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| Subject<br><b>Anti-Bribery and Corruption Policy</b> | Number<br><b>Version 2.0</b>       |
| Procedure Region<br><b>Global</b>                    |                                    |
| Sponsor<br><b>Chief Legal Officer</b>                | Effective Date:<br><b>May 2018</b> |

## Anti-Bribery and Corruption Policy

### **1 Purpose**

Indivior PLC and its subsidiaries (together “Indivior” or the “Group”) is committed to conducting its business on a foundation of strong ethical and moral principles, which includes complying with the laws and regulations that govern our operations in every country where we do business. This policy explains our individual responsibility in complying with anti-bribery and anti-corruption laws around the world and ensures that any Third Parties that we engage do the same.

There is an accompanying Anti-Bribery Guidance document and Anti-Bribery Standard Operating Procedure which gives specific examples to assist with compliance.

### **2 Scope**

This policy applies to all Group employees, officers, directors and contingent workers (together, “Group Personnel”) and Consultants.

### **3 Definitions**

- 3.1** “Bribery” is the offering, paying, promising or giving of a financial or other non-financial advantage to somebody, directly or indirectly, in order to influence improperly their views or actions. It also covers requesting, agreeing to receive or receiving a financial or other non-financial advantage, directly or indirectly, to influence improperly your views or actions. The law defines improper performance as a breach of trust, lack of impartiality or performance in bad faith.
- 3.2** “Consultants” are individuals under contract with the Group to perform certain tasks, activities, or services on behalf of the Group but who are not employees, officers, directors or contingent workers. The term “Consultants” includes, but is not limited to, Healthcare Professionals engaged by the Group.
- 3.3** “Corruption” is the abuse of entrusted power or position for private gain.

- 3.4** “Third Party” refers to any independent distributor, agent, supplier, or joint venture partner Group engages with in connection with Group’s business operations in a relevant jurisdiction.
- 3.5** “Public Official” includes any employee, contractor, agent, elected or appointed official, candidate, nominee or other representative of a government, political entity, political party, international public agency, or “State-Owned-Enterprise” (“SOE”), such as hospitals, medical facilities, public insurance programs, or others, that is wholly or partially owned by a governmental entity.
- 3.6** “Private Official” is any person who is not a Public Official but who is an officer, director, employee, agent or other representative of an actual or proposed Indivior customer, supplier, contractor, service-provider, distributor, agent, broker or other business partner.
- 3.7** "Transfer of Value" is providing or receiving some form of value or benefit between the Group and a Third Party--sometimes referred to as a gift—made in connection with the development, promotion or sale of the Group’s products or therapies. A "direct" transfer is one made directly by the Group to a Third-Party recipient of the benefit. An "indirect" transfer is one made by an intermediary on behalf of the Group for the benefit of a Third Party recipient where the identity of the Group is known to, or can be identified by, the recipient.

## **4 References**

- US Foreign Corrupt Practices Act (FCPA)
  - A Resource Guide to the U.S. Foreign Corrupt Practices Act: <https://www.justice.gov/sites/default/files/criminal-fraud/legacy/2015/01/16/guide.pdf>
- UK Bribery Act 2010
  - The Bribery Act 2010 Guidance: <https://www.justice.gov.uk/downloads/legislation/bribery-act-2010-guidance.pdf>
- UK Criminal Finances Act 2017
  - Tackling tax evasion: Government guidance for the corporate offences of failure to prevent the criminal facilitation of tax evasion: [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/672231/Tackling-tax-evasion-corporate-offences.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/672231/Tackling-tax-evasion-corporate-offences.pdf)
- Healthcare Professionals as Consultants and Speakers Policy
- Anti-Bribery Policy Guidance
- Anti-Bribery Standard Operating Procedure
- Confidential Reporting and Non-Retaliation Policy
- Code of Conduct

## 5 Guidelines

**5.1** Our Code of Conduct (the “Code”) requires all Group Personnel and Consultants to accept responsibility for maintaining and enhancing the Group’s reputation for integrity and fairness in its business dealings. The Group does not tolerate Bribery or Corruption. This policy is intended to help Group Personnel, Consultants and other Third Parties to understand where issues might arise and to support them in making the right decisions in line with our corporate position, and company policies, and in compliance with applicable laws and regulation.

### 5.2 The Board of Directors of Indivior PLC

5.2.1 The Board of Directors of Indivior PLC (the “Board”) will not criticize management for any loss of business resulting from adherence to this policy. No Group Personnel, Consultant or Third Party will be subject to any retaliation, retribution or harassment for bringing to the attention of the Board or senior management, in good faith, a known or suspected violation of applicable law or regulation or breach of this policy nor will any Group Personnel or Consultants suffer any adverse employment or contract decision for abiding by this policy.

