



# Indivior Sustainability Report 2022

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At Indivior, we pioneer life-transforming treatment for those with substance use disorders and serious mental illness. Our vision is that the millions of people across the globe suffering from these diseases will have access to evidence-based treatment to change lives.

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Read more about sustainability at Indivior at: [www.indivior.com/sustainability](http://www.indivior.com/sustainability)



# We Continue to Prioritize Our Sustainability and ESG Activities



"In our second Sustainability Report, we outline the many ways that we have sought to achieve our purpose – to bring science-based, life-transforming treatments to patients – while creating sustainable value for our workforce, shareholders, and for the communities in which we operate."

## Chair Statement

At Indivior, we welcome interest from investors and other stakeholders concerned with environmental, social, and governance (ESG) topics, and we aim to report our progress. In our second Sustainability Report, we outline the many ways that we have sought to achieve our purpose – to bring science-based, life-transforming treatments to patients – while creating sustainable value for our workforce, shareholders, and for the communities in which we operate.

We recognize that our business operations have an impact on the world around us, and we are committed to making that impact positive. Specifically, our Guiding Principles, which are outlined in detail on page 18, shape our decision-making at all levels and provide a blueprint for our work. Sections 6 and 10 provide further information about how we engage with our stakeholders. Through our Guiding Principles and our commitment to long-term stakeholder engagement, our responsibility towards our patients, society, and environment remains steadfast.

At the core of our culture is the commitment to conduct business with integrity. This means that we operate with transparency, accountability, and a focus on achieving our aspiration to be a valued and trusted leader in medicines for addiction and mental health.

Recognizing the importance of ESG to Indivior and our stakeholders, the Board of Directors remains focused on progressing Indivior's ESG journey. The Board is routinely informed on ESG matters in strategy, reporting, policies, and practices, and the Board's committees engage and oversee specific elements of ESG associated with their respective areas of responsibility.

I closed my letter last year by emphasizing the fundamental role that partnerships play in how we operate and who we are. This remains just as true as we look to 2023 and I want to thank our workforce, patients, and partners for their ongoing support and collaboration.

**Graham Hetherington**  
Chair

# Dedicated to Our Mission and ESG Responsibility

## Chief Executive Officer Statement

How we fulfill our vision holds great importance to us, and we take pride in the significant strides we have made in delivering on our sustainability framework over the past year. Our efforts focused on five key pillars: i. Transform patient lives; ii. Prioritize our people; iii. Conduct business with integrity; iv. Address our environmental responsibilities; and v. Provide our products. This report details key activities within each pillar and highlights our governance of these activities that ensures accountability and drives action.

We believe our research pipeline and portfolio of evidence-based treatments to help patients suffering from substance use disorders, opioid overdose, and serious mental illness are forces for positive change in society. Addiction is often misunderstood as a personal moral failing. The reality is that it is a disease—one that requires medical treatment, like any other chronic illness. We all know someone who embodies the face of addiction – whether they are our friends, family members, coworkers, or neighbors. The cover of our Annual Report 2022 features Marcus, a patient in recovery – and you can read his story in this report on page 16. Marcus wishes medication to treat opioid use disorder was better understood and more accessible to others who are going through what he experienced. At Indivior we try to find better ways to help patients like Marcus.

I am delighted to join Graham in introducing our 2022 Sustainability Report. This report demonstrates our commitment to our vision that millions of people across the globe suffering from substance use disorders and serious mental illness will have access to evidence-based treatment to change lives.

Our performance in 2022 showed that we are making progress in our mission. Our focus on Opioid Use Disorder (OUD), for example, gives healthcare solutions to address a major public health challenge. SUBLOCADE® (buprenorphine extended-release) injection, our primary medicine for OUD, is estimated to have treated more than 200,000 patients in recovery since its launch in 2018.

In November 2022, we announced an agreement to acquire Opiant Pharmaceuticals, Inc. The transaction, which we completed in early 2023, strengthens our addiction treatment and science portfolio by adding Opiant's pipeline assets, notably OPVEE® (nalmeferene) Nasal Spray, its late-stage investigational opioid overdose treatment, which the United States Food and Drug Administration (FDA) approved in May 2023. We believe OPVEE offers an important treatment option to address the current wave of U.S. opioid overdoses from powerful synthetic opioids, such as fentanyl.

None of this would be possible without our people. We are investing in our culture to help drive our long-term performance. In 2022, we expanded our Culture and Inclusion network (page 21) to progress efforts around diversity and inclusion, well-being and culture, and welcomed 160 new colleagues to the Company.

We recognize that one important measure of culture is the views of our workforce, and we regularly survey our employees about their workplace. I am delighted to share our survey 2022, in which 87% of Indivior employees participated, indicated that Indivior was a great place to work and they are passionate about Indivior's mission to serve patients and understand the role they play in advancing that mission. In 2022, we were also recognized as a Great Place to Work® in seven countries – Australia, Canada, France, Germany, Italy, the United Kingdom, and the United States. This external recognition by the global authority on workplace culture reflects a tangible demonstration of our commitment to our people and our mission.

Of course, there is still much more work to be done. We recognize that our sector of the healthcare industry faces unique sustainability opportunities and challenges, such as ensuring access to affordable treatment for substance use disorder, reducing our emissions, and managing hazardous waste.

We remain committed to being transparent about our impact and progress in ESG, and to reporting on this in line with relevant global frameworks and standards, including the Taskforce on Climate-Related Financial Disclosures (TCFD), select United Nations Sustainable Development Goals (SDGs), and the Global Reporting Initiative (GRI).

I look forward to updating you on our progress.

**Mark Crossley**  
Chief Executive Officer

# About Indivior

This section highlights key information that provides context to our sustainability and ESG activities. If you would like a more comprehensive overview of Indivior, please refer to [www.indivior.com](http://www.indivior.com).



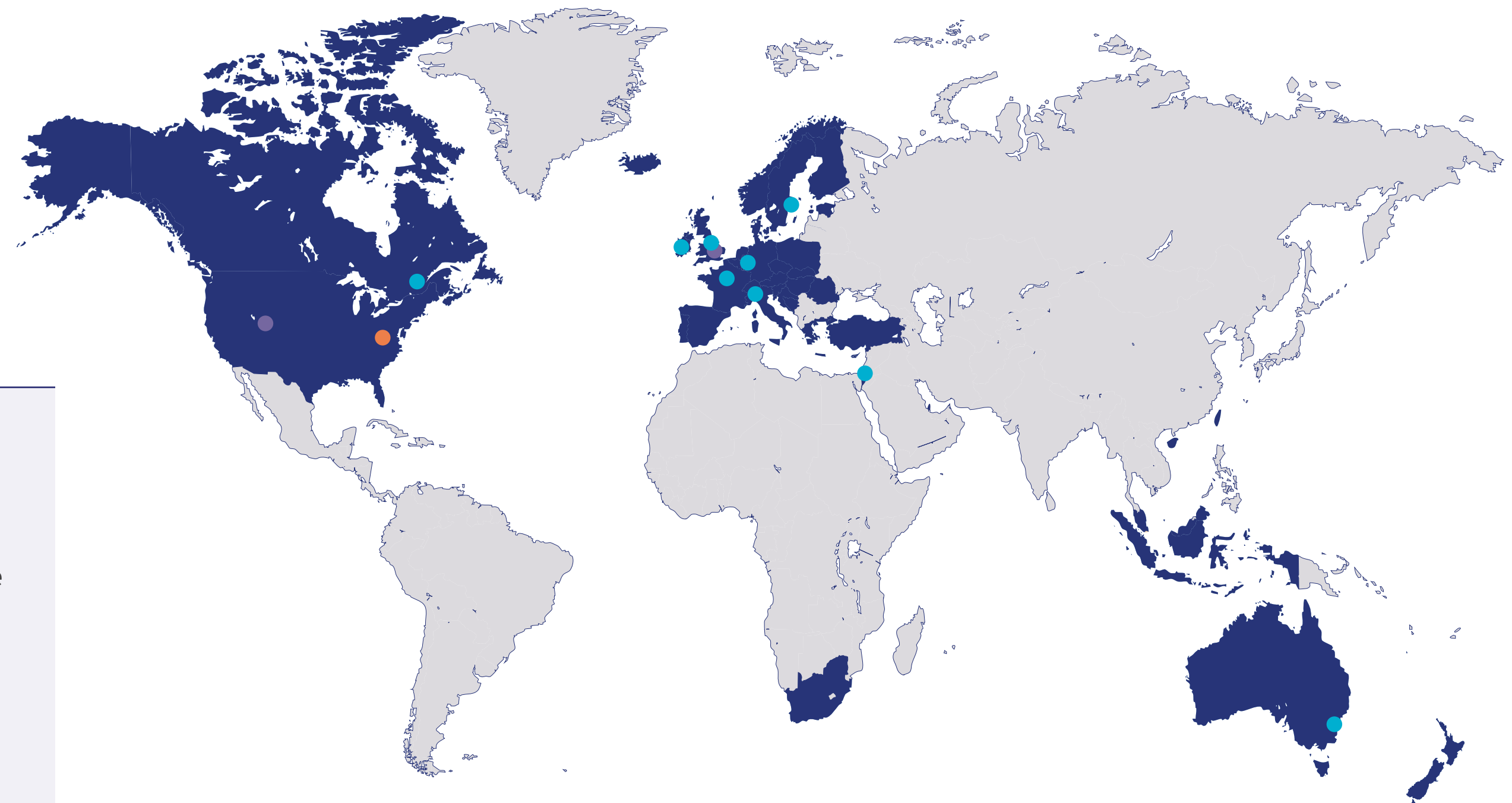
# Our Purpose and Vision

Our purpose is to bring science-based, life-transforming treatments to patients. Our vision is that the millions of people across the globe suffering from substance use disorders and serious mental illness will have access to evidence-based treatment to change lives.

Indivior PLC (the “Company”) and its subsidiaries (together, “Indivior” or the “Group”), was founded to help tackle the opioid crisis, one of the largest and most urgent public health emergencies of our time. As the leader and pioneer in developing evidence-based treatment for opioid use disorder, Indivior has worked for over 26 years to reduce barriers to access to treatment and raise awareness of opioid use disorder as a disease that should be normalized and treated like other chronic diseases.

The opportunity to make a difference has never been more important, with a marked increase in overdose deaths in the United States in 2022<sup>1</sup> and the increasing global burden of disease caused by drug use.<sup>2</sup>

## Global Operations



### Global Operations

**Headquarters:**

Richmond, Virginia, U.S.

**Operational Centers:**

Fort Collins, Colorado, U.S. (R&D)  
Hull, UK (R&D, Manufacturing)

**Regional Offices:**

**Europe, Middle East & Canada**

Slough, UK; Mannheim, Germany;  
Milan, Italy; Paris, France; Dublin,  
Ireland; Stockholm, Sweden;  
Modi’in, Israel; Montreal, Canada

**Australia & Asia**

Sydney, Australia

# 900+

Our Team: 900+ people world-wide

# INDV

Indivior PLC is a public company registered in England and Wales, with its entire capital listed on the London Stock Exchange (LSE:INDV) and Nasdaq (NASDAQ: INDV)

<sup>1</sup> Drug Overdose Deaths in the U.S. Top 100,000 Annually (cdc.gov) <sup>2</sup> World Drug Report 2021 (United Nations publication, Sales No. E.21.XI.8)

# Sustainability and ESG at Indivior



# Indivior's Commitment to Sustainability

We create positive societal change by developing, producing, and promoting treatments that support individuals with substance use disorders and severe mental illness.

We do this while striving to create value for our stakeholders, such as patients, workforce, investors, and suppliers. These activities must be sustainable, advancing medical science and treatment while preserving natural and human resources.

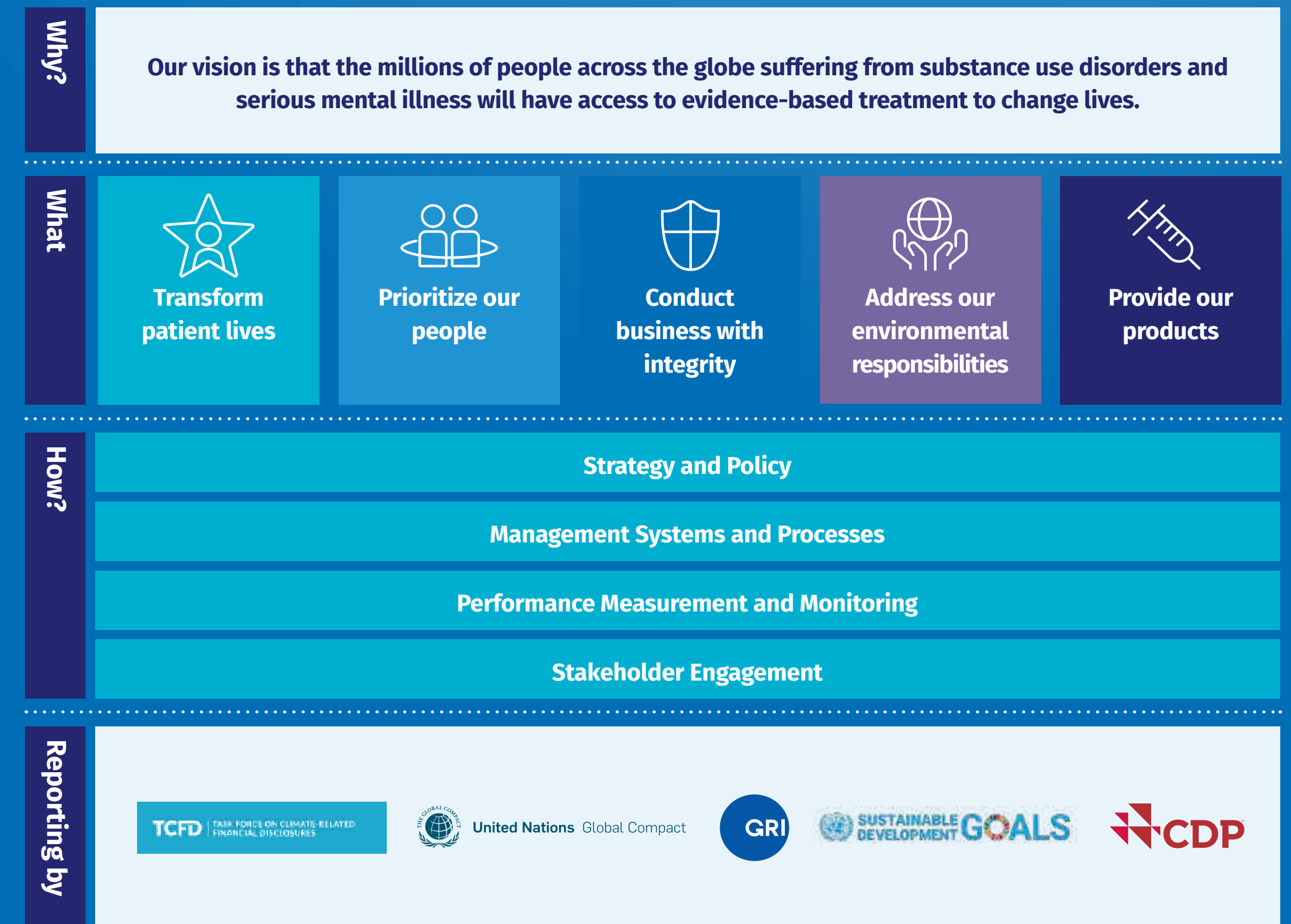
Since 2014, we have been disclosing information regarding our sustainability and ESG efforts in our Annual Report. In 2022, Indivior engaged a third party to facilitate an internal ESG sensitivity assessment to help identify our ESG risks and benchmark against peer pharmaceutical companies. The results were reviewed with our ESG Committee and helped establish our sustainability framework. This framework guides and prioritizes our sustainability-related activities.

There are five key pillars that form Indivior's sustainability framework:



These activities are delivered and assessed through our sustainability governance, which is comprised of strategy and policies, our management systems and processes, our performance measurement and monitoring, and our engagement with stakeholders.

