Strengthening our global leadership in treatment of addiction

Half Year Results 2017
July 27th 2017

Shaun Thaxter

Chief Executive Officer

INDIVIOR

Forward Looking Statements

This presentation 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.

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AGENDA

Shaun Thaxter	Performance Highlights
Mark Crossley	Financial Review H1 17 Revised Guidance for FY 17
Javier Rodriguez	Litigation Update
Christian Heidbreder	Pipeline Update
Shaun Thaxter	Outlook
Question & Answers	

Half Year 2017 Highlights

Performance Above Plan

Net Revenues	$553m	↑4%
Op Profit *	$269m	↑27%
Net Income *	$169m	↑25%
EPS (fully-diluted) *	23 cents	↑28%
Cash	$792m	↑$100m
Net cash	$295m	↑$164m

* On an adjusted basis, excluding the impact of exceptional items in the comparable periods. See Appendix for reconciliation.

Strong Operational Execution

- US market backdrop favorable; market growth sustained in low double-digits
- Suboxone® Film share resilient at 57%, despite modest share loss in price sensitive Managed Medicaid category
- Lower legal costs and tightly managed expenses drove strong Adj. Op. Profit; Previously announced pre-launch investments phased to H2 17
- Continue to actively manage risks; Amneal litigation settled; await ANDA ruling versus DRL; DOJ settlement talks continue

Excellent Pipeline Progress

- RBP-6000 (Monthly Buprenorphine Depot) – NDA submitted on May 30th; seeking FDA priority review and Q4 17 approval; updated clinical data highlighted on June 29th investor call
- RBP-7000 (Monthly Risperidone Depot) – NDA submission on track for Q4 17
- Arbaclofen Placarbil for alcohol use disorder – reformulation underway to reduce individual variability in PK levels

Guidance for FY 17 Raised:

- Net Revenue guidance increased by $40m at mid-point (+4%)

- Net Income guidance increased by $65m at mid-point (+31%)

Mark Crossley

Chief Financial Officer

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Profit & Loss Account*

	Q2			H1		
	2017 Adjusted (1)	2016 Adjusted (2)	% change	2017 Adjusted (1)	2016 Adjusted (2)	% change
($ in mil.)						
Net Revenues	**288**	274	**+5**	**553**	531	**+4**
Cost of Sales	(25)	(23)		(45)	(43)	
Gross Profit	**263**	251	**+5**	**508**	488	**+4**
Gross Margin (%)	*91%*	*92%*	-	*92%*	*92%*	-
Selling, Distribution and Administration Expenses	(102)	(112)	-9	(195)	(217)	-10
Research & Development Expenses	(19)	(28)	-32	(44)	(59)	-25
Profit on Ordinary Activities before interest & taxation	**142**	111	**+28**	**269**	212	**+27**
Operating Margin (%)	*49%*	*41%*	*+ 800 bps*	*49%*	*40%*	*+900 bps*
EBITDA	**144**	117	**+23**	**273**	**224**	**+22**
Net interest	(14)	(11)		(25)	(26)	
Taxation	(39)	(20)		(75)	(51)	
Effective Tax Rate (%)	*30%*	*20%*		*31%*	*27%*	
Net Income	**89**	80	**+11**	**169**	135	**+25**

* Please see Appendix for full reconciliation for periods indicated.

Net Revenue – By Region

Net Revenue

($ in mil.)	Half Year 2017	Half Year 2016	% Change	% Change Const. FX
USA	452	433	+4%	+4%
Rest of World	101	98	+3%	+8%
Total	553	531	+4%	+5%

Commentary

USA

- Market growth continues in low double digits on expansion of treatment capacity
- Suboxone® Film remains resilient, but some share erosion in price sensitive accounts (Managed Medicaid); H1 17 exit share 57% vs. 61% in H1 16
- 5% price increase mostly offset by tactical rebating to maintain formulary access
- Modest destocking in early 2017

Rest of World

- Increase primarily driven by modest growth in EU, mix benefits from Middle East customers, continued sales gains in Australasia and one-time collections of overdue payments from certain EU customers

