

Report for the Transparency Act 2023

British American Tobacco Norway AS

This document reports on the progress made with the implementation of the Norwegian Transparency Act¹ (the “Transparency Act”) between July 2023 and June 2024 at British American Tobacco Norway AS (“BAT Norway”) as per dispositions of the section 5 of the Transparency Act.

About BAT Norway

BAT Norway is a member of the British American Tobacco p.l.c. (the “BAT Group”) registered as an independent legal entity in Norway. It is responsible for the distribution and trade activation of products to wholesalers in the Norwegian duty paid domestic market. These products are

- cigarettes,
- snus,
- roll your own tobacco
- cigars and,
- tobacco surrogate products.

The company has 36 employees, a commercial office in Oslo, and a nationwide presence through trade marketing representatives.

British American Tobacco p.l.c. is the top holding company of the British American Tobacco Group of companies. It is a publicly listed company headquartered in London, United Kingdom. It has operations in 170+ markets and employs 46,000+ people. The corporate purpose of the BAT Group is to build “A Better Tomorrow™” by reducing the health impact of its business through offering a greater choice of enjoyable, scientifically substantiated, reduced risk² alternatives to adult smokers.

Conducting its affairs with honesty, integrity, and transparency is key to all BAT Group companies, including BAT Norway. In line with the Group’s approach, BAT Norway’s corporate behavior is built on:

- **Delivery with integrity:** we are committed to sustaining a culture of integrity. Business standards should never be compromised for the sake of results.

¹ The Norwegian Transparency Act entered into force on 1 July 2022. The full text of the law is available in the portal of Lovdata at <https://lovdata.no/dokument/NL/lov/2021-06-18-99>

² *Disclaimer:* Based on the weight of evidence and assuming a complete switch from cigarette smoking. These products are not risk free and are addictive.

- **Respecting human rights:** we respect the rights of people across our supply chain and our own operations.
- **Marketing responsibly:** we are committed to marketing all tobacco and nicotine products responsibly and only to adult consumers.
- **Engaging responsibly:** we are committed to conducting all company engagement activities with external stakeholders with transparency, openness, and integrity.

Governance structures

In Norway, as per disposition of Norwegian regulation, BAT Norway has a Board of Directors (the “Board”) responsible to manage the company, including appropriate corporate governance. Moreover, the Board of BAT Norway carries the responsibility to oversee that the company adheres to all applicable laws and regulations and adequately manages any risks including those related to adverse impacts on human rights and decent working conditions.

Further, the country manager of BAT Norway (the “Country Manager”) is responsible for the daily operations of the company focusing on distribution and trade marketing activities in line with the established internal controls and risk management within the Group. An Engagement & Communication Manager provides support in the implementation of the Transparency Act and handles information requests that may arise.

Strategic Management: Control environment

BAT Norway operates under the group’s primary management system for controls, Control Navigator. This framework assists in reviewing, maintaining, and monitoring risks and internal controls. Entity level controls include laws and regulations, policies, and procedures, as well as financial, operational and compliance related controls. The Control Navigator assessment enables BAT Norway to self-assess their internal control environment, assist them in identifying any controls that may need strengthening and support them in implementing and monitoring action plans to address control weaknesses.

The Control Navigator assessment is reviewed annually to ensure that it remains relevant to the business and covers all applicable key controls. In addition, at each year-end, Group operating companies including BAT Norway and other business units are required to:

- review their system of internal control, confirm whether it remains effective, and report on any specific control deficiencies and the action being taken to address them; and,
- review and confirm that policies and procedures to promote compliance with the Standards of Business Conduct (the “SoBC³”) are fully embedded and identify any material instances of non-compliance.

The results of these reviews are reported to the relevant Regional Audit and CSR (Corporate Social Responsibility) Committees or to the Corporate Audit Committee to ensure appropriate oversight. They are also considered by the SOx (Sarbanes Oxley Act) Steering Committee and

³ BAT’s Standards of Business Conduct are available online at https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DO5TXKRH

the Disclosure Committee in determining management's opinion on the internal controls over financial reporting (ICFR).

In operational terms, national, regional, and global functions associated with procurement, legal and other departments provide support to BAT Norway's Country Manager to implement the control environment in relation to, among others, risk-based management of the business relations with suppliers or customers. The internal controls mandate risk-based assessments of third parties, adequate contracting, monitoring, and others. The Board receives regular updates on progress with the quality of the implementation of the control environment.