## Our Sustainability Framework





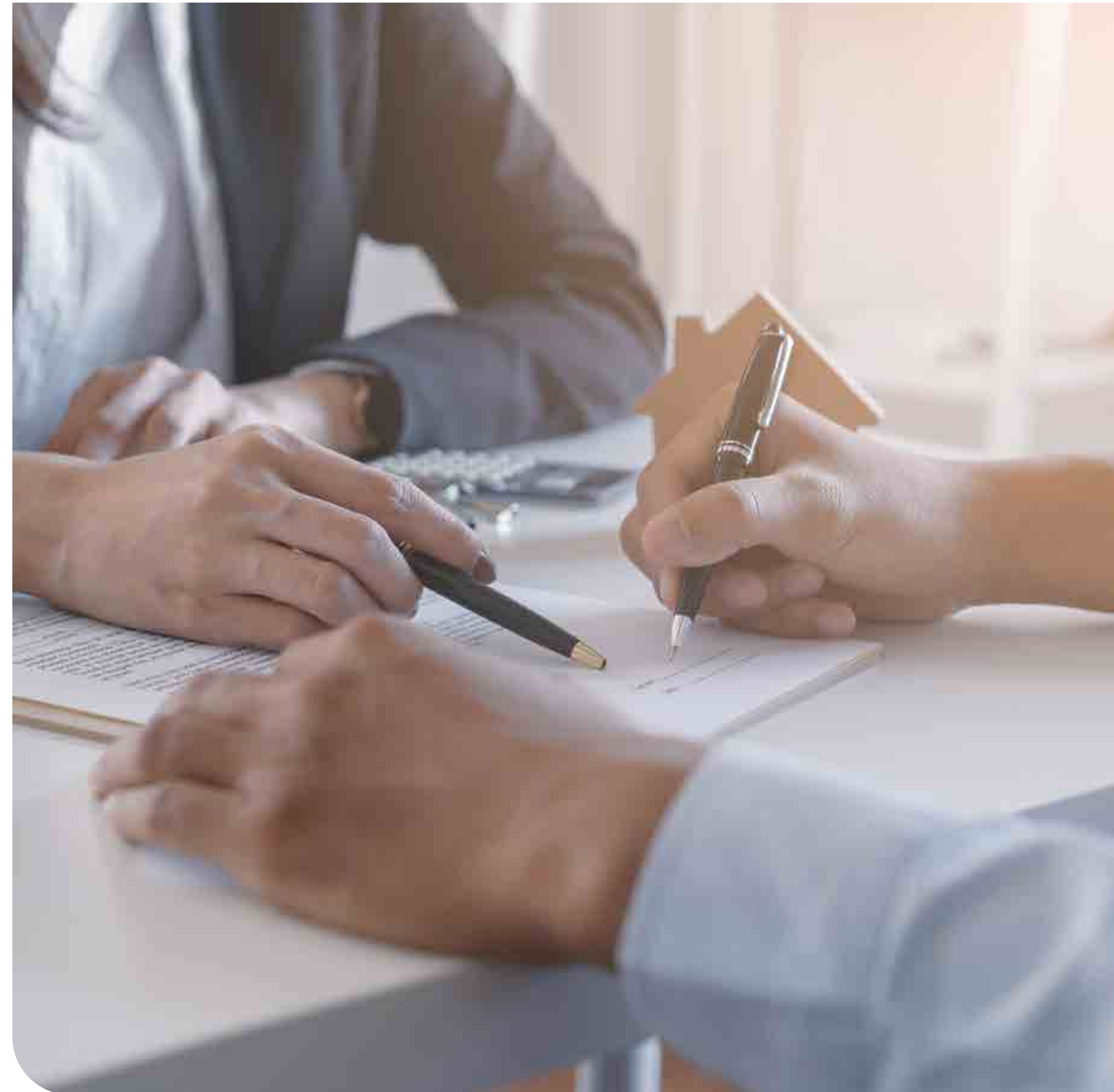
# Aligning Our Disclosures with Global Sustainability Reporting Frameworks

We are pleased to join the growing trend towards increased transparency in disclosing sustainability information.

2022 was an important year for sustainability and ESG efforts across the globe, and we carefully tracked some of the key developments that could have implications for how we organize, prioritize, and disclose our ESG and sustainability activities.

*Based on this, in 2022, we:*

- Deepened our disclosures of Climate-Related information according to recommendations of the Taskforce of Climate-Related Financial Disclosures (TCFD) (see pages 36 to 37 for further details);
- Supported progress towards the United Nations Sustainable Development Goals (SDGs), and mapped our activities against key targets within each selected goal (see the next page for further details);
- Referenced our ESG and sustainability disclosures against the Global Reporting Initiative (GRI) (see pages 42 to 47 for further details);
- Became a participant in the UN Global Compact;
- Closely followed the International Sustainability Standards Board (ISSB) publication of the Exposure Drafts for General Requirements for Disclosure of Sustainability-related Financial Information (S1) and Climate-Related Disclosures (S2); and
- Monitored the U.S. Securities and Exchange Commission (SEC) proposed rules to enhance and standardize Climate-Related disclosures for investors.



# Alignment with the UN Sustainable Development Goals

The 17 UN SDGs and the 169 targets that underpin them have become one important way that we can monitor and prioritize our ESG and sustainability activities.

We began mapping our ESG and sustainability activities to the SDGs in 2021 and deepened this exercise in 2022 by disclosing more data points, referencing to the GRI.

Our efforts seek to measure the outcomes of our activities in these areas, not just the outputs. In 2022 we progressed our efforts toward creating a baseline and in future Sustainability Reports we will update on further progress.

## Our development goals

<p><b>3</b> GOOD HEALTH AND WELL-BEING</p> 	<p><b>16</b> PEACE, JUSTICE, AND STRONG INSTITUTIONS</p> 	<p><b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION</p> 
<p><b>13</b> CLIMATE ACTION</p> 	<p><b>5</b> GENDER EQUALITY</p> 	

## Good Health and Well-being



### Summary of proof points in 2022 and areas we are working to improve

Indivior is credited with the discovery and development of buprenorphine\*, a medication listed in the World Health Organization's List of Essential Medicines and approved by the FDA as a safe and effective treatment for opioid use disorder.

Through the use of Medication for Opioid Use Disorder (MOUD), which combines medications with counseling and behavioral therapies, Indivior promotes a comprehensive approach to treating substance use disorders.

Despite the availability of effective treatments, such as MOUD, many individuals with substance use disorders, including those affected by opioid misuse, do not seek or receive the necessary care.

Through 2022, Indivior worked to remove barriers to treatment, combat stigma, and educate the public about the science of addiction to help address the opioid crisis and guide individuals toward recovery.

### Relevant SDG targets

3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse, and harmful use of alcohol.

### Why Indivior selected this topic

Target 3.5 is directly aligned with our purpose. Indivior was founded to help tackle the opioid crisis, one of the largest and most urgent public health emergencies of our time, and our purpose is to pioneer life-transforming treatment, ensuring that the millions of people across the globe suffering from substance use disorders and serious mental illness have access to evidence-based treatment to change lives.

For further information see page 48. GRI reference 416.

\* Buprenorphine was originally discovered by Reckitt & Coleman. In 1999, Reckitt & Colman merged with Dutch-based business Benckiser, creating Reckitt Benckiser. In 2014, Reckitt Benckiser demerged its specialty pharmaceuticals business into a separate company called Indivior.

Alignment with the UN Sustainable Development Goals continued

**Peace, Justice, and Strong Institutions**  **16**



**Why Indivior selected this topic**

We advance targets 16.5 and 16.6 through our Indivior Global Integrity & Compliance Program Framework (IGICP), and our Anti-Bribery, Anti-Corruption and Sanctions Programs, which help to ensure that our business activities are conducted in a responsible and compliant manner.

**Summary of proof points and areas we are working to improve**

We implement our approach through the IGICP, which is managed by a team of more than twenty individuals, with guidance from the Company's Chief Integrity & Compliance Officer, who is a member of the Executive Committee. Our approach is implemented across all departments through integrated ownership and oversight, resulting in a cross-functional strategy. Our IGICP includes an Anti-Bribery and Anti-Corruption Program, as well as a Sanctions Program, which promotes accountability, transparency, and helps to mitigate the risks associated with corruption and bribery.

For further information see page 45. GRI reference 205.

**Relevant SDG targets**

16.5 Substantially reduce corruption and bribery in all their forms.

16.6 Develop effective, accountable, and transparent institutions at all levels.

**Responsible Consumption and Production**  **12**



**Why Indivior selected this topic**

Product quality is embedded in our culture. We believe our long-term success is directly linked to operating in a responsible way and in a way that minimizes our impact on the environment and natural resources, thereby aligning to targets 12.2, 12.4, and 12.5.

**Summary of proof points and areas we are working to improve**

Our Fine Chemical Plant (FCP) in Hull, UK is responsible for manufacturing buprenorphine through a seven-stage process that involves working with raw materials and hazardous chemicals. We maintain environmental standards and are dedicated to continuous improvement, in compliance with the UK Environment Agency's regulations and industry practices. The FCP operates under the guidance of an Environmental Permit, and we hold the ISO14001:2015 certification for our environmental management system.

For further information see page 46. GRI reference 302.


**Relevant SDG targets**

12.2 Achieve sustainable management and efficient use of natural resources.

12.4 Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle.

12.5 Substantially reduce waste generation through prevention, reduction, recycling, and reuse.

Alignment with the UN Sustainable Development Goals continued

**Climate Action**  **13**



**Why Indivior selected this topic**

Indivior supports the activities of groups such as the Intergovernmental Panel on Climate Change (IPCC) and the UN Framework Convention on Climate Change (UNFCCC), as well as the various regulatory and other initiatives that aim to achieve greater transparency and enable stakeholders to monitor related areas of climate change and environmental performance.


**Summary of proof points and areas we are working to improve**

At the Fine Chemical Plant (FCP) in the UK, we have a longstanding history of collaborating with local monitoring and enforcement agencies to maintain compliance with environmental and health and safety standards. Our approach to our long-term climate change strategy matured in 2022. We refined our methodology for reporting of Scope 1 and 2 emissions and continued exploring suitable targets for reducing our carbon footprint. As our strategy continues to evolve and mature, we will build on these foundations to further enhance our reporting on climate change-related activities.

For further information see pages 45 to 46. GRI reference 201, 305.

**Relevant SDG targets**

13.2 Integrate climate change measures into national policies, strategies, and planning.

**Gender Equality**  **5**



enables innovation, continuous improvement in the quality of our decision making, and increased speed and efficiency in meeting the various needs of our employees, patients, and stakeholders.

Our Diversity and Inclusion Policy, which applies to the Board and our employees, reflects our beliefs and values. Supporting and promoting the diversity of our people is an important priority, and we continue to focus on an inclusive culture that values all employees regardless of their age, disability, gender identity, pregnancy or maternity status, marriage or civil partnership status, gender, race, sexual orientation, ethnic or national origin, religion, or other protected characteristics.

**Summary of proof points and areas we are working to improve**

In 2022, we continued in our workplace to offer everyone an equal opportunity to thrive and unleash their full potential. This principle is reflected in all our employment policies and practices, ensuring that everyone is treated fairly and without bias. We endorse the notion of equal pay for equal work, and we strive to ensure that our policies and practices provide equal treatment for all our employees. To that end, we conduct voluntary gender pay reviews to maintain an equitable approach across our entire organization.

For further information see page 47. GRI reference 405-1, 405-2.

**Relevant SDG targets**

5.1 End all forms of discrimination against all women and girls everywhere.

5.5 Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life.

**Why Indivior selected this topic**

Our diverse and inclusive workforce is aligned with targets 5.1 and 5.5. As well as being the right thing to do, we believe a diverse and inclusive workforce

# Key Pillars



# Championing Addiction Medicine: Indivior's Leadership

## Pillar 1: Transform Patient Lives

Substance Use Disorders (SUD), particularly opioid dependence, have reached epidemic proportions globally, with around 61 million people using opioids in 2020.<sup>3</sup> Despite the existence of effective treatments such as Medication for Opioid Use Disorder (MOUD), most people who need treatment do not seek or receive it. This is due to limited access to treatment and counseling, lack of awareness of treatment options, and fear of being stigmatized.

This has led to a significant “treatment gap.” In the United States, for example, only 20% of people with OUD receive treatment.<sup>4</sup> To address this issue, the United Nations' Sustainable Development Goals for 2030 include the strengthening of prevention and treatment for substance use disorders.

At Indivior, we recognize substance abuse as a serious issue and are dedicated to helping all people who struggle with it. Since our founding, we have been at the forefront of addiction medicine development, producing four buprenorphine-based medications that help treat OUD,<sup>5</sup> a vital element of achieving SDG 3.5, which seeks to strengthen the prevention, and treatment of substance abuse.

<sup>3</sup> UNODC, World Drug Report 2022 (United Nations publication, 2022).

<sup>4</sup> Substance Abuse and Mental Health Services Administration. (2022). Key substance uses and mental health indicators in the United States: Results from the 2021 National Survey on Drug Use and Health (HHS Publication No. PEP22-07-01-005, NSDUH Series H-57). Center for Behavioral Health Statistics and Quality, Substance Abuse and Mental Health Services Administration. <https://www.samhsa.gov/data/report/2021-nsduh-annual-national-report>

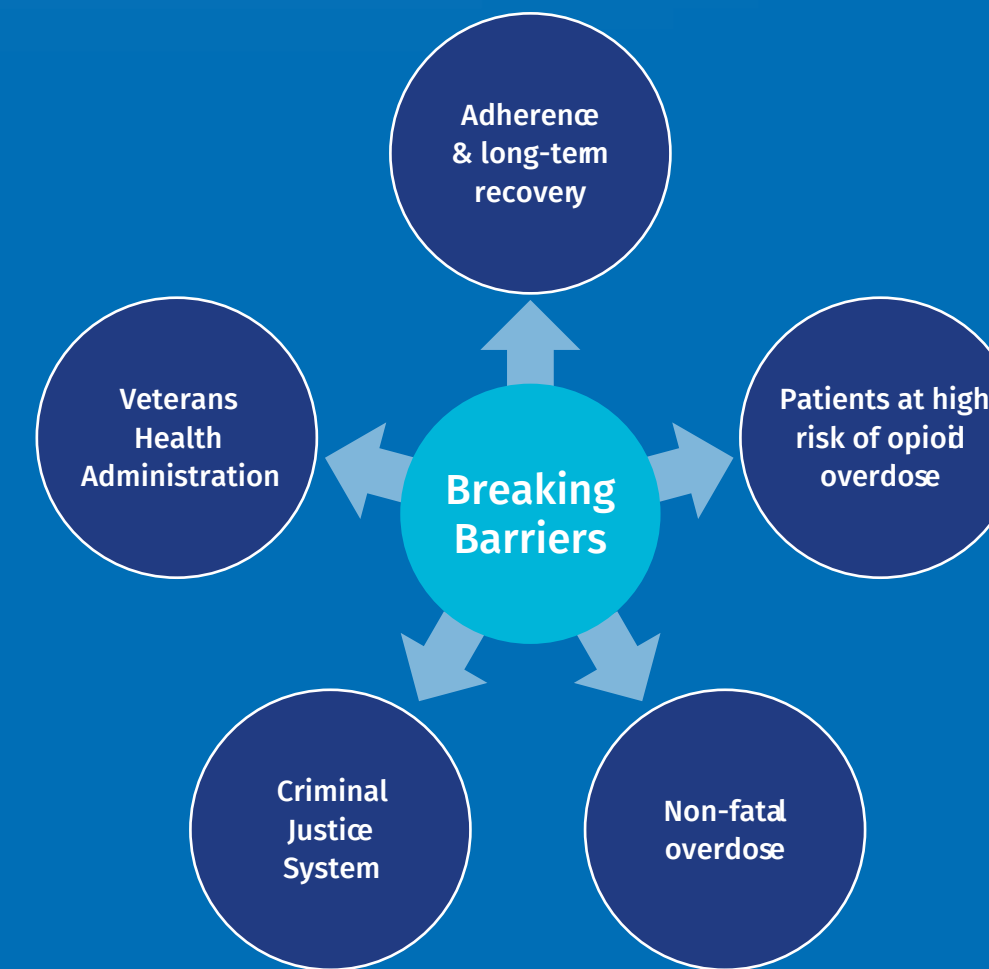
<sup>5</sup> Based on countries where Indivior has a license and markets the product (October 2022).

### Building the Largest Evidence-Based Understanding of MOUD

In 2022, our organization continued to build one of the largest evidence-based understandings of MOUD. Our primary focus is to break down barriers to treatment access through long-term collaborations, Phase IV studies, real world evidence studies, externally sponsored studies, label updates, peer-reviewed publications, and conference presentations.



### Building the largest evidence-based understanding of medication to treat opioid use disorder



Label Updates (N=4)

Collaborations (N=4)

Externally Sponsored Studies (ESS) (N=11)

Real World Evidence (RWE) studies (N=19)

Lifecycle Management (LCM) studies (N=7)

Publications (N>50) & Conferences (N>130)

Patient Insights & Advocacy

## Pillar 1: Transform Patient Lives continued

### A Force for Positive Change in Society

Our advocacy work, stakeholder engagement, and community relationships are a critical element of how we help make a measurable difference. Our public policy priorities focus on expanding treatment access, reducing barriers, and promoting equitable access to MOUD. In 2022, these activities focused on:

- Advocating for the reduction of treatment barriers, including at the federal level, in December 2022, the Mainstreaming Addiction Treatment Act was signed into law in the United States, which removes caps on the numbers of patient's healthcare professionals may treat with buprenorphine;
- Supporting expanded treatment, research, and education through increases in federal funding enacted for state opioid response and justice programs;
- Supporting expanded treatment funding and initiatives in Criminal Justice System (CJS) settings, initiatives were enacted in California, Colorado, Massachusetts, Missouri, and several other states;
- Supporting the implementation of the New York State CJS treatment initiative, including advocating for jails and prisons to expand treatment and support using opioid settlement resources; and
- Sponsoring the National Alliance for Recovery Residences convention, aligning with the lead national organization for recovery housing.