Operating Costs & Margins

Operating Costs H1 2017

($ in mil.)	H1 17	H1 16	% ch
SD&A (adjusted)	**(195)**	(217)	-10
R&D	**(44)**	(59)	-25
Exceptional items	**(25)**	(4)	-
Depreciation & Amortization (included in SD&A)	***(4)***	*(12)*	-

- SD&A decrease primarily driven by lower legal expenses
- R&D decrease reflects expected lower clinical activity as Phase III trials on key pipeline assets have been completed
- Lower D&A reflects the full amortization of acquisition costs for ROW rights to Suboxone® Film
- Exceptional items in current period relate to legal settlement with Amneal; exceptional items in year-ago period cover one-off legal and advisory costs related to ANDA downside scenario planning

Margins H1 2017

	H1 17 Reported	H1 16 Reported	H1 17 Adjusted	H1 16 Adjusted
Gross margin	**92%**	90%	**92%**	92%
Operating margin	**44%**	37%	**49%**	40%

- Adj. gross margin unchanged; exceptional items in year-ago period reduced margin by ~200 bps
- YOY operating margin increase reflects leveraging of sales growth and lower expenses (mainly legal and R&D)
- Exceptional items in current period reduced operating margin by ~500 bps; exceptional items in year-ago period reduced operating margin by ~300 bps
- As previously announced, pre-launch investments ($40m to $60m) for key pipeline assets expected to be deployed in H2 2017

Tax Rate

H1 2017 rate of 30%

One-off tax benefit of $9m related to Q2 exceptional items in SD&A

Reflects mix of profits between UK and USA

Continue to guide towards full year rate of 24%, excluding exceptional tax charges

Working progressively towards FY 17 guidance

Q1 rate	32%
Q2 rate *Ex.-exceptional*	30%
Half Year rate *Ex.-exceptional*	31%

Cash & Borrowing Position at Half Year

($ in mil.)	Half Year 2017	Full Year 2016
Cash & Cash Equivalents	**792**	692
Current Borrowings	**(129)**	(101)
Long-term Borrowings	**(352)**	(434)
Other	**(16)**	(26)
Net cash	**295**	131

- Net cash of $295m at half year, improvement of $164m in the period due to strong cash inflow
- Retaining cash on balance sheet at present:
  - ✓ Flexibility until resolution of legal matters
  - ✓ Flexibility to revisit capital structure
  - ✓ Flexibility on business development

Cash Conversion

Six months ended 30th June:

Cash Flows from Operating Activities

($ in mil.)

	2017	2016
Operating Profit	244	198
Reversal of other non-cash items	7	7
Depreciation and amortization	4	12
Changes in assets and liabilities	(50)	13
Cash generated from Operations	**205**	**230**
Loan expenses and taxes paid	(20)	(47)
Net cash inflow from operating activities	**185**	**183**
Net Cash Flow as % of Operating Profit	**76%**	**92%**

Lower cash conversion reflects $63m of investments in working capital and $8m of reduced non-cash expenses, partially offset by operating profit improvement of $46m

Revised Guidance for 2017

($ in mil.)	Previous Guidance	New Guidance
Net Revenue	$1,050m -$1,080m	**$1,090m-$1,120m**
Net Income (adjusted)	$200m - $220m	**$265m-$285m**

New guidance is based on no material change in market conditions:

Top-line

- **Strong US market conditions in H1 2017 continue in H2 2017:**
  - ✓ Continued low double-digit volume growth
  - ✓ Modest loss of US share due to formulary changes and managed Medicaid accounts
  - ✓ No deterioration in generic tablet pricing and limited impact of branded competition
  - ✓ No generic film entry in 2017

Expenses

- **Lower SD&A Expenses:**
  - ✓ Primarily driven by lower legal activity
- **Modestly Lower R&D:**
  - ✓ Arbaclofen Placarbil reformulation studies partially phase into 2018
- **Pre-launch Investments Maintained:**
  - ✓ $40m to $60m
- **Estimated FY tax rate of 24%** (ex.-exceptionals)
- **Before exceptional items and at constant FX**

Javier Rodriguez

Chief Legal Officer

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Major Litigation

The Group carries a provision of $242m for the investigative and antitrust litigation matters noted below. The provision increased by $25m compared to Q1 2017, reflecting the distinct and conclusive settlement of antitrust litigation with Amneal Pharmaceuticals LLC (Amneal). Other than adding the Amneal settlement amount, Group has not changed the previously recorded provision, as the other litigation and investigations are ongoing. The Group continues in discussions with the Department of Justice about a possible resolution to its investigation. The Group cannot predict with any certainty whether it will reach ultimate resolution with the Department of Justice or any or all of the other parties, or the ultimate cost of resolving all of the matters. The final cost may be materially higher than this reserve.

