

**JAZZ PHARMACEUTICALS PLC**  
**RECONCILIATIONS OF GAAP REPORTED TO NON-GAAP ADJUSTED INFORMATION**  
**2014, 2015 AND 2016**

To supplement Jazz Pharmaceuticals plc's financial results presented in accordance with U.S. generally accepted accounting principles (GAAP), the company uses certain non-GAAP (also referred to as adjusted or non-GAAP adjusted) financial measures. The tables that follow present certain financial information on a GAAP reported and non-GAAP adjusted basis for Jazz Pharmaceuticals plc and its consolidated subsidiaries for the periods specified, along with reconciliations of the non-GAAP financial measures presented to the most directly comparable GAAP reported measures. The company believes that each of these non-GAAP financial measures provides useful supplementary information to, and facilitates additional analysis by, investors and analysts. In particular, the company believes that each of these non-GAAP financial measures, when considered together with the company's financial information prepared in accordance with GAAP, can enhance investors' and analysts' ability to meaningfully compare the company's results from period to period and to its forward-looking guidance, and to identify operating trends in the company's business. In addition, these non-GAAP financial measures are regularly used by investors and analysts to model and track the company's financial performance. Jazz Pharmaceuticals' management also regularly uses these non-GAAP financial measures internally to understand, manage and evaluate the company's business and to make operating decisions, and compensation of executives is based in part on certain of these non-GAAP financial measures. Because these non-GAAP financial measures are important internal measurements for Jazz Pharmaceuticals' management, the company also believes that these non-GAAP financial measures are useful to investors and analysts since these measures allow for greater transparency with respect to key financial metrics the company uses in assessing its own operating performance and making operating decisions.

The non-GAAP financial measures included in the accompanying tables are not meant to be considered in isolation or as a substitute for comparable GAAP measures; should be read in conjunction with the company's condensed consolidated financial statements prepared in accordance with GAAP; have no standardized meaning prescribed by GAAP; and are not prepared under any comprehensive set of accounting rules or principles. In addition, from time to time in the future there may be other items that the company may exclude for purposes of its non-GAAP financial measures; and the company has ceased, and may in the future cease, to exclude items that it has historically excluded for purposes of its non-GAAP financial measures. Likewise, the company may determine to modify the nature of its adjustments to arrive at its non-GAAP financial measures. In this regard, the company modified the calculation of its non-GAAP income tax provision commencing in the second quarter of 2016 and accordingly, the income tax effect of the adjustments between GAAP reported and non-GAAP adjusted results takes into account the tax treatment and related tax rate(s) that apply to each adjustment in the applicable tax jurisdiction(s). For purposes of comparability, the non-GAAP income tax provision and the corresponding income tax adjustment to arrive at non-GAAP adjusted net income attributable to Jazz Pharmaceuticals plc (and the related per share measures) for the historical periods included herein are presented on the same basis. Because of the non-standardized definitions of non-GAAP financial measures, the non-GAAP financial measures as used by the company in the accompanying tables have limits in their usefulness to investors and may be calculated differently from, and therefore may not be directly comparable to, similarly titled measures used by other companies.

**JAZZ PHARMACEUTICALS PLC**  
**CERTAIN STATEMENT OF INCOME LINE ITEMS - GAAP REPORTED**  
(In thousands, except per share amounts)  
(Unaudited)

