INDIVIOR PLC (THE ‘COMPANY’)

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR-ENDED DECEMBER 31, 2017 (‘ANNUAL REPORT AND ACCOUNTS’ OR ‘ANNUAL REPORT’) AND 2018 ANNUAL GENERAL MEETING (‘AGM’)

The Company has today posted or made available to shareholders the following documents:

- Annual Report and Accounts;
- Notice of AGM; and
- Form of Proxy for the AGM.

In accordance with LR 9.6.1, these documents have been submitted to the National Storage Mechanism and will shortly be available for inspection at www.morningstar.co.uk/uk/NSM.

The Annual Report and Accounts and Notice of AGM can also be viewed on the Company’s website at www.indivior.com/investors/.

The AGM is scheduled to be held at 3.00pm on Wednesday, May 16, 2018 in the County Suite, Radisson Blu Edwardian Heathrow, 140 Bath Road, Hayes, Middlesex, UB3 5AW.

A condensed set of Indivior’s financial statements and information on important events that have occurred during the financial year-ended December 31, 2017 and their impact on the financial statements were included in Indivior’s preliminary results announcement released on February 15, 2018. That information, together with the information set out in the Appendix below, which is extracted from the Annual Report and Accounts, constitute the material required by Disclosure Guidance and Transparency Rule 6.3.5 which is required to be communicated to the media in full unedited text through a Regulatory Information Service. This announcement is not a substitute for reading the full Annual Report and Accounts. Page numbers and cross references in the extracted information refer to page numbers and cross references in the Annual Report and Accounts.

March 22, 2018

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APPENDIX

Forward-Looking Statements

The purpose of the Annual Report and Accounts is to provide information to members of the Company. The Annual Report and Accounts have been prepared for, and only for, the members of the Company, as a body and no other persons. The Company, its Directors and employees, agents or
The Annual Report and Accounts contain certain forward-looking statements with respect to the operations, performance and financial condition of the Group. By their nature, these statements involve uncertainty since future events and circumstances can cause results and developments to differ materially from those anticipated. The forward-looking statements reflect knowledge and information available at the date of preparation of this Annual Report and Accounts and the Company undertakes no obligation to update these forward-looking statements. Nothing in this Annual Report and Accounts should be construed as a profit forecast.

i. Statement of Directors’ Responsibilities

The Directors are responsible for preparing the Annual Report, the Directors’ Remuneration Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have prepared the Group financial statements in accordance with International Financial Reporting Standards (‘IFRS’), as adopted by the European Union, and the Parent Company financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 101 “Reduced Disclosure Framework”, and applicable law). In preparing the Group financial statements, the Directors have also elected to comply with IFRS, issued by the International Accounting Standards Board (‘IASB’).

Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Company, and of the profit or loss of the Company and Group for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether IFRS as adopted by the European Union, IFRS issued by IASB, and applicable UK Accounting Standards, comprising FRS 101, have been followed, subject to any material departures disclosed and explained in the Group and Parent Company financial statements respectively; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company’s transactions, and disclose with reasonable accuracy, at any time, the financial position of the Company and the Group, and enable them to ensure that the financial statements and the Directors’ Remuneration Report comply with the Companies Act 2006 and, as regards the Group financial statements, Article 4 of the IAS Regulation. They are also responsible for safeguarding the assets of the Company and the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Under applicable law and regulations, the Directors are also responsible for preparing a Strategic Report, Directors’ Report, Directors’ Remuneration Report and Corporate Governance Statement that complies with that law and those regulations.
The Directors are responsible for the maintenance and integrity of the Company’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Responsibility statement of the Directors in respect of the Annual Report
The Directors consider that the Annual Report and Accounts, taken as a whole, are fair, balanced and understandable, and provide the information necessary for shareholders to assess the Group’s and Company’s position and performance, business model and strategy.

