

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500.

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan... [X] a single-employer plan [ ] a DFE... B This return/report is: [ ] the first return/report [ ] the final return/report... C If the plan is a collectively-bargained plan, check here... D Check box if filing under: [X] Form 5558 [ ] automatic extension... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here...

Part II Basic Plan Information—enter all requested information

1a Name of plan: INDIVIOR INC. PROFIT SHARING AND 401(K) PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 11/01/2004
2a Plan sponsor's name (employer, if for a single-employer plan): INDIVIOR INC.
2b Employer Identification Number (EIN): 52-2069631
2c Plan Sponsor's telephone number: 804-423-6955
2d Business code (see instructions): 325410

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	1245
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	878
	<b>6a(2)</b>	766
	<b>6b</b>	6
	<b>6c</b>	529
	<b>6d</b>	1301
	<b>6e</b>	1
	<b>6f</b>	1302
	<b>6g(1)</b>	1241
<b>6g(2)</b>	1299	
<b>6h</b>	83	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
**2E 2F 2G 2J 2K 2S 2T 3F 3D**

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

- (1)  **R** (Retirement Plan Information)
- (2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4)  **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_
- (5)  **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

- (1)  **H** (Financial Information)
- (2)  **I** (Financial Information – Small Plan)
- (3)  **A** (Insurance Information) – Number Attached 0
- (4)  **C** (Service Provider Information)
- (5)  **D** (DFE/Participating Plan Information)
- (6)  **G** (Financial Transaction Schedules)

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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>INDIVIOR INC. PROFIT SHARING AND 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>INDIVIOR INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>52-2069631</b>	

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**FIDELITY INVESTMENTS INSTITUTIONAL**

**04-2647786**

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	75291	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	62655	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE D (Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <hr/> <b>2024</b>  <hr/> <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u>	
<b>A</b> Name of plan <u>INDIVIOR INC. PROFIT SHARING AND 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) <span style="float: right;">▶</span> <u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>INDIVIOR INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>52-2069631</u>

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SS TRGT RET 2020 VI</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST CO</u>		
<b>c</b> EIN-PN <u>90-0337987-314</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2200559</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SS TRGT RET 2030 VI</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST CO</u>		
<b>c</b> EIN-PN <u>90-0337987-316</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>22471753</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SS TRGT RET 2065 VI</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST CO</u>		
<b>c</b> EIN-PN <u>32-6528132-049</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>470877</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL GLB RL EST</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL GLOBAL INVESTORS TRUST</u>		
<b>c</b> EIN-PN <u>27-5279909-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>322202</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SS TRGT RET INC VI</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST CO</u>		
<b>c</b> EIN-PN <u>90-0337987-326</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1209327</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SS TRGT RET 2040 VI</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST CO</u>		
<b>c</b> EIN-PN <u>90-0337987-318</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15381131</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SS TRGT RET 2045 VI</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST CO</u>		
<b>c</b> EIN-PN <u>90-0337987-319</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15830618</u>

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2060 VI

**b** Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO

<b>c</b> EIN-PN 90-0337987-454	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2634274
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2035 VI

**b** Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO

<b>c</b> EIN-PN 90-0337987-317	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28843394
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2025 VI

**b** Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO

<b>c</b> EIN-PN 90-0337987-315	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10854536
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2050 VI

**b** Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO

<b>c</b> EIN-PN 90-0337987-320	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8778850
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2055 VI

**b** Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO

<b>c</b> EIN-PN 90-0337987-325	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5006362
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: MIP CL 2

**b** Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

<b>c</b> EIN-PN 04-3022712-024	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7342716
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: EARNST SMID CP CORE

**b** Name of sponsor of entity listed in (a): SEI TRUST COMPANY

<b>c</b> EIN-PN 26-4377500-041	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8664077
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: PARN SUSTAIN CR EQ 1

**b** Name of sponsor of entity listed in (a): SEI TRUST COMPANY

<b>c</b> EIN-PN 85-3199856-144	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12131668
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>INDIVIOR INC. PROFIT SHARING AND 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>INDIVIOR INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>52-2069631</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	0	0
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	0	0
<b>(3)</b> Other .....	<b>1b(3)</b>	0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	0	0
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	0	0
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	0	0
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	0	0
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	0	0
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	0	0
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	0	0
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	0	0
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	0	0
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	1085048	1100973
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	134570993	142142344
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	0	0
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	52105958	64075038
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	0	0
<b>(15)</b> Other .....	<b>1c(15)</b>	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	187761999	207318355
<b>Liabilities</b>			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	187761999	207318355

**Part II Income and Expense Statement**

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	12356041	
(B) Participants.....	2a(1)(B)	14866393	
(C) Others (including rollovers).....	2a(1)(C)	3483096	
(2) Noncash contributions.....	2a(2)	0	30705530
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	83786	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		83786
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1036282	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		1036282
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)	14573720
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)	0
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)	8445000
<b>c</b> Other income .....	2c	0
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d	54844318

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	35048013
(2) To insurance carriers for the provision of benefits .....	2e(2)	0
(3) Other.....	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)	35048013
<b>f</b> Corrective distributions (see instructions) .....	2f	24405
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g	77598
<b>h</b> Interest expense.....	2h	0
<b>i</b> Administrative expenses:		
(1) Salaries and allowances .....	2i(1)	0
(2) Contract administrator fees .....	2i(2)	1500
(3) Recordkeeping fees .....	2i(3)	73791
(4) IQPA audit fees .....	2i(4)	0
(5) Investment advisory and investment management fees .....	2i(5)	62655
(6) Bank or trust company trustee/custodial fees .....	2i(6)	0
(7) Actuarial fees .....	2i(7)	0
(8) Legal fees .....	2i(8)	0
(9) Valuation/appraisal fees .....	2i(9)	0
(10) Other trustee fees and expenses .....	2i(10)	0
(11) Other expenses.....	2i(11)	0
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)	137946
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j	35287962

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k	19556356
<b>l</b> Transfers of assets:		
(1) To this plan.....	2l(1)	0
(2) From this plan .....	2l(2)	0

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **CHERRY BEKAERT LLP**

(2) EIN: **56-0574444**

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1)  This form is filed for a CCT, PSA, DCG or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	32811
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>e</b> Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  Yes  No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined  
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>INDIVIOR INC. PROFIT SHARING AND 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>INDIVIOR INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>52-2069631</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... **1**