GAAP REPORTED:	Twelve Months Ended	Three Months Ended				Twelve Months Ended	Three Months Ended			Nine Months Ended
	December 31, 2014	March 31, 2015	June 30, 2015	September 30, 2015	December 31, 2015	December 31, 2015	March 31, 2016	June 30, 2016	September 30, 2016	September 30, 2016
Product sales, net	\$ 1,162,716	\$ 307,035	\$ 332,106	\$ 338,754	\$ 338,924	\$ 1,316,819	\$ 333,916	\$ 379,110	\$ 371,621	\$ 1,084,647
Total revenues	1,172,875	309,303	333,747	340,872	340,881	1,324,803	336,010	381,161	374,181	1,091,352
Cost of product sales (excluding amortization and impairment of intangible assets)	117,418	28,298	21,813	28,385	24,030	102,526	23,439	23,980	24,311	71,730
Selling, general and administrative	406,114	112,388	107,132	104,044	125,555	449,119	128,765	122,618	124,368	375,751
Research and development	85,181	27,181	27,833	50,784	29,455	135,253	31,252	39,091	47,796	118,139
Acquired in-process research and development	202,626	-	-	-	-	-	8,750	-	15,000	23,750
Intangible asset amortization	126,584	24,677	23,668	26,127	23,690	98,162	22,642	26,737	26,453	75,832
Impairment charges	39,365	-	-	-	31,523	31,523	-	-	-	-
Income from operations	195,587	116,759	153,301	131,532	106,628	508,220	121,162	168,735	136,253	426,150
Interest expense, net	52,713	16,245	15,812	12,650	12,210	56,917	12,192	12,121	18,498	42,811
Foreign currency (gain) loss	(8,683)	(2,245)	1,914	977	(2,091)	(1,445)	819	-	749	1,568
Loss on extinguishment and modification of debt	-	-	16,815	-	-	16,815	-	-	638	638
Income before income tax provision and equity in loss of investee, net of tax	151,557	102,759	118,760	117,905	96,509	435,933	108,151	156,614	116,368	381,133
Income tax provision	94,231	32,059	30,647	29,945	13,748	106,399	34,030	45,332	29,120	108,482
Equity in loss of investee, net of tax	-	-	-	-	-	-	-	-	103	103
Net income	57,326	70,700	88,113	87,960	82,761	329,534	74,121	111,282	87,145	272,548
Net loss attributable to noncontrolling interests, net of tax	(1,061)	-	(1)	-	-	(1)	-	-	-	-
Net income attributable to Jazz Pharmaceuticals plc	\$ 58,387	\$ 70,700	\$ 88,114	\$ 87,960	\$ 82,761	\$ 329,535	\$ 74,121	\$ 111,282	\$ 87,145	\$ 272,548
Net income attributable to Jazz Pharmaceuticals plc per diluted share	\$ 0.93	\$ 1.12	\$ 1.40	\$ 1.39	\$ 1.32	\$ 5.23	\$ 1.19	\$ 1.80	\$ 1.41	\$ 4.40
Weighted-average ordinary shares used in diluted per share calculation	62,614	62,964	63,090	63,154	62,928	63,036	62,474	61,833	61,644	61,983

**JAZZ PHARMACEUTICALS PLC**  
**CERTAIN STATEMENT OF INCOME LINE ITEMS - NON-GAAP ADJUSTED<sup>(1)</sup>**  
(In thousands, except per share amounts)  
(Unaudited)

NON-GAAP ADJUSTED:	Twelve Months Ended	Three Months Ended				Twelve Months Ended	Three Months Ended			Nine Months Ended
	December 31, 2014	March 31, 2015	June 30, 2015	September 30, 2015	December 31, 2015	December 31, 2015	March 31, 2016	June 30, 2016	September 30, 2016	September 30, 2016
Product sales, net	\$ 1,162,716	\$ 307,035	\$ 332,106	\$ 338,754	\$ 338,924	\$ 1,316,819	\$ 333,916	\$ 379,110	\$ 371,621	\$ 1,084,647
Total revenues	1,172,875	309,303	333,747	340,872	340,881	1,324,803	336,010	381,161	374,181	1,091,352
Cost of product sales (excluding amortization and impairment of intangible assets)	104,565	27,603	21,041	27,599	22,209	98,452	22,640	23,017	22,963	68,620
Selling, general and administrative	321,452	95,041	88,470	84,502	87,409	355,422	102,611	99,488	94,534	296,633
Research and development	71,800	23,696	23,967	22,998	26,017	96,678	27,962	35,562	43,323	106,847
Income from operations	675,058	162,963	200,269	205,773	205,246	774,251	182,797	223,094	213,361	619,252
Interest expense, net	38,988	10,229	9,780	7,350	6,820	34,179	6,830	6,707	12,856	26,393
Foreign currency (gain) loss	(8,683)	(2,245)	1,914	977	(2,091)	(1,445)	819	-	749	1,568
Income before income tax provision and equity in loss of investee, net of tax	644,753	154,979	188,575	197,446	200,517	741,517	175,148	216,387	199,756	591,291
Income tax provision	147,989	39,464	44,423	38,144	24,001	146,032	42,271	53,803	41,183	137,257
Equity in loss of investee, net of tax	-	-	-	-	-	-	-	-	103	103
Net income	496,764	115,515	144,152	159,302	176,516	595,485	132,877	162,584	158,470	453,931
Net income attributable to noncontrolling interests, net of tax <sup>(2)</sup>	445	-	1	-	-	1	-	-	-	-
Net income attributable to Jazz Pharmaceuticals plc	\$ 496,319	\$ 115,515	\$ 144,151	\$ 159,302	\$ 176,516	\$ 595,484	\$ 132,877	\$ 162,584	\$ 158,470	\$ 453,931
Net income attributable to Jazz Pharmaceuticals plc per diluted share	\$ 7.93	\$ 1.83	\$ 2.28	\$ 2.52	\$ 2.81	\$ 9.45	\$ 2.13	\$ 2.63	\$ 2.57	\$ 7.32
Weighted-average ordinary shares used in diluted per share calculation	62,614	62,964	63,090	63,154	62,928	63,036	62,474	61,833	61,644	61,983

(1) Please refer to the pages that follow for more details on these non-GAAP financial measures, the most directly comparable GAAP reported financial measures and the related reconciliations between these financial measures.