We continue to support patient advocacy groups and engage with stakeholders across the addiction treatment and recovery landscape, including national organizations and community groups.

#### *In 2022, these activities focused on:*

- Providing financial support to the American Association of Nurse Practitioners to develop "The Essential Pocket Guide to Opioid Use Disorder." The guide was tailored to the specific needs of nurse practitioners to help identify and treat OUD patients in their settings;
- Providing financial support to the Addiction Policy Forum to expand their anti-stigma education and support for Stop Stigma Now! initiatives, which aim to inform the public about MOUD;
- Providing financial support to Community Anti-Drug Coalitions of America (CADCA) to support their MOUD Community Awareness Project; and
- Joining, for the first time, the Young People in Recovery Founders Circle and providing financial support to individual chapters of the National Alliance on Mental Illness (NAMI).

"Our public policy priorities focus on expanding treatment access, reducing barriers, and promoting equitable access to MOUD."





## Case Study

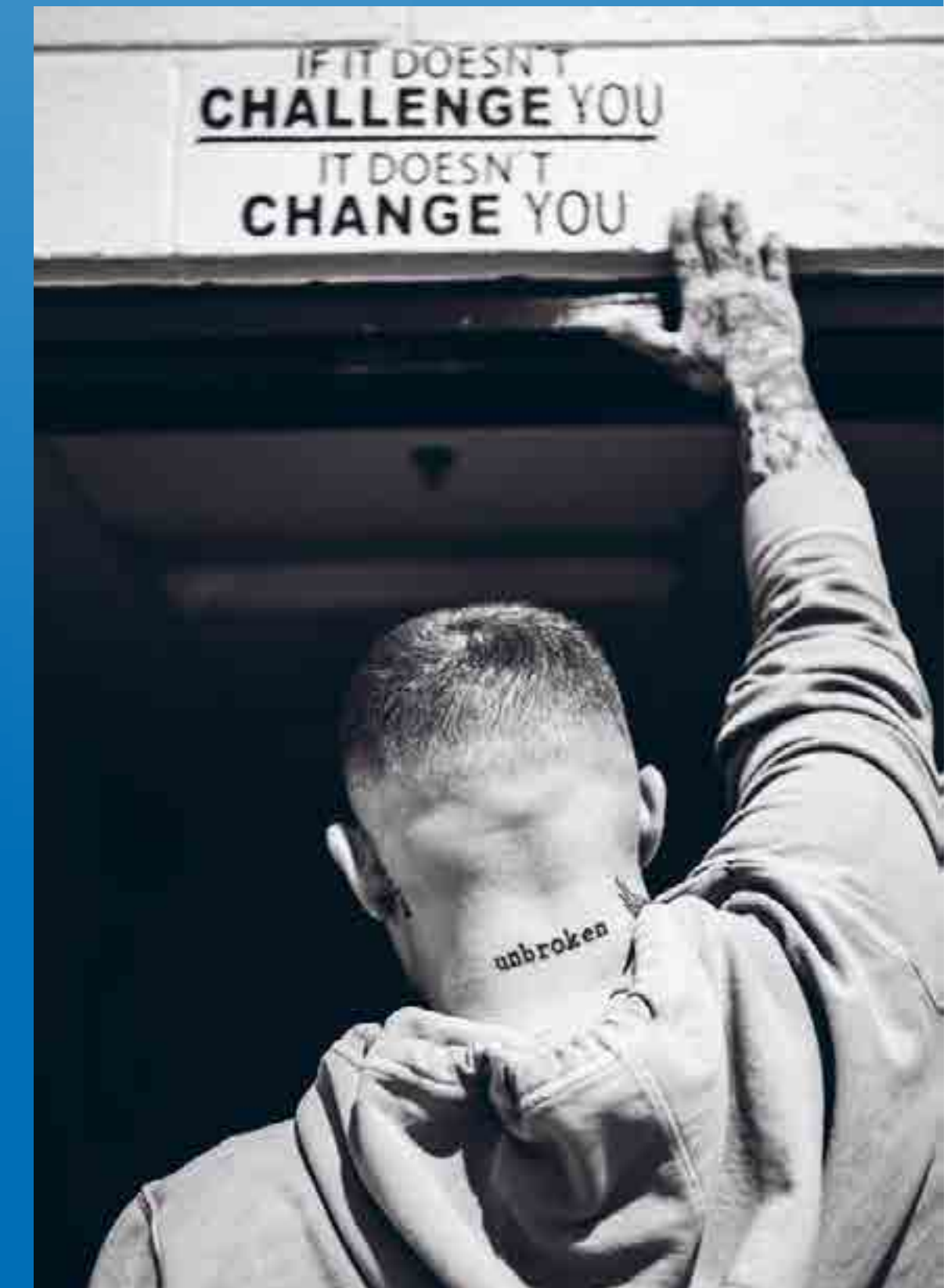
# Marcus – A Patient's Journey

Marcus developed an addiction to opioid pain medications he was prescribed for a knee injury he suffered while wrestling during his freshman year at college. He dropped out of school and embarked on a journey that took him to places he never could have imagined. He spent almost half of the next 15 years in prison for possessing and intending to sell prohibited drugs and struggled with addiction to opioids when not incarcerated. However, at the age of 35, he began a treatment regime that included SUBLOCADE, counseling, and support from his family and friends.

He now holds two jobs, raises three children, and wants to help others suffering from OUD. He believes that Medication-Assisted Treatment (MAT) for OUD should be better understood and more accessible to others.

In addition, he uses his experience to raise awareness of the benefits of MAT and counseling in the recovery journey. He coaches a wrestling club for young boys and looks forward to helping his son learn the skills that earned him an athletic scholarship to college.

Marcus's journey is a testament to the importance of treatment and support in overcoming opioid use disorder. His efforts to help others highlight the importance of raising awareness about the benefits of MAT and counseling for those struggling with OUD. We are inspired by Marcus' resilience and desire to give back to his community.





## Pillar 1: Transform Patient Lives continued

# Cannabis-Related Disorders: A Growing Focus for Indivior

Through rigorous research and development, Indivior aims to provide safe and effective treatment options for individuals with cannabis related disorder.

According to a recent estimate by the United Nations, approximately 209 million people used cannabis globally in 2019.<sup>6</sup> This represents a significant increase of 18% over the past decade.<sup>7</sup> In 2020, almost 50 million Americans used cannabis, with 14.2 million diagnosed with Cannabis Use Disorder (CUD)<sup>8</sup>. Several studies indicate that cannabis use can cause both short- and long-term cerebral toxicity. Such toxicity is characterized by cognitive impairments, addictive tendencies, and psychotomimetic effects. The age at which an individual begins using cannabis, the dose consumed, and the frequency and duration of use are all factors that can influence the severity of these effects.<sup>9</sup>



In 2021, we partnered with Aelis Farma, a biotechnology company in Bordeaux, France, to expand our pipeline and tackle CUD. Our collaboration includes an exclusive option for AEF0117, a promising treatment candidate belonging to a new pharmacological class of Cannabinoid-1 Signaling Specific Inhibitors (CB1-SSi). With the rising prevalence of CUD in Western countries, AEF0117 has the potential to address a significant public health challenge. In June 2022, Aelis enrolled the first patient in the Phase 2b trial for AEF0117, with ongoing recruitment.

## ~50m

About 50 million Americans used cannabis, with 14.2 million diagnosed with Cannabis Use Disorder (CUD)<sup>8</sup>

<sup>6</sup> UNODC, World Drug Report 2022 (United Nations publication, 2022). Global Burden of Disease Collaborative Network. Global Burden of Disease Study 2019 (GBD 2019). Results. Seattle, United States: Institute for Health Metrics and Evaluation (IHME), 2021.

<sup>7</sup> <https://news.un.org/en/story/2021/06/1094672>.

<sup>8</sup> Substance Abuse and Mental Health Services Administration. (2021). Key substance uses and mental health indicators in the United States: Results from the 2020 National Survey on Drug Use and Health. Pg 2, column 1 (49.6, "nearly 50 million"); Pg 29, column 2 (14.2 million).

<sup>9</sup> [www.who.int/publications/i/item/9789241510240](http://www.who.int/publications/i/item/9789241510240).



# Putting Our People First

## Pillar 2: Prioritize Our People

At Indivior, we prioritize a culture of inclusivity, respect, and collaboration, where every employee feels valued and supported. We uphold ethical standards in all our operations. Our actions are set by the Guiding Principles that form the foundation of our Company.

We rely on our Guiding Principles to inform our decision-making and ESG activities, and our commitment to fostering a dynamic and collaborative environment is reflected in our endeavors.

*Our six Guiding Principles are:*

1. Focus on Patient needs to drive decisions;
2. Seek the wisdom of the Team;
3. Believe that people’s actions are well intended;
4. Care enough to coach;
5. See it, own it, make it happen; and
6. Demonstrate honesty and integrity at all times.

Indivior recognizes the importance of Human Resource (HR) policies and practices. Our policies and practices provide a framework for managing human resources, guiding decision-making and problem-solving in recruitment, training, employee relations, compensation, benefits, and workplace culture. Ethical, legal, and regulatory compliance is an important aspect of our policies and practices, given the highly regulated nature of the pharmaceutical industry.



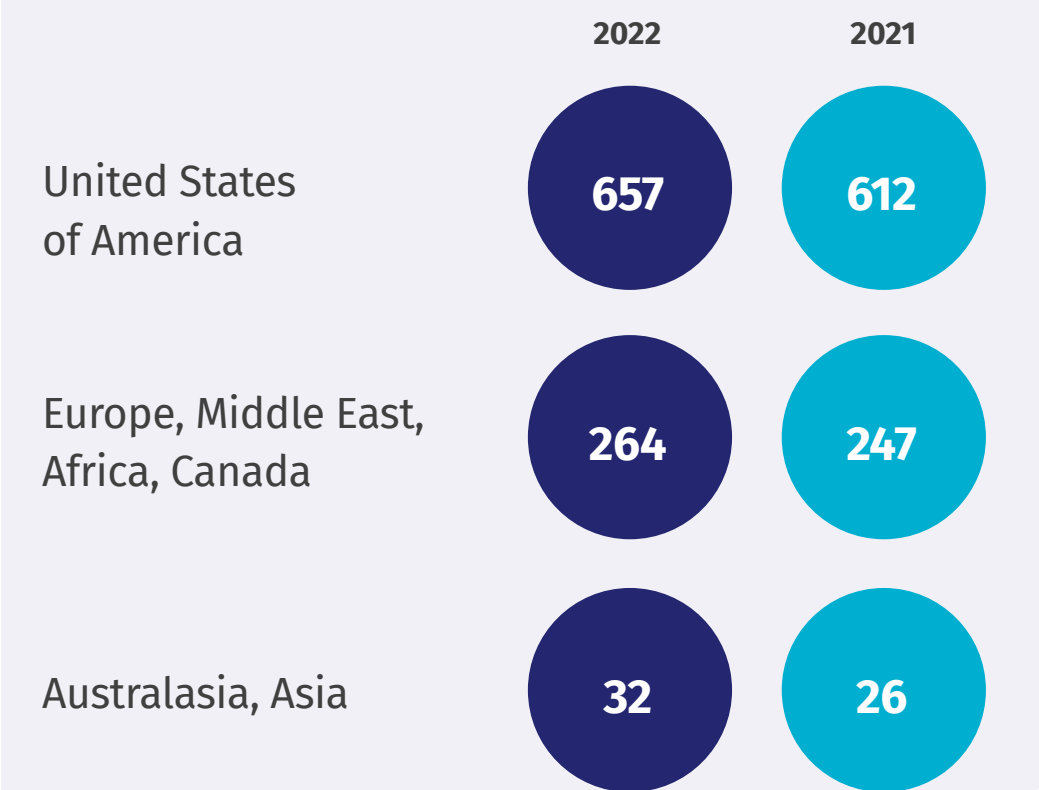
The Board regularly examines workforce policies and practices to ensure that they are in harmony with Indivior’s values and that they contribute to the long-term sustainable growth of the organization. Our Code of Conduct, known as "Doing the Right Things Right," delineates the expected standards of behavior for the workforce and explains how these standards align with the Company’s culture and Guiding Principles.

Our Chief Integrity & Compliance Officer (CICO) regularly updates the Board on our Global Integrity & Compliance Program, which includes adherence to the Corporate Integrity Agreement, DOJ Compliance Measures, and FTC Stipulated Order, requiring ongoing compliance including annual and ad-hoc reporting. The CICO also presents a summary of reports received through our confidential reporting alertline, EthicsLine, which allows anonymous and confidential reporting of concerns from our workforce in compliance with local regulations.

### Breakdown of Workforce Data by Key Employment Function

Function	December 31 2022	December 31 2021
Commercial	503	483
Finance	70	58
Global Impact & Corporate Affairs	7	2
Human Resources	20	19
Information Technology	35	32
Integrity & Compliance	19	19
Legal & Governance	18	14
Medical	80	71
Research & Development <sup>1</sup>	97	87
Supply	104	100
<b>Total</b>	<b>953</b>	<b>885</b>

### Workforce data at the end of 2022



## Pillar 2: Prioritize Our People continued

### Building a Strong and Engaged Workforce

At Indivior, we build teams by promoting diversity and inclusion, managing our employee well-being and safety, and cultivating a company-wide culture that aligns with our strategy. We offer growth opportunities and reward performance that fosters a positive workplace culture with open communication.

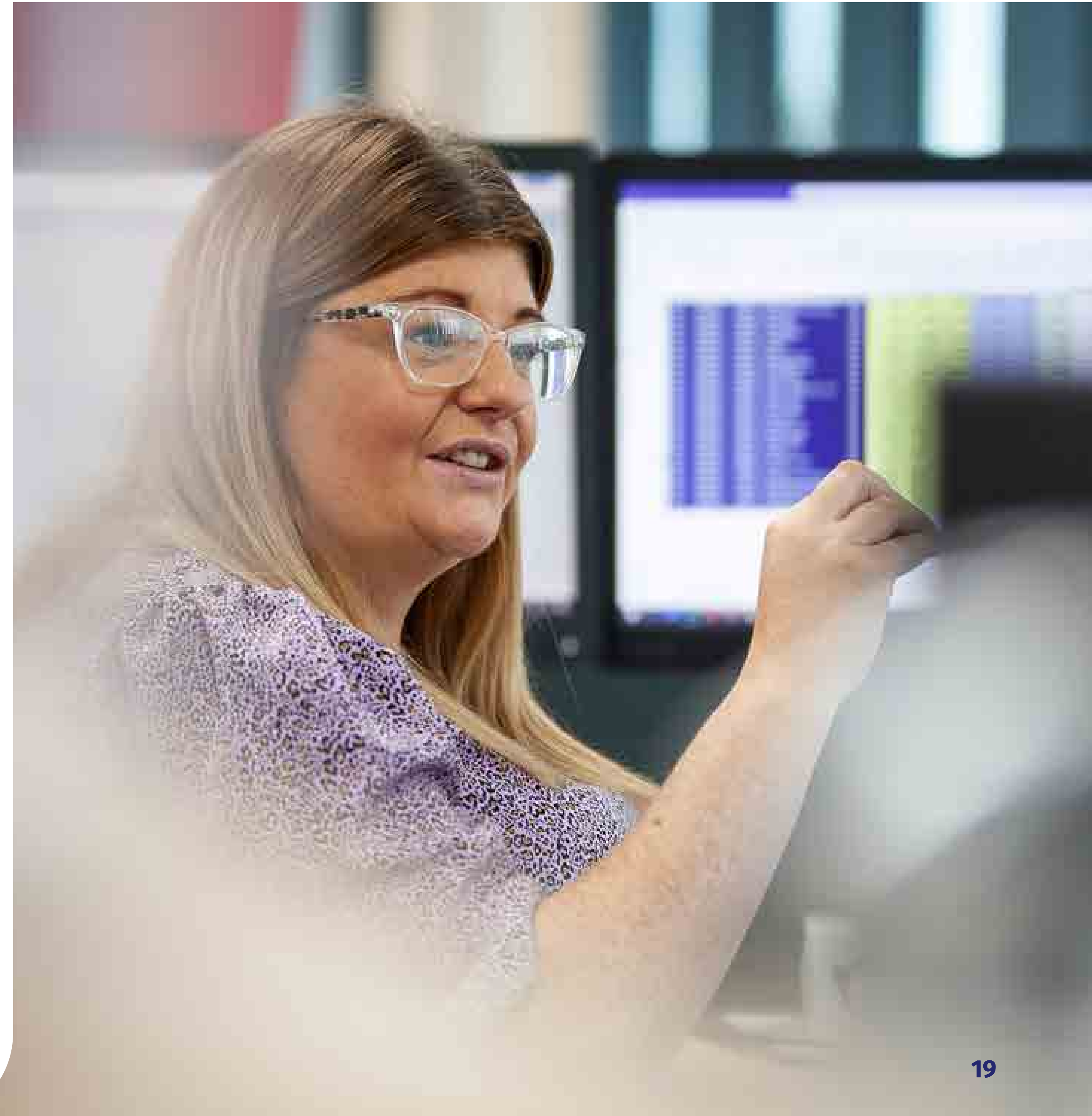
### Training and Development

At Indivior, we provide our workforce with developmental training in accordance with their specific role and career path and pay considerable attention to Integrity and Compliance training for all employees (see page 23).

