EU Country by Country Report ("CBCR")

Table 1. Overview of allocation of income and tax data by tax jurisdiction

Ultimate Parent Entity: Imperial Brands PLC
Year Ended 30 September 2025

Tax Jurisdiction	Total Revenue (£)	Profit or (Loss) Before Income Tax (£)	Income Tax Paid (on cash basis) (£)	Income Tax Accrued - Current Year (£)	Accumulated Earnings (£)	Number of Employees
Austria	12,842,000	(6,215,000)	220,000	157,307	(11,955,000)	44
Belgium	86,211,000	(491,000)	95,000	1,299,053	1,119,415,000	219
Bulgaria	44,140,000	4,058,000	(470,000)	492,477	16,662,000	105
Croatia	0	(109,000)	0	0	0	0
Czech Republic	87,512,000	9,265,000	846,000	1,773,864	15,960,000	114
Estonia	31,000	32,000	0	6,766	(1,271,000)	1
Finland	40,684,000	4,283,000	847,000	593,708	9,426,000	28
France	3,793,373,000	(2,543,505,000)	21,249,000	75,776,012	1,295,175,000	1,257
Germany	4,220,255,000	254,722,000	97,842,000	144,238,958	982,766,000	1,631
Greece	99,078,000	3,768,000	1,539,000	1,590,832	4,432,000	112
Hungary	73,595,000	8,683,000	1,162,000	1,249,159	50,979,000	66
Ireland	59,804,000	20,829,000	5,157,000	5,000,846	(1,884,905,000)	38
Italy	4,247,134,000	148,056,000	58,092,000	38,299,620	65,042,000	826
Luxembourg	110,349,000	1,550,000	2,153,000	404,263	9,057,000	1
Malta	489,412,000	489,206,000	18,548,000	21,479,629	647,393,000	3
Morocco	153,664,000	41,331,000	2,148,000	11,455,625	118,597,000	580
Netherlands	620,038,000	159,429,000	29,838,000	27,584,436	1,840,081,000	366
Norway	122,016,000	7,721,000	1,727,000	1,682,395	6,378,000	45
Poland	799,031,000	70,206,000	22,257,000	12,601,379	462,694,000	2,523
Portugal	1,393,181,000	22,491,000	5,371,000	6,202,774	44,409,000	792
Romania	45,356,000	5,018,000	3,158,000	2,527,332	11,983,000	92
Slovakia	63,456,000	10,087,000	3,312,000	1,662,720	20,280,000	65
Slovenia	155,825,000	9,321,000	2,499,000	2,056,834	14,066,000	136
Spain	3,862,850,000	200,143,000	40,886,000	57,178,470	2,499,921,000	6,106
Sweden	197,179,000	96,979,000	19,614,000	20,319,598	170,085,000	277
Turkey	133,530,000	11,648,000	1,014,000	3,973,729	24,267,000	205
All other jurisdictions (aggregated)	7,838,862,000	(1,834,102,000)	174,038,000	544,788,580	18,707,650,000	9,672
Total	**28,749,408,000**	**(2,805,596,000)**	**513,142,000**	**984,396,362**	**26,238,587,000**	**25,302**

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Table 2. Overview of entities and business activities by tax jurisdiction