DOJ & State Subpoenas (1) / Risk Factor (2)

FTC Investigation & Antitrust Litigation (1)

ANDA Litigation & Inter Partes Review (1)

(1) See Half Year 2017 Results Announcement published July 27th, 2017, pgs. 5 to 7 “Litigation Update” for complete description
(2) See Half Year 2017 Results Announcement published July 27th, 2017, pgs. 7 to 9 “Risk Factors” for a complete description

Christian Heidbreder

Chief Scientific Officer

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Key Pipeline Assets: >$2 Billion of Combined Peak Sales Potential

	Stage of Development				Status[1]			
Buprenorphine Lifecycle	Phase 1	Phase II	Phase III	NDA	Efficacy	Safety	Launch	Peak Net Rev. Forecast [2]
RBP-6000	*Fast Track Designation 5/23/16*			**Submitted 5/30/17**	✓ Ph. III Achieved primary & secondary endpoints	✓ Ph. III	Q1 2018	≥$1 bil.
Schizophrenia	Phase 1	Phase II	Phase III	NDA	Efficacy	Safety	Launch	Peak Net Rev. Forecast [2]
RBP-7000				**Q4 2017[1]**	✓ Ph. III Achieved primary & secondary endpoints	✓ Ph. III	Q4 2018	$200 to $300 mil.
Alcohol Use Disorders	Phase 1	Phase II	Phase III	NDA	Efficacy	Safety	Launch	Peak Net Rev. Forecast [2]
Arbaclofen Placarbil					Ongoing Phase 1 Bioavailability Study			$500 to $900 mil.

(1) Dates are best estimates only and subject to change
(2) Q4 FY 2017 Results Press Release Published February 22nd, 2017, Pg. 184; Investor Day presentation, November 21st 2014

Arbaclofen Placarbil

- **Reformulation and clinical pharmacology assessment ongoing:**
  - ✓ **Study Part 1:** Test 2 new formulations + original formulation (PK in Healthy Volunteers [HV]) and alcohol test of all formulations ✓
  - ✓ **Study Part 2:** Optimize chosen formulation and determine food interaction (PK in HV) ✓
  - ✓ **Study Part 3:** Test higher tablet dose strengths (PK in HV) + repeat alcohol test
  - ✓ **Reporting:** Q4-2017

Overdose Rescue Technologies & Canada

Overdose Rescue Technologies

- **RBP-8000 (Cocaine Esterase for Cocaine Intoxication): Termination agreement has been finalized and executed:**
  - ✓ The License Agreement with Columbia University will terminate no later than Q4-2017
  - ✓ Project was cancelled due to complexity of clinical development
  - ✓ Relatively small opportunity – will focus on broader Stimulant Use Disorder
- **NALSCUE® France:**
  - ✓ ANSM commission met on Mar 16th, 2017
  - ✓ MAA response expected Q3-2017

CANADA SUBOXONE® Tablet & Film

- Approval of additional SUBOXONE® tablet dosage strengths (12mg/3mg and 16mg/4mg) (On track for Q4-2017)
- SUBOXONE® Film was added to the List of Drugs for an Urgent Public Health Need in British Columbia on Jun 20th, 2017 as part of the proposed amendment of the Food and Drug Regulation (Importation of Drugs for an Urgent Public Health Need) issued on April 22nd, 2017 on the Canada Gazette Part I
- Submission of RBP-6000 dossier (late Q4-2017)