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 04-6568107

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... **3**

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	<b>6c</b>	

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline?.....  Yes  No  N/A

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....  Yes  No  N/A

<b>Part III</b>	<b>Amendments</b>
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**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....  Increase  Decrease  Both  No

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....  Yes  No

**11 a** Does the ESOP hold any preferred stock?.....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market?.....  Yes  No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	<b>16b</b>	

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation. \_\_\_\_\_

**Part VII IRS Compliance Questions**

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

# Indivior Inc. Profit Sharing and 401(k) Plan

Financial Statements and  
Supplemental Schedules

*As of December 31, 2024 and 2023 and  
for the Year Ended December 31, 2024*

*And Report of Independent Auditor*

# Indivior Inc. Profit Sharing and 401(k) Plan

## Table of Contents

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Report of Independent Auditor . . . . .	1
Statements of Net Assets Available for Benefits . . . . .	5
Statement of Changes in Net Assets Available for Benefits . . . . .	6
Notes to the Financial Statements . . . . .	7
Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions . . . . .	15
Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) . . . . .	16

## Report of Independent Auditor

To the Plan Administrator  
Indivior Inc. Profit Sharing and 401(k) Plan  
Richmond, Virginia

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of Indivior Inc. Profit Sharing and 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Indivior Inc. Profit Sharing and 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### Opinion

In our opinion, based on our audits and on the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Indivior Inc. Profit Sharing and 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Indivior Inc. Profit Sharing and 401(k) Plan's ability to continue as a going concern for at least one year following the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audits.

#### **Supplemental Schedules Required by ERISA**

The supplemental schedules, Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2024, and Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Cherry Bekaert LLP*

Richmond, Virginia  
September 30, 2025

**Indivior Inc. Profit Sharing and 401(k) Plan**  
**Statements of Net Assets Available for Benefits**

*December 31, 2024 and 2023*

	<b>2024</b>	<b>2023</b>
<b>ASSETS</b>		
<b>Investments:</b>		
Investments, at fair value	\$206,217,382	\$186,676,951
<b>Receivables:</b>		
Employer contributions	750,132	554,992
Notes receivable from participants	1,100,973	1,085,048
<b>Total Receivables</b>	<u>1,851,105</u>	<u>1,640,040</u>
<b>Total Assets</b>	<u>208,068,487</u>	<u>188,316,991</u>
<b>Net Assets Available for Benefits</b>	<u><u>\$208,068,487</u></u>	<u><u>\$188,316,991</u></u>

The accompanying notes to the financial statements are an integral part of these statements.

## Indivior Inc. Profit Sharing and 401(k) Plan

### Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2024

	<u>2024</u>
<b>Additions:</b>	
<b>Investment Income:</b>	
Interest and dividends	\$ 1,036,282
Net appreciation in fair value of investments	23,018,720
<b>Total Investment Income</b>	<u>24,055,002</u>
Interest income on notes receivable from participants	83,786
<b>Contributions:</b>	
Participant contributions	14,866,393
Employer contributions	12,551,181
Rollovers	3,483,096
<b>Total Contributions</b>	<u>30,900,670</u>
<b>Total Additions</b>	<u>55,039,458</u>
<b>Deductions:</b>	
Benefits paid to participants	35,150,016
Administrative expenses	137,946
<b>Total Deductions</b>	<u>35,287,962</u>
<b>Net increase in net assets available for benefits</b>	19,751,496
Net assets available for benefits, beginning of year	188,316,991
<b>Net assets available for benefits, end of year</b>	<u><u>\$208,068,487</u></u>

The accompanying notes to the financial statements are an integral part of these statements.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

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### 1. Description of the Plan

The following description of the Indivior Inc. Profit Sharing and 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

*General* – The Plan is a defined contribution plan established effective November 1, 2004, and restated July 26, 2021. The Plan covers all employees of Indivior Inc. (the "Company") , excluding employees covered by a collective bargaining agreement, leased employees and employees on a temporary assignment from an affiliated employer. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Management is responsible for oversight of the Plan. The Plan's investment committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's management.

*Participant Contributions* – Each year, participants may contribute up to 75% of pretax annual compensation, as defined in the Plan document, up to the maximum limit of \$23,000 per the Internal Revenue Code ("IRC"). Participants also may designate all or a portion of their deferral contributions as after-tax contributions into a Roth account. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions up to \$7,500. Participants also may contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an automatic enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant.

*Employer Contributions* – The Company will match 75% of participant contributions up to 6% of the participant's eligible compensation. Additionally, the Plan provides profit sharing contributions up to 4% of annual eligible compensation. The Company may make a discretionary contribution at the Plan Sponsor's discretion. For the year ended December 31, 2024, there were no discretionary contributions to the Plan. Contributions are subject to certain Internal Revenue Service ("IRS") limitations.

*Participant Accounts* – Each participant's account is credited with the participant's contributions, matching contributions, profit sharing contributions, allocations of the discretionary contributions (if any), and allocation of the Plan's earnings or losses. Participant accounts are charged with benefit payments and an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

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### 1. Description of the Plan (continued)

*Vesting* – Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's matching, profit sharing, and discretionary contributions is based on years of continuous service. A participant is 100 percent vested after three of credited service.

*Notes Receivable from Participants* – Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate, determined monthly, is set at 1% above the prime rate, as defined in the Plan document. Principal and interest are paid ratably through payroll deductions. Terms range from 1 to 5 years or greater for the purchase of a primary residence. Interest on notes receivable ranges from 4.25% to 10.50% and maturing through December 2033.

*Benefits and Payments* – On termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. If a terminated participant's vested balance is less than or equal to \$1,000 in the form of a lump sum cash payment. In addition, the Plan allows for hardship distributions if certain criteria are met. All fully vested balances are available for distributions after the participant reaches the age of 59 ½ years.

*Forfeitures* – At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$222,880 and \$46,152, respectively. The forfeited balances can be used to reduce future employer contributions or to pay plan administrative expenses. During 2024, employer contributions were reduced by \$1,640,781, from forfeited nonvested accounts, in accordance with Plan provisions.

### 2. Summary of Significant Accounting Policies

*Basis of Accounting* – The financial statements of the Plan are prepared on the accrual basis of accounting.

