect wholly owned subsidiary of Tyco ("TIFSA"), or Merger Sub will designate a bank or trust company that is reasonably satisfactory to Johnson Controls to act as the exchange agent in connection with the merger (such agent is referred to as the "exchange agent"). On or prior to the closing date, TIFSA or Merger Sub will deposit, or cause to be deposited, with the exchange agent:

- evidence of the number of ordinary shares of the combined company issuable pursuant to the merger agreement in book-entry form and cash in immediately available funds in an amount sufficient to pay the aggregate consideration to be received by Johnson Controls shareholders in the merger (excluding any fractional share consideration); and
- cash in immediately available funds in an amount sufficient to pay any dividends or other distributions on combined company ordinary shares.

As soon as reasonably practicable after the effective time of the merger (but in no event more than three business days following the effective time of the merger), Tyco will cause the exchange agent to send transmittal materials to holders of record of shares of Johnson Controls common stock, which will include a letter of transmittal and instructions on how to effect the surrender of shares of Johnson Controls common stock in exchange for the merger consideration which such shares of Johnson Controls common stock have been converted into the right to receive.

When a Johnson Controls shareholder surrenders his or her Johnson Controls common stock and delivers a properly executed letter of transmittal and any other documents as may reasonably be required by the exchange agent, such holder of Johnson Controls common stock will be entitled to receive:

- the merger consideration;
- any fractional share consideration to which such Johnson Controls shareholder is entitled pursuant to the procedures relating to fractional shares described below; and

Note: This section continues on page 179.