

	Subject <b>ANTI-BRIBERY POLICY</b>	Number <b>Version 1.0</b>
	Section <b>POLICY STATEMENT</b>	
	Sponsor <b>CHIEF LEGAL OFFICER</b>	Effective Date: <b>December 2014</b>

## Anti-Bribery Policy

Indivior PLC, its subsidiaries and related companies (the “Company”) is committed to observing the laws and regulations which govern our operations in every country where we do business. This policy explains our individual responsibility in complying with anti-bribery or anti-corruption laws around the world and ensuring that any third parties that we engage to act on our behalf, do the same.

If you have any questions about this policy you should contact the Legal Department.

Any Company employee who violates the rules in this policy or who permits anyone to violate those rules may be subject to appropriate disciplinary action, up to and including dismissal, and may be subject to personal civil or criminal sanction.

### 1. Background

Our Code of Business Conduct requires all employees and contractors to accept responsibility for maintaining and enhancing the Company’s reputation for integrity and fairness in its business dealings. We do not tolerate bribery. This policy is intended to help employees, contractors and other third parties acting on the Company’s behalf to understand where issues might arise and to support them in making the right decisions in line with our corporate position as stated in this policy.

### 2. Board endorsement

The Board of Indivior PLC will not criticise management for any loss of business resulting from adherence to this policy. No employee or contractor will suffer as a consequence of bringing to the attention of the Board or senior management, in good faith, a known or suspected breach of this policy nor will any employee or contractors suffer any adverse employment or contract decision for abiding by this policy.

### 3. What’s the risk?

Potential penalties for the Company include unlimited fines, costly litigation and adverse publicity. For individuals, penalties can include very large fines. Additionally, in the UK, US and some other countries, long terms of imprisonment are also possible.

### 4. What do we mean by bribery?

Bribery is the offering, 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.

Bribery of public officials (directly or indirectly, and in order to obtain or retain business or an advantage in doing business) as well as companies and private individuals are all equally prohibited under the laws of many countries and under this policy. The law is intentionally drafted to cover a wide range of behaviour.

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

## 5. What is my responsibility?

You must not	You must
<ul style="list-style-type: none"> <li>offer, promise or give a bribe or utilise a third party to do so as the Company can be prosecuted for breaches of anti-bribery laws by third parties acting on its behalf</li> </ul>	<ul style="list-style-type: none"> <li>be vigilant to the “red flag” issues set out (in section 11) below which indicate where further investigation or due diligence is necessary</li> </ul>
<ul style="list-style-type: none"> <li>request, agree to receive or actually receive a bribe intended for your benefit or the benefit of your family, friends or acquaintances</li> </ul>	<ul style="list-style-type: none"> <li>report concerns to your local management, where possible, or through the Legal Department or through the The Company’s confidential whistleblowing hotline</li> </ul>

## 6. Third parties

The Company could be held responsible for the actions of a third party (e.g. distributor, agent, contractor, supplier, joint venture partner) acting on its behalf. As such, care must be taken to ensure that those third parties do not attempt to engage in bribery.

All Indivior companies shall implement due diligence and approval procedures relating to the engagement of third parties. In general terms, all Indivior companies shall:

- > ensure that any new third parties (or third parties whose contracts are being renewed) who provide services on behalf of the Company contractually agree to abide by applicable anti-bribery and anti-corruption laws, the principles set out in our Code of Business Conduct and this policy.
- > undertake sufficient due diligence in relation to any proposed acquisition or joint venture to ensure that bribery is unlikely. This shall include checking for relationships with public officials. The results of the due diligence process shall be documented and produced on request by Internal Audit or the Legal Department.
- > undertake sufficient due diligence (including checking of responses) in relation to the new third party’s background, capability and reputation to ensure that bribery is unlikely, where any of the “red flags” and financial thresholds in section 11 of this policy are met. This shall include checking for relationships with public officials and documenting the reasons for choosing a particular third party. The results of the due diligence process shall be documented and produced on request by Internal Audit or the Legal Department. Further details are provided in the Anti-Bribery Guidance document. If the due diligence process raises concerns, you must contact the Legal Department immediately.
- > repeat due diligence every two years for ongoing third party relationships or those which have not previously been checked but which meet the requirements above.