Managing Human Rights Impacts

BAT Norway is committed to ensuring that at Group level there are adequate policies and procedures for managing the supply chain from tier 2 and onwards. In 2023, BAT Group updated its double materiality assessment which provided greater insights on the company's sustainability risks and impacts including human rights. The Group's double materiality assessment will be updated in due course to comply with CSRD.

At the Group level, the company has established governance arrangements that include oversight of sustainability and ESG matters. These are outlined in depth in the at [the BAT Annual Report 2023](#).⁴

Strategic Management: Ethics and Integrity

Additionally, the work with ethics and integrity is essential to help ensure BAT Group works with a consistent set of rules and standards of behavior across the Group. Building a culture based on ethical values is key in an organization as diverse and multinational as BAT Group. The Delivery with Integrity program drives a consistent approach to managing key risks, including bribery and corruption. The SoBC cover areas such as: human rights, health, safety and welfare, environment, as well as anti-bribery and anticorruption (ABAC), political contributions, anti-money laundering and tax evasion. The Supplier Code of Conduct (SCoC) outlines the minimum standards expected of our suppliers and also includes provisions relating to human rights, environment, ABAC, sanctions, anti-tax evasion and anti-illicit trade.

The goal is to aim for 100% adherence to the SoBC. Therefore, BAT Group emphasize on all new full-time employees complete an e-induction on the SoBC across all companies in the group. Employees must complete a SoBC sign-off which includes attestation of their adherence to SoBC for the year prior to completion of sign-off. Moreover, BAT Group promotes a "Speak-Up" culture and make clear that employees, business partners and suppliers are expected to speak up if they have a concern about actual or suspected wrongdoing. The BAT Group's approach to reports is to always listen to these concerns and treat them as a serious matter. The company do not tolerate harassment, victimization or reprisals of any kind against anyone raising a concern – such conduct is itself a breach of the SoBC. These practices are promoted at BAT Norway and embedded in the national operations.

⁴ BAT Annual Report 2023, page 70, available at https://www.bat.com/content/dam/batcom/global/main-nav/investors-and-reporting/reporting/combined-annual-and-esg-report/BAT_Annual_Report_Form_20-F_2023.pdf

BAT ESG Roadmap released in the [BAT Annual Report 2023](#)⁵ demonstrates the company commitment to:

- Employees diversity and culture
- Human Rights with focus on aiming for zero child labor
- Farmer livelihoods and communities
- Ethics & Integrity and Supplier Engagement.

More information on BAT Group’s Ethics and Integrity program is available at [the BAT Annual Report 2023](#), pages 98-99.

Grievance mechanisms

BAT Group’s *Speak Up*⁶ channels are available to report any concern or grievance associated with BAT Norway or any other entity of the BAT Group. The channels may receive notifications through an online platform, by text or by telephone 24 hours a day in multiple languages.

The speak up channels are independently managed with all information handled confidentially. The SoBC and the SCoC clearly establish the corporate policy that no one will suffer any direct or indirect reprisal for speaking up about actual or suspected wrongdoing.

More information on the [Speak Up channels is available on the corporate website.](#)

Human rights strategy

BAT Group is aiming for zero incidents of child labour in our tobacco supply chain by 2025.



Aligned to the BAT Group’s approach to human rights, BAT Norway addresses human rights in the following way:

- **Policy**
- **Due Diligence**
- **Remedy**

This strategy lays down the foundations for business assessments and decisions.

⁵ BAT Annual Report 2023, page 11, available at https://www.bat.com/content/dam/batcom/global/main-nav/investors-and-reporting/reporting/combined-annual-and-esg-report/BAT_Annual_Report_Form_20-F_2023.pdf

⁶ Speak Up Channels and How to report guidance is available at <https://www.bat.com/sobc/DOC9RN8T.html>

Read more at [BAT Human Rights at the BAT Annual Report 2023, Sustainable Future, Human Rights⁷](#).

Policy

All BAT Group companies are required to comply with all relevant applicable labor laws and regulations in addition to the BAT Group's long-standing commitment to respect fundamental human rights, as affirmed by the Universal Declaration of Human Rights. As such, BAT Norway's policy on people and human rights practices is based on local and international labor laws, recommended practices and guidelines, including:

- International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work
- UN Guiding Principles on Business and Human Rights
- OECD Guidelines for Multinational Enterprises.