(2) Noncontrolling interests' share of adjusted net income.

**JAZZ PHARMACEUTICALS PLC**  
**RECONCILIATIONS OF GAAP REPORTED TO NON-GAAP ADJUSTED INFORMATION - 2016**  
**CERTAIN LINE ITEMS AND OTHER INFORMATION**  
(In thousands, except per share amounts and percentages)  
(Unaudited)

	Three Months Ended March 31, 2016			Three Months Ended June 30, 2016			Three Months Ended September 30, 2016			Nine Months Ended September 30, 2016		
	GAAP Reported	Adjustments	Non-GAAP Adjusted <sup>(1)</sup>	GAAP Reported	Adjustments	Non-GAAP Adjusted <sup>(1)</sup>	GAAP Reported	Adjustments	Non-GAAP Adjusted <sup>(1)</sup>	GAAP Reported	Adjustments	Non-GAAP Adjusted <sup>(1)</sup>
Product sales, net	\$ 333,916	\$ -	\$ 333,916	\$ 379,110	\$ -	\$ 379,110	\$ 371,621	\$ -	\$ 371,621	\$ 1,084,647	\$ -	\$ 1,084,647
Total revenues	336,010	-	336,010	381,161	-	381,161	374,181	-	374,181	1,091,352	-	1,091,352
Cost of product sales (excluding amortization of intangible assets)	23,439	(799) <sup>(a)</sup>	22,640	23,980	(963) <sup>(d)</sup>	23,017	24,311	(1,348) <sup>(n)</sup>	22,963	71,730	(3,110) <sup>(q)</sup>	68,620
% of Product sales, net	7.0%		6.8%	6.3%		6.1%	6.5%		6.2%	6.6%		6.3%
Gross margin <sup>(b)</sup>	93.0%		93.2%	93.7%		93.9%	93.5%		93.8%	93.4%		93.7%
Selling, general and administrative	128,765	(26,154) <sup>(c)</sup>	102,611	122,618	(23,130) <sup>(l)</sup>	99,488	124,368	(29,834) <sup>(o)</sup>	94,534	375,751	(79,118) <sup>(r)</sup>	296,633
% of Total revenues	38.3%		30.5%	32.2%		26.1%	33.2%		25.3%	34.4%		27.2%
Research and development	31,252	(3,290) <sup>(d)</sup>	27,962	39,091	(3,529) <sup>(m)</sup>	35,562	47,796	(4,473) <sup>(p)</sup>	43,323	118,139	(11,292) <sup>(s)</sup>	106,847
% of Total revenues	9.3%		8.3%	10.3%		9.3%	12.8%		11.6%	10.8%		9.8%
Acquired in-process research and development	8,750	(8,750)	-	-	-	-	15,000	(15,000)	-	23,750	(23,750)	-
Intangible asset amortization	22,642	(22,642)	-	26,737	(26,737)	-	26,453	(26,453)	-	75,832	(75,832)	-
Income from operations	121,162	61,635 <sup>(e)</sup>	182,797	168,735	54,359 <sup>(e)</sup>	223,094	136,253	77,108 <sup>(e)</sup>	213,361	426,150	193,102 <sup>(e)</sup>	619,252
Operating income margin <sup>(f)</sup>	36.1%		54.4%	44.3%		58.5%	36.4%		57.0%	39.0%		56.7%
Interest expense, net	12,192	(5,362) <sup>(g)</sup>	6,830	12,121	(5,414) <sup>(g)</sup>	6,707	18,498	(5,642) <sup>(g)</sup>	12,856	42,811	(16,418) <sup>(g)</sup>	26,393
Foreign currency loss	819	-	819	-	-	-	749	-	749	1,568	-	1,568
Loss on extinguishment and modification of debt	-	-	-	-	-	-	638	(638)	-	638	(638)	-
Income before income tax provision and equity in loss of investee, net of tax	108,151	66,997 <sup>(h)</sup>	175,148	156,614	59,773 <sup>(h)</sup>	216,387	116,368	83,388 <sup>(h)</sup>	199,756	381,133	210,158 <sup>(h)</sup>	591,291
Income tax provision	34,030	8,241 <sup>(i)</sup>	42,271	45,332	8,471 <sup>(i)</sup>	53,803	29,120	12,063 <sup>(i)</sup>	41,183	108,482	28,775 <sup>(i)</sup>	137,257
Effective tax rate <sup>(j)</sup>	31.5%		24.1%	28.9%		24.9%	25.0%		20.6%	28.5%		23.2%
Equity in loss of investee, net of tax	-	-	-	-	-	-	103	-	103	103	-	103
Net income	\$ 74,121	\$ 58,756 <sup>(k)</sup>	\$ 132,877	\$ 111,282	\$ 51,302 <sup>(k)</sup>	\$ 162,584	\$ 87,145	\$ 71,325 <sup>(k)</sup>	\$ 158,470	\$ 272,548	\$ 181,383 <sup>(k)</sup>	\$ 453,931
Net income per diluted share	\$ 1.19		\$ 2.13	\$ 1.80		\$ 2.63	\$ 1.41		\$ 2.57	\$ 4.40		\$ 7.32