### 5.3 Prohibition on Bribery

**5.4** Bribery of Public Officials or Private Officials, whether directly or indirectly, is strictly prohibited under this policy. **Group Personnel and Contractor Responsibilities**

5.4.1 Group Personnel and Consultants must not:

- offer, promise or give a bribe or utilize a Third Party to do so;
- request, agree to receive or actually receive a bribe intended for the Group Personnel’s or Contractor’s benefit or the benefit of the Group Personnel’s or Contractor’s family, friends or acquaintances.

5.4.2 Group Personnel and Consultants must:

- report concerns related to compliance with this policy, applicable laws and regulations, or any “red flag” issues identified in section 5.5.6 to his or her immediate supervisor or any Indivior manager, to Legal, Governance & Compliance Department or through the EthicsLine at 1-877-533-5310 or online at <https://indivior.ethicspoint.com>.

### 5.5 Third Party Due Diligence

- 5.5.1 The Group could be held responsible for the actions of a Third Party acting on its behalf. As such, care must be taken to ensure that those Third Parties do not attempt to engage in Bribery or Corruption.
- 5.5.2 Indivior has implemented due diligence and approval procedures relating to the engagement of Third Parties.
- 5.5.3 Securimate is the platform that is used to conduct Third Party due diligence.
- 5.5.4 In general terms, **prior to entering into a contract with a Third Party**, or renewing a contract with a Third Party, the Business Unit shall:
- 5.5.4.1 ensure that any new or renewed contracts with Third Parties require the Third Parties to abide by applicable anti-bribery and anti-corruption laws, the principles set out in our Code, and this policy; as such, any Third Party acting for or on the behalf of the Group must inform the contracting Business Unit of any subcontractors that will be hired to perform the work. In this case, the Business Unit may approve or reject the subcontractor after completing the due diligence process.
  - 5.5.4.2 undertake sufficient due diligence in relation to any proposed acquisition or joint venture to ensure that Bribery or Corruption is unlikely. This shall include performing an internal assessment and sending a due diligence questionnaire from the Securimate platform to the Third Party. The results of the due diligence process shall be documented and produced on request by the Internal Audit Department or the Legal, Governance & Compliance Department. Further details are provided in the Anti-Bribery Guidance document and the Anti-Bribery Standard Operating Procedure. If the due diligence process raises concerns, you must contact Corporate Compliance immediately; and
  - 5.5.4.3 undertake sufficient due diligence in relation to the Third Party's background, capability and reputation to ensure that Bribery and Corruption is unlikely. This shall include performing an internal assessment and sending a due diligence questionnaire from the Securimate platform to the Third Party. The results of the due diligence process shall be documented and produced on request by Internal Audit or the Legal, Governance and Compliance Department. Further details are provided in the Anti-Bribery Guidance document and the Anti-Bribery Standard Operating Procedure. If the due diligence process raises concerns, you must contact Corporate Compliance immediately.
- 5.5.5 Financial thresholds for Third Party due diligence:
- where expected fees or commissions with a Third Party are likely to meet or exceed \$25,000 USD per year; in addition,

- due diligence should be conducted on any prospective Third Party that will be interacting with Healthcare Professionals and Public Officials on behalf of the Group, regardless of the fee or commission values.

5.5.6 There are a number of issues which should cause the Business Unit to further investigate whether a particular transaction or relationship may present a potential Bribery or Corruption issue. Please see the Anti-Bribery Guidance for a list of countries where there is perceived to be high levels of Bribery and Corruption. Potential issues that require further investigation include:

- the prevalence of Bribery or Corruption in a country;
- payments of unusually high fees or commissions;
- requests for cash payments;
- requests for payments to different companies or through different countries;
- undefined or unreported payments to Third Parties made on the Group's behalf;
- no written agreements;
- unusually close relationships with government officials;
- a refusal to certify compliance with this policy.

## **5.6 Gifts and Hospitality**

5.6.1 There are legitimate reasons for the occasional giving/receiving of gifts and business-related hospitality but this area can pose a risk where certain gifts or acts of hospitality could be viewed as a bribe and/or a conflict of interest. The principles set out here apply regardless of whether the gift or hospitality is to be provided or received by Group Personnel, Contractor, a Third-Party employee or to members of their respective families, friends or acquaintances. Indivior companies shall implement local spending limits and approval procedures relating to the provision of gifts and hospitality, including the circumstances and manner in which providing such gifts and hospitality is appropriate, as well as local procedures regarding the reporting of gifts provided or received by Group Personnel and Consultants above specified values.