Each of the Directors, whose names and functions are listed on pages 60 to 61, confirm that, to the best of their knowledge:

- the Parent Company financial statements, which have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 101 "Reduced Disclosure Framework", and applicable law) give a true and fair view of the assets, liabilities, financial positions and profit of the Company;
- the Group financial statements, which have been prepared in accordance with IFRS, as adopted by the European Union, give a true and fair view of the assets, liabilities, financial positions and profit and loss of the Company and Group; and
- the Directors’ Report, contained on pages 107 to 112 and the Strategic Report, contained on pages 1 to 57, include a fair review of the development and performance of the business and the position of the Group and the Company, together with a description of the principal risks and uncertainties that they face.

Disclosure of information to auditors
A Directors’ statement in relation to disclosure of relevant audit information can be found in the Directors’ Report on page 107.

Going Concern
The Group’s business model, strategy, and viability assessment are set out in the Strategic Report on pages 1 to 57, along with the principal risks that could threaten the Group’s business model, future performance, solvency or liquidity and the Group’s risk management strategy. The Group’s financial position, cash flows, liquidity position and financial assets and liabilities are discussed in the notes to the Group financial statements, along with the Group’s objectives, policies and processes for managing its financial risks, and the Group’s exposure to liquidity risk and capital risk.

The Directors have given the going concern assessment due consideration and have concluded that it is appropriate to prepare the Group financial statements on a going concern basis. The Directors have considered the Group’s strategic plan, in particular with reference to the period through June 2019. As disclosed in Note 2 of the Group Financial Statements, the Directors have considered the impact of the DOJ, FTC and antitrust litigations. The final settlement amount may be materially different to the $438m provision recorded at December 31, 2017. This could impact the Group’s ability to operate which would be further adversely impacted should revenues decline and pipeline products fail to obtain regulatory approval or SUBLOCADE fail to launch successfully.

In addition, the Directors have considered the impact of the ANDA litigation where the outcome remains uncertain. In the event regulatory approval is obtained by third parties and there is a
subsequent commercial launch of generic Suboxone Film, there is the likelihood that revenues and operating profits will decline. In these circumstances the Group has the ability to take necessary measures to reduce its cost base and improve its cash flow to ensure that the Group can continue as a going concern.

After making appropriate enquiries, the Directors have a reasonable expectation that the Group and Parent Company have adequate resources to continue in operational existence through the period ending June 2019. Accordingly, the Directors continue to adopt the going concern basis for accounting in preparing these financial statements.

This statement is made to fulfill the requirements of Provision C.1.3 of the UK Corporate Governance Code.

ii. Risk Factors and Risk Management

The Board of Directors have carried out a robust assessment to ensure that the principal risks, including those that would threaten the Group’s business model, future performance, solvency or liquidity are effectively managed and/or mitigated to help ensure the Group is viable. While the Group aims to identify and manage such risks, no risk management strategy can provide absolute assurance against loss.

Set out below are the principal risks that could cause the Group’s business model, future performance and solvency or liquidity to differ materially from expected and historical results, and how the risks relate to the Group’s strategic priorities. Additional risks, not listed here, that the Group cannot presently predict or does not believe to be equally significant, may materially and adversely affect the Group’s revenues, financial condition and results of operations. The principal risk factors and uncertainties are not listed in order of significance.

Risk management

To maintain our position as the leading pharmaceutical company focused on the treatment of addiction, we recognize that we must have a good understanding of the risks we face; those inherent in our strategy and operations, and those presented by external conditions. We take a systematic and robust approach to continuously monitor those risks and adjust internal control systems accordingly.

Our approach

Our systematic risk management approach is designed to identify risks that would threaten the Group’s business model, future performance, solvency or liquidity. Effective risk management is fundamental to our ability to meet our operational and strategic objectives. The competitive market in which we operate has industry-specific risks, particularly those relating to new product development, intellectual property enforcement and legal proceedings, and compliance with laws and regulations. This requires that business risks are effectively assessed, appropriately measured and controlled through established disaster recovery and business continuity procedures. Our overall risk management approach is to foster and embed a culture of risk management that is responsive, forward-looking, consistent and accountable.