*Risk and Uncertainties* – The Plan provides for various investment fund options. Investments are exposed to various risks such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

*Use of Estimates* – The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

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### 2. Summary of Significant Accounting Policies (continued)

*Investment Valuation and Income Recognition* – Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company, as applicable. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

*Notes Receivable from Participants* – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred. Delinquent loans are reclassified as distributions upon the terms of the plan document.

*Payment of Benefits* – Benefits are recorded when paid.

*Employer Contributions Receivable* – Any contributions due and payable by the Company are reflected as employer contributions receivable in the Plan's financial statements.

*Expenses* – Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the management. Expenses that are paid by the management are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

### 3. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under the Financial Accounting Standards Board ("FASB") FASB Accounting Standards Codification ("ASC") 820, *Fair Value Measurement*, are described as follows:

*Level 1* – Inputs to the valuation technique are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

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### 3. Fair Value Measurements (continued)

*Level 2* – Inputs to the valuation technique include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

*Level 3* – Inputs to the valuation technique are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following are descriptions of the valuation techniques used for assets measured at fair value. There have been no changes in the techniques used at December 31, 2024 and 2023.

*Mutual Funds* – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Investments Measured at Net Asset Value* – Consisting of common collective trust funds, valued at NAV of units of a bank collective trust. NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. As of December 31, 2024 and 2023, there was no change in methodology used by the Plan.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

### 3. Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

#### Assets at Fair Value as of

#### December 31, 2024

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 64,075,038	\$ -	\$ -	\$ 64,075,038
<b>Total assets in the fair value hierarchy</b>	64,075,038	-	-	64,075,038
Investments measured at net asset value (a)	-	-	-	142,142,344
<b>Total investments, at fair value</b>	\$ 64,075,038	\$ -	\$ -	\$206,217,382

#### Assets at Fair Value as of

#### December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 52,105,958	\$ -	\$ -	\$ 52,105,958
<b>Total assets in the fair value hierarchy</b>	52,105,958	-	-	52,105,958
Investments measured at net asset value (a)	-	-	-	134,570,993
<b>Total investments, at fair value</b>	\$ 52,105,958	\$ -	\$ -	\$186,676,951

(a) In accordance with FASB ASC 820, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

## Indivior Inc. Profit Sharing and 401(k) Plan

### Notes to the Financial Statements

December 31, 2024 and 2023

#### 3. Fair Value Measurements (continued)

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<b>December 31, 2024</b>	<b>Fair Value</b>	<b>Unfunded Commitments</b>	<b>Redemption Frequency (if currently eligible)</b>	<b>Redemption Notice Period</b>
Common Collective Trust Funds	\$142,142,344	N/A	Daily	12 months

  

<b>December 31, 2023</b>	<b>Fair Value</b>	<b>Unfunded Commitments</b>	<b>Redemption Frequency (if currently eligible)</b>	<b>Redemption Notice Period</b>
Common Collective Trust Funds	\$134,570,993	N/A	Daily	12 months

#### 4. Information Certified by the Qualified Institution

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2024 and 2023. Accordingly, Fidelity Management Trust Company, the "qualified institution" of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reported in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, and the supplemental schedule, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024, and the related investment activity and interest income on notes receivable from participants reported in the statement of changes in net assets available for benefits for the year ended December 31, 2024.

#### 5. Party-In-Interest Transactions

Certain Plan investments are managed by the qualified institution and, therefore, these transactions qualify as party in interest transactions.

Fees incurred by the Plan for investment advisory services are paid directly by the Plan and therefore qualify as party in interest transactions.

Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

## **Indivior Inc. Profit Sharing and 401(k) Plan**

### Notes to the Financial Statements

*December 31, 2024 and 2023*

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#### **5. Party-In-Interest Transactions (continued)**

Certain administrative functions of the Plan are performed by officers or employees of the management. No such officer or employee receives compensation from the Plan.

#### **6. Plan Termination**

Although it has not expressed any intent to do so, the management has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their account balances.

#### **7. Tax Status**

The Plan adopted a pre-approved plan offered by FMR LLC. The pre-approved plan received an IRS Opinion Letter dated June 30, 2020, that the Plan and related trust are designed in accordance with the applicable sections of the IRC. Although the Plan has been amended since receiving the IRS Opinion Letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax exempt.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### **8. Delinquent Participant Contributions**

For the year ended December 31, 2024, the Company did not remit certain participant contributions to the Plan on a timely basis as defined by DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Untimely remittances identified on the Schedule of Delinquent Participant Contributions totaled \$32,811 in 2024. During 2025, the Company remitted the withholdings and compensated participants for lost earnings resulting from the delay in contributions.

## Indivior Inc. Profit Sharing and 401(k) Plan

### Notes to the Financial Statements

December 31, 2024 and 2023

#### 9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023, to Form 5500:

	<u>2024</u>	<u>2023</u>
<b>Net assets available for benefits per the financial statements</b>		
Net assets available for benefits per the financial statements	\$208,068,487	\$188,316,991
Less: Employer contribution receivable	(750,132)	(554,992)
<b>Net assets available for benefits per Form 5500</b>	<u>\$207,318,355</u>	<u>\$187,761,999</u>

The following is a reconciliation of the increase in net assets per the financial statements for the year ended December 31, 2024, to Form 5500:

	<u>2024</u>
Net increase in net assets available for benefits per the financial statements	\$ 19,751,496
Adjustment for change in contributions receivable	(195,140)
<b>Increase in net assets per Form 5500</b>	<u>\$ 19,556,356</u>

#### 10. Subsequent Events

The Plan has evaluated subsequent events through September 30, 2025, in connection with the preparation of these financial statements, which is the date the financial statements were available to be issued.

## **Supplemental Schedules**

**Indivior Inc. Profit Sharing and 401(k) Plan**  
 Schedule of Delinquent Participant Contributions  
 Form 5500, Schedule H, Part IV, Line 4a  
 EIN: 52-2069631 Plan Number: 001

*Year Ended December 31, 2024*

<b>Total that Constitute Nonexempt Prohibited Transactions</b>						
<b>Participant Contributions Transferred Late to the Plan</b>	<b>Contributions (1) Not Corrected</b>	<b>Contributions Corrected Outside VFCP</b>	<b>Contributions Pending Correction in VFCP</b>	<b>Total Fully Corrected Under VFCP and PTE 2002-51</b>		
\$ 32,811	\$ 32,811	\$ -	\$ -	\$ -		\$ -

(1) Amount does not include participant loan repayments.