	Three Months Ended March 31, 2016	Three Months Ended June 30, 2016	Three Months Ended September 30, 2016	Nine Months Ended September 30, 2016
GAAP reported net income	\$ 74,121	\$ 111,282	\$ 87,145	\$ 272,548
Intangible asset amortization	22,642	26,737	26,453	75,832
Share-based compensation expense	24,183	25,433	24,874	74,490
Upfront and milestone payments	8,750	-	15,000	23,750
Expenses related to certain legal proceedings and restructuring	6,060	-	-	6,060
Transaction and integration related costs	-	2,189	10,781	12,970
Non-cash interest expense	5,362	5,414	5,642	16,418
Loss on extinguishment and modification of debt	-	-	638	638
Income tax effect of adjustments <sup>(2)</sup>	(8,241)	(8,471)	(12,063)	(28,775)
Non-GAAP adjusted net income	\$ 132,877	\$ 162,584	\$ 158,470	\$ 453,931
GAAP reported net income per diluted share	\$ 1.19	\$ 1.80	\$ 1.41	\$ 4.40
Non-GAAP adjusted net income per diluted share	\$ 2.13 <sup>(3)</sup>	\$ 2.63	\$ 2.57	\$ 7.32
Weighted-average ordinary shares used in diluted per share calculation	62,474	61,833	61,644	61,983

(1) See next page for an explanation of certain adjustments and line items.

(2) The income tax effect of the adjustments between GAAP reported and non-GAAP adjusted net income takes into account the tax treatment and related tax rate(s) that apply to each adjustment in the applicable tax jurisdiction(s).

(3) Commencing with the company's presentation of non-GAAP adjusted net income (and the related per share measures) for the second quarter of 2016 in connection with the SEC's May 2016 guidance pertaining to non-GAAP financial measures, the company modified the calculation of its non-GAAP income tax provision. The following table sets forth the impact of the modification on non-GAAP adjusted net income per diluted share for the first quarter of 2016 and is provided for informational purposes only during the periods affected by the modification.

	Three Months Ended March 31, 2016
Non-GAAP adjusted net income per diluted share	\$ 2.13
Impact attributable to the modified calculation of non-GAAP income tax provision	0.13
	<u>\$ 2.26</u>

**JAZZ PHARMACEUTICALS PLC**  
**RECONCILIATIONS OF GAAP REPORTED TO NON-GAAP ADJUSTED INFORMATION - 2016**  
**CERTAIN LINE ITEMS AND OTHER INFORMATION**  
**(In thousands, except per share amounts and percentages)**  
**(Unaudited)**

Explanation of Adjustments and Certain Line Items:

- (a) Share-based compensation expense of \$689 and expenses related to certain legal proceedings and restructuring of \$110.
- (b) Net of product sales, net and cost of product sales divided by product sales, net.
- (c) Share-based compensation expense of \$20,204 and expenses related to certain legal proceedings and restructuring of \$5,950.
- (d) Share-based compensation expense.
- (e) Sum of the operating expense adjustments for the applicable period.
- (f) Income from operations divided by total revenues.
- (g) Non-cash interest expense associated with debt discount and debt issuance costs.
- (h) Net of adjustments (e) and (g).
- (i) Income tax effect of the adjustments between GAAP reported and non-GAAP adjusted net income takes into account the tax treatment and related tax rate(s) that apply to each adjustment in the applicable tax jurisdiction(s).
- (j) Income tax provision divided by income before income tax provision and equity in loss of investee, net of tax.
- (k) Net of adjustments (h) and (i).
- (l) Share-based compensation expense of \$20,949 and transaction and integration related costs of \$2,181.
- (m) Share-based compensation expense of \$3,521 and transaction and integration related costs of \$8.
- (n) Share-based compensation expense of \$1,307 and transaction and integration related costs of \$41.
- (o) Share-based compensation expense of \$19,511 and transaction and integration related costs of \$10,323.
- (p) Share-based compensation expense of \$4,056 and transaction and integration related costs of \$417.
- (q) Share-based compensation expense of \$2,959, expenses related to certain legal proceedings and restructuring of \$110 and transaction and integration related costs of \$41.
- (r) Share-based compensation expense of \$60,664, expenses related to certain legal proceedings and restructuring of \$5,950 and transaction and integration related costs of \$12,504.
- (s) Share-based compensation expense of \$10,867 and transaction and integration related costs of \$425.