RBP-7000 Monthly Risperidone Depot

- Topline data from pivotal Phase III Efficacy Study published on May 5th, 2015
- Phase III Long-term Safety Study (RB-US-13-0005) completed in September 2016 with database lock achieved October 2016; Final CSR signed off Q1-2017
- Pre-NDA meeting held August 2016
- Target NDA submission to FDA on track for Q4-2017
- Planning for presentation of Phase 3 long-term safety results at the Annual Meeting of the **American College of Neuropsychopharmacology (ACNP)** in Palm Springs, CA, December 3rd to 7th, 2017

RBP-6000 Monthly Buprenorphine Depot

- **NDA submission** May 30th, 2017
- FDA will inform of **review designation** (i.e. priority or standard) and will communicate PDUFA date by July 29th, 2017
- All **ongoing clinical studies in the US** on track:
  - ✓ Phase 3 long-term safety extension 12-month trial (0003): Final report expected by Q3-2017
  - ✓ HEOR Study from Phase III (RB-US-13-0001) trial: Final report expected in Q4-2017
  - ✓ RECOVER Study (**RE**mission from **C**hronic **O**pioid use: Studying En**V**ironmental and socio**E**conomic factors on **R**ecovery): baseline analysis expected to be completed in Q3-2017; Last subject expected to complete the study in Q1-2018 with final report expected in Q2-2018
- **Meetings with Regulatory Agencies ex-USA held in Q4-2016:** TGA (Australia); HC (Canada); ANSM (France); MHRA (United Kingdom); MPA (Sweden); BfArM (Germany). Canada filing expected in Q4-2017

RBP-6000 data dissemination 2017

	Data/Topic	Status	Q2			Q3			Q4		
			APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
College on Problems of Drug Dependence (CPDD) Montreal, Canada	· Phase III Efficacy, Safety, PK Topline Results - 0001 · Understanding Use of Buprenorphine without an Rx	Presented Presented			● 17-22						
American Conference on Pharmacometrics (ACoP8) Ft. Lauderdale	· Population PK/PD Modelling · Pop PK Analysis/Exposure-Response/Long-Term Exposure	*Accepted* *Accepted*							● 15-18		
International Symposium on Addictions, Hepatitis, and AIDS (ATHS) Biarritz, France	· Phase III Efficacy, Safety, PK Topline Results - 0001 *(Encore)*	*Submitted*							● 17-20		
Canadian Society of Addiction Medicine (CSAM-SMCA) Niagra Falls, Ontario, Canada	· Phase III Efficacy, Safety, PK Topline Results - 0001 *(Encore)*	*Accepted*							● 19-21		
Association for Medical Eduction Research and Substance Abuse (AMERSA) Washington DC	· Phase III HEOR Patient Reported Outcomes - 0001	*Accepted*								● 2-4	
The Australasian Professional Society on Alcohol and other Drugs (APSAD) Melbourne, AUS	· Phase III Efficacy, Safety, and Exposure/Response *(Encore)*	*Submitted*								● 12-15	
American College of Neuropsychopharmacology (ACNP) Palm Springs, CA	· Phase III Efficacy, Safety, PK, Exp/Resp Full Results - 0001	Planned									● 3-7
American Academy of Addiction Psychiatry (AAAP) San Diego, CA	· Predictors of Retention in OUD Treatment - RBP-6000 v PBO	*Accepted*									● 7-10

Outlook

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Priorities for 2017

Resolve legal risks and secure long-term certainty for Company

1.Suboxone® Film Resilience

Maintain leadership position in USA against 7 generic and 3 branded competitors

2. Ensure Successful launch for Pipeline products filing NDAs in 2017

- RBP-6000 Monthly Buprenorphine Depot
- RBP-7000 Monthly Risperidone Depot

3. Expand Global Treatment

- Expand treatment access in USA
- Opioid painkiller dependence in Europe
- Film expansion in Canada

4. Position for BD

- Continue to repay debt and strengthen balance sheet
- Manage other risks

US Listing process suspended temporarily but work continues

Agenda for 2017

Q3 Ending Sept. 30th

Date	Event
July 29th	FDA acceptance of RBP-6000 submission; “Priority” or “regular” review determined
Sept. 11th to 12th	Morgan Stanley Healthcare Conf.; Presentation in NYC
Sept. 25th to 27th	ANDA trial for Alvogen and Mylan; Asserting the Suboxone® Film patents