Jurisdiction of Tax Residence	Constituent Entities resident in the Tax Jurisdiction	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administration, Management or Support Services	Provision of Services to Unrelated Parties	Financing	Regulated Financial Services	Holding Shares or Other Equity Instruments	Dormant	Other
Austria	Imperial Tobacco Austria Marketing Service GmbH				X							
Austria	Von Erl. Gmbh				X							
Belgium	Ets L Lacroix Fils NV/SA	X		X	X							
Belgium	3 FOR ONE, SA									X		
Belgium	BELGIUM PARCELS SERVICE, SRL									X		
Bulgaria	Imperial Tobacco Bulgaria EOOD			X	X							
Croatia	Imperial Tobacco Zagreb doo										X	
Czech Republic	Imperial Brands CR, s.r.o.				X							
Estonia	Imperial Tobacco Estonia OÜ										X	
Finland	JAW-Invest Oy	X										
Finland	Imperial Brands Finland Oy				X							
France	Imperial Tobacco Limited (P.E.)					X				X		
France	Tobaccor S.A.S.									X		
France	Coralma International S.A.S.									X		
France	Dunkerquoise des Blends S.A.S.			X								
France	JSNM SARL	X										
France	Société pour le Développement du Tabac en Afrique S.A.S.		X									
France	Compagnie Agricole et Industrielle des Tabacs Africains S.A.S.					X						
France	Société Nationale d'Exploitation Industrielle des Tabacs et Allumettes S.A.S.	X		X	X	X				X		
France	Altadis Ocean Indien S.A.S.				X							
France	Compagnie Réunionnaise des Tabacs S.A.S.			X								
France	Macotab S.A.S. (Manufacture Corse des Tabacs)			X	X							
France	SITAR Holding S.A.S.									X		
France	Logesta Freight France Sarl						X					
France	Logista France Holding S.A.									X		
France	Logista France S.A.									X		
France	Logista Promotion et Transport SAS									X		

France	Logista Retail France S.A.S.						X					
France	Imperial Tobacco La Romana S.A.S.			X								
Germany	Athena IP Vermogensverwaltungs GmbH	X										
Germany	Imperial Tobacco International GmbH				X							
Germany	Reemtsma Cigarettenfabriken GmbH	X		X	X	X		X		X		
Germany	Imperial Tobacco (Efka) GmbH & Co. KG			X								
Germany	Imperial Tobacco EFKA Management GmbH			X								
Germany	Imperial Tobacco Holdings International B.V. (P.E.)				X	X				X		
Germany	Logesta Deutschland Gmbh, Sociedad Unipersonal						X					
Greece	Imperial Tobacco Hellas S.A.				X							
Hungary	Imperial Tobacco Magyarország Dohányforgalmázo Kft (Imperial Tobacco Hungary)	X			X							
Ireland	Imperial Finance Ireland Limited							X				
Ireland	John Player & Sons Limited				X							
Ireland	Imperial Tobacco Intellectual Property Limited	X										
Ireland	Millennium Tobacco Unlimited Company							X				
Italy	Imperial Tobacco Italy S.r.l.	x										
Italy	Imperial Brands Italia S.r.l.				X							
Italy	Logista Freight Italia S.R.L						X					
Italy	Logista Italia Spa						X					
Italy	Logista Retail Italia S.P.A				X							
Italy	Logista Pharma Italia, S.r.l.				X	X						
Italy	Mosca Italia, Srl					X	X					
Luxembourg	Imperial Tobacco Management Luxembourg sarl									X		
Luxembourg	Imperial Brands Luxembourg SaRL				X							
Malta	Imperial Finance Malta Ltd							X				
Malta	Imperial Brands Malta Limited							X				
Malta	Imperial Ventures Malta Limited							X				
Malta	Imperial Brands Ventures Malta Limited							X				
Morocco	System Designed to Africa Sarl				X							
Morocco	Société Marocaine des Tabacs SA	X		X	X							
Netherlands	Imperial Tobacco Overseas Holdings Limited (P.E.)									X		
Netherlands	Imperial Brands Finance Netherlands B.V.							X				
Netherlands	Fontem Ventures B.V.	X								X		
Netherlands	Van Nelle Tobacco International Holdings B.V.				X							
Netherlands	Van Nelle Tabak Nederland B.V.	X		X	X							
Netherlands	Imperial Tobacco Holdings International B.V.							X				
Netherlands	Imperial Brands Holdings International B.V.							X				
Netherlands	24 Hours B.V.						X					
Netherlands	German-ex B.V.						X					
Netherlands	Logista Transport Europe B.V.									X		
Netherlands	Speedlink Worldwide Express B.V.						X					