**JAZZ PHARMACEUTICALS PLC**  
**RECONCILIATIONS OF GAAP REPORTED TO NON-GAAP ADJUSTED INFORMATION - 2015**  
**CERTAIN LINE ITEMS AND OTHER INFORMATION**  
(In thousands, except per share amounts and percentages)  
(Unaudited)

	Three Months Ended March 31, 2015			Three Months Ended June 30, 2015			Three Months Ended September 30, 2015			Three Months Ended December 31, 2015			Twelve Months Ended December 31, 2015		
	GAAP Reported	Adjustments	Non-GAAP Adjusted <sup>(1)</sup>	GAAP Reported	Adjustments	Non-GAAP Adjusted <sup>(1)</sup>	GAAP Reported	Adjustments	Non-GAAP Adjusted <sup>(1)</sup>	GAAP Reported	Adjustments	Non-GAAP Adjusted <sup>(1)</sup>	GAAP Reported	Adjustments	Non-GAAP Adjusted <sup>(1)</sup>
Product sales, net	\$ 307,035	\$ -	\$ 307,035	\$ 332,106	\$ -	\$ 332,106	\$ 338,754	\$ -	\$ 338,754	\$ 338,924	\$ -	\$ 338,924	\$ 1,316,819	\$ -	\$ 1,316,819
Total revenues	309,303	-	309,303	333,747	-	333,747	340,872	-	340,872	340,881	-	340,881	1,324,803	-	1,324,803
Cost of product sales (excluding amortization and impairment of intangible assets)	28,298	(695) <sup>(a)</sup>	27,603	21,813	(772) <sup>(a)</sup>	21,041	28,385	(786) <sup>(a)</sup>	27,599	24,030	(1,821) <sup>(a)</sup>	22,209	102,526	(4,074) <sup>(a)</sup>	98,452
% of Product sales, net	9.2%		9.0%	6.6%		6.3%	8.4%		8.1%	7.1%		6.6%	7.8%		7.5%
Gross margin <sup>(b)</sup>	90.8%		91.0%	93.4%		93.7%	91.6%		91.9%	92.9%		93.4%	92.2%		92.5%
Selling, general and administrative	112,388	(17,347) <sup>(c)</sup>	95,041	107,132	(18,662) <sup>(a)</sup>	88,470	104,044	(19,542) <sup>(a)</sup>	84,502	125,555	(38,146) <sup>(a)</sup>	87,409	449,119	(93,697) <sup>(c)</sup>	355,422
% of Total revenues	36.3%		30.7%	32.1%		26.5%	30.5%		24.8%	36.8%		25.6%	33.9%		26.8%
Research and development	27,181	(3,485) <sup>(a)</sup>	23,696	27,833	(3,866) <sup>(a)</sup>	23,967	50,784	(27,786) <sup>(m)</sup>	22,998	29,455	(3,438) <sup>(p)</sup>	26,017	135,253	(38,575) <sup>(s)</sup>	96,678
% of Total revenues	8.8%		7.7%	8.3%		7.2%	14.9%		6.7%	8.6%		7.6%	10.2%		7.3%
Intangible asset amortization	24,677	(24,677)	-	23,668	(23,668)	-	26,127	(26,127)	-	23,690	(23,690)	-	98,162	(98,162)	-
Impairment charges	-	-	-	-	-	-	-	-	-	31,523	(31,523)	-	31,523	(31,523)	-
Income from operations	116,759	46,204 <sup>(d)</sup>	162,963	153,301	46,968 <sup>(d)</sup>	200,269	131,532	74,241 <sup>(d)</sup>	205,773	106,628	98,618 <sup>(d)</sup>	205,246	508,220	266,031 <sup>(d)</sup>	774,251
Operating income margin <sup>(e)</sup>	37.7%		52.7%	45.9%		60.0%	38.6%		60.4%	31.3%		60.2%	38.4%		58.4%
Interest expense, net	16,245	(6,016) <sup>(f)</sup>	10,229	15,812	(6,032) <sup>(f)</sup>	9,780	12,650	(5,300) <sup>(f)</sup>	7,350	12,210	(5,390) <sup>(f)</sup>	6,820	56,917	(22,738) <sup>(f)</sup>	34,179
Foreign currency (gain) loss	(2,245)	-	(2,245)	1,914	-	1,914	977	-	977	(2,091)	-	(2,091)	(1,445)	-	(1,445)
Loss on extinguishment and modification of debt	-	-	-	16,815	(16,815)	-	-	-	-	-	-	-	16,815	(16,815)	-
Income before income tax provision	102,759	52,220 <sup>(g)</sup>	154,979	118,760	69,815 <sup>(g)</sup>	188,575	117,905	79,541 <sup>(g)</sup>	197,446	96,509	104,008 <sup>(g)</sup>	200,517	435,933	305,584 <sup>(g)</sup>	741,517
Income tax provision	32,059	7,405 <sup>(h)</sup>	39,464	30,647	13,776 <sup>(h)</sup>	44,423	29,945	8,199 <sup>(h)</sup>	38,144	13,748	10,253 <sup>(h)</sup>	24,001	106,399	39,633 <sup>(h)</sup>	146,032
Effective tax rate <sup>(i)</sup>	31.2%		25.5%	25.8%		23.6%	25.4%		19.3%	14.2%		12.0%	24.4%		19.7%
Net income	70,700	44,815 <sup>(j)</sup>	115,515	88,113	56,039 <sup>(j)</sup>	144,152	87,960	71,342 <sup>(j)</sup>	159,302	82,761	93,755 <sup>(j)</sup>	176,516	329,534	265,951 <sup>(j)</sup>	595,485
Net income (loss) attributable to noncontrolling interests, net of tax	-	- <sup>(k)</sup>	-	(1)	2 <sup>(k)</sup>	1	-	- <sup>(k)</sup>	-	-	- <sup>(k)</sup>	-	(1)	2 <sup>(k)</sup>	1
Net income attributable to Jazz Pharmaceuticals plc	\$ 70,700	\$ 44,815 <sup>(j)</sup>	\$ 115,515	\$ 88,114	\$ 56,037 <sup>(j)</sup>	\$ 144,151	\$ 87,960	\$ 71,342 <sup>(j)</sup>	\$ 159,302	\$ 82,761	\$ 93,755 <sup>(j)</sup>	\$ 176,516	\$ 329,535	\$ 265,949 <sup>(j)</sup>	\$ 595,484
Net income attributable to Jazz Pharmaceuticals plc per diluted share	\$ 1.12		\$ 1.83	\$ 1.40		\$ 2.28	\$ 1.39		\$ 2.52	\$ 1.32		\$ 2.81	\$ 5.23		\$ 9.45