Q4 Ending Dec. 31st

Date	Event
Nov. 2nd	9 Mos. / Q3 2017 results conference call
Nov. 15th to 16th	Jefferies Healthcare Conf. (London)
Q4	RBP-7000 NDA submission to FDA
Q4	PDUFA date for RBP-6000 (assuming “priority” review)

Summary

We face the future with confidence

We are making progress in managing the risks to the business

Continued focus on creating shareholder value

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Q2 Profit & Loss Account Reconciliation

	Q2 2017			Q2 2016		
	2017 Actual	Adjustments	2017 Adjusted	2016 Actual	Adjustments	2016 Adjusted
($ in mil.)						
Net Revenues	**288**		**288**	**274**		**274**
Cost of Sales	(25)		(25)	(33)	(10) [2]	(23)
Gross Profit	**263**		**263**	**241**		**251**
Gross Margin (%)	*91%*		*91%*	*88%*		*92%*
Selling, Distribution and Administration Expenses	(127)	(25) [1]	102	(116)	(4) [2]	(112)
Research & Development Expenses	(19)		(19)	(28)		(28)
Profit on Ordinary Activities before interest & taxation	**117**		**142**	**97**		**111**
Operating Margin (%)	*41%*		*49%*	*35%*		*41%*
EBITDA	**119**		**144**	**103**		**117**
Net interest	(14)		(14)	(11)		(11)
Taxation	(30)	9 [1]	(39)	(29)	(9) [2]	(20)
Effective Tax Rate (%)	*38%*		*30%*	*34%*		*20%*
Net Income	**73**		**89**	**57**		**80**

(1) Q2 2017 adjusted results exclude the effects of exceptional items related to the Amneal settlement.
(2) Q2 2016 adjusted results exclude the effects exceptional items related to costs for ANDA strategic planning.

H1 Profit & Loss Account Reconciliation

	H1 2017			H1 2016		
	2017 Actual	Adjustments	2017 Adjusted	2016 Actual	Adjustments	2016 Adjusted
($ in mil.)						
Net Revenues	**553**		**553**	**531**		**531**
Cost of Sales	(45)		(45)	(53)	(10) [2]	(43)
Gross Profit	**508**		**508**	**478**		**488**
Gross Margin (%)	*92%*		*92%*	*90%*		*92%*
Selling, Distribution and Administration Expenses	(220)	(25) [1]	(195)	(221)	(4) [2]	(217)
Research & Development Expenses	(44)		(44)	(59)		(59)
Profit on Ordinary Activities before interest & taxation	**244**		**269**	**198**		**212**
Operating Margin (%)	*44%*		*49%*	*37%*		*40%*
EBITDA	**248**		**273**	**210**		**224**
Net interest	(25)		(25)	(26)		(26)
Taxation	(66)	9 [1]	(75)	(65)	(14) [2] [3]	(51)
Effective Tax Rate (%)	*30%*		*31%*	*38%*		*27%*
Net Income	**153**		**169**	**107**		**135**

(1) H1 2017 adjusted results exclude the effects of exceptional items related to the Amneal settlement in Q2 2017.
(2) H1 2016 adjusted results exclude the effects exceptional items related to costs for ANDA strategic planning in Q2 2016.
(3) H1 2016 adjusted results exclude exceptional tax costs arising from movement of assets within the group and additional provisions for unresolved tax matters.

IMPORTANT SAFETY INFORMATION

Indication

SUBOXONE® (buprenorphine and naloxone) Sublingual Film (CIII) is a prescription medicine indicated for treatment of opioid dependence and should be used as part of a complete treatment plan to include counseling and psychosocial support.
Treatment should be initiated under the direction of healthcare providers qualified under the Drug Addiction Treatment Act.

Important Safety Information

Do not take SUBOXONE® Film if you are allergic to buprenorphine or naloxone as serious negative effects, including anaphylactic shock, have been reported.

SUBOXONE® Film can be abused in a manner similar to other opioids, legal or illicit.

