



GROUP HUMAN RIGHTS POLICY

IMPERIAL BRANDS PLC ('IMPERIAL BRANDS') IS COMMITTED TO RESPECTING THE HUMAN RIGHTS OF OUR PEOPLE THROUGHOUT OUR OPERATIONS, AND WE EXPECT OUR SUPPLIERS AND BUSINESS PARTNERS TO DO THE SAME.

We are committed to conducting our business in a responsible and sustainable way. As stated by the United Nations, human rights are universal and inalienable, indivisible, interdependent and interrelated.

The safety, dignity and wellbeing of our people are paramount, and we are committed to working with our suppliers and business partners to improve their standards.

This Policy sets out our approach to the protection of human rights and provides guidance to our employees, suppliers and business partners on their expected conduct in this area. It is signed and endorsed by our CEO and owned and updated by our Group Environmental, Social and Governance (ESG) team.

To help ensure our Board has oversight of ESG issues, including human rights-related matters, we have established a cross-functional ESG Committee chaired by our CEO. On behalf of the Board, the ESG Committee has been tasked with managing material ESG responsibilities, including compliance with this Policy, to help ensure the successful delivery of Imperial Brands' sustainability strategy.

We recognise that, along with our direct operations, our supply chain has the potential for human rights abuses. We acknowledge the value of understanding potential adverse human rights impacts from the stakeholder perspective. Thus, we are committed to engaging with relevant stakeholders to identify and assess potential and actual adverse impacts on human rights that may be caused or contributed to by our business operations.

OBJECTIVES OF THIS POLICY

To respect and support the human rights of our employees, the workers in our supply chain and the communities in which we operate, and to mitigate the potential risk of adverse human rights impacts.

Commitment & Observance of International Human Rights Standards

Our commitment to respect human rights is informed by internationally recognised standards, including the International Bill of Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and the ILO's core conventions, as well as the principles contained within the United Nations (UN) Guiding Principles on Business and Human Rights and the UN Sustainable Development Goals (UNSDGs).

Industry Collaboration to Promote Human Rights

We recognise that managing risk is a multi-stakeholder issue, which requires engagement with our suppliers and other key stakeholders associated with our business, including the industry, customers, employees and NGOs. In our tobacco leaf supply, we collaborate on an industry-wide tobacco leaf supplier programme, the Sustainable Tobacco Programme (STP), and support the Eliminating Child Labour in Tobacco-Growing Foundation (ECLT).

The STP aims to have a positive human rights impact in tobacco-growing communities and all tobacco leaf suppliers are encouraged to participate. It is an independently managed framework which works by providing us with visibility over our tobacco leaf

supply chain in two ways. First, by empowering our suppliers to report on the actions they are taking to address any risks identified. Second, by verifying these actions both remotely and in the field (the latter on a risk-based approach). We use this information to design our response to support our leaf suppliers in taking effective action. We maintain a dialogue with these suppliers on their action plan progress and provide support through Leaf Partnerships to enhance long-term projects and initiatives. Through Leaf Partnerships, we work directly with our leaf suppliers to fund identified projects on a risk-based approach and support their impact in tobacco-growing communities.

Imperial Brands is a founding member of the Slave-Free Alliance and supports the international charity Hope for Justice in their pursuit of a slave-free world.

SCOPE OF THIS POLICY

This Policy applies to all Imperial Brands companies and any joint venture where Imperial Brands has management control.

It applies to all employees, directors and officers of Imperial Brands companies, including temporary and contract staff.

We expect our suppliers, business and joint venture partners to comply with our Supplier Code of Conduct (the "Code"), which is aligned with this Policy.