# Indivior Inc. Profit Sharing and 401(k) Plan

Schedule of Assets (Held at End of Year)

Form 5500, Schedule H, Part IV, Line 4i

EIN: 52-2069631, Plan Number: 001

December 31, 2024

(a)	(b)	(c)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Current Value
<b>Mutual Funds:</b>			
*	Fidelity Management Trust Company	DFA INF PRT SEC PORT	\$ 1,622,443
*	Fidelity Management Trust Company	FID 500 INDEX	38,596,192
*	Fidelity Management Trust Company	FID DIVERSFD INTL K6	4,568,852
*	Fidelity Management Trust Company	FID EXTD MKT IDX	7,587,265
*	Fidelity Management Trust Company	FID GLB EX US IDX	5,729,117
*	Fidelity Management Trust Company	FID US BOND IDX	4,718,984
	Western Asset	WA CORE PLS BOND IS	1,252,185
<b>Total Mutual Funds</b>			<b>64,075,038</b>
<b>Common Collective Trust Funds:</b>			
*	Fidelity Management Trust Company	MIP CL 2	7,342,716
	Principal	PRINCIPAL GLB RL EST	322,202
	State Street	SS TRGT RET 2020 VI	2,200,559
	State Street	SS TRGT RET 2025 VI	10,854,536
	State Street	SS TRGT RET 2030 VI	22,471,754
	State Street	SS TRGT RET 2035 VI	28,843,394
	State Street	SS TRGT RET 2040 VI	15,381,131
	State Street	SS TRGT RET 2045 VI	15,830,618
	State Street	SS TRGT RET 2050 VI	8,778,850
	State Street	SS TRGT RET 2055 VI	5,006,361
	State Street	SS TRGT RET 2060 VI	2,634,274
	State Street	SS TRGT RET 2065 VI	470,877
	State Street	SS TRGT RET INC VI	1,209,327
	Earnest	EARNEST SMID CP CORE	8,664,077
	Parnassus	SUSTAIN CR EQ 1	12,131,668
<b>Total Common Collective Trusts</b>			<b>142,142,344</b>
*	<b>Notes Receivable from Participants:</b>	Maturing through December 2033, interest rates of 4.25% to 10.50%, collateralized by participant accounts	1,100,973
<b>Total Assets (Held at End of Year)</b>			<b>\$ 207,318,355</b>

An asterisk (\*) in column (a) denotes a party-in-interest to the Plan.

Column (d), cost of investments, is not applicable as all investments are self-directed.

# Indivior Inc. Profit Sharing and 401(k) Plan

Financial Statements and  
Supplemental Schedules

*As of December 31, 2024 and 2023 and  
for the Year Ended December 31, 2024*

*And Report of Independent Auditor*

# Indivior Inc. Profit Sharing and 401(k) Plan

## Table of Contents

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Report of Independent Auditor . . . . .	1
Statements of Net Assets Available for Benefits . . . . .	5
Statement of Changes in Net Assets Available for Benefits . . . . .	6
Notes to the Financial Statements . . . . .	7
Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions . . . . .	15
Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) . . . . .	16

## Report of Independent Auditor

To the Plan Administrator  
Indivior Inc. Profit Sharing and 401(k) Plan  
Richmond, Virginia

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of Indivior Inc. Profit Sharing and 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Indivior Inc. Profit Sharing and 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### Opinion

In our opinion, based on our audits and on the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Indivior Inc. Profit Sharing and 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Indivior Inc. Profit Sharing and 401(k) Plan's ability to continue as a going concern for at least one year following the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audits.

#### **Supplemental Schedules Required by ERISA**

The supplemental schedules, Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2024, and Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Cherry Bekaert LLP*

Richmond, Virginia  
September 30, 2025

**Indivior Inc. Profit Sharing and 401(k) Plan**  
**Statements of Net Assets Available for Benefits**

*December 31, 2024 and 2023*

	<b>2024</b>	<b>2023</b>
<b>ASSETS</b>		
<b>Investments:</b>		
Investments, at fair value	\$206,217,382	\$186,676,951
<b>Receivables:</b>		
Employer contributions	750,132	554,992
Notes receivable from participants	1,100,973	1,085,048
<b>Total Receivables</b>	<u>1,851,105</u>	<u>1,640,040</u>
<b>Total Assets</b>	<u>208,068,487</u>	<u>188,316,991</u>
<b>Net Assets Available for Benefits</b>	<u><u>\$208,068,487</u></u>	<u><u>\$188,316,991</u></u>

The accompanying notes to the financial statements are an integral part of these statements.

## Indivior Inc. Profit Sharing and 401(k) Plan

### Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2024

	<u>2024</u>
<b>Additions:</b>	
<b>Investment Income:</b>	
Interest and dividends	\$ 1,036,282
Net appreciation in fair value of investments	23,018,720
<b>Total Investment Income</b>	<u>24,055,002</u>
Interest income on notes receivable from participants	83,786
<b>Contributions:</b>	
Participant contributions	14,866,393
Employer contributions	12,551,181
Rollovers	3,483,096
<b>Total Contributions</b>	<u>30,900,670</u>
<b>Total Additions</b>	<u>55,039,458</u>
<b>Deductions:</b>	
Benefits paid to participants	35,150,016
Administrative expenses	137,946
<b>Total Deductions</b>	<u>35,287,962</u>
<b>Net increase in net assets available for benefits</b>	19,751,496
Net assets available for benefits, beginning of year	<u>188,316,991</u>
<b>Net assets available for benefits, end of year</b>	<u><u>\$208,068,487</u></u>

The accompanying notes to the financial statements are an integral part of these statements.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

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### 1. Description of the Plan

The following description of the Indivior Inc. Profit Sharing and 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

*General* – The Plan is a defined contribution plan established effective November 1, 2004, and restated July 26, 2021. The Plan covers all employees of Indivior Inc. (the "Company") , excluding employees covered by a collective bargaining agreement, leased employees and employees on a temporary assignment from an affiliated employer. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Management is responsible for oversight of the Plan. The Plan's investment committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's management.

*Participant Contributions* – Each year, participants may contribute up to 75% of pretax annual compensation, as defined in the Plan document, up to the maximum limit of \$23,000 per the Internal Revenue Code ("IRC"). Participants also may designate all or a portion of their deferral contributions as after-tax contributions into a Roth account. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions up to \$7,500. Participants also may contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an automatic enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant.

