



### **Indivior Provides Update on Tax Position**

This Release Contains Inside Information

**Slough, UK, 1 February 2018** – Indivior PLC (LON: INDV) (“Indivior” or the “Company”) today announced that it expects its future US after-tax income to be positively impacted by the recently-legislated changes to US corporate taxes that went effective January 1, 2018. The ultimate impact of the change in the US corporate income tax rate is subject to a number of complex provisions contained within the new legislation, which Indivior is currently reviewing with its advisors. However, based on a current reading of the new law that lowers the US federal corporate income tax rate from 35% to 21%, along with the Company’s existing tax position, Indivior expects a high teens effective tax rate for 2018, and for the foreseeable future.

The lowering of the US corporate income tax rate to 21% also requires revaluation of Indivior’s US deferred tax assets and liabilities. The current estimated impact of this will be a one-off non-cash charge to the Company’s after-tax income of approximately \$15 million that will impact Indivior’s fourth quarter 2017 results.

#### **About Indivior**

Indivior is a global specialty pharmaceutical company with a 20-year legacy of leadership in patient advocacy and health policy while providing education on evidence-based treatment models that have revolutionized modern addiction treatment. The name is the fusion of the words individual and endeavour, and the tagline “Focus on you” makes the Company’s commitment clear. Indivior is dedicated to transforming addiction from a global human crisis to a recognized and treated chronic disease. Building on its global portfolio of opioid dependence treatments, Indivior has a strong pipeline of product candidates designed to both expand on its heritage in this category and address other chronic conditions and co-occurring disorders of addiction, including alcohol use disorder and schizophrenia. Headquartered in the United States in Richmond, VA, Indivior employs more than 900 individuals globally and its portfolio of products is available in over 40 countries worldwide. Visit [www.indivior.com](http://www.indivior.com) to learn more.

#### **Forward-Looking Statements**

This announcement contains certain statements that are forward-looking and which should be considered, amongst other statutory provisions, in light of the safe harbour provisions of the United

States Private Securities Litigation Reform Act of 1995. By their nature, forward-looking statements involve risk and uncertainty as they relate to events or circumstances that may or may not occur in the future. Actual results may differ materially from those expressed or implied in such statements because they relate to future events. Forward-looking statements include, among other things, statements regarding the Indivior Group's financial guidance for 2017 and its medium- and long-term growth outlook, its operational goals, its product development pipeline and statements regarding ongoing litigation.

Various factors may cause differences between Indivior's expectations and actual results, including: factors affecting sales of Indivior Group's products; the outcome of research and development activities; decisions by regulatory authorities regarding the Indivior Group's drug applications; the speed with which regulatory authorizations, pricing approvals and product launches may be achieved; the outcome of post-approval clinical trials; competitive developments; difficulties or delays in manufacturing; the impact of existing and future legislation and regulatory provisions on product exclusivity; trends toward managed care and healthcare cost containment; legislation or regulatory action affecting pharmaceutical product pricing, reimbursement or access; claims and concerns that may arise regarding the safety or efficacy of the Indivior Group's products and product candidates; risks related to legal proceedings; the Indivior Group's ability to protect its patents and other intellectual property; the outcome of patent infringement litigation relating to Indivior Group's products, including the ongoing ANDA lawsuits; changes in governmental laws and regulations; issues related to the outsourcing of certain operational and staff functions to third parties; uncertainties related to general economic, political, business, industry, regulatory and market conditions; and the impact of acquisitions, divestitures, restructurings, internal reorganizations, product recalls and withdrawals and other unusual items.

#### For Further Information

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