RESPONSIBILITIES & EXPECTATIONS

- We expect our employees, suppliers and business partners to act with integrity, to demonstrate respect for others and to uphold business practices aligned with international human rights standards.
- We aim to comply with laws concerning fair wages, working hours and holidays and commit to providing a fair, safe and conducive workplace where all employees, directly contracted farmers, or job applicants receive equal treatment without discrimination. These instances are elaborated on in the "Risks Covered by this Policy" section below.
- We expect our employees, suppliers and business partners to comply with applicable human rights laws, and where local law is less stringent, this Policy takes precedence.
- We respect the rights of the communities where we operate.
- We are committed to selecting and doing business with direct suppliers and business partners who can demonstrate that they operate in a manner consistent with our standards and our Code. We also require them to endeavour to ensure that their own business partners meet standards comparable to those set out in the Code.
- We expect the operations of our suppliers and business partners to respect human rights, including freedom of association and the recognition of collective bargaining; the elimination of forced or compulsory labour and child labour; the elimination of discrimination in respect of employment and occupation; as well as the right to a safe and healthy working environment.
- In our non-tobacco materials supply, we use an approved list for direct and indirect suppliers, which we continue to consolidate where we can. In this way, we help establish a relationship of trust and integrity with our suppliers and better enable oversight in our non-tobacco materials supply chain.
- We carry out appropriate due diligence measures to help identify, prevent and mitigate potential adverse human rights impacts.
- We are committed to taking equitable remediation measures in circumstances where we identify human rights concerns which have arisen from, or been caused by, our actions.
- We encourage our employees and stakeholders to speak up when adverse human impacts are found or suspected. Employees can report concerns to their people leaders, the People and Culture team, the Governance team and Group Legal. Employees and stakeholders, including suppliers and farmers, are encouraged to use our Speaking Up service.
- We have processes in place to monitor and audit our compliance with our human rights obligations using a risk-based approach.
- We provide training on the areas covered by this Policy to support our employees in their responsibility to promote respect for human rights.
- We report annually in our Annual Report & Accounts and Modern Slavery Statement, respectively, on how we manage human rights and modern slavery risks. We make these documents available on our corporate website.

RISKS COVERED BY THIS POLICY

To help mitigate the risks of adverse human rights impacts in our supply chain, we conduct human rights impact assessments following a risk-based approach in line with the risks set out below.

MODERN SLAVERY

We do not tolerate any form of modern slavery, including forced and/or trafficked labour, domestic servitude, bonded labour, child labour, sexual exploitation, forced marriage and organ harvesting. We should not cause, contribute to, be linked to or benefit from modern slavery practices. No employee, whether working directly for us, providing a service for us, or employed by one of our suppliers, should be subject to situations of exploitation that they cannot refuse or leave because of threats, violence, coercion, deception, or abuse of power.

We support and endeavour to follow the standards established by ILO Convention 29 (Forced Labour), ILO Convention 105 (Abolition of Forced Labour) and UN SDG 8.7 (End Modern Slavery, Trafficking and Child Labour).

CHILD LABOUR

We do not tolerate child labour. No child under the age of 13 should be working, and no young person under the age of 18 should be employed in hazardous work. Light work on family farms may be permitted within the hours and conditions determined by national legislation, provided this does not interfere with schooling, health, or personal development, as established by Article 7 in ILO Convention 138. We consider that decent youth employment above the nationally-determined legal working age can be an important contribution to young people's welfare, their future, and to rural economic livelihoods.

We support and endeavour to follow the standards established by ILO Conventions 138 (Minimum Age), 182 (Worst Forms of Child Labour), and 184 (Health & Safety in Agriculture), and all national regulation implemented in the countries in which we operate.

FREEDOM OF ASSOCIATION & COLLECTIVE BARGAINING

Any employee, whether working directly for us, providing a service for us, or employed by one of our suppliers, should enjoy the right to form, join or organise trade union/s, or workers' organisations, of their choice and bargain collectively without previous authorisation. In those countries where these rights are restricted under national law, our employees may freely elect their own representative(s). We endeavour to inform our employees that they are free to join a worker organisation of their choosing without any negative consequences or retaliation from us.

We support and endeavour to follow the standards established by the ILO Convention 87 (Freedom of Association and Protection of the Right to Organise) and Convention 98 (Right to Organise and Collective Bargaining) as well as Convention 154 (Collective Bargaining).

