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Company Number: FC 031757

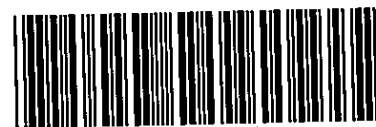
## Indivior Finance LLC

(Formerly known as RBP Finance LLC)

### Unaudited Financial Statements

For the period from 6 December 2013 to 31 December 2014

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RCS	27/01/2016	#61
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A09	18/01/2016	#187
	COMPANIES HOUSE	

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## **Managers**

KB Hudson (appointed 27 July 2015)

LE Emetulu (appointed 17 December 2014 and resigned 27 July 2015)

PN Clements (resigned 17 December 2014)

C Davies (resigned 17 December 2014)

WR Mordan (resigned 17 December 2014)

## **Secretary**

RM Jameson (resigned 14 December 2015)

## **Organisation**

Indivior Finance LLC (formerly RBP Finance LLC) is a Delaware limited liability company. The Company was formed on 6<sup>th</sup> December 2013 and on 24 January 2014 established its principal place of business in the UK.

## Profit and loss account for the period ended 31 December 2014

	Note	Period Ended 31.12.14
		\$'000
Impairment of investment	4	(4,216,545)
<b>Operating loss</b>		<b>(4,216,545)</b>
Interest receivable and similar income	5	46,692
Investment income received	6	4,216,545
Interest payable and similar charges	7	(85,372)
Dividends paid	8	(2,188,516)
<b>Loss for the financial period</b>		<b>(2,227,196)</b>

All activities relate to continuing operations

There were no recognised gains and losses in the current period other than those reported above therefore a separate statement of recognised gains and losses has not been included in these financial statements

There are no material differences between the loss on ordinary activities before taxation and the loss for the financial period stated above and their historical cost equivalents

## Balance sheet as at 31 December 2014

	Note	Period Ended 31.12.14
		\$'000
<b>Fixed assets</b>		
Investments	9	1,353,876
<b>Net assets</b>		<b>1,353,876</b>
 <b>Capital and reserves</b>		
Share premium account	10	3,581,072
Profit and loss account	10	(2,227,196)
<b>Total shareholder's funds</b>		<b>1,353,876</b>

These financial statements were approved by the manager on 14 JANUARY 2016 and were signed on its behalf by



**Kathryn Hudson**  
**Vice President**

The notes on pages 5 to 9 form an integral part of these financial statements

## Notes to the financial statements continued for the period ended 31 December 2014

### 1 Accounting policies

#### *Basis of preparation*

The accounts for the period ended 31 December 2014 have been prepared in accordance with section 396 of the Companies Act 2006

The company has exercised its entitlement under Sections 400 to 402 of the Companies Act 2006 to dispense with the requirement to prepare group financial statements as it and its subsidiary undertakings are included by full consolidation in the consolidated financial statements of its ultimate parent. Consequently the financial statements present information about the company as an individual undertaking and not about its group

### 2 Loss on ordinary activities after impairment

The loss on ordinary activities is stated after charging the impairment as follows

	Period Ended 31.12.14 \$'000
Impairment loss	4,216,545

### 3 Emoluments of officers

None of the officers received any emoluments in respect of services to the company

### 4 Impairment of investment

On 23 December 2014, Reckitt Benckiser Group PLC (known as "RB Group") demerged its pharmaceutical business into, Indivior PLC, a newly listed company. In consideration, shares in Indivior PLC were issued to the shareholders of RB Group at a ratio of one to one

Prior to the demerger,

- The shares in Indivior Inc (formerly known as Reckitt Benckiser Pharmaceuticals Inc ) were transferred from Indivior US Holdings Inc (formerly known as RBP US Holdings Inc ) a company incorporated in the US, to Indivior Finance LLC (formerly known as RBP Finance LLC, “the Company”)
- Indivior Inc paid a dividend of \$4,216.5 to Indivior Finance LLC

As a result, the fair value of the investment in Indivior Inc was reduced and an impairment of \$4,216.5m was charged to the profit and loss account. Notes to the financial statements continued for the period ended 31 December 2014

## **5 Interest receivable and similar income**

	Period Ended 31.12.14 \$'000
On amounts owed by group undertakings	46,692

## **6 Investment Income**

	Period Ended 31.12.14 \$'000
Dividends received from subsidiary company	4,216,545

## **7 Interest payable and similar charges**

	Period Ended 31.12.14 \$'000
On amounts owed to group undertakings	85,372

## Notes to the financial statements continued for the period ended 31 December 2014

### 8 Dividends

The Company paid a dividend of \$6,111.35 per share (totalling \$2,188,515,951) to Indivior US Holdings Inc. on 22 December 2014 immediately before the demerger from the RB Group.

### 9 Investment

	Shares in subsidiary undertaking \$'000
<b>Cost</b>	
Additions	5,570,421
<b>At 31 December 2014</b>	<b>5,570,421</b>
<b>Impairment</b>	
at 31 December 2014	(4,216,545)
<b>Net book value</b>	
<b>At 31 December 2014</b>	<b>1,353,876</b>

Subsidiary undertaking	Country of incorporation	Holding	Proportion of voting rights held	Principal activity
Indivior Inc	Delaware, USA	Ordinary shares – nil par value	100%	Holding Company

## Notes to the financial statements continued for the period ended 31 December 2014

### 10 Reserves

	Share premium account	Profit and loss account	Total
	\$'000	\$'000	\$'000
At 17 December 2013	3,581,072		<b>3,581,072</b>
Loss for the period	-	(38,680)	<b>(38,680)</b>
Dividend paid	-	(2,188,516)	<b>(2,188,516)</b>
At 31 December 2014	3,581,072	(2,227,196)	<b>1,353,876</b>

### 11 Immediate and ultimate parent company

At the 31 December 2014 the Company's immediate parent was Indivior US Holdings Inc , a company incorporated in the State of Delaware, USA

The Company's ultimate parent undertaking and controlling party is Indivior PLC, which heads the largest and smallest group in which the results of the Company are consolidated. Copies of the group financial statements of Indivior PLC can be obtained from 103-105 Bath Road, Slough, Berkshire, SL1 3UH

### 12 Post balance sheet events

On 17 August 2015, the company changed its name from RBP Finance LLC to Indivior Finance LLC

On 14 December 2015, Richard Major Jameson resigned as an officer of Indivior Finance LLC



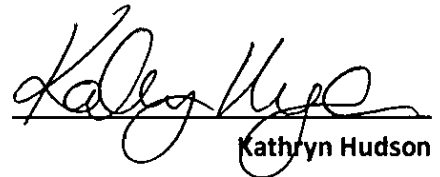
## Resolution of the Sole Manager of Indivior Finance LLC (the "Corporation")

**Present:** Kathryn Hudson (Sole Manager)

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**UNAUDITED FINANCIAL STATEMENTS**

- 1.1 IT WAS RESOLVED that the Unaudited Financial Statements of the Corporation for the period 6 December 2013 to 31 December 2014 be approved,
- 1.2 IT WAS FURTHER RESOLVED that the balance sheet be signed by the Sole Manager on behalf of the Corporation

  
Kathryn Hudson