*Employer Contributions* – The Company will match 75% of participant contributions up to 6% of the participant's eligible compensation. Additionally, the Plan provides profit sharing contributions up to 4% of annual eligible compensation. The Company may make a discretionary contribution at the Plan Sponsor's discretion. For the year ended December 31, 2024, there were no discretionary contributions to the Plan. Contributions are subject to certain Internal Revenue Service ("IRS") limitations.

*Participant Accounts* – Each participant's account is credited with the participant's contributions, matching contributions, profit sharing contributions, allocations of the discretionary contributions (if any), and allocation of the Plan's earnings or losses. Participant accounts are charged with benefit payments and an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

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### 1. Description of the Plan (continued)

*Vesting* – Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's matching, profit sharing, and discretionary contributions is based on years of continuous service. A participant is 100 percent vested after three of credited service.

*Notes Receivable from Participants* – Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate, determined monthly, is set at 1% above the prime rate, as defined in the Plan document. Principal and interest are paid ratably through payroll deductions. Terms range from 1 to 5 years or greater for the purchase of a primary residence. Interest on notes receivable ranges from 4.25% to 10.50% and maturing through December 2033.

*Benefits and Payments* – On termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. If a terminated participant's vested balance is less than or equal to \$1,000 in the form of a lump sum cash payment. In addition, the Plan allows for hardship distributions if certain criteria are met. All fully vested balances are available for distributions after the participant reaches the age of 59 ½ years.

*Forfeitures* – At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$222,880 and \$46,152, respectively. The forfeited balances can be used to reduce future employer contributions or to pay plan administrative expenses. During 2024, employer contributions were reduced by \$1,640,781, from forfeited nonvested accounts, in accordance with Plan provisions.

### 2. Summary of Significant Accounting Policies

*Basis of Accounting* – The financial statements of the Plan are prepared on the accrual basis of accounting.

*Risk and Uncertainties* – The Plan provides for various investment fund options. Investments are exposed to various risks such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

*Use of Estimates* – The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

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### 2. Summary of Significant Accounting Policies (continued)

*Investment Valuation and Income Recognition* – Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company, as applicable. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

*Notes Receivable from Participants* – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred. Delinquent loans are reclassified as distributions upon the terms of the plan document.

*Payment of Benefits* – Benefits are recorded when paid.

*Employer Contributions Receivable* – Any contributions due and payable by the Company are reflected as employer contributions receivable in the Plan's financial statements.

*Expenses* – Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the management. Expenses that are paid by the management are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

### 3. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under the Financial Accounting Standards Board ("FASB") FASB Accounting Standards Codification ("ASC") 820, *Fair Value Measurement*, are described as follows:

*Level 1* – Inputs to the valuation technique are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

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### 3. Fair Value Measurements (continued)

*Level 2* – Inputs to the valuation technique include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

*Level 3* – Inputs to the valuation technique are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following are descriptions of the valuation techniques used for assets measured at fair value. There have been no changes in the techniques used at December 31, 2024 and 2023.

*Mutual Funds* – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Investments Measured at Net Asset Value* – Consisting of common collective trust funds, valued at NAV of units of a bank collective trust. NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. As of December 31, 2024 and 2023, there was no change in methodology used by the Plan.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

### 3. Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

#### Assets at Fair Value as of

#### December 31, 2024

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 64,075,038	\$ -	\$ -	\$ 64,075,038
<b>Total assets in the fair value hierarchy</b>	64,075,038	-	-	64,075,038
Investments measured at net asset value (a)	-	-	-	142,142,344
<b>Total investments, at fair value</b>	\$ 64,075,038	\$ -	\$ -	\$206,217,382

#### Assets at Fair Value as of

#### December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 52,105,958	\$ -	\$ -	\$ 52,105,958
<b>Total assets in the fair value hierarchy</b>	52,105,958	-	-	52,105,958
Investments measured at net asset value (a)	-	-	-	134,570,993
<b>Total investments, at fair value</b>	\$ 52,105,958	\$ -	\$ -	\$186,676,951

(a) In accordance with FASB ASC 820, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

## Indivior Inc. Profit Sharing and 401(k) Plan

### Notes to the Financial Statements

December 31, 2024 and 2023

#### 3. Fair Value Measurements (continued)

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<b>December 31, 2024</b>	<b>Fair Value</b>	<b>Unfunded Commitments</b>	<b>Redemption Frequency (if currently eligible)</b>	<b>Redemption Notice Period</b>
Common Collective Trust Funds	\$142,142,344	N/A	Daily	12 months

  

<b>December 31, 2023</b>	<b>Fair Value</b>	<b>Unfunded Commitments</b>	<b>Redemption Frequency (if currently eligible)</b>	<b>Redemption Notice Period</b>
Common Collective Trust Funds	\$134,570,993	N/A	Daily	12 months

#### 4. Information Certified by the Qualified Institution

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2024 and 2023. Accordingly, Fidelity Management Trust Company, the "qualified institution" of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reported in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, and the supplemental schedule, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024, and the related investment activity and interest income on notes receivable from participants reported in the statement of changes in net assets available for benefits for the year ended December 31, 2024.

#### 5. Party-In-Interest Transactions

Certain Plan investments are managed by the qualified institution and, therefore, these transactions qualify as party in interest transactions.

Fees incurred by the Plan for investment advisory services are paid directly by the Plan and therefore qualify as party in interest transactions.

Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

## **Indivior Inc. Profit Sharing and 401(k) Plan**

### Notes to the Financial Statements

*December 31, 2024 and 2023*

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#### **5. Party-In-Interest Transactions (continued)**

Certain administrative functions of the Plan are performed by officers or employees of the management. No such officer or employee receives compensation from the Plan.

#### **6. Plan Termination**

Although it has not expressed any intent to do so, the management has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their account balances.

#### **7. Tax Status**

The Plan adopted a pre-approved plan offered by FMR LLC. The pre-approved plan received an IRS Opinion Letter dated June 30, 2020, that the Plan and related trust are designed in accordance with the applicable sections of the IRC. Although the Plan has been amended since receiving the IRS Opinion Letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax exempt.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### **8. Delinquent Participant Contributions**

For the year ended December 31, 2024, the Company did not remit certain participant contributions to the Plan on a timely basis as defined by DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Untimely remittances identified on the Schedule of Delinquent Participant Contributions totaled \$32,811 in 2024. During 2025, the Company remitted the withholdings and compensated participants for lost earnings resulting from the delay in contributions.