	Three Months Ended March 31, 2015	Three Months Ended June 30, 2015	Three Months Ended September 30, 2015	Three Months Ended December 31, 2015	Twelve Months Ended December 31, 2015
GAAP reported net income attributable to Jazz Pharmaceuticals plc	\$ 70,700	\$ 88,114	\$ 87,960	\$ 82,761	\$ 329,535
Intangible asset amortization	24,677	23,668	26,127	23,690	98,162
Share-based compensation expense	20,819	23,300	23,114	24,317	91,550
Impairment charges	-	-	-	31,523	31,523
Upfront and milestone payments	-	-	25,000	-	25,000
Transaction and integration related costs	155	-	-	18,000	18,155
Restructuring charges	553	-	-	1,088	1,641
Non-cash interest expense	6,016	6,032	5,300	5,390	22,738
Loss on extinguishment and modification of debt	-	16,815	-	-	16,815
Income tax effect of adjustments <sup>(2)</sup>	(7,405)	(13,776)	(8,199)	(10,253)	(39,633)
Amount attributable to noncontrolling interests <sup>(3)</sup>	-	(2)	-	-	(2)
Non-GAAP adjusted net income attributable to Jazz Pharmaceuticals plc	\$ 115,515	\$ 144,151	\$ 159,302	\$ 176,516	\$ 595,484
GAAP reported net income attributable to Jazz Pharmaceuticals plc per diluted share	\$ 1.12	\$ 1.40	\$ 1.39	\$ 1.32	\$ 5.23
Non-GAAP adjusted net income attributable to Jazz Pharmaceuticals plc per diluted share <sup>(4)</sup>	\$ 1.83	\$ 2.28	\$ 2.52	\$ 2.81	\$ 9.45
Weighted-average ordinary shares used in diluted per share calculation	62,964	63,090	63,154	62,928	63,036

(1) See next page for an explanation of certain adjustments and line items.

