

100709/20

Company Number: FC031757

Indivior Finance LLC

Unaudited Financial Statements
For the year ended 31 December 2015



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Vice President

KB Hudson (appointed 27 July 2015)

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

Managers

AJ Gawman

KB Hudson (appointed 27 July 2015)

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

RM Jameson (appointed 17 December 2014 and resigned 14 December 2015)

Secretary

G Picard (appointed 1 May 2016)

RM Jameson (appointed 27 July 2015 and resigned 14 December 2015)

Organisation

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

Profit and loss account for the year ended 31 December 2015

	Note	Year Ended 31 12.15	Period Ended 31 12 14
		\$'000	\$'000
Impairment of investment		-	(4,216,545)
Operating loss		-	(4,216,545)
Interest receivable and similar income	4	-	46,692
Investment income received	5	-	4,216,545
Interest payable and similar charges	6	-	(85,372)
Dividends paid		-	(2,188,516)
Loss for the financial period		-	(2,227,196)

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

The notes on pages 5 to 8 form an integral part of these financial statements

Balance sheet as at 31 December 2015

	Note	Year Ended 31.12.15	Period Ended 31 12 14
		\$'000	\$'000
Fixed assets			
Investments	7	1,353,876	1,353,876
Net assets		1,353,876	1,353,876
Capital and reserves			
Share premium account	8	3,581,072	3,581,072
Profit and loss account	8	(2,227,196)	(2,227,196)
Total shareholder's funds		1,353,876	1,353,876

These financial statements were approved by the managers on *4 January 2017* and were signed on their behalf by



Kathryn Hudson
Vice President

The notes on pages 5 to 8 form an integral part of these financial statements

Notes to the financial statements for the year ended 31 December 2015

1 Accounting policies

Basis of preparation

The accounts for the year ended 31 December 2015 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

	Year Ended 31.12.15	Period Ended 31 12 14
	\$'000	\$'000
Impairment loss	-	4,216,545

3 Emoluments of officers

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

Notes to the financial statements continued for the year ended 31 December 2015

4 Interest receivable and similar income

	Year Ended 31.12.15	Period Ended 31 12 14
	\$'000	\$'000
On amounts owed by group undertakings	-	46,692

5 Investment Income

	Year Ended 31.12.15	Period Ended 31 12 14
	\$'000	\$'000
Dividends received from subsidiary company	-	4,216,545

6 Interest payable and similar charges

	Year Ended 31.12.15	Period Ended 31 12 14
	\$'000	\$'000
On amounts owed to group undertakings	-	85,372

Notes to the financial statements continued for the year ended 31 December 2015

7 Investment

	Shares in subsidiary undertaking \$'000
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Cost	
At 1 January 2015	1,353,876
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Net book value	
At 31 December 2015	1,353,876
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Subsidiary undertaking	Country of incorporation	Holding	Proportion of voting rights held	Principal activity
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Indivior Inc	Delaware, USA	Ordinary shares – \$0.01 par	100%	Holding Company

Notes to the financial statements continued for the year ended 31 December 2015

8 Reserves

	Share premium account	Profit and loss account	Total
	\$'000	\$'000	\$'000
At 31 December 2014	3,581,072	(2,227,196)	1,353,876
At 31 December 2015	3,581,072	(2,227,196)	1,353,876

9 Immediate and ultimate parent company

At the 31 December 2015 the Company's immediate parent was Indivior US Holdings Inc , a corporation 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

10 Post balance sheet events

On 1 May 2016, Gilles Picard was appointed as an officer of Indivior Finance LLC