## Indivior Inc. Profit Sharing and 401(k) Plan

### Notes to the Financial Statements

December 31, 2024 and 2023

#### 9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023, to Form 5500:

	<u>2024</u>	<u>2023</u>
<b>Net assets available for benefits per the financial statements</b>		
Net assets available for benefits per the financial statements	\$208,068,487	\$188,316,991
Less: Employer contribution receivable	(750,132)	(554,992)
<b>Net assets available for benefits per Form 5500</b>	<u>\$207,318,355</u>	<u>\$187,761,999</u>

The following is a reconciliation of the increase in net assets per the financial statements for the year ended December 31, 2024, to Form 5500:

	<u>2024</u>
Net increase in net assets available for benefits per the financial statements	\$ 19,751,496
Adjustment for change in contributions receivable	(195,140)
<b>Increase in net assets per Form 5500</b>	<u>\$ 19,556,356</u>

#### 10. Subsequent Events

The Plan has evaluated subsequent events through September 30, 2025, in connection with the preparation of these financial statements, which is the date the financial statements were available to be issued.

## **Supplemental Schedules**

**Indivior Inc. Profit Sharing and 401(k) Plan**  
 Schedule of Delinquent Participant Contributions  
 Form 5500, Schedule H, Part IV, Line 4a  
 EIN: 52-2069631 Plan Number: 001

*Year Ended December 31, 2024*

<b>Total that Constitute Nonexempt Prohibited Transactions</b>					
<b>Participant Contributions Transferred Late to the Plan</b>	<b>Contributions (1) Not Corrected</b>	<b>Contributions Corrected Outside VFCP</b>	<b>Contributions Pending Correction in VFCP</b>	<b>Total Fully Corrected Under VFCP and PTE 2002-51</b>	
\$ 32,811	\$ 32,811	\$ -	\$ -	\$ -	\$ -

(1) Amount does not include participant loan repayments.

# Indivior Inc. Profit Sharing and 401(k) Plan

Schedule of Assets (Held at End of Year)

Form 5500, Schedule H, Part IV, Line 4i

EIN: 52-2069631, Plan Number: 001

December 31, 2024

(a)	(b)	(c)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Current Value
<b>Mutual Funds:</b>			
*	Fidelity Management Trust Company	DFA INF PRT SEC PORT	\$ 1,622,443
*	Fidelity Management Trust Company	FID 500 INDEX	38,596,192
*	Fidelity Management Trust Company	FID DIVERSFD INTL K6	4,568,852
*	Fidelity Management Trust Company	FID EXTD MKT IDX	7,587,265
*	Fidelity Management Trust Company	FID GLB EX US IDX	5,729,117
*	Fidelity Management Trust Company	FID US BOND IDX	4,718,984
	Western Asset	WA CORE PLS BOND IS	1,252,185
<b>Total Mutual Funds</b>			<b>64,075,038</b>
<b>Common Collective Trust Funds:</b>			
*	Fidelity Management Trust Company	MIP CL 2	7,342,716
	Principal	PRINCIPAL GLB RL EST	322,202
	State Street	SS TRGT RET 2020 VI	2,200,559
	State Street	SS TRGT RET 2025 VI	10,854,536
	State Street	SS TRGT RET 2030 VI	22,471,754
	State Street	SS TRGT RET 2035 VI	28,843,394
	State Street	SS TRGT RET 2040 VI	15,381,131
	State Street	SS TRGT RET 2045 VI	15,830,618
	State Street	SS TRGT RET 2050 VI	8,778,850
	State Street	SS TRGT RET 2055 VI	5,006,361
	State Street	SS TRGT RET 2060 VI	2,634,274
	State Street	SS TRGT RET 2065 VI	470,877
	State Street	SS TRGT RET INC VI	1,209,327
	Earnest	EARNEST SMID CP CORE	8,664,077
	Parnassus	SUSTAIN CR EQ 1	12,131,668
<b>Total Common Collective Trusts</b>			<b>142,142,344</b>
*	<b>Notes Receivable from Participants:</b>	Maturing through December 2033, interest rates of 4.25% to 10.50%, collateralized by participant accounts	1,100,973
<b>Total Assets (Held at End of Year)</b>			<b>\$ 207,318,355</b>

An asterisk (\*) in column (a) denotes a party-in-interest to the Plan.

Column (d), cost of investments, is not applicable as all investments are self-directed.

# Indivior Inc. Profit Sharing and 401(k) Plan

Financial Statements and  
Supplemental Schedules

*As of December 31, 2024 and 2023 and  
for the Year Ended December 31, 2024*

*And Report of Independent Auditor*

# Indivior Inc. Profit Sharing and 401(k) Plan

## Table of Contents

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Report of Independent Auditor . . . . .	1
Statements of Net Assets Available for Benefits . . . . .	5
Statement of Changes in Net Assets Available for Benefits . . . . .	6
Notes to the Financial Statements . . . . .	7
Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions . . . . .	15
Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) . . . . .	16

## Report of Independent Auditor

To the Plan Administrator  
Indivior Inc. Profit Sharing and 401(k) Plan  
Richmond, Virginia

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of Indivior Inc. Profit Sharing and 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Indivior Inc. Profit Sharing and 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### Opinion

In our opinion, based on our audits and on the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Indivior Inc. Profit Sharing and 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Indivior Inc. Profit Sharing and 401(k) Plan's ability to continue as a going concern for at least one year following the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audits.

#### **Supplemental Schedules Required by ERISA**

The supplemental schedules, Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2024, and Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Cherry Bekaert LLP*

Richmond, Virginia  
September 30, 2025

**Indivior Inc. Profit Sharing and 401(k) Plan**  
**Statements of Net Assets Available for Benefits**

*December 31, 2024 and 2023*

	<b>2024</b>	<b>2023</b>
<b>ASSETS</b>		
<b>Investments:</b>		
Investments, at fair value	\$206,217,382	\$186,676,951
<b>Receivables:</b>		
Employer contributions	750,132	554,992
Notes receivable from participants	1,100,973	1,085,048
<b>Total Receivables</b>	<u>1,851,105</u>	<u>1,640,040</u>
<b>Total Assets</b>	<u>208,068,487</u>	<u>188,316,991</u>
<b>Net Assets Available for Benefits</b>	<u><u>\$208,068,487</u></u>	<u><u>\$188,316,991</u></u>

The accompanying notes to the financial statements are an integral part of these statements.