An important area is the training and development we provide for our commercial workforce responsible for marketing Indivior's products to healthcare professionals. We aim to ensure that all Indivior's marketing activities are conducted responsibly, with focus and clarity, and that the information we impart to healthcare providers is easy to understand and helps them to take appropriate action with patients and their caregivers.

A key and ongoing component of our commercial workforce training and development is to identify individual and team-level skills gaps and training needs. Our commercial organization conducts a wide variety of regular communication and feedback mechanisms with all team members to ensure knowledge sharing and to ensure that everyone is in receipt of up-to-date information and knowledge concerning Indivior's products. These range in size and frequency and can include weekly team phone calls, team meetings, and training workshops over one or several days. Mentor programs and in-the-field training are also key elements of this activity.

On average, training and development per commercial employee yearly includes 100 hours of core capabilities training, supplemented by weekly calls, workshops (ten to twelve hours), online learning (six to eight hours), and other forms of training as appropriate. These numbers do not include hours spent on Integrity and Compliance training for all our employees.



Pillar 2: Prioritize Our People continued

**Diversity and Inclusion**

At Indivior, we value diversity and inclusion in the workplace. We understand that diversity brings unique perspectives, creativity, and innovation that can help solve complex problems. We continue to focus on an inclusive culture that values all employees, regardless of age, disability, gender identity, pregnancy or maternity status, marriage or civil partnership status, gender, race, sexual orientation, ethnic or national origin, religion, or other protected characteristics.

We achieve this in part through thoughtful recruitment, which aims to ensure a diverse pool of candidates. We have also established a team of culture and inclusion champions that help to foster a sense of community and belonging, and reinforce our Guiding Principles. These practices and programs demonstrate our commitment to creating a workplace that values and respects the contributions of individuals from diverse backgrounds.

We have enhanced diversity as a component of the Board's succession strategy. Throughout the year, we have made progress towards this goal, with the proportion of female Directors of Indivior PLC rising from 27% on December 31, 2021, to 33% on December 31, 2022.

During the last two years, the Board has welcomed five new Non-Executive Directors, with 60% of these appointments being women. We think that we have accomplished noteworthy development, and we will keep concentrating on this as we execute our succession plan, aiming to hit the objectives established in the new Listing Rule requirements and the goals defined by the 2022 FTSE Women Leaders Review.

We conduct regular pay audits to identify and address any pay gaps. We offer equal pay for equal work, to promote a fair and inclusive workplace for all.

As at December 31, 2022	Total	Women	%	Men	%	Not declared	%
Directors of Indivior PLC	12	4	33	8	67	-	-
Senior Managers <sup>1</sup>	46	13	28	33	72	-	-
All employees	953	491	52	461	48	1	-

1. Includes members of the Executive Committee who are not Directors of Indivior PLC and all subsidiary company directors.

**33%**

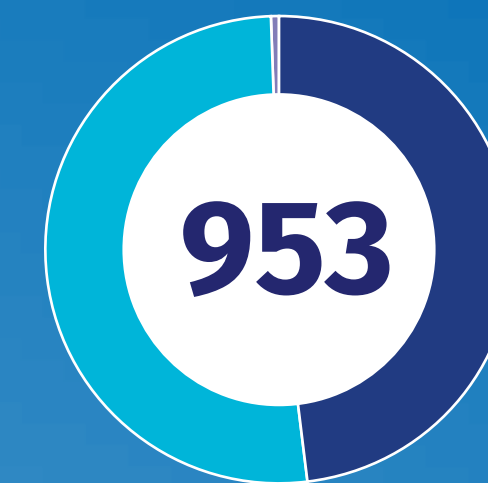
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Directors of Indivior PLC



● Male: 67%  
● Female: 33%

All Employees



● Male: 48%  
● Female: 52%  
● Not declared: <1%



## Pillar 2: Prioritize Our People continued

### Workforce Engagement

Our workforce engagement is a core component of how we do business, and we believe that fostering a strong culture begins with understanding. Through regular employee surveys, external assessment, and our Culture & Inclusion Champions Network, we surface insights and perspectives that help strengthen our Company and help drive a culture for all.

### Great Place to Work

In 2022, we were awarded the Great Place to Work® certification in Australia, Canada, France, Germany, Italy, the United Kingdom, and the United States. This internationally recognized accreditation assesses company culture and measures the overall employee experience through examining factors such as engagement, leadership, well-being, and fairness. Indivior's overall Trust Index score of 83% confirmed the presence of a thriving, trusting, and caring culture.

### Employee Survey

In 2022, we conducted an employee survey about our Corporate Culture. We achieved an 87% response rate from Indivior employees. The results were in the top 15% tier compared to other organizations and above the benchmarks for life sciences companies in every area.

### The key findings were:

- Indivior's continued focus on culture resulted in improvements in nearly every survey dimension; and
- The impact of Indivior's continued focus on diversity and inclusion were reflected with respect for diversity being viewed as a top strength.

The highest scores from employees were in response to the following statements:

- Core values and ethics are very important;
- There are high expectations for performance;
- People are willing to put in effort beyond what is normally expected;
- There is a high level of service consciousness or focus on the customer;
- We respect diversity-healthy differences are a strength; and
- We have an environment where people are self-starters with high initiative.

### Culture & Inclusion Champions Network

Our Culture & Inclusion Champions Network is a community of employees committed to a diverse and inclusive culture and contribute to another important component of the Board's engagement with employees at Indivior.

In July 2022, members of the network met in our Richmond office with two members of our Board of Directors, Daniel J. Phelan, the designated Non-Executive Director for workforce engagement, and Lorna Parker. The feedback from the session was positive, with the Culture and Inclusion Champions reporting that there was strong commitment to the

"We will use feedback from the session to guide future employee engagement".



Company's purpose and alignment with culture.

Board member Dr. A. Thomas McLellan also met with employees in the R&D and Medical functions. The Board also held a dinner with the Executive Committee, senior managers, and emerging leaders from across the organization.

Also in July, representatives from Indivior's Culture & Inclusion Champions Network took part in a focus group session on executive remuneration. The focus group consisted of employees representing different functions and levels of the organization. The session included a presentation which explained the various principles, policies, and practices involved in setting executive remuneration and how these aligned with Indivior's strategy, culture, and the wider workforce. Following the session, a pulse survey was conducted to obtain feedback from the employee focus group. Feedback was very positive, with all attendees agreeing that Indivior's pay principles, policies, and practices are aligned with the Group's strategy and culture and that the principles, policies, and practices for executives are aligned with the wider workforce. Areas for enhancement were primarily focused on improving clarity and transparency. We will use feedback from the session to guide future employee engagement on executive remuneration, including executive remuneration as an element of discussion at engagement sessions with the designated Non-Executive Director for workforce engagement. The results of the pulse survey were discussed at the workforce engagement event hosted by Daniel J. Phelan and Lorna Parker in July 2022. The results of the pulse survey and feedback from the workforce engagement event were discussed at the Board's Remuneration Committee's meeting in September.



## Pillar 2: Prioritize Our People continued

### All-Employee Meetings and Regular Communications

All-employee meetings are held several times during the year and give our employees a chance to pose questions to our senior management about the Company's direction. Over the last few years, we have provided updates on important initiatives and celebrated various cultural events and Company milestones.

### Employee Well-being, Health, and Safety

The well-being, health, and safety of its employees are important to Indivior. This approach was illustrated during the recent coronavirus global pandemic when a wide range of support was provided to all employees. Key changes were subsequently introduced to Indivior's working procedures to improve working practices and benefit employee well-being. A key aspect of this was the introduction of a flexible working policy at most of Indivior's locations. In 2022, Indivior approved a global health and safety policy.

Indivior's main area of health and safety risk is at our Fine Chemical Plant (FCP) in Hull (UK) where we manufacture buprenorphine. This applies a seven-stage chemical process that utilizes hazardous chemicals and solvents to achieve the finished product. The management team has put in place a health and safety management system that adheres to industry best practices. Indivior continuously reviews and invests in the system as appropriate to improve efficiency and reduce incident risk.

Key additions to the manufacturing system since Indivior's independence in 2014 have resulted in a significant reduction in manual participation in what is now nearly a completely sealed production process. These improvements have almost eliminated the risk of spills and accidents and fugitive solvent emissions to the environment, as well as safeguarding our workforce against exposure to hazardous substances. Significant improvements have also been made to the employee changing room facilities.

The FCP health and safety performance is regularly reviewed by Indivior's Chief Manufacturing and Supply Officer, who is responsible for the day-to-day health and safety at the site and health and safety data is reported to Indivior's Executive Committee quarterly. Major incidents, should they occur, are reported to the Board immediately. An excellent relationship is also maintained with the relevant UK regulatory authorities.

To further improve personnel safety within the premises of our FCP facility, Indivior has incorporated engineering solutions to significantly mitigate the risk of accidental operator exposure to hazardous chemicals, reduce reliance on cumbersome personal protective equipment, and improve the ergonomics of previously physical tasks. These engineering solutions include the addition of isolators/gloveboxes and closed port charging systems, implementation of automation, and modifications to the manufacturing processes. These measures significantly enhance the overall health and safety protocols at the facility, prioritizing the well-being of our operators and minimizing potential risks associated with their work.

The FCP holds ISO 45001:2018 certification, and a clean safety record. Indivior has had a zero-fatality rate and a negligible annual incident or accident frequency ratio.

Indivior has two research and development centers: One in Hull (UK), and a second in Fort Collins, Colorado (USA). Indivior's remaining sites are offices with a main corporate headquarters in Richmond, Virginia, a corporate office in Slough (UK), and smaller offices in Canada, several European countries, and Australia.



# Implementing Our Approach to Integrity & Compliance

## Pillar 3: Conduct Our Business with Integrity

One of our foundational Guiding Principles is to demonstrate honesty and integrity at all times. Our organization works diligently every day to help ensure that our work is reflective of our strong values of responsibility and integrity.

By ensuring we conduct business with a high standard of integrity and ethics, we ensure that patients' needs are being met and that employees work in a responsible and fair environment. Our written standards and policies contain general guidelines for conducting business ethically.

Indivior values integrity, compliance, and responsible business conduct. The focus of our experienced Integrity & Compliance team is to drive a culture of learning and ongoing evolution of the program. The team's lead Chief Integrity & Compliance Officer is a member of the Executive Committee.

Indivior's Chief Global Impact Officer, appointed in May 2022, is a member of the ESG Committee and Indivior's Compliance Committee and, as such, participates in the administration of and receives regular reports on the status of the Indivior Global Integrity & Compliance Program (IGICP or "I&C Program").

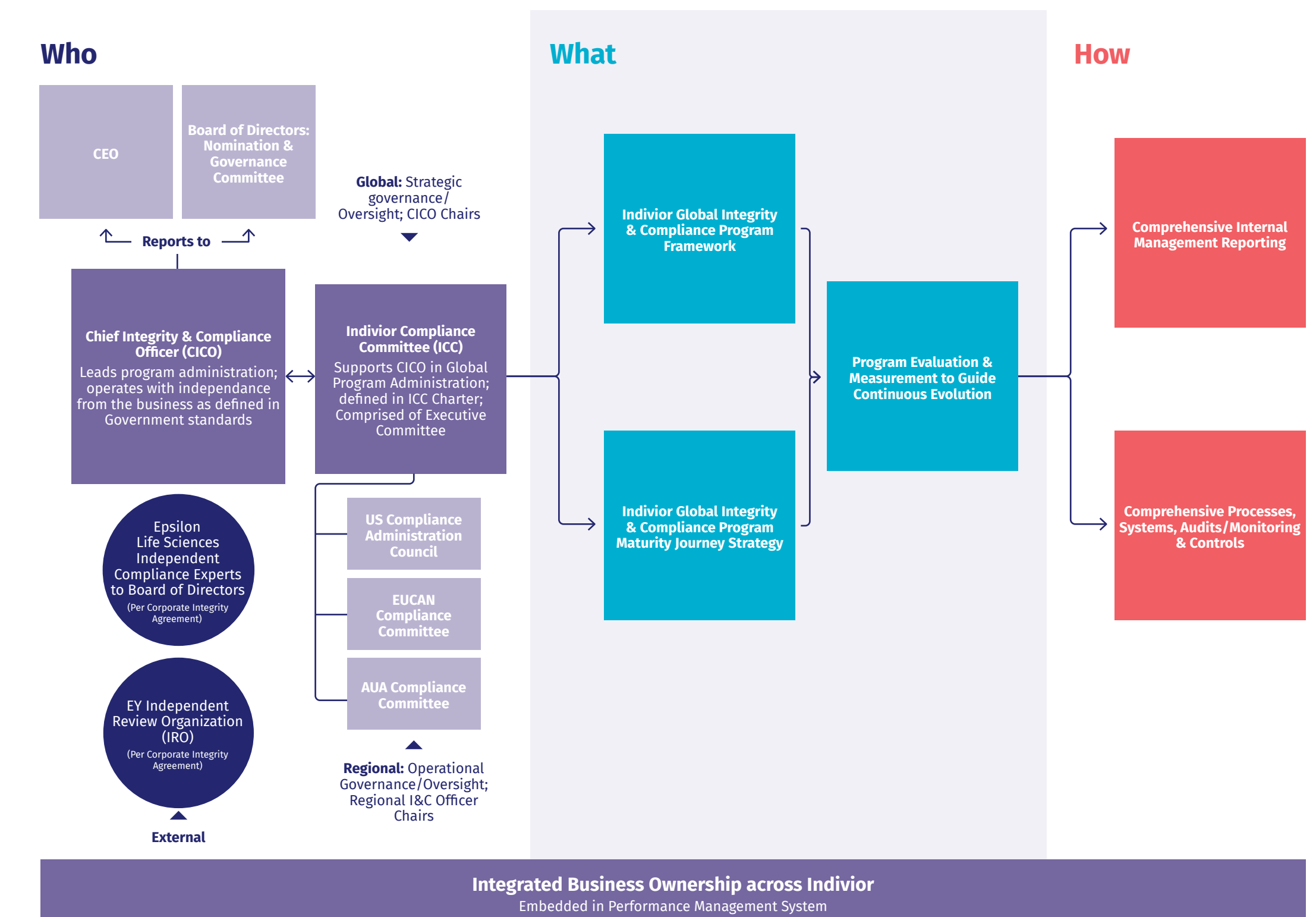
### Our Integrity & Compliance Commitments

We take building our culture of compliance and integrity seriously. We have a special responsibility to the patients we serve to conduct ourselves at a high level of integrity. Part of that responsibility is to continue to provide all our stakeholders with an update related to the 2020 Resolution Agreement we made with the U.S. Department of Justice (DOJ) in 2020.

While nearly all the activities that were cited by the DOJ occurred several years before 2020, we learned a great deal from this experience, strengthening our Global I&C Program in the process. Indivior has continued to meet the requirements of the Resolution Agreement. This is discussed on page 27, but our work does not stop there.

Our goal continues to become an industry leader in compliance, ethics, and integrity. Our commitment to excellence in meeting these obligations is a testament to our strong culture and engagement at all levels to embed an effective and sustainable Global Integrity & Compliance Program at Indivior.

### Overview – the Indivior Global Integrity & Compliance Program



## Pillar 3: Conduct Our Business with Integrity continued

### Responsibility for the Global I&C Program and Monitoring Performance

Mark Crossley, Indivior’s Chief Executive Officer, is responsible for the day-to-day operation of the Program, and he is supported at Board level by the Nomination and Governance Committee. The Board’s oversight of the operation of the Global I&C Program is supported by an independent Compliance Expert, who also reviews the performance and operation of the Global I&C Program and related culture annually, with the results reported to the Board. The Nomination and Governance Committee and Board each sign an annual resolution certifying Indivior’s compliance with the Corporate Integrity Agreement (CIA) and the DOJ Compliance Measures, respectively.



Cindy Cetani, Indivior’s Chief Integrity & Compliance Officer (CICO) leads the design and administration of the Program supported by a team of nineteen people. The I&C team operates with independence from the business as defined by U.S. government standards and requirements. The CICO has a direct reporting line to the Nomination and Governance Committee of the Board.