(2) The income tax effect of the adjustments between GAAP reported and non-GAAP adjusted net income takes into account the tax treatment and related tax rate(s) that apply to each adjustment in the applicable tax jurisdiction(s).

(3) The noncontrolling interests' share of the above adjustments as applicable.

(4) Commencing with the company's presentation of non-GAAP adjusted net income (and the related per share measures) for the second quarter of 2016, the company modified the calculation of its non-GAAP income tax provision in connection with the SEC's May 2016 guidance pertaining to non-GAAP financial measures. The following table sets forth the impact of the modification on non-GAAP adjusted net income attributable to Jazz Pharmaceuticals plc per diluted share for the comparable 2015 periods and is provided for informational purposes only during the periods affected by the modification.

	Three Months Ended March 31, 2015	Three Months Ended June 30, 2015	Three Months Ended September 30, 2015	Three Months Ended December 31, 2015	Twelve Months Ended December 31, 2015
Non-GAAP adjusted net income attributable to Jazz Pharmaceuticals plc per diluted share	\$ 1.83	\$ 2.28	\$ 2.52	\$ 2.81	\$ 9.45
Impact attributable to the modified calculation of non-GAAP income tax provision	0.16	0.13	-	(0.21)	0.07
	\$ 1.99	\$ 2.41	\$ 2.52	\$ 2.60	\$ 9.52

**JAZZ PHARMACEUTICALS PLC**  
**RECONCILIATIONS OF GAAP REPORTED TO NON-GAAP ADJUSTED INFORMATION - 2015**  
**CERTAIN LINE ITEMS AND OTHER INFORMATION**  
**(In thousands, except per share amounts and percentages)**  
**(Unaudited)**

Explanation of Adjustments and Certain Line Items:

- (a) Share-based compensation expense.
- (b) Net of product sales, net and cost of product sales divided by product sales, net.
- (c) Share-based compensation expense of \$16,639, restructuring charges of \$553 and transaction and integration related costs of \$155.
- (d) Sum of the operating expense adjustments for the applicable period.
- (e) Income from operations divided by total revenues.
- (f) Non-cash interest expense associated with debt discount and debt issuance costs.
- (g) Net of adjustments (d) and (f).
- (h) Income tax effect of the adjustments between GAAP reported and non-GAAP adjusted net income takes into account the tax treatment and related tax rate(s) that apply to each adjustment in the applicable tax jurisdiction(s).
- (i) Income tax provision divided by income before income tax provision.
- (j) Net of adjustments (g) and (h).
- (k) Adjustment for amount attributable to noncontrolling interests.
- (l) Net of adjustments (j) and (k).
- (m) Milestone of \$25,000 and share-based compensation expense of \$2,786.
- (n) Share-based compensation expense of \$1,288 and restructuring charges of \$533.
- (o) Share-based compensation expense of \$19,810, transaction and integration related costs of \$18,000 and restructuring charges of \$336.
- (p) Share-based compensation expense of \$3,219 and restructuring charges of \$219.
- (q) Share-based compensation expense of \$3,541 and restructuring charges of \$533.
- (r) Share-based compensation expense of \$74,653, transaction and integration related costs of \$18,155 and restructuring charges of \$889.
- (s) Milestone of \$25,000, share-based compensation expense of \$13,356 and restructuring charges of \$219.

**JAZZ PHARMACEUTICALS PLC**  
**RECONCILIATIONS OF GAAP REPORTED TO NON-GAAP ADJUSTED INFORMATION - 2014**  
**CERTAIN LINE ITEMS AND OTHER INFORMATION**  
(In thousands, except per share amounts and percentages)  
(Unaudited)