## Indivior Inc. Profit Sharing and 401(k) Plan

### Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2024

	<u>2024</u>
<b>Additions:</b>	
<b>Investment Income:</b>	
Interest and dividends	\$ 1,036,282
Net appreciation in fair value of investments	23,018,720
<b>Total Investment Income</b>	<u>24,055,002</u>
Interest income on notes receivable from participants	83,786
<b>Contributions:</b>	
Participant contributions	14,866,393
Employer contributions	12,551,181
Rollovers	3,483,096
<b>Total Contributions</b>	<u>30,900,670</u>
<b>Total Additions</b>	<u>55,039,458</u>
<b>Deductions:</b>	
Benefits paid to participants	35,150,016
Administrative expenses	137,946
<b>Total Deductions</b>	<u>35,287,962</u>
<b>Net increase in net assets available for benefits</b>	19,751,496
Net assets available for benefits, beginning of year	<u>188,316,991</u>
<b>Net assets available for benefits, end of year</b>	<u><u>\$208,068,487</u></u>

The accompanying notes to the financial statements are an integral part of these statements.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

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### 1. Description of the Plan

The following description of the Indivior Inc. Profit Sharing and 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

*General* – The Plan is a defined contribution plan established effective November 1, 2004, and restated July 26, 2021. The Plan covers all employees of Indivior Inc. (the "Company") , excluding employees covered by a collective bargaining agreement, leased employees and employees on a temporary assignment from an affiliated employer. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Management is responsible for oversight of the Plan. The Plan's investment committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's management.

*Participant Contributions* – Each year, participants may contribute up to 75% of pretax annual compensation, as defined in the Plan document, up to the maximum limit of \$23,000 per the Internal Revenue Code ("IRC"). Participants also may designate all or a portion of their deferral contributions as after-tax contributions into a Roth account. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions up to \$7,500. Participants also may contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an automatic enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant.

*Employer Contributions* – The Company will match 75% of participant contributions up to 6% of the participant's eligible compensation. Additionally, the Plan provides profit sharing contributions up to 4% of annual eligible compensation. The Company may make a discretionary contribution at the Plan Sponsor's discretion. For the year ended December 31, 2024, there were no discretionary contributions to the Plan. Contributions are subject to certain Internal Revenue Service ("IRS") limitations.

*Participant Accounts* – Each participant's account is credited with the participant's contributions, matching contributions, profit sharing contributions, allocations of the discretionary contributions (if any), and allocation of the Plan's earnings or losses. Participant accounts are charged with benefit payments and an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

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### 1. Description of the Plan (continued)

*Vesting* – Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's matching, profit sharing, and discretionary contributions is based on years of continuous service. A participant is 100 percent vested after three of credited service.

*Notes Receivable from Participants* – Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate, determined monthly, is set at 1% above the prime rate, as defined in the Plan document. Principal and interest are paid ratably through payroll deductions. Terms range from 1 to 5 years or greater for the purchase of a primary residence. Interest on notes receivable ranges from 4.25% to 10.50% and maturing through December 2033.

*Benefits and Payments* – On termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. If a terminated participant's vested balance is less than or equal to \$1,000 in the form of a lump sum cash payment. In addition, the Plan allows for hardship distributions if certain criteria are met. All fully vested balances are available for distributions after the participant reaches the age of 59 ½ years.

*Forfeitures* – At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$222,880 and \$46,152, respectively. The forfeited balances can be used to reduce future employer contributions or to pay plan administrative expenses. During 2024, employer contributions were reduced by \$1,640,781, from forfeited nonvested accounts, in accordance with Plan provisions.

### 2. Summary of Significant Accounting Policies

*Basis of Accounting* – The financial statements of the Plan are prepared on the accrual basis of accounting.

*Risk and Uncertainties* – The Plan provides for various investment fund options. Investments are exposed to various risks such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

*Use of Estimates* – The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

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### 2. Summary of Significant Accounting Policies (continued)

*Investment Valuation and Income Recognition* – Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company, as applicable. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

*Notes Receivable from Participants* – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred. Delinquent loans are reclassified as distributions upon the terms of the plan document.

*Payment of Benefits* – Benefits are recorded when paid.

*Employer Contributions Receivable* – Any contributions due and payable by the Company are reflected as employer contributions receivable in the Plan's financial statements.

*Expenses* – Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the management. Expenses that are paid by the management are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

### 3. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under the Financial Accounting Standards Board ("FASB") FASB Accounting Standards Codification ("ASC") 820, *Fair Value Measurement*, are described as follows:

*Level 1* – Inputs to the valuation technique are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

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### 3. Fair Value Measurements (continued)

*Level 2* – Inputs to the valuation technique include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

*Level 3* – Inputs to the valuation technique are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following are descriptions of the valuation techniques used for assets measured at fair value. There have been no changes in the techniques used at December 31, 2024 and 2023.

*Mutual Funds* – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Investments Measured at Net Asset Value* – Consisting of common collective trust funds, valued at NAV of units of a bank collective trust. NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. As of December 31, 2024 and 2023, there was no change in methodology used by the Plan.

# Indivior Inc. Profit Sharing and 401(k) Plan

## Notes to the Financial Statements

December 31, 2024 and 2023

### 3. Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

#### Assets at Fair Value as of

#### December 31, 2024

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 64,075,038	\$ -	\$ -	\$ 64,075,038
<b>Total assets in the fair value hierarchy</b>	64,075,038	-	-	64,075,038
Investments measured at net asset value (a)	-	-	-	142,142,344
<b>Total investments, at fair value</b>	\$ 64,075,038	\$ -	\$ -	\$206,217,382

#### Assets at Fair Value as of

#### December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 52,105,958	\$ -	\$ -	\$ 52,105,958
<b>Total assets in the fair value hierarchy</b>	52,105,958	-	-	52,105,958
Investments measured at net asset value (a)	-	-	-	134,570,993
<b>Total investments, at fair value</b>	\$ 52,105,958	\$ -	\$ -	\$186,676,951

(a) In accordance with FASB ASC 820, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

## Indivior Inc. Profit Sharing and 401(k) Plan

### Notes to the Financial Statements

December 31, 2024 and 2023

#### 3. Fair Value Measurements (continued)

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<b>December 31, 2024</b>	<b>Fair Value</b>	<b>Unfunded Commitments</b>	<b>Redemption Frequency (if currently eligible)</b>	<b>Redemption Notice Period</b>
Common Collective Trust Funds	\$142,142,344	N/A	Daily	12 months

<b>December 31, 2023</b>	<b>Fair Value</b>	<b>Unfunded Commitments</b>	<b>Redemption Frequency (if currently eligible)</b>	<b>Redemption Notice Period</b>
Common Collective Trust Funds	\$134,570,993	N/A	Daily	12 months

#### 4. Information Certified by the Qualified Institution

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2024 and 2023. Accordingly, Fidelity Management Trust Company, the "qualified institution" of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reported in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, and the supplemental schedule, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024, and the related investment activity and interest income on notes receivable from participants reported in the statement of changes in net assets available for benefits for the year ended December 31, 2024.