Human rights are embedded in the SoBC which are the highest set of global policies implemented for application by all Group companies, including BAT Norway. BAT Group operations are expected to always be conducted in a way that respects the human rights of BAT Group employees, the people the BAT Group works with and the communities in which the BAT Group operates. The SoBC includes, among others:

- Respect of the fundamental human rights laid down in the Universal Declaration of Human Rights
- Applicability of the local and international labor laws, recommended practices and guidelines
- Support ILO Conventions 138 and 182 which set out fundamental principles concerning the minimum age for admission to employment and for the elimination of the worst forms of child labor
- Respect freedom of association and collective bargaining
- No exploitation of labor or modern slavery
- Engagement with local communities
- Requirement for Suppliers to meet the Supplier Code of Conduct

Additionally, the SoBC covers other integrity topics that are key to respecting human rights, including but not limited to, anti-bribery, anti-corruption, conflicts of interests, Speak-Up channels and investigations.

At the Group level, BAT p.l.c. publishes Modern Slavery Statement each year, in accordance with the [UK Modern Slavery Act](#). The [Modern Slavery Statement \(2023\)](#) sets out the steps that BAT p.l.c. and Group companies, including BAT Norway, have taken to mitigate modern slavery risks during the relevant period.

Find more on [Human rights and modern slavery at BAT's corporate website](#).

⁷ BAT Annual Report 2023, page 92-93 or at the corporate website Human Rights & Social impact at <https://www.bat.com/sustainability-and-esg/social-impact>

The BAT Group policies are underpinned by a range of principles, statements, operating procedures, standards and guidelines to help support effective implementation of the commitments throughout the Group, including BAT Norway. Upon implementation for local application, this framework supports the identification, management and control of risks and opportunities for BAT Norway's business, including with respect to human rights. A full overview of policies at BAT Group are available in the [Annual Report](#)⁸. The below are some examples of such Group frameworks which have been adopted for local application:

- [Standards of Business Conduct](#) (SoBC) sets out BAT's policies for Speak Up, human rights, health & safety, and other important compliance related to topics.
- The [Group Health and Safety Policy Statement](#) aims to ensure the application of the best international standards of practice relating to the health and safety of employees at work and non-company personnel on company premises and to give a high priority to these activities.
- The [Group Sustainability Agenda](#) demonstrates a commitment to respect the rights of the BAT Group employees, the people the BAT Group works with and the communities in which the BAT Group operates, across its supply chains and business operations. The BAT Group is committed to "delivering a positive social impact" working on human rights, monitoring supply chains and people, diversity & culture, among others.
- Sustainable Tobacco Programme – all of the Group's leaf suppliers are expected to participate in the industry wide STP, which requires annual self-assessments on priority themes including human rights. A key element of the STP is to prioritise leaf suppliers with a higher risk profile for in-depth on the ground assessments. Participation in STP is a requirement of the [Leaf Supplier Manual](#), which sets out the detailed standards that we expect our tobacco supply chain suppliers to adhere to. These include a range of criteria related to standards in agricultural practices, such as agrochemicals compliance and the prevention of child labour. Leaf suppliers must annually acknowledge these guidelines.
- BAT Norway implements the established due diligence process; a BAT Group-wide minimum mandatory steps required for dealings with third parties.
- The [Supplier Code of Conduct](#) ("SCoC") complements the SoBC by defining the minimum standards expected of all suppliers to any BAT Group company, including specific criteria related to human rights. The SCoC covers a wide range of topics including compliance, human rights, environmental sustainability, marketing and trade and business integrity. BAT Norway has implemented the SCoC for local application and applies the SCoC in all contracts with suppliers as a part of routine contractual practices.

Further, the BAT Group works on continuous Supplier Engagement⁹ to help ensure third parties hold the company sustainability goals inc. ensuring fair treatment of workers in the supply chain and ethical governance. Sub-topics of this work include human rights, conflict minerals, Labor

⁸ BAT Annual Report 2023, page 72.

⁹ BAT Annual Report 2023, page 92 and 100, and at Corporate website on Supply Chain Management available online at <https://www.bat.com/sustainability-and-esg/environment-and-climate/supply-chain-management>

standards & decent working conditions, adequate wage, secure employment, working time, grievance mechanisms, Equity, diversity and inclusion, Health & Safety, among several others. We also track access to grievance mechanisms across the tobacco supply chain and the resolution of the aspects raised by farmers and farmers laborers.¹⁰

Human Rights related Due Diligence

The BAT Group has a range of due diligence processes in place aiming at addressing the actual and potential risks associated with own operations and upstream and downstream supply chain. The approach is aligned with the UNGP and OECD Guidelines and includes engagement with right holders, and results in actions plans and remediation, as appropriate. The BAT Group's [Annual Report](#)¹¹ provides further details.