	Twelve Months Ended December 31, 2014		
	GAAP Reported	Adjustments	Non-GAAP Adjusted <sup>(1)</sup>
Product sales, net	\$ 1,162,716	\$ -	\$ 1,162,716
Total revenues	1,172,875	-	1,172,875
Cost of product sales (excluding amortization and impairment of intangible assets)	117,418	(12,853) <sup>(a)</sup>	104,565
<i>% of Product sales, net</i>	<i>10.1%</i>		<i>9.0%</i>
<i>Gross margin<sup>(b)</sup></i>	<i>89.9%</i>		<i>91.0%</i>
Selling, general and administrative	406,114	(84,662) <sup>(c)</sup>	321,452
<i>% of Total revenues</i>	<i>34.6%</i>		<i>27.4%</i>
Research and development	85,181	(13,381) <sup>(d)</sup>	71,800
<i>% of Total revenues</i>	<i>7.3%</i>		<i>6.1%</i>
Acquired in-process research and development	202,626	(202,626)	-
Intangible asset amortization	126,584	(126,584)	-
Impairment charges	39,365	(39,365)	-
Income from operations	195,587	479,471 <sup>(e)</sup>	675,058
<i>Operating income margin<sup>(f)</sup></i>	<i>16.7%</i>		<i>57.6%</i>
Interest expense, net	52,713	(13,725) <sup>(g)</sup>	38,988
Foreign currency gain	(8,683)	-	(8,683)
Income before income tax provision	151,557	493,196 <sup>(h)</sup>	644,753
Income tax provision	94,231	53,758 <sup>(i)</sup>	147,989
<i>Effective tax rate<sup>(j)</sup></i>	<i>62.2%</i>		<i>23.0%</i>
Net income	57,326	439,438 <sup>(k)</sup>	496,764
Net income (loss) attributable to noncontrolling interests, net of tax	(1,061)	1,506 <sup>(l)</sup>	445
Net income attributable to Jazz Pharmaceuticals plc	\$ 58,387	\$ 437,932 <sup>(m)</sup>	\$ 496,319
Net income attributable to Jazz Pharmaceuticals plc per diluted share	\$ 0.93		\$ 7.93

	Twelve Months Ended December 31, 2014
GAAP reported net income attributable to Jazz Pharmaceuticals plc	\$ 58,387
Intangible asset amortization	126,584
Share-based compensation expense	69,638
Impairment charges	39,365
Upfront and milestone payments	202,626
Transaction and integration related costs	28,840
Acquisition accounting inventory fair value step-up adjustments	10,477
Restructuring charges	1,941
Non-cash interest expense	13,725
Income tax effect of adjustments <sup>(2)</sup>	(53,758)
Amount attributable to noncontrolling interests <sup>(3)</sup>	(1,506)
Non-GAAP adjusted net income attributable to Jazz Pharmaceuticals plc	<u>\$ 496,319</u>
GAAP reported net income attributable to Jazz Pharmaceuticals plc per diluted share	\$ 0.93
Non-GAAP adjusted net income attributable to Jazz Pharmaceuticals plc per diluted share <sup>(4)</sup>	<u>\$ 7.93</u>
Weighted-average ordinary shares used in diluted per share calculation	<u>62,614</u>

(1) See next page for an explanation of certain adjustments and line items.

(2) The income tax effect of the adjustments between GAAP reported and non-GAAP adjusted net income takes into account the tax treatment and related tax rate(s) that apply to each adjustment in the applicable tax jurisdiction(s).

(3) The noncontrolling interests' share of the above adjustments as applicable.

(4) Commencing with the company's presentation of non-GAAP adjusted net income (and the related per share measures) for the second quarter of 2016, the company modified the calculation of its non-GAAP income tax provision in connection with the SEC's May 2016 guidance pertaining to non-GAAP financial measures. The following table sets forth the impact of the modification on non-GAAP adjusted net income attributable to Jazz Pharmaceuticals plc per diluted share for 2014 and is provided for informational purposes only during the periods affected by the modification.

	Twelve Months Ended December 31, 2014
Non-GAAP adjusted net income attributable to Jazz Pharmaceuticals plc per diluted share	\$ 7.93
Impact attributable to the modified calculation of non-GAAP income tax provision	0.38
	<u>\$ 8.31</u>



**JAZZ PHARMACEUTICALS PLC**  
**RECONCILIATIONS OF GAAP REPORTED TO NON-GAAP ADJUSTED INFORMATION - 2014**  
**CERTAIN LINE ITEMS AND OTHER INFORMATION**  
**(In thousands, except per share amounts and percentages)**  
**(Unaudited)**

Explanation of Adjustments and Certain Line Items:

- (a) Acquisition accounting inventory fair value step-up adjustment of \$10,477 and share-based compensation expense of \$2,376.
- (b) Net of product sales, net and cost of product sales divided by product sales, net.
- (c) Share-based compensation expense of \$55,083, transaction and integration related costs of \$27,638 and restructuring charges of \$1,941.
- (d) Share-based compensation expense of \$12,179 and transaction and integration related costs of \$1,202.
- (e) Sum of the operating expense adjustments for the applicable period.
- (f) Income from operations divided by total revenues.
- (g) Non-cash interest expense associated with debt discount and debt issuance costs.
- (h) Net of adjustments (e) and (g).
- (i) Income tax effect of the adjustments between GAAP reported and non-GAAP adjusted net income takes into account the tax treatment and related tax rate(s) that apply to each adjustment in the applicable tax jurisdiction(s).
- (j) Income tax provision divided by income before income tax provision.
- (k) Net of adjustments (h) and (i).
- (l) Adjustment for amount attributable to noncontrolling interests.
- (m) Net of adjustments (k) and (l).