

INDIVIOR PLC
CODE OF ETHICS FOR
SENIOR FINANCIAL OFFICERS

I. Provisions

Indivior PLC's (Indivior) (i) Principal Executive Officer, (ii) Principal Financial Officer, and (iii) Principal Accounting Officer (collectively, the "Senior Financial Officers") are responsible for the promotion of and adherence to the highest ethical standards of conduct in managing Indivior's financial operations and overseeing its compliance with relevant laws, regulations, and rules. Accordingly, each Senior Financial Officer must comply with the Indivior PLC Code of Conduct ("Code"), which applies to the Board of Directors, all employees (including students and interns) and contractors (including contingent workers and consultants) globally, and with the additional standards set forth in this Senior Financial Officer Code of Ethics ("SFO Code") for Senior Financial Officers.

A. Regulatory and Public Reporting

Each Senior Financial Officer is responsible for providing, or causing to be provided, full, fair, accurate, timely and understandable disclosure that complies with all applicable federal securities laws, rules and regulations in all reports and documents that Indivior files with, or submits to, the Securities and Exchange Commission (SEC) and in other public communications. As such, each Senior Financial Officer should be familiar with, and is required to comply with, Indivior's disclosure controls and procedures and internal controls over financial reporting, and shall cooperate fully with Indivior's accounting and audit services departments, as well as the independent auditor. In addition, each Senior Financial Officer is responsible for ensuring that financial records pertaining to Indivior's operations are maintained in accordance with Generally Accepted Accounting Principles and any other applicable accounting rules and regulations. Each Senior Financial Officer should promptly report to Indivior's Chief Integrity and Compliance Officer and/or the Audit Committee of the Board of Directors of Indivior any material information of which such Senior Financial Officer may become aware that could affect the disclosures made by Indivior in its filings with the SEC and in other public communications.

B. Reporting Deficiencies and Fraud

Each Senior Financial Officer must promptly report to the Chief Integrity & Compliance Officer and/or the Board Audit Committee any information concerning: (1) significant deficiencies in the design or operation of Indivior's internal control over financial reporting that could adversely affect its ability to record, process, summarize and report financial data; and (2) any fraud, whether or not material, that involves management or other employees who have a significant role in: (a) financial reporting; (b) the disclosures made in filings with the SEC; or (c) other public communications or internal control over financial reporting. For more information regarding reporting deficiencies and fraud, refer to the Indivior Confidential Reporting and Non-Retaliation Policy, POL.IC.10009.

C. Reporting Code and Legal Violations

Any violation or suspected violation of this SFO CODE that involves a Senior Financial Officer, or any information concerning a material or suspected violation of applicable governmental laws, rules and regulations must be promptly reported to the Chief Integrity & Compliance Officer and the Board Audit Committee. For more information regarding reporting code and legal violations, refer to the Indivior Confidential Reporting and Non-Retaliation Policy, POL.IC.10009.

II. Disciplinary Measures

Any violation or suspected violation of this SFO Code by a Senior Financial Officer shall be reported to the Board or Board Audit Committee, as appropriate, will result in the Board taking such action as it deems necessary in its sole and absolute discretion, with or without investigation, to deter wrongdoing and to promote accountability by Senior Financial Officers for adherence to this SFO Code. As and when warranted, the Board shall provide the Senior Financial Officer(s) involved in any disciplinary matter with written notice of the Board's findings and shall include, as appropriate, any corrective action(s) that may be imposed, including, without limitation, censure, demotion, reassignment, suspension with or without pay or benefits, and/or termination of employment. In determining the appropriate corrective action in a particular case, the Board shall take into account all relevant information, including the nature and severity of the violation or potential violation, whether the violation or potential violation was a single occurrence or involved repeated occurrences, whether the violation or potential violation appears to have been intentional or inadvertent, whether the Senior Financial Officer(s) involved knew, should have known of or had been advised prior to the violation or potential violation as to the proper course of action, and whether the Senior Financial Officer(s) had committed other violations or potential violations in the past. In cases of illegal activity or wrongdoing, the Board (or its designee) will notify the appropriate legal authorities.

III. Waiver or Modification of this Code of Ethics for Senior Financial Officers

Any request for a waiver of or exception to this SFO CODE, or for any modification or amendment thereto, made by or on behalf of a Senior Financial Officer, shall be directed to and shall only be approved by the Board. Any such waiver, exception, modification or amendment will be promptly disclosed as required by applicable law, regulation, and/or the listing standards of the Nasdaq Stock Market.

IV. Certification

Each Senior Financial Officer annually certifies to Indivior in writing that such Senior Financial Officer has read and is in compliance with this SFO CODE except as otherwise disclosed in the certification.