The Executive Committee establishes the risk agenda for the reporting and ongoing management of risks and for the stewardship of the risk management approach. The Executive Committee reviews the risk register on a quarterly basis and identifies and assesses Indivior’s principal risks on an ongoing basis.
**Risk control assurance**

The Board has overall responsibility for the Group’s risk management framework. The Board reviews the Group’s principal risks with a focus on the key risk areas framework. The Board’s Committees regularly review risks relevant to their area of focus; this includes, but is not limited to, risks relating to legal, financial and compliance matters. Assurance on risk controls is provided by internal management information, internal audits, external audits and Board oversight. There is also an externally supported web-based and confidential employee EthicsLine reporting system in place.

**Principal risks**

**Business operations and business continuity**

- The Group’s future revenues are expected to be primarily derived from sales of SUBOXONE Film and SUBLOCADE™ and any decrease in sales due to competition, supply, or quality issues could significantly affect the groups revenues, financial conditions and results of operations.
- Competition for qualified personnel in the biotechnology and pharmaceutical industries is intense, and high-performing talent in key positions is a business-critical requirement.
- Failures or disruptions to the Group’s systems, or the systems of third parties on whom the Group relies, due to any number of causes, particularly if prolonged, could result in a loss of key data and/or affect operations.
- The Group’s systems, software and networks may be vulnerable to unauthorized access, computer viruses or other malicious code or cyber threats that could have a security impact. All of these could be costly to remedy and could subject the Group to litigation and/or fines.
- The Group has a single source of supply for buprenorphine, an active ingredient in the Group’s products including SUBOXONE Film, and any disruption to this source of supply could significantly affect the Group’s revenues, financial conditions and results of operations.
- Indivior utilizes contract manufacturers for SUBOXONE Film and SUBLOCADE™, and material interruptions could impact the Group’s revenues, financial conditions and results of operations.

<table>
<thead>
<tr>
<th>Specific risks we may face</th>
<th>How we manage risk</th>
<th>Possible impacts</th>
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<tbody>
<tr>
<td>Dependence on single product line.</td>
<td>Continue to expand the market by expanding access to treatment and working with physicians and payors to improve patient outcomes.</td>
<td>- Hinder patient access to treatment.</td>
<td>- Build resilience of our franchise.</td>
</tr>
<tr>
<td>Generic manufacturers seeking approval to launch competing products prior to expiry of existing patents.</td>
<td>Launch SUBLOCADE™ to diversify commercial product portfolio.</td>
<td>- Loss of market share.</td>
<td>- Expand global treatment.</td>
</tr>
<tr>
<td>Launch of branded products that compete with our products.</td>
<td>Capitalize on international growth opportunities, continued development of our pipeline and disciplined acquisitions to enable diversification.</td>
<td>- Loss of revenue and profits, which in worst case scenarios may require business restructure and recapitalization.</td>
<td>- Business development.</td>
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<tr>
<td>Claims that our products infringe third-party patents.</td>
<td>Obtain and enforce product patents and</td>
<td>- Damage to reputation.</td>
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<tr>
<td>Inability to deliver continuous supply of compliant finished product.</td>
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<td>- Exposure to litigation resulting in significant claims and legal costs</td>
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**How we manage risk**

- Continue to expand the market by expanding access to treatment and working with physicians and payors to improve patient outcomes.
- Launch SUBLOCADE™ to diversify commercial product portfolio.
- Capitalize on international growth opportunities, continued development of our pipeline and disciplined acquisitions to enable diversification.
- Obtain and enforce product patents and
- Inability to retain or attract high-performing and high-potential staff.
- Significant disruptions of information technology systems or breaches of data security could disable critical systems and cause loss of sensitive data.
- Failure to protect and restrict access to critical or sensitive computer systems or information.
- Reliance on third party contract manufacturers.