#### 5. Party-In-Interest Transactions

Certain Plan investments are managed by the qualified institution and, therefore, these transactions qualify as party in interest transactions.

Fees incurred by the Plan for investment advisory services are paid directly by the Plan and therefore qualify as party in interest transactions.

Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

## **Indivior Inc. Profit Sharing and 401(k) Plan**

### Notes to the Financial Statements

*December 31, 2024 and 2023*

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#### **5. Party-In-Interest Transactions (continued)**

Certain administrative functions of the Plan are performed by officers or employees of the management. No such officer or employee receives compensation from the Plan.

#### **6. Plan Termination**

Although it has not expressed any intent to do so, the management has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their account balances.

#### **7. Tax Status**

The Plan adopted a pre-approved plan offered by FMR LLC. The pre-approved plan received an IRS Opinion Letter dated June 30, 2020, that the Plan and related trust are designed in accordance with the applicable sections of the IRC. Although the Plan has been amended since receiving the IRS Opinion Letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax exempt.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### **8. Delinquent Participant Contributions**

For the year ended December 31, 2024, the Company did not remit certain participant contributions to the Plan on a timely basis as defined by DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Untimely remittances identified on the Schedule of Delinquent Participant Contributions totaled \$32,811 in 2024. During 2025, the Company remitted the withholdings and compensated participants for lost earnings resulting from the delay in contributions.

## Indivior Inc. Profit Sharing and 401(k) Plan

### Notes to the Financial Statements

December 31, 2024 and 2023

#### 9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023, to Form 5500:

	<u>2024</u>	<u>2023</u>
<b>Net assets available for benefits per the financial statements</b>		
Net assets available for benefits per the financial statements	\$208,068,487	\$188,316,991
Less: Employer contribution receivable	(750,132)	(554,992)
<b>Net assets available for benefits per Form 5500</b>	<u>\$207,318,355</u>	<u>\$187,761,999</u>

The following is a reconciliation of the increase in net assets per the financial statements for the year ended December 31, 2024, to Form 5500:

	<u>2024</u>
Net increase in net assets available for benefits per the financial statements	\$ 19,751,496
Adjustment for change in contributions receivable	(195,140)
<b>Increase in net assets per Form 5500</b>	<u>\$ 19,556,356</u>

#### 10. Subsequent Events

The Plan has evaluated subsequent events through September 30, 2025, in connection with the preparation of these financial statements, which is the date the financial statements were available to be issued.

## **Supplemental Schedules**

**Indivior Inc. Profit Sharing and 401(k) Plan**  
 Schedule of Delinquent Participant Contributions  
 Form 5500, Schedule H, Part IV, Line 4a  
 EIN: 52-2069631 Plan Number: 001

*Year Ended December 31, 2024*

<b>Total that Constitute Nonexempt Prohibited Transactions</b>					
<b>Participant Contributions Transferred Late to the Plan</b>	<b>Contributions (1) Not Corrected</b>	<b>Contributions Corrected Outside VFCP</b>	<b>Contributions Pending Correction in VFCP</b>	<b>Total Fully Corrected Under VFCP and PTE 2002-51</b>	
\$ 32,811	\$ 32,811	\$ -	\$ -	\$ -	\$ -

(1) Amount does not include participant loan repayments.

# Indivior Inc. Profit Sharing and 401(k) Plan

Schedule of Assets (Held at End of Year)

Form 5500, Schedule H, Part IV, Line 4i

EIN: 52-2069631, Plan Number: 001

December 31, 2024

(a)	(b)	(c)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Current Value
<b>Mutual Funds:</b>			
*	Fidelity Management Trust Company	DFA INF PRT SEC PORT	\$ 1,622,443
*	Fidelity Management Trust Company	FID 500 INDEX	38,596,192
*	Fidelity Management Trust Company	FID DIVERSFD INTL K6	4,568,852
*	Fidelity Management Trust Company	FID EXTD MKT IDX	7,587,265
*	Fidelity Management Trust Company	FID GLB EX US IDX	5,729,117
*	Fidelity Management Trust Company	FID US BOND IDX	4,718,984
	Western Asset	WA CORE PLS BOND IS	1,252,185
<b>Total Mutual Funds</b>			<b>64,075,038</b>
<b>Common Collective Trust Funds:</b>			
*	Fidelity Management Trust Company	MIP CL 2	7,342,716
	Principal	PRINCIPAL GLB RL EST	322,202
	State Street	SS TRGT RET 2020 VI	2,200,559
	State Street	SS TRGT RET 2025 VI	10,854,536
	State Street	SS TRGT RET 2030 VI	22,471,754
	State Street	SS TRGT RET 2035 VI	28,843,394
	State Street	SS TRGT RET 2040 VI	15,381,131
	State Street	SS TRGT RET 2045 VI	15,830,618
	State Street	SS TRGT RET 2050 VI	8,778,850
	State Street	SS TRGT RET 2055 VI	5,006,361
	State Street	SS TRGT RET 2060 VI	2,634,274
	State Street	SS TRGT RET 2065 VI	470,877
	State Street	SS TRGT RET INC VI	1,209,327
	Earnest	EARNEST SMID CP CORE	8,664,077
	Parnassus	SUSTAIN CR EQ 1	12,131,668
<b>Total Common Collective Trusts</b>			<b>142,142,344</b>
*	<b>Notes Receivable from Participants:</b>	Maturing through December 2033, interest rates of 4.25% to 10.50%, collateralized by participant accounts	1,100,973
<b>Total Assets (Held at End of Year)</b>			<b>\$ 207,318,355</b>

An asterisk (\*) in column (a) denotes a party-in-interest to the Plan.

Column (d), cost of investments, is not applicable as all investments are self-directed.