SUBOXONE® Film contains buprenorphine, an opioid that can cause physical dependence with chronic use. Physical dependence is not the same as addiction. Your healthcare provider can tell you more about the difference between physical dependence and drug addiction. Do not stop taking SUBOXONE Film suddenly without talking to your healthcare provider. You could become sick with uncomfortable withdrawal symptoms because your body has become used to this medicine.

SUBOXONE® Film can cause serious life-threatening breathing problems, overdose and death, particularly when taken by the intravenous (IV) route in combination with benzodiazepines or other medications that act on the nervous system (i.e., sedatives, tranquilizers, or alcohol). It is extremely dangerous to take nonprescribed benzodiazepines or other medications that act on the nervous system while taking SUBOXONE® Film.

You should not drink alcohol while taking SUBOXONE® Film, as this can lead to loss of consciousness or even death.

Death has been reported in those who are not opioid dependent.

Your healthcare provider may monitor liver function before and during treatment.

SUBOXONE® Film is not recommended in patients with severe hepatic impairment and may not be appropriate for patients with moderate hepatic impairment. However, SUBOXONE® Film may be used with caution for maintenance treatment in patients with moderate hepatic impairment who have initiated treatment on a buprenorphine product without naloxone.

Keep SUBOXONE® Film out of the sight and reach of children. Accidental or deliberate ingestion of SUBOXONE® Film by a child can cause severe breathing problems and death.

Do not take SUBOXONE® Film before the effects of other opioids (eg, heroin, hydrocodone, methadone, morphine, oxycodone) have subsided as you may experience withdrawal symptoms.

Injecting the SUBOXONE® Film product may cause serious withdrawal symptoms such as pain, cramps, vomiting, diarrhea, anxiety, sleep problems, and cravings.

Before taking SUBOXONE® Film, tell your healthcare provider if you are pregnant or plan to become pregnant. If you are pregnant, tell your healthcare provider as withdrawal signs and symptoms should be monitored closely and the dose adjusted as necessary. If you are pregnant or become pregnant while taking SUBOXONE® Film, alert your healthcare provider immediately and you should report it using the contact information provided below. *

Opioid-dependent women on buprenorphine maintenance therapy may require additional analgesia during labor.

Neonatal opioid withdrawal syndrome (NOWS) is an expected and treatable outcome of prolonged use of opioids during pregnancy, whether that use is medically-authorized or illicit. Unlike opioid withdrawal syndrome in adults, NOWS may be life-threatening if not recognized and treated in the neonate. Healthcare professionals should observe newborns for signs of NOWS and manage accordingly.

Before taking SUBOXONE® Film, talk to your healthcare provider if you are breastfeeding or plan to breastfeed your baby. The active ingredients of SUBOXONE® Film can pass into your breast milk. You and your healthcare provider should consider the development and health benefits of breastfeeding along with your clinical need for SUBOXONE® Film and should also consider any potential adverse effects on the breastfed child from the drug or from the underlying maternal condition.

Do not drive, operate heavy machinery, or perform any other dangerous activities until you know how SUBOXONE Film affects you. Buprenorphine in SUBOXONE® Film can cause drowsiness and slow reaction times during dose-adjustment periods.

Common side effects of SUBOXONE® Film include nausea, vomiting, drug withdrawal syndrome, headache, sweating, numb mouth, constipation, painful tongue, redness of the mouth, intoxication (feeling lightheaded or drunk), disturbance in attention, irregular heartbeat, decrease in sleep, blurred vision, back pain, fainting, dizziness, and sleepiness.

This is not a complete list of potential adverse events associated with SUBOXONE® Film. Please see full Prescribing Information for a complete list.

*To report pregnancy or side effects associated with taking SUBOXONE® Film, please call 1-877-782-6966. You are encouraged to report negative side effects of prescription drugs to the FDA. Visit www.fda.gov/medwatch or call 1-800-FDA-1088.

For more information about SUBOXONE® Film, SUBOXONE® (buprenorphine and naloxone) Sublingual Tablets (CIII), or SUBUTEX® (buprenorphine) Sublingual Tablets (CIII), please see the respective full Prescribing Information and Medication Guide at www.suboxoneREMS.com

THANK YOU.

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Strengthening our global leadership in Addiction Treatment