other IP rights, and develop and implement strategies, including new product(s), to face both generic competition, if the outcome of patent litigation is unfavorable, and new and existing branded competitors.
- Develop and implement strategies to ensure freedom to operate.
- Explore settlement opportunities.
- Continuity planning for certain black swan events to secure business continuity in worst case scenarios.
- Establish and closely monitor stock levels and insurance coverage.
- Ongoing partnerships with manufacturers and packagers to optimize manufacturing and Quality Assurance (QA) processes.
- Continuously review talent retention program with focus on identifying key roles and successors.
- IT disaster recovery plans in place to support overall business continuity. Systems in place to protect data and devices.
- Various IT policies, processes and systems in place to provide access control and security management for Indivior-used or owned infrastructure and applications. We are continuously engaged in appropriate Cyber Security training and security measures.
Product liability, regulation and litigation

- As an innovative pharmaceutical company, the Group seeks to obtain appropriate intellectual property protection for its products. Its ability to obtain and enforce patents and other proprietary rights particularly for its products, drug formulation and delivery technologies and associated manufacturing processes is critical to business strategy and success. Specifically see disclosures on pages 46 to 47 referring to the current status of Abbreviated New Drug Application (ANDA) litigation and to the going concern statement on page 112 contained within the Statement of Directors’ Responsibilities, which discusses the risks associated with current ANDA litigation, and the contingent liabilities disclosures in Note 20 of the financial statements on page 141 to 142.

- The manufacture of the Group’s products is highly exacting and complex, due in part to strict regulatory and manufacturing requirements. Active Pharmaceutical Ingredients (API) in many of the Group’s products and product candidates are controlled substances that are subject to extensive regulation in all the countries in which the Group markets its products.

- The testing, manufacturing, marketing, and sale of pharmaceutical products are highly regulated and entail a risk of product liability claims, product recalls, litigation, government investigations and enforcement action, and associated adverse publicity, each of which could have a material adverse impact on the business, prospects, results of operations and financial condition. Specifically, see disclosure on page 44 referring to the current status of the DOJ investigation and other investigative and antitrust litigation matters, and the contingent liabilities disclosures in Note 20 of the financial statement on page 141 to 142.

- As previously disclosed in the Prospectus dated November 17, 2014, Indivior has indemnification obligations in favor of Reckitt Benckiser (RB) (page 43). The demerger agreement between Indivior and RB has certain mutual indemnification provisions in respect of any claims and expenses of or incurred by any company within the Indivior Group or the RB Group arising out of or associated with the Indivior business prior to the Demerger (whether or not in the ordinary course of business) and in respect of certain tax liabilities that may arise after, or as part of, the Demerger. Some of these indemnities are unlimited in terms of amount and duration, and amounts potentially payable by the Indivior Group pursuant to such indemnity obligations could be significant and could have a material adverse effect on the Indivior Group’s business, financial condition and/or operating results. Requests for indemnification may be subject to legal challenge.

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<td>- Failure to obtain, maintain, and protect patents and other proprietary rights, including potential invalidity or non-infringement findings in the current US Federal Court or US Patent and Trademark Office proceedings.</td>
<td>- Quality, product safety and compliance are embedded in the Group’s processes and culture and monitor and oversee the Company’s activities. - Develop and implement strategies to defend against and pursue appropriate resolution of product liability claims.</td>
<td>- Loss of IP could negatively impact revenues, financial conditions and results of operations. - Adverse impact on the Group’s ability to raise funds necessary to continue its operations.</td>
<td>- Build resilience of our franchise.</td>
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</table>
liability claims, antitrust, government enforcement and/or private litigation associated with the testing, manufacturing, marketing and sale of our products.

- Potential liability and/or additional expenses associated with ongoing regulatory obligations and oversight.

- The Group has instituted policies, systems, and training programs to ensure adherence to regulations governing product quality, patient safety and business standards.

- Obtain and enforce patents and other proprietary rights.

- Suboxone Film in the US is covered by three Orange Book-listed formulation patents and two process patents, having terms that run from 2022 to 2030, which are currently in litigation in the US Federal Court and/or US Patent and Trademark Office.

- Develop and implement strategies, including new product(s), to prepare for generic competition in the event of adverse outcomes in these proceedings.

**Product development**

- The regulatory approval process for new pharmaceutical products and expansion of existing pharmaceutical products is expensive, time-consuming and uncertain.

