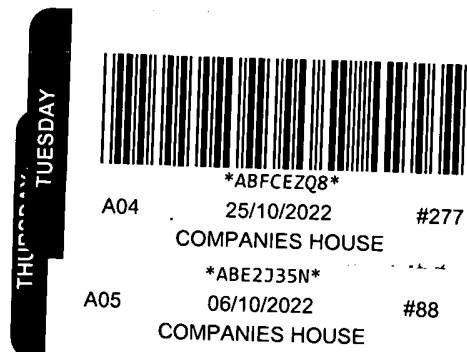


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Company Number: FC031757

Indivior Finance LLC

Unaudited Financial Statements
For the year ended 31 December 2021



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Company Information

Vice President

K Hudson

Managers

K Hudson

T Weis

Secretary

G Picard

Company Number

FC031757

Registered Office

234 Bath Road

Slough

Berkshire, SL1 4EE

Overseas Company Office

251 Little Falls Drive

Wilmington, DE 19808

United States

Director's Report

The Directors present their report and the financial statements of Indivior Finance LLC for the year ended 31 December 2021.

Indivior Finance LLC is a Delaware limited liability company. The Company was formed on 6 December 2013 and on 24 January 2014 established its principal place of business in the UK. At the 31 December 2021 the Company's immediate parent was Indivior US Holdings Inc., a corporation incorporated in the State of Delaware, USA.

Principal Activity

The principal activity of the Company is that of a holding company and has been dormant as defined in s1169 of the Companies Act 2006 since incorporation on 6 December 2013.

Directors

The Directors who held office during the period and up to the date of the signing of the financial statements were:

T Weis
K. Hudson

Secretary

G Picard


By order of the Board

K Hudson
Vice President

Profit and loss account for the year ended 31 December 2021

	Note	Year Ended 31.12.21	Year Ended 31.12.20
		\$'000	\$'000
Impairment of investment		-	-
Operating loss		-	-
Interest receivable and similar income		-	-
Investment income received		-	-
Interest payable and similar charges		-	-
Dividends paid		-	-
Loss for the financial period		-	-

The notes on pages 7 to 8 form an integral part of these financial statements

For the year ended 31 December 2021 the Company is entitled to exemption from audit under section 480 of the Companies Act 2006.

For the year ended 31 December 2021 the Company is entitled to the small companies' exemption under section 414 of the Companies Act 2006 which eliminates the need for a strategic report.

The Directors have not required the company to obtain an audit of accounts for the year ended 31 December 2021 in accordance with section 476 of the Companies Act 2006.

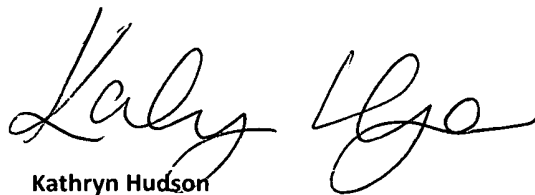
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Balance sheet as at 31 December 2021

	Note	Year Ended 31.12.21	Year Ended 31.12.20
		\$'000	\$'000
Fixed assets			
Investments	3	1,353,876	1,353,876
Net assets		1,353,876	1,353,876
 Capital and reserves			
Share premium account	4	3,581,072	3,581,072
Profit and loss account	4	(2,227,196)	(2,227,196)
Total shareholder's funds		1,353,876	1,353,876

The notes on pages 7 to 8 form an integral part of these financial statements.

These financial statements were approved by the Directors on October 4, 2022 and were signed on their behalf by:



Kathryn Hudson
Vice President

Notes to the financial statements for the year ended 31 December 2021

1 Accounting policies

Basis of preparation

The accounts for the year ended 31 December 2021 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 Emoluments of officers

None of the officers received any emoluments in respect of services to the Company.

3 Investment

				Shares in subsidiary undertaking \$'000
<hr/>				
Cost				
At 1 January 2021				1,353,876
<hr/>				
Net book value				
At 31 December 2021				1,353,876
<hr/>				
Subsidiary undertaking	Country of incorporation	Holding	Proportion of voting rights held	Principal activity
<hr/>				
Indivior Inc.	Delaware, USA	Ordinary shares – \$0.01 par value	100%	Holding Company

Notes to the financial statements continued for the year ended 31 December 2021 (continued)

4 Reserves

	Share premium account	Profit and loss account	Total
	\$'000	\$'000	\$'000
At 31 December 2020	3,581,072	(2,227,196)	1,353,876
At 31 December 2021	3,581,072	(2,227,196)	1,353,876

5 Immediate and ultimate parent company

At the 31 December 2021 the Company's immediate parent was Indivior US Holdings Inc., a corporation incorporated in the State of Delaware, USA.

At 31 December 2021, the Company's immediate and ultimate parent was Indivior PLC, a company incorporated in the United Kingdom. Indivior PLC 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 234 Bath Road, Slough, Berkshire SL1 4EE or the website at www.indivior.com.