5.6.2 The following principles should be followed by all Group Personnel and Consultants:

- Group Personnel and Consultants must never solicit or encourage a Third Party to provide a gift or hospitality to them;

- There should not be any actions taken that would create the impression that the award of business is conditional on gifts or hospitality;
- Under no circumstances should gifts of cash be given or received;
- Gifts and hospitality may be provided to third parties on an occasional basis and always in compliance with local laws, regulation and applicable Indivior policies;
- The provision or receipt of gifts and hospitality around the time of contracts being awarded/tendered should be avoided;
- Cultural sensitivities are important but they must not be used as an excuse to avoid the effect of this policy;
- Gifts or hospitality of excessive value are not permitted;
- All gifts and hospitality provided by the Group must be accurately recorded in the books of the relevant Indivior legal entity;
- Consider whether you would be happy to defend giving or receiving the relevant gift or hospitality to your peers, to senior management, to the media or to a judge.

## 5.7 Special requirements for procurement of goods or services

### 5.7.1 Group Personnel must not accept:

- payment of any travel or accommodation costs by the potential Third-Party;
- kickbacks for awarding the business to a Third Party;
- tickets to entertainment events (e.g. sports events, theatre, opera)
- anything of value resulting from the Group awarding business to a Third Party which would benefit that individual or another Third Party, rather than the Group.

## 5.8 Facilitation payments

- 5.8.1 Facilitation payments are small unofficial payments to Public Officials to ensure or speed up performance of routine and non-discretionary governmental actions such as processing a visa application, securing a mail service, or connecting utilities. These will be seen as bribes under UK law, regardless of whether they may be a part of the “way of doing business” in a particular country. **As a representative of the Group, Group Personnel or Consultants must not make any facilitation payments.**

- 5.8.2 The prohibition on facilitation payments does not apply to situations in which Group Personnel or Consultant is faced with a serious medical or safety emergency. Group Personnel or Consultants faced with such an emergency must either seek prior approval from the Legal, Governance & Compliance Department or, in circumstances where seeking prior approval is deemed impossible, record the details of any such payment and submit that information in writing to the Legal, Governance & Compliance Department within 48 hours of the payment being made. Any such payments should be accurately recorded as facilitation payments in the relevant company's books and records.

## **5.9 Tax Evasion**

- 5.9.1 Tax Evasion is a crime that occurs when a person or entity underpays or avoids paying taxes using illegal methods. Facilitating tax evasion is a crime. The UK Criminal Finances Act 2017 ("the Act") introduced offenses for corporations failing to prevent its Group Personnel or Consultants from facilitating tax evasion.
- 5.9.2 The Group operates a strict zero tolerance policy on tax evasion including the facilitation of tax evasion. Any actions that breach the Act and the tax laws of wherever we operate brings harm to the Group and will not be tolerated.
- 5.9.3 The Group does not tolerate, permit or allow any person associated with it to engage in the facilitation of tax evasion or tax fraud by any of its Group Personnel, Consultants or Third Parties anywhere in the world. Innocent mistakes are not offences under the Act.
- 5.9.4 Group Personnel and Consultants should seek immediate guidance from their line manager if they believe that a colleague or Third-Party is attempting to commit tax evasion. Alternatively, any suspicious activity can be reported via [CCOTaxhelp@Indivior.com](mailto:CCOTaxhelp@Indivior.com) or the IndiviorEthicsLine.

## **5.10 Political contributions**

As stated in our Code, the Group is not a political organization. It does not support political parties or contribute funds to groups whose activities are calculated to promote party interests or the election of a specific candidate. In some limited instances, if permitted by local law and regulation and with specific approval from the functional area Executive Committee member, the Group may contribute funds toward organizations or entities that engage in the political process to address an issue that directly affects the Group and its business activity. Any such request for approval for such payments and the permission must be documented in writing and the payments properly recorded.

## **5.11 Charitable contributions**

5.11.1 Charitable contributions may only be given to recognized non-profit charitable organizations with the prior approval of senior management. Indivior companies shall implement approval procedures regarding the making of charitable donations.

5.11.2 All donations must be:

- approved in accordance with applicable procedures;
- transparent and properly recorded in our books and records; and
- receipted or have a letter of acknowledgement from the charity to ensure that the donations receive the proper tax treatment

5.11.3 Donations must not:

- be made to individuals or in cash;
- be made at the request of a Public Official in violation of law or Group policy.

## **5.12 Review, Certification, and Audit**

5.12.1 This policy shall be reviewed regularly by the Legal, Governance, and Compliance Departments and shall be amended to reflect any changes in law or practice. Under the annual certification procedure in relation to the Code, Group Personnel and Consultants must certify compliance with that Code which includes a prohibition of Bribery. The Nomination & Governance Committee of the Board of Directors of Indivior PLC will monitor this policy periodically.

## **6 Enforcement**

Non-compliance with this Policy can subject Group Personnel to disciplinary actions up to and including termination. Further, improper activities that violate one or more of these laws and regulations could result in criminal and civil penalties for Group Personnel and the Group.