- Even if product candidates are approved, there is no guarantee that they will be able to achieve expected market acceptance.
### Specific risks we may face

- Failure to receive regulatory approval to successfully commercialize a pipeline product.
- Failure of third-party Clinical Research Organizations to properly/successfully perform their legal, regulatory, and contractual obligations.
- Inability of product candidates, if approved, to achieve expected market acceptance.

### How we manage risk

- Increased R&D investment to enhance clinical capabilities and support the development of pipeline products.
- Thorough contract review process in place to ensure that third-party vendors are properly vetted, inherent risks are identified and mitigated, and deliverables and obligations are clearly defined before contracts are finalized.
- Ongoing monitoring of the third-parties’ activity and performance to ensure that good clinical practices are being followed and milestones are met.
- Financial models and external support in place to provide market valuation and due diligence support.

### Possible impacts

- Potential delays or inability to develop new products.
- Hinder patient access to treatment.
- Inability to launch products could result in loss of revenues, financial conditions and results of operations, which in worst case scenarios may require business restructuring and recapitalization.
- Damage to reputation.
- Adverse impact to long-term growth.
- Adverse impact on the Group’s ability to raise funds necessary to continue its operations.

### Link to strategic priorities

- Develop our pipeline.

### Commercial and governmental payor account, pricing and reimbursement pressure

- The Group’s revenues are partly dependent on the availability and level of coverage provided to the Group by private insurance companies and governmental reimbursement schemes for pharmaceutical products, such as Medicare and Medicaid in the US.
- Changes to governmental policy or practices could adversely affect the Group’s revenues, financial condition and results of operations. In addition, the reimbursement of treatment established by healthcare providers, private health insurers and other organizations may be reduced.
- SUBLOCADE™ requires a very different reimbursement and logistics system that is unfamiliar for current OUD prescribing physicians. A significant amount of revenue will be/could be dependent upon HCP offices learning and adopting these new processes so that they are able to prescribe SUBLOCADE™.
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<td>• Reduced reimbursement levels and increasing pricing pressures. (e.g. as a result of increasing competition).</td>
<td>• Continue to work with payors, commercial or governmental, to ensure access to and coverage of our products.</td>
<td>• Could negatively impact revenues, financial conditions and results of operations.</td>
<td>• Build resilience of our franchise.</td>
</tr>
<tr>
<td>• Price reductions as a result of commercial and governmental payor austerity measures (e.g. price controls, policy change, or other price-setting action).</td>
<td>• Establishment of health economic business case to justify existing pricing.</td>
<td>• Hinder patient access to treatment.</td>
<td>• Expand global treatment.</td>
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<td>• New distribution platform hinders HCP adoption of SUBLOCADE™ as treatment option.</td>
<td>• Establishment of a Field Reimbursement Specialist team to educate physicians on SUBLOCADE™ reimbursement and logistic options.</td>
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<td>• Patients reject or do not adhere to SUBLOCADE™ as treatment option if product ‘payor’ approval process takes too long or perceived as too complicated.</td>
<td>• Establishment of a patient support platform which provides HUB, field reimbursement, provider locator and co-pay assistance to help facilitate patient access to treatment.</td>
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**Compliance with laws and ethical behavior**

- Business practices in the pharmaceutical industry are subject to increasing scrutiny by government authorities. Failure to comply with applicable laws and rules and regulations in any jurisdiction may result in fines, civil and/or criminal legal proceedings, each of which could have a material adverse impact on the business, prospects, results of operations and financial condition. Specifically see disclosure on page 46 referring to the current status of the DOJ investigation and other investigative and antitrust litigation matters, and the contingent liabilities disclosures in Note 20 of the financial statements on page 141.