Norway	Imperial Tobacco Norway AS	X			X							
Poland	Imperial Brands Services Polska spolka z.o.o					X						
Poland	Imperial Tobacco Polska S.A.			X	X							
Poland	Imperial Tobacco Polska Manufacturing S.A.			X								
Poland	Compañía de Distribución Integral Logista Polska, sp. Z o.o.				X							
Poland	Logista Freight Polska S.r.l.						X					
Portugal	Imperial Brands Portugal, Sociedade Unipessoal Lda				X							
Portugal	Logista Strator Portugal Unipessoal Lda.				X			X				
Portugal	CDIL - Companhia de Distribuicao Integral Logista Portugal, SA.				X			X				
Portugal	Logesta Lusa LDA						X					
Portugal	Logista, Transportes, Transitários e Pharma, Lda.				X							
Portugal	Midsid – Sociedade Portuguesa de Distribução, S.A.U				X							
Portugal	Mosca Portugal, Lda						X					
Romania	IMPERIAL BRANDS ROMANIA S.R.L.				X							
Slovakia	Imperial Tobacco Slovakia a.s.				X							
Slovenia	Tobačna Ljubljana d.o.o.	X			X							
Slovenia	Tobačna Grosist d.o.o.				X							
Slovenia	Tobačna 3DVA, trgovsko podjetje, d.o.o.				X							
Spain	Imperial Tobacco España, S.L.U.					X				X		
Spain	Altadis Canarias S.A.U.				X							
Spain	Imperial Brands Global Duty Free & Export S.L.				X							
Spain	MYBLU Spain S.L.				X							
Spain	Altadis S.A.U.	X		X	X	X				X		
Spain	Real Club de Golf la Herrería S.A.						X					
Spain	Albacetrans, S.L.U				X							
Spain	LOGISTA INTEGRAL S.A.				X							
Spain	Be To Be Pharma, S.L.U.				X							
Spain	Carbo Collbatalle, S.L.U.						X					
Spain	Compañía de Distribución Integral de Publicaciones Logista S.L.U.				X					X		
Spain	Compañía de Distribución Integral Logista S.A.U.				X							
Spain	Distribuidora Valenciana de Ediciones S.A.U.				X							
Spain	Dronas 2002, S.L.U.						X					
Spain	Herinvemol, S.L.				X							
Spain	Logista Freight, S.A.U						X					
Spain	Logista Payments, S.L.U.								X			
Spain	Logista Pharma Canarias, S.A.U.				X							
Spain	Logista Pharma S.A.U.				X							
Spain	Logista Regional de Publicaciones, S.A.U.				X							
Spain	Logista Retail S.A.U				X							
Spain	Logista Strator, SLU				X							
Spain	Publicaciones y Libros SA											X

Spain	Transportes El Mosca, S.A.U.						X					
Spain	Mosca Maritimo , S.L.U.						X					
Spain	Transportes Moncayo, S.L.U.						X					
Sweden	Skruf Snus AB	X		X	X							
Turkey	Imperial Tobacco Tutun Urunleri Satis Ve Pazarlama A.S.				X							
Turkey	Imperial Tobacco Sigara ve Tutunculuck Sanayi Ve Ticaret A.S.			X								

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Table 3. Explanatory notes

1. Our CbCR data has been prepared using the Groups IFRS consolidation reporting package which is used to prepare the consolidated financial statements.
2. In line with the EU Public CbCR Directive, the data is aggregated on an entity by entity basis, excluding dividends but including intercompany transactions. There may therefore be differences between the CbCR data presented and that within the Group's consolidated financial statements.
3. The loss before tax in France primarily relates to investment impairments.
4. The data includes the Logista sub-group.
5. No data has been omitted per the EU Directive.
6. Country where the ultimate parent has its registered office: United Kingdom
7. The name and registered office of the subsidiary undertaking which has been designated to file the Public CbCR report with the relevant commercial registry is: IMPERIAL TOBACCO ESPAÑA SL, C/ Comandante Azcárraga, 5, 28016 Madrid, España.