Indivior’s operational controls also include regular reporting to and monitoring by the Indivior Compliance Committee which meets regularly and comprises all members of Indivior’s Executive Committee. Indivior has three regional compliance committees. These are staffed by regional management and chaired by the regional compliance officers to monitor the regional implementation and performance of the Global I&C Program. The CICO and the regional compliance officers participate in quarterly business reviews across the three regions and relevant Global functions, e.g., Research & Development/Global Medical Affairs—alongside the Chief Executive Officer and the Chief Financial Officer – to discuss performance, strategy plans, and ensure the integration of the Global I&C Program into their day-to-day operations, and review program maturity initiatives and status.

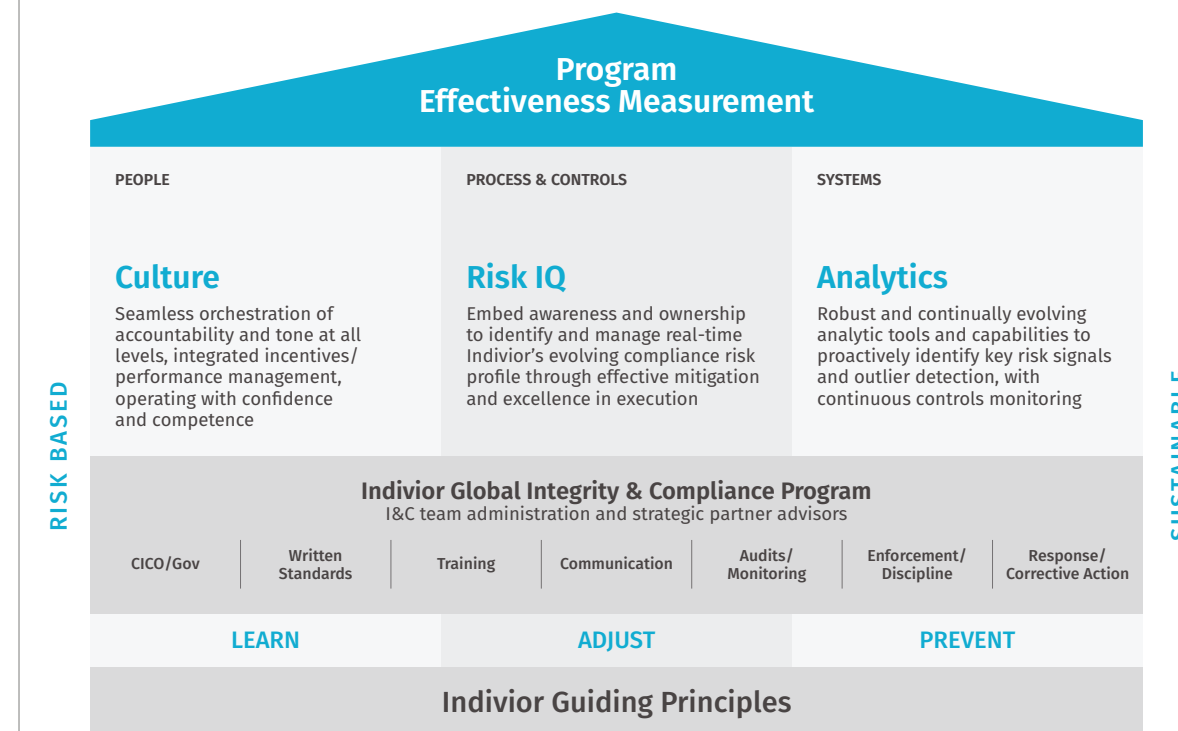
### The Main IGICP Operating Frameworks and Underlying Principles

Indivior Global Integrity & Compliance Program Framework



Based on Global standards, U.S. Federal Sentencing Guidelines/OIG Guidance for 8 elements of an effective compliance program

Indivior Global Integrity & Compliance Program Maturity Journey Strategy



Program Evaluation & Measurement to guide continuous evolution includes:



\* Report included in Annual Corporate Integrity Agreement (CIA) Report to U.S. Department of Health and Human Services Office of Inspector General (OIG)

The main tenets of the Global I&C Program are ‘Learn, Adjust, Prevent.’ This approach helps ensure that risks are anticipated, promptly identified, and mitigated effectively. This approach is further enabled by both an annual Risk Assessment & Mitigation Plan (RAMP)

process and a focus on RiskIQ (i.e., risk awareness and application) as critical inputs to the development of enterprise-wide functional business strategy and related execution.





## Pillar 3: Conduct Our Business with Integrity continued

### Key Global I&C Program elements include:

- Optimizing written policies, procedures and standards of conduct;
- Training and educating the workforce;
- Maintaining open lines of communication;
- Completing the annual RAMP process;
- Monitoring and auditing;
- Promoting the EthicsLine (contact details are recorded on Indivior’s website) for reporting of inquiries and concerns, and the related internal review and investigation process;
- Providing coaching and disciplinary processes, as well as corrective action to enhance the program; and
- Meeting the requirements of the 2020 Resolution Agreement.\*\*

Supported by the Indivior Guiding Principles, the IGICP is based on U.S. and global regulatory and industry code standards, including:

- PhRMA Code on Interactions with Healthcare Professionals, 2022;
- The Association of the British Pharmaceutical Industry Code of Practice, 2021;
- European Federation of Pharmaceutical Industries and Associations Code of Practice, June 2019;
- Medicines Australia Code of Conduct, Edition 19, March 2020;
- Practical Guidance for Health Care Governing Boards on Compliance Oversight, April 2015;
- Measuring Healthcare Compliance Program Effectiveness: A Resource Guide, March 2017;
- OIG Compliance Program Guidance for Pharmaceutical Manufacturers, May 2003; and
- Evaluation of Corporate Healthcare Compliance Programs, U.S. Department of Justice, Criminal Division, Fraud Section, February 2017, updated April 2019 and June 2020.

### Monitoring Integrity & Compliance Performance

COMMITTEE	FREQUENCY	PRESENTER
Indivior Compliance Committee	Approx 10x/year	CICO, I&C team, Functional Leaders
Board of Directors	2x/year	CICO
Nomination & Governance Committee	At least quarterly	CICO + Other Functional Leaders
Audit Committee	1x/year	CICO
External Government Meetings		
Indivior-initiated Quarterly Meetings with assigned Office of Inspector General (OIG) Corporate Integrity Agreement Monitors		Cover program administration status, questions, and approaches, present on activities as requested by OIG

Integrity & Compliance engages independent subject-matter expertise consultants and leverages industry benchmarks to assess and inform Indivior Global Integrity & Compliance Program maturity evolution.

The Board, the Audit and Nomination & Governance Committees, and the Indivior Compliance Committee receive regular reports that include measurement of activities, and outcomes related to training, investigations, monitoring, and results of Integrity & Compliance audit activity.

The Global I&C Program is further evaluated for effectiveness by the independent compliance expert to the Board of Directors, required by the CIA for years 1 and 3. In addition, Indivior has engaged an Independent Review Organization (required by the CIA) which performs transactions testing each year, and systems testing in select years, as specified in the CIA. These reports are provided to the assigned monitors from the Office of Inspector General, who oversee Indivior’s implementation of the CIA.

\*\* As noted in the Chair and Chief Executive Officer’s statements, and on page 23, our Board and management team are aware of the impact of the 2020 Resolution Agreement reached with the US DoJ, FTC and US State Attorneys General (the ‘2020 Resolution Agreement’). At the time of this report’s publication, Indivior has adhered to the requirements recorded within the Corporate Integrity Agreement, DOJ Compliance Measures, and FTC Stipulated Order, which it signed as part of the Resolution Agreement.



## Pillar 3: Conduct Our Business with Integrity continued

### Annual Internal Perceptions Survey

Indivior engages Ethisphere, an independent third party that defines and measures corporate ethical standards, recognizes companies that excel, and promotes best practices in corporate ethics.

Ethisphere conducts an annual Ethics & Compliance Program Perceptions Survey that is distributed to all Indivior's global workforce. The survey solicits anonymous responses to a series of questions benchmarked across peer companies in a cross-industry approach. In 2022, Indivior joined the Business Ethics Leadership Alliance (BELA) and is benchmarked against BELA peers who are equally committed to advancing best practice standards in their Global I&C Programs. This provides tangible insights from which specific action plans are delivered to guide continuous evolution. The survey results reflect continued positive achievement of above-benchmark results across all pillars measured, and strong year-on-year progress. We will look to build further on these achievements in the future.

### About The Indivior Ethics Line and Raising Concerns

We maintain an environment where open and honest communications are the expectation for every team, for every leader, and for all employees. Indivior has a variety of tools and resources for raising ethics questions, inquiries, and compliance concerns.

In instances where an employee believes a real or potential violation of the Code of Conduct, policies, or procedures has occurred, they are required to speak up. Employees may directly email the Chief Integrity & Compliance Officer or designated I&C mailbox, or report to their manager, an Executive Committee (EC) member or anyone from Human Resources, Legal, or Integrity & Compliance.

Other resources include a reporting "alertline," EthicsLine\*, hosted by a third-party provider, Navex Global. This telephone and web-based reporting resource is available 24 hours a day, 7 days a week, with local language support. Any reports received by managers, Executive Committee member, Human Resources, Legal, or Integrity & Compliance not otherwise reported to EthicsLine must be reported within two business days to EthicsLine or the appropriate disclosure log.

Any matter reported to the Chief Integrity & Compliance Officer, through EthicsLine, or any other source as noted above, is treated with confidentiality to the full extent possible. EthicsLine helps ensure that Indivior employees can file a report anonymously (where local regulations permit), and in the manner most comfortable or convenient to them.

Indivior will not retaliate against any individual who reports a concern in good faith or participates in the investigation of such a concern. Any employee found to have retaliated against anyone for reporting or participating in an investigation will be disciplined according to policy.

# 24/7

Other resources include a reporting "alertline," EthicsLine, hosted by a third-party provider, Navex Global. This telephone and web-based reporting resource is available 24 hours a day, 7 days a week, with local language support.

\* Navex as the external alertline provider refers to their tool as EthicsPoint; Indivior has branded this in all internal material as EthicsLine.



## Pillar 3: Conduct Our Business with Integrity continued

### The 2020 U.S. Department of Justice Settlement

In 2020 Indivior and certain of its subsidiaries reached agreements with the DOJ, the U.S. Federal Trade Commission (“FTC”), the U.S. Attorney’s Office for the Western District of Virginia, and U.S. state attorneys general. The agreements resolved criminal and civil liability in connection with an indictment brought in 2019 by a grand jury in the Western District of Virginia, a civil lawsuit joined by the Justice Department in 2018, and an FTC investigation related to alleged charges of healthcare fraud, wire fraud, mail fraud, and conspiracy in connection with marketing and promotional practices.

As part of our agreement with the DOJ (the Resolution Agreement), a wholly owned subsidiary of Indivior, PLC, pleaded guilty to a single count of making a false statement relating to healthcare matters in 2012 and was excluded from participating in government healthcare programs. The exclusion did not pertain to the rest of the Group and did not limit access to our medications for patients in the U.S. The DOJ dismissed all charges in the 2019 indictment, and the Group agreed to make payments over time to federal and state authorities, totaling \$600 million.

### Compliance Measures, FTC Order, and Corporate Integrity Agreement

Indivior also agreed to significant compliance and reporting obligations under (i) the Resolution Agreement with the DOJ pertaining to sales and marketing practices, a certification by the CEO annually to the DOJ about compliance activities, and an annual resolution from the Board of Directors that it has reviewed the effectiveness of Indivior’s compliance program; (ii) a stipulated order with the FTC; and (iii) a Corporate Integrity Agreement (“CIA”) between Indivior Inc. and the Office of Inspector General of the U.S. Department of Health and Human Services which requires, among other things, that Indivior Inc. engage an Independent Review Organization and a Board Compliance Expert to assess Indivior Inc.’s compliance program and compliance with CIA requirements, implement measures designed to ensure compliance with the statutes, regulations, and written directives of U.S. Medicare, U.S. Medicaid, and all other U.S. Federal healthcare programs, as well as with the statutes, regulations, and written directives of the U.S. Food and Drug Administration.

We have and continue to comply with our reporting obligations under each of the agreements, and to make investments in our IGICP program to promote compliance and drive continuous learning and evolution of an effective compliance program. As discussed above, this aspect of our business has been a significant management priority. Detailed information about IGICP are reported in detail on pages 23 to 25 of this report.



# Taking Action to Drive Environmental Sustainability

## Pillar 4: Address Our Environmental Responsibilities

At Indivior, we are working to better understand our environmental footprint so that we sustainably grow our discovery, development, and delivery of innovative medicines for patients.

Informing our work are the Intergovernmental Panel on Climate Change (IPCC) and the UN Framework Convention on Climate Change (UNFCCC), as well as various regulatory bodies and initiatives that aim to achieve greater transparency, and to enable stakeholders to monitor the related areas of climate change and environmental performance.

### Our Main Environmental Impacts

We continue to improve the way we monitor our environmental impacts and to strengthen the oversight and management of our energy consumption, use of chemicals, and waste.

In 2022, Indivior implemented a global environmental management policy that addresses topics such as water stewardship, biodiversity, responsible energy use, and efficient use of raw materials and waste minimization.

*Our primary environmental impacts arise from several activities, including:*

- The production of emissions:
  - Direct emissions produced from our employees salesforce automotive fleet and natural gas used in process and facility heating; and
  - Indirect emissions produced through energy consumption at our offices, our UK Fine Chemical Plant (FCP), and research and development sites.
- The manufacturing of buprenorphine, which involves a seven-stage process utilizing hazardous chemicals and solvents at our FCP facility; and
- The production of finished products conducted by third-party manufacturers in the UK and U.S.

Informing our work are the Intergovernmental Panel on Climate Change and the UN Framework Convention on Climate Change, as well as various regulatory bodies and initiatives that aim to achieve greater transparency, and to enable stakeholders to monitor the related areas of climate change and environmental performance.





## Pillar 4: Address Our Environmental Responsibilities continued

### Actions to Our Operations

#### Hull Fine Chemical Plant (FCP)

Our Fine Chemical Plant (FCP) has an environmental management program which encompasses air, water, waste, natural resources, and ecological management. It is ISO 14001:2015 certified and complies with UK Environment Agency requirements, maintaining a strong environmental safety record. Since we acquired our Hull FCP in 2014, the plant has not experienced any significant environmental incidents. Additionally, the facility has garnered support from local stakeholders and site leadership maintains excellent relationships with the UK Environmental Agency.

Regular investments and management reviews are conducted to guarantee ongoing enhancements. In addition, FCP is ISO 45001 certified. Any health and safety related risks that arise from the plant are under the daily supervision of the site leadership team and fall under the responsibility of Indivior's Chief Manufacturing and Supply Officer, who sits on the Executive Committee and serves as a member of the ESG Committee.

#### Highlights of environmental initiatives in 2022 include:

- At our FCP facility, a new cryogenic condenser achieved over 90% Volatile Organic Compounds (VOC) removal efficiency in its first full year of operation; improvements to the ventilation reduced our solvent emissions and help us to maintain our safe workplace exposure limits; and our implementation of a new process automation system has improved process efficiencies and waste control;
- A new energy management system, ClearVUE Zero, provides granular per-second detail on our electricity use at our FCP and R&D facility in Hull, down to the circuit level. This data will inform our efforts to improve operational efficiency, reduce energy expenditure, and lower our carbon footprint; and
- Our FCP and R&D facility in Hull achieved a zero-landfill target with a comprehensive waste segregation program that enabled the diversion of waste away from landfill. The waste management disposal process ensured waste were disposed through recycling, aqueous waste treatment, waste to energy, and incineration (for clinical waste) as alternatives to landfill.

### Third-party manufacturing

Indivior product manufacturing and supply involves a highly intricate process that depends on both internal manufacturing capabilities and third-party sources to ensure timely delivery of the finished drug and combination drug products. Indivior's Supplier Code of Conduct requires all suppliers to address environmental and climate change issues responsibly. The management team ensures compliance with regulations and monitors third-party manufacturing by mandating that all operations adhere to the strict rules and regulations governing the healthcare industry in the U.S. and UK.

We continue to evaluate ways we can reduce manufacturing wastage in an appropriate fashion. In 2022, we transitioned all packaging for SUBLOCADE® in the U.S. and Canada to a smaller pack size. This reduced our cardboard and foil packaging materials by 45%.

### Employee travel

To reduce our carbon footprint, we are adopting policies to decrease employee travel. We conducted an analysis of our environmental impacts in 2021 and 2022, which identified the need for a specific strategy to address employee travel. We have already implemented hybrid work policies and the extensive use of technology like video conferencing and remote collaboration tools, which reduced office-based employee commuting travel by up to 40%. We are currently exploring the use of hybrid vehicles for our U.S. Sales Fleet and plan to formalize a plan of action in 2023 to promote their use over vehicles that solely rely on fossil fuels.