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<td>• Non-compliance with anti-corruption, healthcare, data privacy, or local laws could result in business interruption or restructuring, fines, loss of reimbursement, damage to reputation and criminal penalties.</td>
<td>• The Group has enhanced, and continues to enhance, its compliance program and compliance capabilities.</td>
<td>• Could result in loss of revenues, financial conditions and results of operations, which in worst case scenario may require business restructure and recapitalization.</td>
<td>• Build resilience of our franchise.</td>
</tr>
<tr>
<td>• Failure to comply with payment and reporting obligations under the US</td>
<td>• All employees required to complete a comprehensive compliance training program annually.</td>
<td>• Fines and/or penalties.</td>
<td>• Expand global treatment.</td>
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<td></td>
<td>• Reviews and controls put in place over</td>
<td>• Hinder patient access to treatment.</td>
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Medicaid Drug Rebate program or other governmental pricing programs.
- Restrictions on Group’s ability to sell products or product candidates in certain markets/countries due to controlled substance legislation, regulation, and/or classification.
- Government investigations of the Group’s business activities alleged to be improper.

Patient safety
- A pharmacovigilance process has been established to monitor the safety of the Group’s products in a comprehensive and thorough manner. This includes capturing safety-related data from multiple sources (e.g. Medical Information Unit (MIU)), market research, literature search and clinical trials and entering all adverse events received into a safety database. The Company reports to health authorities across the globe within the required and mandatory timelines. Safety signals are identified and assessed for any changes to the benefit/risk profile. Determination is made if further actions are needed to optimize the safe and effective use of our products, including communicating any relevant changes to key stakeholders.

Specific risks we may face
- Change in benefit-risk profile based on cumulative evidence internally (from all Indivior cross-functional departments) and externally.

How we manage risk
- Quarterly reviews performed by Global Signal detection team of all potential safety sources across Indivior organization and externally.
- Recommended actions (e.g. Labelling changes, Risk Management Plan update, Dear Dr. Letters, Post-Authorization Safety Studies) approved by the Global Signal management team to optimize the safe and effective use of our products.

Possible impacts
- Product recall.
- Hinder patient access to treatment.
- Significant legal cost.
- Adverse impact on the Group’s ability to raise funds necessary to continue its operations could result in loss of revenues, financial conditions and results of operations.
- Damage to reputation.

Link to strategic priorities
- Build resilience of our franchise.
effective use of all Indivior products.

- Risk Evaluation and Mitigation Strategies (REMS) programs to manage known or potential risks associated with Indivior marketed products.

**Acquisitions and business development**

- The Group may seek to acquire businesses or products as part of our strategy to enhance our current portfolio.

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<tr>
<td>- Inability to identify, acquire, close or integrate acquisition targets successfully.</td>
<td>- Board of Directors reviews all significant transactions.</td>
<td>- Adverse impact on Group’s ability to raise funds necessary to finance acquisitions.</td>
<td>- Build resilience of our franchise.</td>
</tr>
<tr>
<td>- Acquisitions and strategic alliances, including distributor collaboration, may be unsuccessful.</td>
<td>- Best Practice Management Tools for Diligence and Integration Planning and Execution have been developed.</td>
<td>- Loss of revenue and profits.</td>
<td>- Business development.</td>
</tr>
<tr>
<td>- Inability to raise capital in order to finance acquisitions.</td>
<td>- Acquisition Governance Model agreed, along with identification of subject matter experts required for Acquisition Integration team.</td>
<td>- Damage to reputation.</td>
<td>- Expand global treatment.</td>
</tr>
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<td></td>
<td>- Internal and external resources in place to ensure rigorous due diligence and integration of acquisitions and/or new product initiatives.</td>
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<td>- Develop our pipeline.</td>
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<td>- Ongoing regular appraisal of debt and equity capital markets advisors and counterparties.</td>
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**iii. Related Party Transactions**

Indivior’s former parent, Reckitt Benckiser Group PLC, was a related party through 2016 as a result of certain transition management agreements. During FY 2016, Indivior purchased certain services such as office space rental and other operational services on commercial terms and on an arm’s length basis. The amount included within administrative expenses in respect of these services was $4m.
Key management compensation is disclosed in Note 6a.

The subsidiary undertakings included in the consolidated Financial Statements at December 31, 2017 are disclosed in Note 2 to the Parent Company Financial Statements.