	Subject	Number
	<b>WHISTLEBLOWER POLICY</b>	<b>Version 1.0</b>
	Section	
	<b>POLICY STATEMENT</b>	
Sponsor	Effective Date:	
<b>CHIEF FINANCIAL OFFICER</b>	<b>December 2014</b>	

## Whistleblower Policy

### Concerning Potential Breaches of Code of Conduct

#### I. Introduction

As set out in the Code of Business Conduct, Indivior PLC and its subsidiaries and related companies (the “Company”) is committed to high standards of corporate behaviour towards employees, customers, suppliers, consumers, governments and communities in which we operate. As part of this commitment this policy provides a mechanism to enable employees to voice code of conduct concerns in a responsible and effective manner. The Company will treat all such disclosures in a confidential and sensitive manner.

It should be emphasised that this policy is designed to assist individuals who believe that they have discovered malpractice or impropriety. It is not designed to question financial or business decisions or to cover employee grievances which should be dealt with in accordance with local policies and guidelines available through local Human Resource departments.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

#### II. Scope of Policy

The policy is designed to enable all Company employees to raise concerns internally and at a senior level and to disclose information which the individual believes shows malpractice or impropriety within the group. These concerns could include (but not be limited to):

- > Financial malpractice or impropriety or fraud
- > Failure to comply with legal obligations
- > Dangers to health and safety or the environment
- > Criminal activity
- > Improper conduct or unethical behaviour
- > Significant breaches of the Code of Business Conduct
- > Attempts to conceal any of these once they have occurred

#### III. Confidentiality

This policy is designed to give employees confidence that genuine concerns they have will be treated seriously, that they will suffer no intimidation as a result of raising genuine concerns and to provide an indication of the seriousness with which the Company manages such issues. The Company recognises that employees in these circumstances may not always feel comfortable raising the issue either with their direct line manager or anyone else within the Company. Therefore, in order to support employees who nonetheless wish to voice concerns the Company has set up an arrangement with a confidential third party hotline where issues can be disclosed and concerns aired. The Company

encourages individuals to put their name to any disclosures they make. Concerns expressed anonymously are much less powerful, but they will be considered at the discretion of the Company. However, the third party hotline provider will not under any circumstances disclose the identity of the caller unless the caller has consented for this to be done or local law requires it.

If the individual does decide to disclose his or her identity to the Company either directly or via the hotline provider, and makes an allegation in good faith which is not confirmed by subsequent events no action will be taken against this individual and their identity will remain confidential at all times (unless local law requires otherwise). In making a disclosure, however, the individual should exercise due care to ensure the accuracy of the information disclosed.

#### IV. Employee Rights

The Company will take the necessary steps to ensure that an employee has the right to report in a responsible manner any malpractice or impropriety without being penalised by his/her peers or superiors. The company will also ensure that an individual will not suffer any reprisals or victimisation as a result of voicing concerns on such matters in good faith.

#### V. Untrue Allegations

If an individual knowingly makes malicious or untrue allegations and particularly if he or she persists in repeatedly making them on an ongoing basis, this will be treated as a breach of our Code of Business Conduct and the individual will be subject to disciplinary action.

#### VI. Procedures for Making a Disclosure

- > The Company encourage employees to raise concerns internally in the first instance with their direct line manager or in the event that this is inappropriate to the Human Resources or Legal Departments.
- > If having disclosed the worry internally and there is concern either by the response or lack of response and it is believed to be inappropriate to refer the matter with any one of the people referred to above, contact should be made either with Company senior management directly or the confidential third party hotline.
- > The confidential hotline provider will initially contact Internal Audit and the Chief Human Resources Officer to notify them of the allegation; a copy of all reports will also be sent to the Chief Legal Officer. Area management and the Executive Committee will in turn be notified of any incidents relating to their functions or areas if appropriate.
- > A decision will then be made whether to proceed with a full investigation and how to conduct the investigation. This could be conducted by internal audit, through the use of specialist external resources, or through other appropriate channels.
- > The Executive Committee have the right to refer the complaint back to Area management if they feel that Area management, without any conflict of interest, can more appropriately investigate the complaint.
- > If an allegation / concern is found to be correct, the Company will take appropriate action to both correct the issue and (so far as practicable) prevent it happening again.