Human rights programme and capacities in procurement

During 2023, the BAT Group developed a tracking and monitoring tool that provides procurement teams to have better information on the Social Due Diligence programme. BAT Norway's Procurement teams have received awareness raising training on social risks related to diverse value chains.

Responsible sourcing at BAT Norway

Respecting human rights in BAT Norway's supply chain is a key part of its responsible procurement processes. Suppliers undergo a due diligence assessment which covers areas associated to ethics & integrity, includes risk assessments and supplier monitoring activities. BAT Norway utilizes the BAT Group's third-party integrated risk assessment and due diligence platform, the Coupa Risk Assess Platform ("CRA") for its due diligence of its suppliers. Such processes enable BAT Norway to identify risks at supplier and customer level. This standard operational process is initiated prior to onboarding third parties and is continuously monitored during the underlying business relationship.

During 2023, BAT Norway has reviewed the existing engagements with longstanding suppliers and continues working to ensure that previously existing business relationships with identified inherent high and medium risks for potential negative impact have in place updated contracting processes and models.

Impact management

BAT Group policies, as implemented for local application, indicate the processes for identifying potential and/or actual negative impact, and the applicable remediation measures to cease, prevent or mitigate identified risks.

BAT Norway seeks to mitigate the identified potential human rights risks. Prevention measures cover contracting practices where suppliers and business partners have undertaken compliance with and are familiar with the latest versions of the SCoC and other applicable policies.

¹⁰ Ibid. Page 100

¹¹ BAT Annual Report 2023, page 92

Risk mitigation measures are operational routines that require the suppliers are (re)assessed through CRA:

- Prior to engagement
- During contract revision or renegotiation
- At a particular frequency given the initial identified risk.

Risk mitigation also includes follow up or monitoring of agreed actions with suppliers by engaging in dialogue. Raw materials suppliers' impacts Suppliers of natural raw materials, such as tobacco leaves, are commercially managed by a BAT Group. The Group aims to source materials in a responsible manner through vertically integrated Leaf Operations with direct contracts with farmers, and third-party farmers. There is a dedicated programme to help prevent child labor and to support agriculture and farmer livelihoods and to provide training. During 2023, BAT conducted 10 Human Rights Impact Assessments and continued monitoring the farmer livelihoods and human rights issues, such as child labour.

Other raw materials

Sourcing of other raw materials like paper and filters for cigarettes are also managed by the BAT Group. Any new supplier of non-leaf product materials supply chain undergoes independent due diligence audits aligned with ILO Standards¹². Within 2023, 58.8% of higher risk indirect suppliers like machinery or point of sale materials, were covered by such audits.

Human rights at the core of sustainability governance

At the corporate level, the company has established sustainability management teams to aid coordination of all activities associated to ESG governance including an Operations Sustainability Forum which has oversight of the Leaf Sustainability Forum and a Supply Chain Due Diligence Committee.

Human Rights Due Diligence at BAT Norway

Complementing the BAT Group's human rights strategy and approach, BAT Norway has engaged an independent third party to assist in conducting a dedicated human rights due diligence for BAT Norway's business relationships with the aim to comply with the requirements of the Norwegian Transparency Act applicable to solely to BAT Norway. Results of this independent assessment are an integral part of in the internal controls BAT Norway has in place for monitoring its third parties.

The Norwegian Transparency Act builds on the OECD Guidelines for Multinational Enterprises support the United Nations Guiding Principles on Business and Human Rights (UNGPs) approach to due diligence by recognizing the need to have processes in place to identify, prevent, mitigate, and account for how the impact on human rights is addressed by companies.

¹² BAT Annual Report 2023, page 93 and 100-101.

Human Rights Due Diligence assessment method

The assessment follows the requirements of the Transparency Act and OECD Guidelines for Multinational Enterprises as prescribed in this law. The assessment was applied solely to new third parties linked to BAT Norway's business relationships during 2023. Risk identification is understood as an ongoing activity, given that risks may change over time in line with operational changes or external influences.

To identify and assess actual and potential adverse impacts on fundamental human rights and decent working conditions that BAT Norway may have either caused or contributed towards, or that are directly linked to with its operations, products or services via the supply chain or business partners, the assessment follows the established criteria in the [OECD Due Diligence Guidance](#):

- Country risks
- Sector risks
- Product risks
- Enterprise-level risks

Following the assessment, the third parties were classified in groups of risk exposure of low, medium, or high of any potential negative impact on human rights or decent labor conditions.