## Pillar 4: Address Our Environmental Responsibilities continued

### A Climate Change Mindset Embedded in How We Operate

In 2022, the IPCC released its sixth assessment report (AR6), highlighting the urgent need for increased action to address anthropogenic climate change. In response to the IPCC report, we published our first ever Climate Change Statement with three strategic objectives as we grow and develop our Company:

- **Carbon Reduction:** We will collaborate with property providers, business partners, suppliers, regulators, and offices to implement energy conservation measures where practicable at all our operations and offices;
- **Renewable Energy:** We will continue to explore renewable energy options such as wind, solar, and hydro to enable operations and offices to operate with lower carbon footprint. Indivior regional offices in Canada, France, Italy, and Sweden are supplied by power companies on renewable energy. We continue our investigation for new opportunities to implement solar power at Company-owned facilities and have identified a project for 2023 implementation; and
- **Greenhouse Gas (GHG) Management:** We will enhance our environmental reporting processes to improve GHG emissions transparency and management and reduction initiatives.

### Indivior group's greenhouse gas (GHG) data

Our emissions are classified into three scopes: Scope 1, Scope 2, and Scope 3. Scope 1 emissions result from the direct consumption of natural gas and the use of fuel from our sales fleet. Scope 2 emissions result from the purchase of electricity for use at our sites. In 2022, we further enhanced the completeness of our Scope 1 and 2 reporting by including our global sales fleet emissions and emissions from seven regional offices. This is expected to establish 2023 as a more accurate baseline year for future target setting in our Scope 1 and 2 activities.

Scope 3 emissions consist of third-party emissions within our value chain that are not under our direct control. Scope 3 emissions include upstream emissions from natural gas, fuels, car fleet, water, and electricity. We are currently exploring ways to expand our data collection to include more Scope 3 emissions, working with our key suppliers and stakeholders. Indivior is working to enhance our GHG management system to facilitate tracking of GHG performance and provide more visibility to the ESG Committee on progress related to our GHG reduction initiatives.

We comply with the UK Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013, the DEFRA Environmental Reporting Guidance, and the Streamlined Energy and Carbon Reporting (SECR) requirements, as evidenced by this disclosure. Under SECR reporting, the calculation scope encompasses all entities that are under Indivior's operational control for the period ending on December 31, 2022. We present our 2022 GHG disclosure in the same format as our previously disclosed 2021 calculation.

In 2022, Indivior conducted a qualitative assessment based on three climate change scenarios to identify relevant climate-related risks and opportunities for Indivior. Through this assessment, Indivior obtained an improved understanding of the potential operational impacts from climate change that could emerge for the business and determined that climate change is not currently a risk. More specifically i) of the physical risks identified in the assessment, none were categorized as being likely to occur; ii) climate-related risks were assessed to be of low impact and likelihood to the business and therefore not requiring further action beyond existing mitigation measures; iii) the most material risk was related to compliance and reputational risk surrounding the calculation and reporting of emissions, not physical or transition risks. Indivior's Taskforce for Climate-Related Financial

Disclosures (TCFD) statement, containing details about the company's climate change strategy, governance, risks, and metrics (excluding performance information included in this report section), can be found on pages 36 to 37 of this report.

### Emissions data

#### Methodology

We calculate our GHG emissions using the GHG protocol developed by the World Resource Institute (WRI). We consider emissions factors from the U.S. Environmental Protection Agency (USEPA), the UK Environment Agency, and other reputable public sources like the Department for Business, Energy and Industrial Strategy, UK, the U.S. Energy Information Administration (EIA), the U.S. Environmental Protection Agency (EPA), and the IPCC.

## GHG Data for the Indivior Group

GHG Data in Tonnes CO <sub>2</sub> e			
Type	2022 Tonnes CO <sub>2</sub> e	Restated 2021 Tonnes CO <sub>2</sub> e	2021 Tonnes CO <sub>2</sub> e
Scope 1	3,433	2,428	516
Scope 2 location-based	1,531	1,807	1,800
Scope 2 market-based	1,874	2,073	2,055
Scope 3	1,194	1,091	684
Total emissions location-based	6,158	5,326	3,000
Total emissions market-based	6,501	5,592	3,255
Per tonne of production location-based	1,865	2,326	1,308
Per tonne of production market-based	1,969	2,442	1,419
Energy Consumption in MWh			
Type	2022 MWh	Restated 2021 MWh	2021 MWh
Total Scope 1	13,073	9,706	3,117
Total Scope 2 location-based	4,727	5,343	5,226



# Committing to Product Innovation and Quality

## Pillar 5: Provide Our Products

Indivior follows strict regulatory guidelines and quality standards to ensure the safety and efficacy of our products.

These guidelines, such as Good Manufacturing Practice (GMP), require pharmaceutical companies to establish and maintain rigorous processes for product development, manufacturing, testing, and distribution. This includes using high-quality raw materials, conducting thorough testing at various stages of production, and adhering to proper storage and transportation practices. In addition, Indivior has dedicated quality control and quality assurance teams that monitor every aspect of the manufacturing process to ensure compliance with regulations and company standards. We have systems in place to track and trace products from production to distribution to minimize the risk of counterfeit or substandard products entering the market. The Company had zero recalls in 2022.

Indivior has implemented management systems that include the FDA-required Risk Evaluation and Mitigation Strategies (REMS) program for SUBLOCADE® to mitigate the potential risk of serious harm or death resulting from intravenous self-administration. Indivior collaborates with other transmucosal buprenorphine manufacturers in the United States in a Shared System REMS program, the Buprenorphine-containing Transmucosal products for Opioid Dependence (BTOD), to mitigate the risk of accidental overdose, misuse, and abuse of buprenorphine sublingual film, and to inform healthcare professionals and patients of the risks associated with the transmucosal buprenorphine products. Indivior's Quality Management Program and REMS programs are among other topics that are presented at the Indivior Compliance Committee to help support ongoing oversight and awareness of program status and risk-mitigation controls.

Indivior's key products, which are presently available in 39 nations, consist of SUBLOCADE® / SUBUTEX Prolonged Released (buprenorphine extended release) injection; SUBOXONE® Film (buprenorphine and naloxone sublingual film); SUBOXONE® Tablet (buprenorphine and naloxone sublingual tablets); and SUBUTEX® Tablet (buprenorphine sublingual tablets). These treatments are for opioid dependence, while PERSERIS® (risperidone) for extended-release injectable suspension is for treating schizophrenia in adults in the United States. The availability of products may vary across countries, including in terms of dosage form, strength, and indication.

Ensuring product innovation and quality is crucial for the success of any business. We constantly innovate and improve our products to stay competitive and meet the ever-changing needs of our customers. To achieve product innovation and quality, Indivior establishes a culture of creativity, collaboration, and continuous improvement.

### Pipeline

Indivior has a global portfolio of treatments for OUD. We recognize the importance of developing effective treatments for these conditions, which can have devastating effects on individuals, families, and communities. Our research and development efforts are guided by a commitment to improving patient outcomes and advancing the field of addiction medicine. Additionally, we have developed a pipeline of product candidates to build on our existing expertise in this category while potentially tackling other chronic conditions and concurrent disorders related to SUD, such as opioid overdose, alcohol use disorder, and cannabis use disorder.

Further information on Indivior's innovative R&D pipeline and the Company's dedication to scientific excellence can be found in the "Our Science" Section of the Indivior website. There, you will find detailed information about Indivior's ongoing research and development initiatives, including clinical trials, product candidates, and partnerships with other organizations.

# How We Achieve These Pillars: Sustainability and ESG

## Establishing Effective Sustainable Governance Strategies

Indivior's purpose, to bring science-based, life-transforming treatment to patients, is underpinned by our standards of corporate governance. Our commitment to acting responsibly to build the long-term success of the Group and create value for all shareholders is at the center of the Group's decision-making and is an integral consideration in Board and Committee discussions.

This report section is a summary of Indivior's governance mechanisms and processes relating to sustainability and ESG along with a summary of key decisions made by the Board during 2022. Further information can be found in the governance section at Indivior's website and pages 79, 82, and 83 within Indivior's Annual Report and Accounts 2022.

We have four core pillars that guide us in advancing our sustainability and ESG initiatives, encompassing policies, management systems and processes, performance measurement and monitoring, and stakeholder engagement.

### Policies

Our formal policies are a crucial avenue through which we drive our sustainability and ESG efforts. As outlined in Section Three of our business integrity pillar (pages 23 to 27), Indivior has established written policies and procedures that prioritize compliance with relevant laws, regulations, and standards governing our product marketing, promotion, and non-promotional activities.

*These are the key policies, statements, and declarations that support our ESG and sustainability work:*

- Environmental Management Policy
  - Environmental Management;
  - Water Stewardship;
  - Biodiversity;
  - Responsible Energy Usage; and
  - Efficient Use of Raw Material and Waste Management.
- Revised and Updated Occupational Health and Safety Policy (2022)
- Anti-Bribery and Corruption Policy;
- Diversity and Inclusion Policy;
- California Declaration of Compliance;
- Corporate Integrity Agreement;
- DOJ Compliance Measures;
- FTC Stipulations;
- Global Code of Conduct;
- Statement on Indivior's Approach to Climate Change;
- Various specific Integrity & Compliance Policies and Procedures; and
- Supplier Code of Conduct.

We review our policies carefully to help ensure that they align with our business activities and best practice.







## Establishing Effective Sustainable Governance Strategies *continued*

### Management Systems and Processes

#### Board

The Board is responsible for ensuring there is a robust and transparent governance framework in place.

#### Chair

The Chair leads the Board and is responsible for ensuring its overall effectiveness. They work with the Chief Executive Officer and the Company Secretary to ensure that all Directors receive timely and clear information. The Chair also works closely with the Senior Independent Director and the Non-Executive Directors. A part of each Board meeting is reserved for a private session of the Chair and the Non-Executive Directors.

#### Chief Executive Officer

The Chief Executive Officer is responsible for the day-to-day leadership of the business. They are supported in this role by the Executive Committee. The Chair and the Chief Executive Officer work together, supported by the Company Secretary, to set the Board's agenda.

#### Chief Financial Officer

The Chief Financial Officer is responsible for overseeing financial-related activities including the development of financial strategies, financial reporting, audit and risk. They attend all Audit Committee meetings.

#### Senior Independent Director

The Senior Independent Director acts as a sounding board for the Chair and can be an intermediary for the other Directors and shareholders when required. They lead the other Non-Executive Directors in the annual performance evaluation of the Chair.

#### Non-Executive Directors

The Non-Executive Directors bring judgement, oversight and constructive challenge to the Executive Directors, holding their performance to account against agreed performance objectives.

#### Company Secretary

The Company Secretary ensures that the Board receives appropriate and timely information and provides advice and support to the Chair, Board and senior management on regulatory and governance matters.

#### Principal Board Committees

The Board has established four principal Committees to support it in fulfilling its oversight responsibilities.

#### Audit Committee

Oversight of financial reporting, audit and risk



#### Nomination & Governance Committee

Oversight of Board composition, succession planning, governance and corporate compliance



#### Science & Policy Committee

Oversight of pipeline research & development and public policy strategy



#### Remuneration Committee

Oversight of the link of reward to strategy



#### Executive Committees

#### Executive Committee

Comprises key functional leaders from the business and is chaired by the Chief Executive Officer.

The Committee meets monthly and its purpose is to assist the Chief Executive Officer in discharging their duties and to have oversight of the implementation of the Group's strategic plan.

Biographical details of the members of the Executive Committee are on pages 72 and 73 of the 2022 Annual Report.



#### Compliance Committee

Comprises all members of the Executive Committee and is chaired by the Chief Integrity & Compliance Officer. The meetings are attended by the independent Compliance Expert to the Board.

The Committee meets monthly and is responsible for overseeing compliance with applicable laws and rules and regulations related to Indivior's business operations (excluding compliance with securities regulations and financial reporting requirements). The Committee has oversight of the Group's Integrity & Compliance Program.



#### Disclosure Committee

Comprises the Chief Financial Officer, the Chief Commercial Officer, the Chief Legal Officer, the Chief Scientific Officer and the Company Secretary and is chaired by the Chief Financial Officer. The Committee meets as necessary and oversees disclosures in accordance with the UK Market Abuse Regulation and the FCA's Disclosure Guidance and Transparency Rules.

The Committee receives input from individuals and advisors as required, including brokers and external legal counsel.



#### ESG Committee

Comprises all members of the Executive Committee and is co-chaired by the Chief Global Impact Officer and Chief Manufacturing & Supply Officer. The Committee meets quarterly and has overall responsibility for the development, implementation and monitoring of the Group's ESG strategy.



Indivior has put in place a corporate governance structure to provide strategic oversight within a framework of prudent and effective controls.

Mark Crossley, Indivior's Chief Executive Officer, is responsible for the day-to-day leadership of the business including matters relating to sustainability and ESG. Indivior's Board and the four Board Committees regularly address sustainability and ESG matters where these matters fall within their remit.

Indivior has an ESG Committee which comprises all members of the Executive Committee and is co-chaired by the Chief Global Impact Officer and the Chief Manufacturing and Supply Officer. It meets quarterly and has overall responsibility for the development, implementation, and monitoring of Indivior's sustainability and ESG strategy. Indivior also has a Compliance Committee which also comprises all members of the Executive Committee and meets approximately monthly and is responsible for overseeing compliance with applicable laws, rules and regulations that relate to Indivior's operations. It also has oversight of the Group's Global Integrity and Compliance Program.

### Performance Measurement and Monitoring

Selecting and tracking Key Performance Indicators (KPIs) is a foundational aspect of our sustainability and ESG activities, as it supports our commitment to transparency and alignment with global sustainability reporting standards. We have begun to establish baseline data for Scope 1 and 2 emissions for our UK operations, including our Fine Chemical Plant and R&D sites, which represents a significant step forward in our emissions disclosures (see page 30 for details). In 2022, we also mapped our sustainability and ESG activities to the Sustainable Development Goals (SDGs) while continuing to reference our report with the Global Reporting Initiative (GRI) (see pages 41 to 42 for further information).

At Indivior, our operations are driven by the implementation of extensive Integrity and Compliance KPIs, which play a crucial role in maintaining our standards. Regular surveys are conducted to gather valuable insights, while product quality is closely monitored to ensure optimal performance. Moreover, we prioritize thorough HR monitoring to foster a productive and harmonious work environment, ensuring our team's well-being and efficiency. These key practices serve as the backbone of our organizational success and commitment to excellence.

## Establishing Effective Sustainable Governance Strategies continued

### Stakeholder Engagement

As a global business, we recognize the importance of engaging with our stakeholders, including patients, investors, and employees, in the development, delivery, and assessment of our sustainability and ESG activities. Our patients are at the heart of our purpose, and our people, culture, expertise, and partnerships uniquely position us to address their unmet needs. We value increasing stakeholder interest from our investors in our ESG approach and performance. Our employees are also critical stakeholders, actively contributing to the development, delivery, and assessment of our sustainability and ESG initiatives.

### Principal Board Decisions on ESG in 2022

- The Board reviewed the 2022 Workforce Culture Survey noting that the results were strong and in the top tier in comparison to most organizations surveyed with a response rate of 87%, which indicated positive engagement. The Chief Human Resources Officer attended the July Board meeting to provide insights from the survey. The survey highlighted opportunities to enhance the Group's culture and the Board held a discussion regarding the survey results and the action plans in development to address identified opportunities. More details can be found on pages 37 of the 2022 annual report;
- Daniel J. Phelan, the Non-Executive Director with responsibility for workforce engagement, provided feedback to the Board on the employee engagement event he had led with members of the Culture and Inclusion Champions Network which was also attended by Lorna Parker (Non-Executive Director). More information can be found on page 86 of the 2022 annual report;
- The Board was updated on the development of the Group's ESG strategy, including the key areas of focus, reporting structure, and investment in resources to support the program. During the year, the Group published its first Sustainability Report;
- The Board, supported by the Nomination & Governance Committee, reviewed and approved the Group's Modern Slavery Statement, a copy of which can be found at the Group's website;
- The Board received and approved the disclosures against the TCFD framework for inclusion in the 2021 annual report. Pages 36 to 37 of this report records climate change information related to 2022 applying the same reporting method; and
- In 2022, the Remuneration Committee considered the changes in the regulatory and corporate governance environment and emerging trends in executive remuneration, with reference to the increasing focus on the inclusion of ESG metrics in executive remuneration plans. A metric aligned to Indivior's ESG strategy was introduced for 2023. This component will act as a modifier to the overall annual incentive plan ("AIP") outturn, potentially reducing the overall AIP outturn by up to 10% if certain ESG targets are not met. The ESG targets are closely tied to Indivior's mission and ESG maturity journey and include initiatives linked to i) the long-term reduction of Scope 1 and 2 carbon emissions; ii) increasing the understanding of substance use disorders to pave the way for a deeper understanding of patient needs and treatment innovation; and iii) maintaining high standards of compliance.