#### VII. Timescales

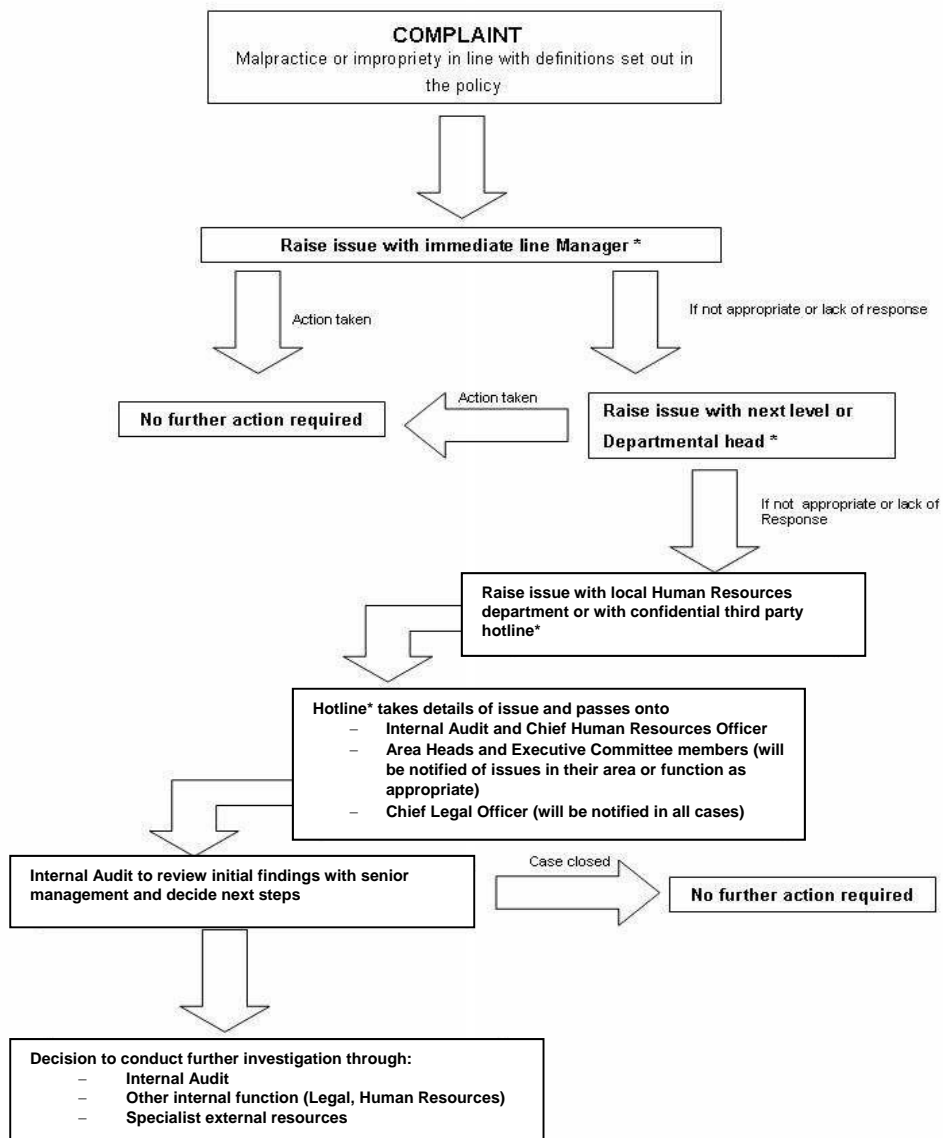
Due to the varied nature of issues which may be raised it is not possible to lay down precise timescales for either internal or external investigations. Investigations will be undertaken as quickly as possible in line with the nature and severity of the allegation / concern without affecting the quality and depth of the investigation. Initial stage investigations will seek to conclude their enquiries and provide feedback to Internal Audit within 2 weeks.

#### VIII. Investigating procedures

- > Provided there is sufficient evidence to support the allegation / concern, a full investigation will be conducted with the objective of establishing whether malpractice has occurred. The format of the investigation will vary depending on the circumstances. The investigation may need to be carried out under strict terms of

confidentiality (i.e., not informing the subject of the complaint until (or if) it becomes necessary to do so for example as in the case of suspected fraud). Employees making the complaint may be contacted for further information but only if the employee has given express permission for their name and contact details to be disclosed or local law requires it.

- > The investigation team will inform the complainant of the results of the investigation and its outcome if this has been requested provided adequate communication channels exist either directly or indirectly via the confidential hotline.
- > The Executive Committee will decide what disciplinary action to take in the case of proven breach of Code of Business Conduct.
- > The Company Board of Directors appreciates the concern shown by individuals in reporting wrong-doing and makes a clear commitment that no employee making a genuine allegation will suffer as a consequence of bringing to their attention or that of senior management a breach or suspected breach of any matters covered by this policy.



\* Entities that will keep the complainer informed of the issue progression

## International Freephones

Country	Freephone active	Freephone number
Australia	Yes	1800 121 889
Austria	Yes	0800 281700
Belgium	Yes	0800 71025
Canada	Yes	1888 268 5816
China North & South	Yes	10800 152 2112
Croatia	Yes	0 800 222 845
Czech Republic	Yes	800 142 428
Denmark	Yes	8088 4368
Finland	Yes	0800 116773
France	Yes	0800 900240
Germany	Yes	0800 182 3246
Greece	Yes	00800 4414 5735
Indonesia	Yes	007 8030 114626
Israel	Yes	1809446487
Italy	Yes	800 783776
Malaysia	Yes	1800 885 530
Netherlands	Yes	0800 022 9026
New Zealand	Yes	0800 443 816
Norway	Yes	800 14870
Poland	Yes	00800 442 1245
Portugal	Yes	800 880 374
Singapore	Yes	800 4411 140
Slovakia	Yes	0800 004461
Slovenia	Yes	0800 80886
South Africa	Yes	0800 990520
Spain	Yes	900 944401
Sri Lanka	Yes	011 244 5413 (dialing from Colombo omit 011)
Sweden	Yes	0200 285415
Switzerland	Yes	0800 563823
Taiwan	Yes	0080 10 44202
Thailand	Yes	001 800 442 078
Turkey	Yes	00800 4463 2066
United Kingdom	Yes	0800 374199
UAE (United Arab Emirates)	Yes	8000 44 138 73
USA	Yes	1877 533 5310
Venezuela	Yes	0800 100 3199

Calls from mobiles to our International Freephone Numbers are not generally free and are subject to fees applied by individual mobile providers. There is a collect call/reverse charge number available which can be accessed by the caller phoning the International Operator and asking to be connected to Expolink on 00 44 1249 661 808, whereby our call handler will accept the call and the charge.

Your concerns can equally be raised on-line by visiting [www.expolink.co.uk/indivior](http://www.expolink.co.uk/indivior) or by emailing to [report@expolink.co.uk](mailto:report@expolink.co.uk).