When assessing the country risks, information from the Global Rights Index, Labor Rights Index and Transparency International's Corruption Perception Index were considered. Enterprise-level risks were assessed based on the knowledge of the contracted company gathered through due diligences, history of the business relations, etc.

For assessing the purchase sector and product risk, BAT Norway used the list of [high-risk products](#) from the Norwegian Government Agency for Financial Management (DFØ) and guidelines per industry from the Norwegian Labor Inspection Authority (Arbeidstilsynet) on minimum legal requirements regarding wage and labor rights per industry. The assumption is that the listed high-risk products and sectors in Norway are applicable worldwide. Other sectors and products were also independently considered.

BAT Norway's findings from the human rights due diligence

BAT Norway's Business model and supply chain

The Transparency Act defines supply chain refers to "any party in the chain of suppliers and sub-contractors that supplies or produces goods, services or other input factors included in an enterprise's delivery of services or production of goods from the raw material stage to a finished product"¹³. The Transparency Act acts defines the concept of business partners as "any party

¹³ Transparency Act §3 letter d.

that supplies goods or services directly to the enterprise, but that is not part of the supply chain”¹⁴.

BAT Norway’s business model is to distribute cigarettes, roll your own (RYO) tobacco, snus, cigars, and related products such as tobacco surrogates to wholesalers in the Norwegian market (customers). It has a limited number of large wholesaler customers who sell the products through their retail networks. As a distribution entity, BAT Norway’s supply chain is short as it does not comprise any production or transport activities. Operationally, BAT Norway imports finished goods under incoterms “delivered at place” (DAP). Thus, suppliers are responsible for transportation from factories to an outsourced logistic center that functions as BAT Norway’s warehouse.

Graphic 1: Visualization of BAT Norway’s operations



Subsequently in the chain of custody, products are picked up by the wholesaler client and transported by them to their distribution centers for later shipments to their retailers. Retailers, in turn, sell products to the final consumer. BAT Norway may, at occasions, receive a limited number of returned products from retailers via their wholesalers to BAT Norway’s warehouse, from where the products are later shipped to and destroyed at an approved disposal facility.

In general terms, supply chains can generally be broken down into a structure of tiers depending on the closeness to the business or final products. Tier one suppliers are the actors a company conducts business with. Tier two suppliers are the actors where tier one suppliers source the materials. Tier three suppliers are actors that normally work in the raw material segment and are one step further removed from final products.

As a distribution company, BAT Norway main first tier suppliers are companies that provide finished goods already packed. These are companies within the same Group or other suppliers that have traditionally being engaged through long standing business relationships. The second tier of suppliers is a group of companies that provide materials such as paper, plastic,

¹⁴ Transparency Act §3 letter e.

chemicals, tobacco, filters, and engage in production activities. The third tier of suppliers is typically composed of actors providing raw materials as tobacco leaves or cellulose pulp.

Enterprise-level risk for BAT Norway

BAT Norway has predominantly long-standing relationships with its suppliers. There is no known adverse information on any of the supplier entities, business partners or customers resulting from the due diligence or the integrity monitoring process. In line with applicable policies, BAT Norway helps ensure all business relations are arranged under formal contracting practices that help the suppliers become familiar with the corporate integrity standards and comply with the SCoCs.

BAT Norway does not purchase natural raw materials directly. As such, suppliers of natural raw materials (tier 2 and below) are extensively covered by the BAT Group's [integrated supply chain due diligence for product materials](#), [due diligence for tobacco leaf operations](#), third-party leaf suppliers and the cross-industry [Sustainable Tobacco Programme](#). Due diligence in the raw materials supply chain monitors farms and human rights impact assessments in the supply chain.

BAT Norway's due diligence

During 2023, BAT Norway had 40 new third parties. These third parties are mainly business partners associated with sales activities and a few suppliers within the purchase category of product materials: processed products like plastic, paper, chemicals, etc.

BAT Norway also engages business partners for the provision of products and services associated with the commercial and back-office operations not involved in the supply chain. These include enterprises providing advisory, IT and communications, marketing, financial, facility services, and others.

A due diligence was conducted for new third parties and engagements with key suppliers were reviewed to determine whether there are any updates in the company's relation to the impacts determined in previous diligences.

