

Attachment to IRS Form 8937

Demerger of Reckitt Benckiser Group plc's Pharmaceutical Business

Reckitt Benckiser Group plc Shareholder Tax Basis Information

Box 10:

Security Identifiers:

Prior to the Demerger:

Reckitt Benckiser Group plc

Ordinary shares (voting) 736,535,179 ISIN GB00B24CGK77

London Stock Exchange Ticker Symbol: RB.

After the Demerger:

Reckitt Benckiser Group plc

Ordinary shares (voting) 736,535,179 ISIN GB00B24CGK77

London Stock Exchange Ticker Symbol: RB.

Indivior plc

Ordinary shares (voting) 736,535,179 ISIN GB00BRS65X63

London Stock Exchange Ticker Symbol: INDV

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Box 14:

On December 22, 2014, Reckitt Benckiser Group plc, a U.K. corporation ("**RB**") whose shares are traded on the London Stock Exchange under the ticker symbol "RB." (i) declared a dividend in specie to its shareholders (each, an "**RB Shareholder**") that was satisfied by the issuance of the shares of Indivior plc, a U.K. corporation ("**Indivior**") to RB Shareholders in the same proportions as the RB Shareholders'

existing ownership in RB, and (ii) prior to the settlement of the in specie dividend, transferred all of the shares of RBP Global Holdings Limited to Indivior (steps (i) and (ii), collectively, the “**Demerger**”). Pursuant to the Demerger, each RB Shareholder registered on RB’s share register as of 6 p.m. (GMT) on December 22, 2014 received one share of Indivior ordinary share (“**Indivior Share**”) for every ordinary share of RB (“**RB Share**”). Following the Demerger, Indivior Shares began trading on the London Stock Exchange under the ticker symbol “INDV”.

Box 15:

Pursuant to Section 358 of the Internal Revenue Code, RB Shareholders are required to allocate the tax basis in their RB Shares held immediately prior to the Demerger between the Indivior Shares received in the Demerger and their RB Shares. If RB Shares were acquired on different dates or at different prices, the tax basis for each block of RB Shares acquired on the same date and at the same price will be allocated between the Indivior Shares received in the Demerger and RB Shares, as applicable.

Box 16:

An RB Shareholder's tax basis in his or her RB Shares prior to the Demerger should be allocated in proportion to the fair market value of the Indivior Shares received and the RB Shares in respect of which such Indivior Shares were received. Fair market value generally is the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the facts. U.S. federal income tax law does not specifically prescribe how RB Shareholders should determine the fair market value of RB Shares and Indivior Shares.

Using the methodology prescribed by UK law, the fair market values of RB and Indivior were determined to be £51.975 and £1.325, respectively. Based on such values and the distribution ratio of one Indivior Share for every one RB Share, 97.514% of an RB Shareholder's tax basis in his or her RB Shares prior to the Demerger should be allocated to such shareholder’s RB Shares and 2.486% should be allocated to such shareholder's Indivior Shares. The following is an example of how the basis allocation would be so applied if the above method of determining fair market value were to be used:

Example – Allocation

A shareholder ("**Shareholder One**") owns 100 RB Shares and has a total tax basis in those shares of US\$1,000. Those shares were acquired as a block on the same day and at the same price. As a result of the Demerger, Shareholder One received 100 Indivior Shares. Using the allocation approach described above, Shareholder One's tax basis in its RB Shares and Indivior Shares would be determined as follows:

Tax basis in 100 shares of RB Shares = US\$1,000 x 97.514% = US\$975.14

Tax basis in 100 shares of Indivior Shares = US\$1,000 x 2.486% = US\$24.86

Box 17:

For United States federal income tax purposes, the Demerger should qualify as a tax-free distribution pursuant to Section 355 and related provisions of the Internal Revenue Code. Pursuant to Section 355(a), no gain or loss will be recognized by RB Shareholders as a result of the Demerger. Pre-Demerger basis in the RB Shares is allocated between the RB Shares and the Indivior Shares received in the Demerger under Section 358(b)(2) and Section 358(c). Under Section 1223(1), the holding period of an RB Shareholder in Indivior Shares received in the Demerger will include the holding period of the pre-Demerger RB Shares with respect to which the Indivior Shares were received.

Box 18:

The Demerger should qualify for non-recognition treatment under Section 355 of the Internal Revenue Code.

Box 19:

The issue of Indivior Shares pursuant to the Demerger occurred in calendar year 2014.

NOTICE: The information in this document is intended to comply with Internal Revenue Code Section 6045B. However, the information in this document does not constitute tax advice and is not intended or written for the purpose of avoiding penalties under the Internal Revenue Code. It does not purport to be complete or to describe the consequences that apply to particular categories of RB Shareholders (e.g., it does not address RB Shareholders who did not hold their RB Shares continuously from the close of business on the record date until the time of the Demerger; who sold Indivior Shares; or who acquired blocks of RB Shares at different times and prices). RB Shareholders are encouraged to consult with their tax advisors for questions on their own specific tax position.