

POLICY ON WHISTLEBLOWING

1. DEFINITIONS:

‘BAT’: British American Tobacco PLC

‘Board’: Board of Directors of Ceylon Tobacco Company PLC

‘BIP’: Local Business Integrity Panel

‘Company’: Ceylon Tobacco Company PLC

‘Key Management Personnel’: those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

‘Retaliation’: Any unfavorable action brought against a whistleblower on account of a disclosure made by him / her.

‘Whistleblower’: an individual who reports a misconduct, wrongdoing or unethical behavior

2. PURPOSE

The Company has established an all-inclusive ‘Whistleblower Policy’ to ensure that the Company adheres to good Corporate Governance practices. Being a member of BAT, the Company Policy adheres to the Standards of Business Conduct Assurance Procedure (SoBC Assurance Procedure) of BAT and other applicable local laws and regulations. This Policy is intended to complement the BAT Group SoBC Assurance Procedure and the Speak Up chapter of the Standards of Business Conduct.

The Policy provides a robust system which encourages employees to report unethical or illegal conduct without fear of retaliation. The Company follows a *zero-tolerance* approach towards retaliation. It also ensures that the protection of the person who blows the whistle is upheld, and integrity is maintained throughout the reporting and investigating process.

3. SCOPE

The Policy would apply to all employees of the Company.

4. GOVERNING PRINCIPLES OF THE POLICY

- A work culture of accountability, honesty and integrity

- Transparency of the Company’s whistleblowing process and protection offered through the said processes
- Protect whistleblowers from unfavorable treatment, such as harassment or termination and ensure fair treatment throughout the process
- Ensure that the investigation is conducted in a just and equitable manner and objectively and without prejudice
- The complaint should be genuine and backed by substantial evidence.
- The Company should provide its employees with adequate training and conduct awareness programs on the whistleblowing policy, procedures and reporting mechanism.

5. BUSINESS INTEGRITY PANEL

A Business Integrity Panel (BIP) has been established by the Company to oversee effective management of allegations received from whistleblowers. The composition of the BIP would comprise of the Head of Legal, CORA and CoSec, Head of Finance, Head of People, Culture and Inclusion, and Assistant Company Secretary, who would meet frequently to review and oversee allegations received from the employees of the Company and management of each case. If necessary, the choice would lie with the BIP to call upon the General Manager and other Key Management Personnel, and /or subject matter experts, when reviewing and resolving such matters.

6. REPORTING MECHANISMS

6.1 Speak up: Any employee should Speak Up if they have actual knowledge or a suspicion of any wrongdoing at work. The Company has several options for employees to raise their concerns, and an employee may choose the most comfortable ‘Speak up Channel’ with

- a. a local designated officer (Head of Legal, CORA and CoSec, Head of Finance, Head of People, Culture and Inclusion, and Assistant Company Secretary);
- b. an HR manager or legal counsel;
- c. a line manager; and
- d. can voice his/ her concerns via phone or online by using the Company’s independently managed external Speak up Channels (bat.com/speakup), or the confidential speak up hotline number at 0112423649 which are operated independently from management, in an instance where an employee prefers anonymity.

6.2 Directly with GDOs: A complaint can directly be made to the AGC Business Integrity and Compliance, the Company Secretary of British American Tobacco PLC, the Group Head of Internal Audit and the Group Head of Reward, jointly referred to as the Group Designated Officers (GDOs). Complaints can be made by email at gdo@bat.com, by phone at +44 (0)207 845 1000, or in writing at British American Tobacco, Globe House, 4 Temple Place, London, WC2R 2PG.

6.3 HR grievances: Grievances related to employees' personal employment and career progress will be handled under and in terms of the Company's applicable HR grievance procedures.

6.4 Raised in the Media: Sometimes, allegations can also be raised in the media. If they come from a credible media source, and are specific enough, they should be investigated as Allegations under this Procedure.

6.5 Other internal sources: Allegations can be made known in other ways, for instance:

- a. from an email to a Company email address;
- b. from an email or a letter addressed to specific senior stakeholders, such as the Chairman of the Board, the Chief Executive or other Board members;
- c. during a review/audit;
- d. when an IRI (Immediately Reportable Incident) is raised;
- e. when a possible data breach is identified during an investigation into a loss or theft of Company products or assets.

Employees are encouraged to seek guidance if an uncertainty arises as to whether a situation constitutes an allegation, by consulting with one of the Local Designated Officers, contacting a member of the Business Integrity & Compliance Team, or submitting inquiries via email to sobc@bat.com

7. PROCESS FOR EVALUATING AND REVIEWING THE COMPLAINT

1. An employee of the Company would make an allegation/ complaint via the designated Speak Up channels or channels as mentioned above.
2. Upon receipt of an allegation, the BIP must review the allegations at an early stage to assess whether a full investigation is required. Unless they are clearly groundless or involve a previous allegation and bring no new facts or issues to light, all allegations

should be fully investigated and documented in a report. If a matter does not involve any alleged wrongdoing (e.g., if a complaint concerns an individual's personal employment position or raises allegations of poor management), then the matter should be referred to the appropriate forum for follow-up (e.g., HR to deal with employment-related matters).

3. BIP would then decide who is responsible for managing each investigation.
4. **Conduct the investigation:** The approach to investigating allegations should always be objective, fair and proportionate considering the nature of the allegations and the context of the case. The conduct of the investigation would be in adherence to the Company's governing principles and the principles of natural justice, fairness and equity. Those involved in the investigation must uphold the confidentiality of the whistleblower. Employees involved in an investigation (whether as a witness, subject or other) must not disclose any confidential information concerning the investigation to anyone, including disclosing that an investigation is underway and withhold from sharing participant details and/or findings in relation thereto.
5. Where feasible and appropriate, upon conclusion of the investigation and a decision is taken, feedback will be provided to the person who raised the concern, having regard to regulatory and legal obligations.
6. If there are any actions that need to be carried out following the closure of the investigation (e.g., disciplinary action) it is the responsibility of the BIP to advise the relevant parties of the outcome of the investigation.

8. INVESTIGATIONS AND CONFIDENTIALITY

The Policy ensures that the identity of the whistleblower will be kept confidential regardless of how an employee chooses to Speak Up.

9. PROTECTION FOR THOSE WHO SPEAK UP

The Company Policy ensures that any kind of victimization, harassment or retaliation against the whistleblower or those who assist in the investigation is not tolerated. Appropriate disciplinary action would be taken in an instance of breach of Policy.

10. QUESTIONS

All questions concerning the implementation of this policy are required to be addressed to the Assistant Company Secretary of Ceylon Tobacco Company PLC ctc_inquiries@bat.com