BAT Norway's Geographical risk exposure

The risk exposure of BAT Norway's suppliers as per assessment conducted in 2023 is based on the assessment of the jurisdictions the third parties are located based on information from the Global Rights Index, Labor Rights Index and Transparency International's Corruption Perception Index were considered.

The direct suppliers of BAT Norway are mainly based in Western Europe. The largest supplier is a company of the same group which follows the same governance model. The vast majority of business partners are Norwegian entities, including BAT Norway's customers, which are all domestic companies.

Given that the suppliers in the first and second tier of the supply chain are geographically located in European countries, with the exception of one supplier located in Brazil, the risk of breaching basic human rights and decent working conditions is deemed to be generally low with some medium risk jurisdictions, including Brazil. Most of the European jurisdictions have generally adequate regulations and supervisory authorities. These countries are: Hungary, Poland and Cyprus.

Human rights impact at BAT Norway

For assessing the sector and product risk, BAT Norway used the list of [high-risk products](#) from the Norwegian Government Agency for Financial Management (DFØ) and guidelines per industry from the Norwegian Labor Inspection Authority (Arbeidstilsynet).

High risk of negative impact of human rights and/or adequate labor conditions within BAT Norway’s supply chain are mainly associated with the provision of services where the company has a direct contract of relevant financial materiality with providers of high-risk industry services i.e. cleaning, waste management, etc. BAT Norway will work on avoiding any potential negative impact by applying the procedures of Supervisory Duty as per Norwegian regulation to such actors.

The table below summarizes the identified risks and impacts BAT Norway is liked to for potential negative impact on human rights or decent working conditions in relation with the industry or type of products or services supplied by third parties.

Business relationship	Product /Service	Impact	Type of risk	Leverage	Prioritized actions for 2024
Business Partners (tier 1)	Services of office cleaning, canteen, and waste management (recycling).	Potential negative impact in medium risk-business sector	Risk of inadequate labor rights standards and/or social dumping	Low	Supervisory duty controls.
Suppliers (tier 1)	Finished tobacco & related products	Potential negative impact in high risk- business sector	Risk of inadequate labor rights standards.	Low leverage at the company level. Medium to high leverage at a BAT Group level.	Engage in dialogue as per Supplier Engagement program.

Breach mapping

BAT Norway has not uncovered any violations of human rights or decent working conditions. No grievance has been reported, nor has the company identified cases that require remediation in their direct business relations. The company will continue to work with third parties to ensure they are familiarized with the expectation on social commitments in terms of responsible business laid out in the SCoC and the requirements of the Norwegian Transparency Act.

Actions undertaken in 2023

BAT Norway has worked during 2023 to continuously update the governance of existing suppliers identified in its due diligence with inherent high or medium risk of potential negative impact. BAT Norway has continued to work with those suppliers through the contact person at the supplier level to raise awareness on the Norwegian Transparency Act.

BAT Norway has conducted selected checks associated with decent labor conditions for business partners associated to the identified high risk of potential negative impact. These checks have been aligned, when applicable, with the national legal requirements of the Duty of Vigilance "Påseplikt".

Plans for 2024

BAT Norway will continue its work at updating contracts with relevant suppliers and conducting selected audits to business partners for third parties identified with inherent high and medium risk of potential negative impact.

Additionally, BAT Norway is scheduled to conduct a factory visit of a key supplier where the company has a direct engagement. The visit is to focus on decent labor conditions as per established BAT procedures for non-leaves products raw materials. The anticipated outcome is that decent labor conditions are established, and the supplier meets BAT standards for non-leaves products.

Right to information

BAT Norway has in place a mechanism to provide information to the public and other stakeholders with an interest in its work on human rights and decent working conditions. Questions about BAT Norway's work with The Transparency Act can be directed to its press contact at any time. BAT Norway received one information request during the financial year 2023.

Reporting on the continuous progress on the Transparency Act encompassing due diligence and implementation of established actions will be published annually in the [company website](#).

Signatures - Board of Directors

Oslo, 28 June 2024


Board of Directors of British American Tobacco Norway AS

Andrei Pushkarev
Chairman

DocuSigned by:

FEC30A0BCC2E47F...

Tina Jensen
Board member

DocuSigned by:

E228D9B85DBC459...

Dina Ansari Shad
Deputy Chairman

DocuSigned by:

633B292C4240457...

Kenneth Håvik
Board member

DocuSigned by:

E2FE42BDCB624E5...