# 87%

The results of our Workforce Culture Survey were strong and in the top tier in comparison to most organizations surveyed with a response rate of 87%.





# Looking Ahead

## Sustainability and ESG: Our Ongoing Commitment

As stated in the introduction of this Sustainability Report, our Company recognizes the role we play in society as a transformative entity and a catalyst for positive change. In line with this commitment, we intend to strengthen and expand our sustainability and ESG initiatives over the next few years. Our objective is to amplify our positive impact on society while minimizing risks to our business operations.

To achieve these objectives, we will focus on various aspects of sustainability and ESG as appropriate, such as reducing our carbon footprint, conserving natural resources, enhancing diversity and inclusion, and promoting ethical business practices. We also aim to increase our outreach to communities, providing access to affordable medicines, and healthcare services.

*We have established five key principles that will guide our work:*

- Set and achieve reasonable targets that support positive impact, stakeholder engagement, and shareholder return;
- Conduct our activities with transparency and accountability;
- Dedicate appropriate resources that will enable annual progress toward goals;
- Engage stakeholders to share our successes and address challenges; and
- Align our actions and our words.

*As we look ahead, Indivior will be focused on the following activities to deliver in future years:*

Indivior's strategy for social responsibility will continue to prioritize patient access and affordability to our evidence-based treatment. Additionally, we plan on continuing to engage with communities to understand their health concerns while investing in programs that address substance use disorders and mental health issues, such as mental illness prevention and health education initiatives.

As part of our ongoing commitment to good governance, we will maintain and evolve an effective, sustainable Indivior Global Integrity & Compliance Program. We believe that this program is essential to ensuring that our operations and activities are conducted in an ethical and compliant manner. Furthermore, since September 2022, we have been a participant in the UN Global Compact and, as a result, we will release yearly letters showcasing our advancements towards achieving the ten objectives, ahead.

We aim to improve our reporting on climate change as our strategy evolves. We have identified three transition risks and two physical risks in our environmental risk assessment. While we do not believe these risks affect our financial planning or business strategy at the present time, we anticipate future reassessments. Indivior has taken some important measures like flood prevention, but as appropriate, we plan to set emissions targets, scenario analysis, and energy-saving actions in the future. Our ESG Committee will develop our climate change approach, reporting, and stakeholder engagement. We plan to analyze our value chain impact and conduct a Scope 3 emissions screening in 2023. We are evolving our approach to climate change, with scheduled measures (as outlined in this TCFD report) for 2023 and beyond. As the Company's strategy progresses and matures, we will look to see how to further improve our reporting and transparency.

In conclusion, we remain committed to integrating sustainability and ESG principles into our operations, while positively impacting society and the environment. We have made significant progress toward our goals, but there is still much work to be done. We look forward to collaborating with all our stakeholders.

# Taskforce on Climate-Related Financial Disclosures (TCFD)

## Purpose of this Statement

This statement outlines Indivior's existing alignment with the TCFD reporting recommendations, together with explanations of how Indivior intends to extend its alignment in the future.

This statement is provided in line with the compliance requirements of Listing Rule 9.8.6R(8) of the UK Financial Conduct Authority. As part of this statement Indivior has reviewed and considered TCFD's All Sector Guidance. Indivior has also considered the TCFD additional guidance (2021 TCFD Annex) in preparing the disclosures. The Company does not operate in a sector which the Guidance has identified as requiring sector specific disclosures. The emphasis of the additional guidance is to provide more granular and explicit disclosures which is aligned with the Indivior's objectives for future years. Evidence of this progress will be seen in future Indivior reporting.



### Indivior's Approach to Climate Change

Indivior recognizes that climate change is an important issue, and we support the activities of groups such as the IPCC and the UNFCCC. We also support the various regulatory bodies and initiatives that aim to achieve greater transparency, and to enable stakeholders to monitor the related areas of climate change and environmental performance.

In 2022, through a process of internal stakeholder engagement involving key management team members, supported by external advisors and considering three climate change scenarios, Indivior identified, prioritized, and assessed climate-related risks and opportunities and identified risk mitigation actions. Within the context of environmental risk, Indivior identified three transition risks and two physical risks. Consistent with the 2021 annual disclosure, at this stage none are believed to impact Indivior's financial planning or business strategy. Further quantitative work will be carried out in 2023 to examine this preliminary conclusion and assess whether a change in this assessment is necessary. Some mitigation measures have been put in place such as flood prevention measures at the Fine Chemical Plant in Hull and these will be investigated further in 2023. A full description of the process undertaken can be found in this section of the report under the Strategy pillar.

## Purpose of this Statement continued

### Alignment with the TCFD Recommendations

Indivior's approach to climate change is developing with steps planned (set out in this TCFD reporting) in 2023 and beyond. Indivior intends to enhance its reporting as its strategy matures and develops. Indivior published its first TCFD statement within its 2021 Annual Report. This highlighted that Indivior will be monitoring and further developing its climate change strategy. In 2022, Indivior completed its first qualitative scenario analysis considering the current and emerging risks and opportunities from climate change. Indivior will apply the results of this assessment to continue developing its approach to climate change, including the setting of climate change targets and further aligning with the recommendations of the TCFD. Indivior has considered its "consistent or not consistent" obligation under the U.K.'s Financial Conduct Authority Listing Rules and has detailed its position at the end of 2022 in the following table in relation to the 11 TCFD recommendations.

### Sections Marked "Not Consistent"

Indivior currently reports limited Scope 3 emissions and is looking at ways of expanding the scope of its calculations in partnership with its suppliers. Additionally, Indivior has not yet set emissions targets. The Group recognizes the importance of setting emissions targets and is currently evaluating its inclusion as part of its approach to climate change.

### 11 TCFD recommendations: position at the end of 2022

Particulars	Page	Progress
<b>Governance</b>		
Describe the Board's oversight of climate related risks and opportunities	24, 38	Consistent
Describe management's role in assessing and managing climate-related risks and opportunities	38	Consistent
<b>Strategy</b>		
Describe the climate change risks and opportunities the organization has identified over the short, medium, and long term	38, 39, 40	Consistent
Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning	38 - 40	Consistent
Describe the resilience of the organization's strategy, taking into consideration different climate related scenarios, including a 2-degrees centigrade or lower scenario	38, 39	Consistent
<b>Risk Management</b>		
Describe the organization's processes for identifying and assessing climate-related risks	38 - 41	Consistent
Describe the organization's processes for managing climate-related risks	41	Consistent
Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	41	Consistent
<b>Metrics and Target</b>		
Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	30	Consistent
Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas emissions and the related risks	30, 39	Not Consistent
Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	41	Not Consistent

## Purpose of this Statement continued

### Governance

Indivior's Chief Executive Officer is responsible for the executive management of the Group's business, including its approach to climate change, strategy implementation and delivering performance against plans.

Indivior's governance systems include regular review of the Board composition and performance to ensure that the required knowledge and skill set is maintained. More information is included in the Corporate Governance section of the Annual Report and Accounts 2022 on page 84.

Business Risks are regularly considered by the Board and the Audit Committee. ESG strategy, including climate change, was considered by the Board in Q3 2022. This process includes consideration of potential or actual material risks to the business. To date, climate change has not been identified as a principal risk. However, future regulatory changes linked to climate change are considered to represent a potential emerging risk. Climate change risk will become a regular Board topic if this assessment changes. Regular environmental reporting to the Board is being developed and it is intended to introduce this in 2023. This will enable regular monitoring of environmental performance considering goals and targets including greenhouse gas emissions. Environmental risks (including climate change risks) will be evaluated as part of this developed approach alongside climate change strategy, any major plans of action, risk management, annual budget, and business plans.

Indivior formed an ESG Committee in January 2022. The committee is co-chaired by the Chief Manufacturing and Supply Officer and the Chief Global Impact Officer. The Committee comprises all members of the Executive Committee. The ESG Committee has responsibility for maintaining and developing Indivior's climate change strategy and related policies and management systems (including risk), and for monitoring performance. Day-to-day management of climate change matters is undertaken by an ESG working group comprising a cross-functional team.

For 2023, the Remuneration Committee has introduced an ESG metric into the Group's executive remuneration plans. The ESG metric, which is aligned with the Group's ESG strategy, will act as a modifier to the overall 2023 Annual Incentive Plan. Further information can be found in the Directors' Remuneration Report in the Annual Report and Accounts 2022 on page 112.

### Actions for 2023

The ESG Committee will lead the development of Indivior's climate change approach, including regular internal reporting and supervise related stakeholder engagement activities. The terms of reference and matters arising statements for the Board Committees and the Board will be updated, where relevant, to address climate change.

### Strategy

The process of Conducting Qualitative Scenario Analysis Indivior qualitatively applied three climate change scenarios that were used to inform the generation of identified risks and opportunities.

#### The scenarios used were:

- Steady path to sustainability (1.5°C by 2100, SSP1/ RCP1.9 combination);
- An unequal world (2.5°C by 2100, SSP 4/RCP 3.4 combination); and
- Fossil-fueled growth (4°C by 2100, SSP 5/RCP 8.5 combination).

The scenarios used are built upon the IEA and IPCC RCP/SSP scenarios. They were selected following the receipt of best practice recommendations from third-party advisors. The scenarios were reviewed by members of the ESG Committee and other staff members involved in the management of Indivior's supply chain, via an education and discussion webinar in October and November 2022. During this webinar, scenario analysis concepts were presented and contextualized for Indivior by a professionally qualified third party.

The executives included representatives from Legal, Finance, R&D, Global Impact, ESG Working Group, Operations, and Manufacturing & Supply.





Purpose of this Statement continued

**Risk analysis applied three scenarios**

**Scenario A – Steady path to sustainability (1.5°C temperature rise in comparison to pre-industrial levels by 2100)**

Under this scenario, the world takes the measures required to meet the ambition of the 2015 Paris Agreement.

**Scenario B – An unequal world (2.5°C rise in comparison to pre-industrial levels by 2100)**

Under this scenario, the impacts of a 2.5°C rise become more intense and significant. Larger numbers of people are expected to be affected by water shortages, food scarcity, and displacement by sea-level rise and severe weather. Extreme heat waves are expected to become about twice as common as they are currently.

**Scenario C – Fossil-fueled growth (4°C rise in comparison to pre-industrial levels by 2100)**

The 4°C scenario explores a plausible worse-case scenario in which the world continues to use fossil fuels as the engine of economic growth, resulting in high levels of global warming, with increasingly severe and frequent extreme weather causing extensive disruption, as well as very significant changes to seasonal weather patterns.

The assessment identified a long list of relevant climate-related risks and opportunities for Indivior based on these scenarios. The key internal stakeholders (identified earlier in this report section) completed a survey to provide their inputs on the risks and opportunities included in the long list, so that a shortlist of the most relevant issues was captured. Through a workshop, the shortlisted risks and opportunities were rated on likelihood and potential impact, over the following time horizons:

- **Short term:** present-2026 (consistent with the period applied for the Viability Statement in Indivior’s Annual Report)
- **Medium term:** 2027-2036 (a mid-point between the Viability Statement time frame and the U.K. Government’s Net Zero target); and
- **Long term:** 2037-2050 (consistent with the U.K. Government’s Net Zero target).

**Results of the qualitative scenario analysis**

The project applied the specialist knowledge of the senior members of the Indivior team and best practice advice from professionally qualified advisors. The following table details the three transition risks and two physical risks that were rated medium to high (likelihood of occurrence):

**Potentially material physical & transition risks identified for Indivior, including assessment of impact, likelihood, time horizon, exposure, and priority.**

Risk Type	Risk	Risk Impact	Scenario	Time Horizon	Risk Level*
Transition - Technology	Higher costs linked to technological transition to low carbon.	Increased costs to transition to technology enabling the production of lower-emissions treatments, increasing production costs.	A – (1.5°C by 2100)	Medium-Term	Medium
Transition - Policy and Legal	Higher costs and reputational risk due to increasing compliance regulations.	Increased costs and reputational damage to the business from increasingly enhanced emissions reporting, compliance obligations, and efforts to calculate and report Scope 3 emissions portfolio.	B – (2.5°C by 2100)	Short-Term	High
	Compliance risk as regulations increase	Enhanced environmental policies and legislation (e.g., carbon tax) increasing the price of transportation, raw materials, and offsets.	A – (1.5°C by 2100)	Medium-Term	Medium
Physical - Acute	Risks to physical third-party facilities, from catastrophic storm events and increasing heat.	Damage to physical structures and facilities (e.g., buildings, roads, power supplies) from catastrophic storm events (e.g., tornadoes, hurricanes, flooding) and heat waves, impacting activities at a key third-party facility disrupting the distribution of products to the businesses network of specialty pharmacies and distributors or increasing costs.	C – (4°C by 2100)	Long-Term	Medium
	Risks to CMOs and CPOs (UK and U.S.) due to catastrophic storm events.	Damage to physical structures and facilities (e.g., buildings, roads, power supplies) from catastrophic storm events (e.g., tornadoes, hurricanes) and increased heat impacting the activities of CMOs and CPOs in the U.S. and the UK, potentially disrupting supply or increasing costs.	C – (4°C by 2100)	Long-Term	Medium

\*Risk level based on expected likelihood of occurrence

## Purpose of this Statement continued

In general, Indivior is more exposed to transition risks, with one site being considered potentially exposed to a higher degree of physical risk. These will be monitored in case of changes in potential likelihood by the ESG Committee and regularly by the Supply Leadership team who will investigate this area further in 2023.

The analysis also highlighted that Indivior's highest transition risk and highest risk overall is the risk of rising costs and reputational damage due to increasingly enhanced emissions-reporting requirements, other related compliance regulations, and efforts to accurately calculate and report Scope 3 emissions. This risk is partially mitigated by the resilience of Indivior's business model, the specialty nature of Indivior's products, and the implementation of the ESG Committee and ESG Working Group that are focused on developing robust ESG strategies to further mitigate this risk.

Based on assessment and current mitigation measures, physical risks are considered low overall. Indivior's highest priority physical risk relates to a third-party facility. This is Indivior's primary third-party owned and operated distribution facility in the United States. This risk concerns physical structures and facilities (e.g., buildings, roads, power supplies) being damaged by catastrophic storm events (e.g., tornadoes, hurricanes, flooding), and heat waves, leading to impacts on the activities of our partner distribution center, which could disrupt the distribution of products to customers and increase costs. Some storm protection mitigation actions have already been implemented and further mitigations are being developed.

### **Opportunities relating to climate change matters**

Of the climate related opportunities identified, the highest opportunity relates to reducing costs from shifting to low-emissions energy. This opportunity could enable Indivior to use lower-emissions sources of energy, for instance at the Fine Chemical Plant. This may benefit Indivior by reducing exposure to future fossil fuel price increases, particularly under a "Steady path to sustainability" (1.5° C by 2100 scenario).

## Strategic Summary and 2023 Plans

Overall, based on the risk assessment and current mitigation measures:

- Indivior's mitigation measures are in general triggered by the likelihood of significant business interruption and financially material impacts or opportunities. At this stage, none are believed to impact Indivior's financial planning or strategy. Further quantitative work will be carried out in 2023 to examine this approach and assess whether a change is necessary;
- As part of Indivior's Enterprise Risk Management process, the ESG Committee continues to monitor climate change-related risks for changes in this assessment. New principal risks, if detected will be monitored more closely by the senior management and the Board in line with the established approach; and
- Certain steps have been taken to mitigate climate change risk and to communicate, disclose, and measure Indivior's environmental performance. In the main, these steps have been driven by regulatory and stakeholder expectations, and Indivior will continue to monitor and address these.

Indivior will continue to consider climate change and climate change scenarios within its risk assessments in order to determine whether new material issues could emerge and enable a deeper understanding of the potential implications for its business.





## Purpose of this Statement continued

### Risk Management

In 2022, Indivior conducted a qualitative climate change scenario analysis to facilitate a thoughtful approach to climate change going forward, and to enable the management team to address stakeholder interest in this area. The top-level outcomes of this project are recorded in the strategy section of this TCFD disclosure. Generally, climate risks were evaluated using the Group's common risk assessment approach, using qualitative criteria and likelihood of occurrence and are incorporated into its enterprise risk assessments. From this objective baseline, the Group evaluated actual or potential impacts considering subjective factors that may adjust the baseline higher or lower.

### 2023 Plans

During 2022, Indivior obtained an improved understanding of the potential operational impacts from climate change that could emerge for the business, and through this assessment determined that climate change is not currently a short- or medium-term principal risk.

In 2023, Indivior plans to expand on this understanding by furthering its analysis of its value chain impacts and exposure, including conducting a screening of its Scope 3 emissions aligned to the GHG Protocol's Corporate Value Chain (Scope 3) Standard. This exercise will enable the identification of dependencies within the supply chain that may have implications for its Climate-Related risk exposure. The Group also plans to progress a quantitative analysis based on the risks identified in the qualitative assessment.