A third party may only be engaged pursuant to a written contract that accurately and completely describes the goods or services to be provided, as well as the remuneration that the third party is to receive in return for those goods or services. Payment of third parties should be on commercially reasonable terms. Any payments to third parties shall be as provided under their contract which shall also set out the detail of the services which they shall

provide. Requests for one-off changes to the payments shall be rejected unless the reason is clearly documented in writing.

## 7. Gifts and hospitality

There are legitimate reasons for the occasional giving/receiving of gifts and business-related hospitality but this area can pose a risk where excessive gifts or 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 to a Company employee, a third party employee or to members of their respective families, friends or acquaintances. Individual companies shall implement local spending limits and approval procedures relating to the provision of gifts and hospitality, as well as local procedures regarding the reporting of gifts received by Company employees above specified values.

### **General principles:**

- > Company employees must never ask or encourage a third party to provide a gift or hospitality to them
- > The impression should never be given 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 should be provided on an occasional basis and always in accordance with local laws
- > Tickets to sporting events may be acceptable (provided that they are not offered or given to public officials or healthcare professionals) if they comply with the General Principles in this section
- > Gifts and hospitality around the time of contracts being awarded/tendered should be avoided
- > A useful test could be to consider whether you or the third party would have the resources to or would be likely to buy the gift/hospitality themselves
- > 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 Company **must be** accurately recorded in the books of the relevant individual company
- > 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.

### **Special requirements for procurement of goods or services:**

When discussing tenders or award of contracts to provide goods or services to the Company, the relevant employees must not accept:

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

## 8. Facilitation payments

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 Company, you must not make any facilitation payment.

The prohibition on facilitation payments does not apply to situations in which a Company employee is faced with a serious medical or safety emergency. An employee faced with such an emergency must either seek prior approval

from the Legal 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 Department within 48 hours of the payment being made. Any such payments should be accurately recorded as facilitation payments in the Company's books and records.

## 9. Political contributions

As stated in our Code of Business Conduct (the "Code"), the Company is not a political organisation. 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 respective Area Business Director, the Company may contribute funds toward organisations or entities that engage in the political process to address an issue that directly affects the Company 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.

## 10. Charitable contributions

Charitable contributions may only be given to recognised non-profit charitable organisations with the prior approval of senior management. Individual companies shall implement approval procedures regarding the making of charitable donations.

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

Donations must not:

- > be made to individuals or in cash;
- > be made at the request of a public official as an inducement to or reward for acting improperly.

## 11. "Red flags"

There are a number of issues which should cause us to do some further investigation into whether a particular transaction or relationship may present a potential bribery issue. Please see the accompanying guidance for a list of countries where there is perceived to be high levels of corruption.

Potential issues which call for further investigation include:

- > the prevalence of bribery 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 Company's behalf
- > no written agreements
- > unusually close relationships with government officials
- > a refusal to certify compliance with this policy.

Financial thresholds for third party due diligence: where expected fees or commissions with a third party are likely to exceed 10,000 GBP per year or 100,000 GBP in the case of suppliers to an individual Company factory. In

addition, due diligence should be conducted on any prospective third party that will be interacting with healthcare professionals, public officials and customers on behalf of the Company, regardless of the fee or commission values.

## **12. Guidance and Training**

Training is an important part of the implementation of the Company's Anti-Bribery Policy and procedures. Online training will be provided to all employees with computer access and more detailed face to face training will be provided to certain groups of employees.

In recognition of the large number of queries which this policy may raise, there is an accompanying Anti-Bribery Guidance document which gives specific examples to assist with compliance.

## **13. Review, certification and Audit**

This policy shall be reviewed regularly by the Legal Department and shall be amended to reflect any changes in law or practice. Under the annual certification procedure in relation to the Code, employees and contractors must certify compliance with that Code which includes a prohibition of bribery. The Board will monitor this policy at least annually and through periodic review of Internal Audit findings by the Audit Committee.