OCCUPATIONAL HEALTH, SAFETY & WELLBEING

We do not tolerate unsafe and unhealthy working conditions. We are committed to achieving world-class occupational health, safety and wellbeing standards throughout our global operations, for which we promote a strong culture of care and commit to a sustainable system for health, safety and wellbeing. We are committed to providing a safe, healthy, productive, and supportive working environment for our employees and everyone involved in our business. We provide appropriate training and equipment to mitigate the risk of accident or injury. We are committed to identifying hazards and assessing risks to health, safety and wellbeing, and to eliminate or effectively control those risks, in doing so, we seek to identify improvement opportunities, including the provision of suitable resources, skills and capabilities development, and strengthening of two-way

communication. We encourage everyone to get involved in health, safety and wellbeing matters and to strive for improvement whilst following local legal requirements in health, safety and wellbeing.

We support and endeavour to follow the standards established by the ILO Convention 155 (Occupational Safety and Health) and its accompanying Recommendation 164 and ILO Convention 161 (Occupational Health Services) and its accompanying Recommendation 171.

FAIR WAGES AND DECENT WORK

We are committed to providing wages and other forms of remuneration in accordance with national laws, regulations, industry standards or collective agreements. We are committed to providing adequate wages for the needs of workers and their families. We endeavour to lawfully rendering all wages and benefits due in a timely and convenient manner to workers and in a language they understand. All payroll deductions must be legal and reasonable in the circumstances. All overtime will be reimbursed at a premium rate as required by national law or in accordance with any applicable collective bargaining agreement.

We support and endeavour to follow ILO Convention 131 (Minimum Wage Fixing).

Work conditions significantly affect workers' and their families' quality of life. We endeavour to ensure that working conditions comply with national laws and regulations and are consistent with applicable international labour standards. We are committed to providing decent conditions of work with regard to wages, hours of work, weekly rest, holidays, health, safety and wellbeing, and maternity protection.

NON-DISCRIMINATION, NON-HARASSMENT AND GENDER EQUITY

We are committed to creating a truly diverse and inclusive organisation renowned for celebrating difference, enabling our people to feel that they belong and can be their authentic selves. We aim to respect, recognise and value the diversity of our consumers and reflect the communities in which we operate.

We aim to ensure that no employee, directly contracted farmer, or job applicant receive less favourable treatment and is discriminated against on the grounds of race, colour, caste, ethnic or social origin, belonging to an indigenous people, age, gender, gender identity, gender reassignment, sexual orientation, disability, health status, pregnancy, marital or family status, religion or belief, nationality or national origin, language, property, economic grounds, trade union affiliation, political or other opinions or any other grounds whatsoever. We seek to ensure that all relevant employees are aware of their responsibility to provide equal opportunities in employment. We are committed to being mindful of not contributing to direct or indirect discrimination.

We are committed to maintaining a working environment where employees are treated with dignity and respect, is free from violence, coercion, intimidation, harassment, discrimination or other demeaning behaviour, where the principles of equal opportunities are adhered to and where employees' grievances are addressed consistently, fairly and in a timely manner. We encourage all employees to achieve and maintain appropriate standards of conduct and foster good working relationships. We seek to ensure that formal and documented disciplinary and grievance procedures are in place in line with local legislation and practice as applicable.

Gender discrimination limits the potential of individuals, families, communities and societies. We are committed to creating equal treatment for people of all genders in recruitment, job assignment, training, opportunities for advancement, compensation, and termination of employment. Work of equal value shall receive equal remuneration. We are committed to progressively eliminating all gender barriers and achieving gender-balanced management. We are committed to remaining mindful of the possible differential impacts on people of all genders concerning workplace and community safety, health, and wellbeing and to giving equal consideration to the needs of all employees.

We support and endeavour to follow ILO Convention 100 (Equal Remuneration), 111 (Discrimination), 156 (Workers and Family Responsibilities), 183 (Maternity Protection) and UN SDG 5 (Achieve gender equality and empower all women and girls).

RELATED CONTENT

This Policy will be publicly available on our corporate website and will be communicated to employees and stakeholders. It will be subject to regular review (the aim is annually).

Additional policies should be considered alongside this Policy, including the Code of Conduct, Supplier Code of Conduct, the Speaking Up and Group Health, Safety and Wellbeing Policies, and the Modern Slavery Statement.



LUKAS PARAVICINI
Chief Executive
Officer
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