### Metrics and Targets

Indivior's GHG estimation to date has been conducted annually. The emissions data and the information about the methodology applied for the 2022 calculation are recorded on pages 39 to 40 of this Sustainability Report.

The data collected for 2022 Scope 1 and 2 reporting has been expanded to include Indivior's small office sites which are located in various European countries (previously viewed as minimal) and the emissions generated by Indivior's global sales vehicle fleet (included to align with industry practice).

Indivior is investigating the expansion of its Scope 3 emissions reporting coverage and the use of intensity metrics to monitor emissions performance and enable evaluation of target setting.

### Actions for 2023

Indivior will continue to work towards mitigating its GHG emissions through energy conservation, applying the extended reporting and monitoring system and the expansion of its Scope 3 data collection. It will also investigate ways of setting meaningful and carefully considered GHG emissions targets.

The data collected for 2022 Scope 1 and 2 reporting has been expanded to include Indivior's small office sites which are located in different European countries.





# Global Reporting Initiative

Annually as a part of our Corporate Sustainability Report, Indivior reports in accordance with the Global Reporting Initiative (GRI) Standard.

Indivior is providing this GRI table which has been prepared referencing GRI 1: Foundation 2021 to assist stakeholders in accessing the information that they require. The preparation method included consideration of the following reporting principles as outlined by GRI.

- Accuracy – ensuring the presented information is correct and as detailed as possible;
- Balance – ensuring the information is reported in an unbiased way and provides a fair representation of negative and positive impacts;
- Clarity – ensuring the information is accessible and understandable;
- Comparability – ensuring the information is selected, compiled and reported in a consistent manner;

- Completeness – striving to ensure that the level of information disclosed is sufficient to assess Indivior's impacts;
- Sustainability context – ensuring that the information about the organisation's impacts is depicted in the wider context of sustainable development;
- Timeliness – this report will be published annually and facilitate decision-making purposes;
- Verifiability - the quality of disclosed information will support external assessments of Indivior's performance.

Indivior is considering conducting a formal materiality assessment with its stakeholders concerning its sustainability impacts and opportunities. Indivior considers that its existing stakeholder dialogue processes, which are outlined within this report, provide a robust platform to understand and devise the scope of information disclosed and required by its stakeholders.

## GRI table

GRI standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organizational details	Pages 5 and 6 (2022 Sustainability Report)
	2-2 Entities included in the organization's sustainability reporting	All entities over which Indivior has operational or financial control are included in this report.
	2-3 Reporting period, frequency and contact point	The reporting period is the year ending 31 December 2022. The principal contact point is Nina DeLorenzo, Chief Global Impact Officer.
	2-4 Restatements of information	Not applicable
	2-5 External assurance	The report has not been externally assured although some data contained within this report has been audited as part of the annual report audit process.
	2-6 Activities, value chain and other business relationships	Pages 5 and 6 (2022 Sustainability Report)
	2-7 Employees	Page 18 (2022 Sustainability Report)
	2-8 Workers who are not employees	Not applicable
	2-9 Governance structure and composition	<a href="https://www.indivior.com/en/about-us/corporate-governance">https://www.indivior.com/en/about-us/corporate-governance</a>
	2-10 Nomination and selection of the highest governance body	<a href="https://www.indivior.com/en/about-us/corporate-governance">https://www.indivior.com/en/about-us/corporate-governance</a>
	2-11 Chair of the highest governance body	<a href="https://www.indivior.com/en/about-us/corporate-governance">https://www.indivior.com/en/about-us/corporate-governance</a>
	2-12 Role of the highest governance body in overseeing the management of impacts	Pages 28 to 31; 74 to 86 (2022 Annual Report)
	2-13 Delegation of responsibility for managing impacts	Page 33 (2022 Sustainability Report)



## Global Reporting Initiative continued

GRI standard	Disclosure	Location
	2-14 Role of the highest governance body in sustainability reporting	Members of the Board and executive management team have reviewed and approved the relevant sections of this report. For governance details, see page 33 (2022 Sustainability Report)
	2-15 Conflicts of interest	Page 98 (2022 Annual Report)
	2-16 Communication of critical concerns	Directors are expected to communicate any critical concerns to the Chair directly, who will ensure that the directors have sufficient time to consider critical issues and obtain answer to their questions and concerns ahead of decision-making. In certain circumstances, it may be appropriate for concerns to be raised with the Senior Independent Director, who will work with the Chair and other directors and shareholders (as necessary and appropriate) to resolve any significant issues. No critical concerns were communicated during the reporting period.
	2-17 Collective knowledge of the highest governance body	Pages 70 and 71 (2022 Annual Report)
	2-18 Evaluation of the performance of the highest governance body	Pages 84 and 85 (2022 Annual Report)
	2-19 Remuneration policies	Pages 122 and 123 (2022 Annual Report)
	2-20 Process to determine remuneration	Pages 109 to 123 (2022 Annual Report)
	2-21 Annual total compensation ratio	Pages 117 to 119 (2022 Annual Report)
	2-22 Statement on sustainable development strategy	Pages 7 to 12 (2022 Sustainability Report)
	2-23 Policy commitments	Pages 7 to 12 (2022 Sustainability Report)
	2-24 Embedding policy commitments	Pages 7 to 12 (2022 Sustainability Report)

GRI standard	Disclosure	Location
	2-25 Processes to remediate negative impacts	Pages 7 to 12 (2022 Sustainability Report)
	2-26 Mechanisms for seeking advice and raising concerns	Indivior has a secure Ethics Line. More information can be found on this page of the Indivior website. <a href="https://www.indivior.com/en/responsibility/integrity-and-compliance">https://www.indivior.com/en/responsibility/integrity-and-compliance</a> . Indivior's Global Integrity and Compliance Program also addresses the implementation of responsible business conduct policies and practices. See page 25 (2022 Sustainability Report)
	2-27 Compliance with laws and regulations	Indivior's Global Code of Conduct (see page 5) requires compliance with the applicable laws and regulations. No material breaches during 2022 of applicable laws and regulations were disclosed within the 2022 Annual Report. <a href="https://www.indivior.com/en/about-us/corporate-governance/global-conduct-policies">https://www.indivior.com/en/about-us/corporate-governance/global-conduct-policies</a>
	2-28 Membership associations	Indivior supports organisations that work within its areas of operation with grants. More information is available at the group website. Indivior is a member of a number of industry organisations but detailed information is not currently disclosed.
	2-29 Approach to stakeholder engagement	Pages 26 to 31; 86 (2022 Annual Report)
	2-30 Collective bargaining agreements	Indivior adheres to the appropriate laws in the countries where it operates concerning collective bargaining agreements



## Global Reporting Initiative continued

GRI standard	Disclosure	Location
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Indivior's ongoing dialogue with its stakeholders has highlighted the material topics highlighted in this report. Indivior plans to conduct a formal stakeholder materiality assessment exercise in the future.
	3-2 List of material topics	Page 8 (2022 Sustainability Report)
	3-3 Management of material topics	Page 8 (2022 Sustainability Report)
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 124 (2022 Annual Report)
	201-2 Financial implications and other risks and opportunities due to climate change	Pages 36 to 41 (2022 Sustainability Report)
	201-3 Defined benefit plan obligations and other retirement plans	Indivior operates schemes for all of its employees. In the US employees may contribute up to 75% of eligible salary on a Pre-Tax, Roth or After-Tax basis. Indivior will match 75% of the first 6% of employee contributions. Indivior also automatically contributes 4% of eligible salary as a Profit Sharing contribution. In the UK Indivior contributes 10% of eligible salary.
	201-4 Financial assistance received from government	Indivior did not receive material assistance of this sort in 2022.
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Not disclosed. Indivior complies with legal minimum wage requirements in all the countries where its operates.
	202-2 Proportion of senior management hired from the local community	Not disclosed.

GRI standard	Disclosure	Location
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Pages 26 and 27 (2022 Annual Report)
	203-2 Significant indirect economic impacts	The vast majority of Indivior's activities have significant social impacts because of the nature of the activities of the business
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Not disclosed
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Pages 23 to 26 (2022 sustainability report); and <a href="https://www.indivior.com/en/about-us/corporate-governance/global-conduct-policies">https://www.indivior.com/en/about-us/corporate-governance/global-conduct-policies</a>
	205-2 Communication and training about anti-corruption policies and procedures	Pages 23 to 26 (2022 Sustainability Report)
	205-3 Confirmed incidents of corruption and actions taken	No instances in 2022.
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Pages 53 to 55 (2022 annual report)
GRI 207: Tax 2019	207-1 Approach to tax	Page 42 (Indivior Global Code of Conduct); page 159 (2022 Annual Report); and <a href="https://www.indivior.com/en/about-us/corporate-governance/tax-strategy">https://www.indivior.com/en/about-us/corporate-governance/tax-strategy</a> .
	207-2 Tax governance, control, and risk management	<a href="https://www.indivior.com/en/about-us/corporate-governance/tax-strategy">https://www.indivior.com/en/about-us/corporate-governance/tax-strategy</a>
	207-3 Stakeholder engagement and management of concerns related to tax	<a href="https://www.indivior.com/en/about-us/corporate-governance/tax-strategy">https://www.indivior.com/en/about-us/corporate-governance/tax-strategy</a>
	207-4 Country-by-country reporting	Pages 158 to 159 (2022 Annual Report)
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Not disclosed
	301-2 Recycled input materials used	Not disclosed
	301-3 Reclaimed products and their packaging materials	Not disclosed



## Global Reporting Initiative continued

GRI standard	Disclosure	Location
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 30 (2022 Sustainability Report)
	302-2 Energy consumption outside of the organization	Not applicable
	302-3 Energy intensity	Page 40 (2022 Annual Report)
	302-4 Reduction of energy consumption	Page 29 (2022 Sustainability Report)
	302-5 Reductions in energy requirements of products and services	Not disclosed
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Indivior's direct activities do not use freshwater. Indivior's Fine Chemical Plant, located in Hull (UK) and the company's only manufacturing location, uses mains water to feed a water purification plant that supplies the production process and mains water for the steam plant, ice machine and domestic use. Indivior's other locations (offices and two R&D centers) all use mains water. Indivior's raw material supply chain (located in Tasmania, Australia) for the Fine Chemical Plant relies on the availability of rainwater for poppy seed production. We do not believe that the remainder of Indivior's supply chain (which for manufacturing purposes is based in the UK and USA) relies on the availability of freshwater as part of the manufacturing process. Indivior's activities do not use recycled, brackish or produced water. We do not believe that the availability of these categories of water is important to the activities of Indivior's supply chain.

GRI standard	Disclosure	Location
	303-2 Management of water discharge-related impacts	Not disclosed
	303-3 Water withdrawal	Not disclosed
	303-4 Water discharge	Not disclosed
	303-5 Water consumption	Not disclosed
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Not applicable
	304-2 Significant impacts of activities, products and services on biodiversity	Not applicable
	304-3 Habitats protected or restored	Not applicable
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Not applicable
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 30 (2022 Sustainability Report)
	305-2 Energy indirect (Scope 2) GHG emissions	Page 30 (2022 Sustainability Report)
	305-3 Other indirect (Scope 3) GHG emissions	Page 30 (2022 Sustainability Report)
	305-4 GHG emissions intensity	Page 30 (2022 Sustainability Report)
	305-5 Reduction of GHG emissions	Page 29 (2022 Sustainability Report)
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	261 tonnes (CO2 equivalent) of Indivior's emissions in 2022 resulted from HFC emissions.



## Global Reporting Initiative continued

GRI standard	Disclosure	Location
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Not disclosed
	306-2 Management of significant waste-related impacts	Not disclosed
	306-3 Waste generated	Not disclosed
	306-4 Waste diverted from disposal	Not disclosed
	306-5 Waste directed to disposal	Not disclosed
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Suppliers are required to adhere to the Supplier Code of Conduct published in 2021. This states that Indivior aims to ensure that its suppliers conduct a responsible approach to environmental and climate change matters and to ensure that this commitment extends to their own supply chains. Indivior may not work with suppliers that are unable to demonstrate a responsible approach to environmental and climate change matters.
	308-2 Negative environmental impacts in the supply chain and actions taken	None found during 2022.
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Not disclosed
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Not disclosed
	401-3 Parental leave	Not disclosed
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Not disclosed

GRI standard	Disclosure	Location
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	The Fine Chemical Plant holds ISO 45001:2018 certification
	403-2 Hazard identification, risk assessment, and incident investigation	The Fine Chemical Plant has comprehensive management systems to address these matters. No significant incidents were recorded in 2021.
	403-3 Occupational health services	Page 22 (2022 Sustainability Report)
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 22 (2022 Sustainability Report)
	403-5 Worker training on occupational health and safety	The Fine Chemical Plant has comprehensive training procedures.
	403-6 Promotion of worker health	Page 22 (2022 Sustainability Report)
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Not disclosed
	403-8 Workers covered by an occupational health and safety management system	The Fine Chemical Plant holds ISO 45001:2018 certification
	403-9 Work-related injuries	No significant instances recorded in 2022.
	403-10 Work-related ill health	No significant instances recorded in 2022.
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Not disclosed
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 19 (2022 Sustainability Report)
	404-3 Percentage of employees receiving regular performance and career development reviews	All employees receive regular performance and career development reviews
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Page 20 (2022 Sustainability Report)
	405-2 Ratio of basic salary and remuneration of women to men	Not disclosed



## Global Reporting Initiative continued

GRI standard	Disclosure	Location
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No such instances recorded in 2022.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	None identified. Indivior's Supplier Code of Conduct outlines that Indivior looks for a commitment to e appropriate national and international legal, regulatory, and best practice guidelines including the International Labour Organization (ILO) Declaration, the Universal Declaration of Human Rights, and an appropriate living wage initiative.
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	None identified. Indivior's Supplier Code of Conduct outlines that Indivior looks for policies that prohibit forced and child labor.
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	None identified. Indivior's Supplier Code of Conduct outlines that Indivior looks for policies that prohibit forced and child labor.
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Not applicable
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Not applicable
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Pages 14 to 17 (2022 Sustainability Report)
	413-2 Operations with significant actual and potential negative impacts on local communities	No such instances

GRI standard	Disclosure	Location
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Indivior's supply chain is small. All new major suppliers are examined using social criteria and are required to adhere to Indivior's Supplier Code of Conduct.
	414-2 Negative social impacts in the supply chain and actions taken	None found during 2022.
GRI 415: Public Policy 2016	415-1 Political contributions	Page 126 (2022 Annual Report)
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Indivior's products are produced and distributed within stringent monitoring environments because of their nature. Indivior's website contains detailed analysis of product monitoring outcomes which are regularly presented to stakeholders.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	None during 2022
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Indivior's products are produced and distributed within stringent product labelling environments because of their nature. No incidents of regulatory contravention was recorded in 2022.
	417-2 Incidents of non-compliance concerning product and service information and labeling	None during 2022
	417-3 Incidents of non-compliance concerning marketing communications	None during 2022
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	None during 2022

# Glossary

Acronym	Signification
<b>CADCA</b>	Community Anti-Drug Coalitions of America
<b>CDC</b>	Centers for Disease Control & Prevention
<b>CIA</b>	Corporate Integrity Agreement
<b>CUD</b>	Cannabis Use Disorder
<b>DOJ</b>	United States Department of Justice
<b>ESG</b>	Environment, Social, and Governance
<b>FCP</b>	Fine Chemical Plant
<b>FDA</b>	United States Federal Drug Administration
<b>FTC</b>	United States Federal Trade Commission
<b>GHG</b>	Greenhouse Gas
<b>GRI</b>	Global Reporting Initiative
<b>HR</b>	Human Resources
<b>I&amp;C</b>	Integrity & Compliance
<b>IGICP</b>	Indivior Global Integrity & Compliance Program
<b>IPCC</b>	Intergovernmental Panel on Climate Change
<b>ISSB</b>	International Sustainability Standards Board
<b>LEM</b>	List of Essential Medicine
<b>MAT</b>	Medication-Assisted Treatment
<b>MOUD</b>	Medication for Opioid Use Disorder

Acronym	Signification
<b>OIG</b>	Office of the Inspector General
<b>ODU</b>	Opioid Use Disorder
<b>R&amp;D</b>	Research and Development
<b>RAMP</b>	Risk Assessment & Mitigation Plan
<b>SASB</b>	Sustainability Accounting Standards Board
<b>SDG</b>	Sustainable Development Goals
<b>SEC</b>	U.S. Securities and Exchange Commission
<b>SUD</b>	Substance Use Disorder
<b>TCFD</b>	Task Force on Climate-Related Financial Disclosures
<b>UN</b>	United Nations
<b>UNFCCC</b>	UN Framework Convention on Climate Change
<b>WHO</b>	World Health Organization
<b>WRI</b>	World Resource Institute

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