

# REPORT ON CORPORATE INCOME TAX INFORMATION

for the year ending 31 December 2023

British American Tobacco Group

## Section 1 – General information

|  |  |
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| Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State                       | BRITISH AMERICAN TOBACCO (ROMANIA) TRADING SRL<br><br>Bucuresti-Ploiesti road 1A, BUCHAREST BUSINESS PARK, Building A (3th Floor) and Building B2 (2nd - 4th Floors), District 1, Bucharest, Romania |
| Name of the ultimate parent of the group / of the standalone undertaking   | British American Tobacco p.l.c   |
| Country where the ultimate parent has its registered office  | United Kingdom   |
| Financial Year start date  | 2023-01-01   |
| Financial Year end date  | 2023-12-31   |
| Reporting currency   | GBP  |
| Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU as implemented in the national law? | Yes  |

## Section 2 – Overview of information on a country-by-country basis

| Tax jurisdiction    | Country code | Revenues      | Profit (loss) before income tax | Income tax paid on cash basis | Income tax accrued current year | Accumulated earnings | Number of employees |
|---------------------|--------------|---------------|---------------------------------|-------------------------------|---------------------------------|----------------------|---------------------|
| Austria             | AT           | 79,783,000    | 2,866,000                       | 448,000                       | 525,000                         | 1,386,000            | 28                  |
| Belgium             | BE           | 114,653,000   | 24,231,000                      | 6,123,000                     | 6,580,000                       | 20,607,000           | 90                  |
| Bulgaria            | BG           | 96,025,000    | 3,809,000                       | 335,000                       | -                               | (29,162,000)         | 105                 |
| Croatia             | HR           | 218,435,000   | 3,711,000                       | 776,000                       | 521,000                         | 3,308,000            | 1,321               |
| Cyprus              | CY           | 158,000       | (275,000)                       | (23,000)                      | (54,000)                        | (1,890,000)          | -                   |
| Czech Republic      | CZ           | 188,229,000   | 4,703,000                       | 7,518,000                     | 4,512,000                       | (14,904,000)         | 186                 |
| Denmark             | DK           | 249,858,000   | 53,488,000                      | 16,830,000                    | 19,576,000                      | 1,272,314,000        | 172                 |
| Estonia             | EE           | 2,693,000     | 103,000                         | -                             | -                               | (2,653,000)          | 2                   |
| Finland             | FI           | 65,000        | (683,000)                       | (85,000)                      | -                               | (3,168,000)          | -                   |
| France              | FR           | 229,283,000   | 8,951,000                       | 2,280,000                     | 2,721,000                       | 11,702,000           | 232                 |
| Germany             | DE           | 1,411,379,000 | 255,768,000                     | 101,728,000                   | 55,662,000                      | 523,780,000          | 822                 |
| Greece              | GR           | 76,551,000    | 1,031,000                       | 1,211,000                     | 589,000                         | 5,735,000            | 92                  |
| Hungary             | HU           | 189,928,000   | 33,202,000                      | 3,601,000                     | 2,891,000                       | 78,408,000           | 918                 |
| Ireland             | IE           | 26,945,000    | 3,976,000                       | 708,000                       | 467,000                         | 64,298,000           | 20                  |
| Italy               | IT           | 557,001,000   | 73,257,000                      | 19,104,000                    | 17,410,000                      | 492,504,000          | 484                 |
| Latvia              | LV           | 4,522,000     | (287,000)                       | 15,000                        | 23,000                          | (4,648,000)          | 5                   |
| Lithuania           | LT           | 8,884,000     | (594,000)                       | -                             | -                               | (314,000)            | 6                   |
| Luxembourg          | LU           | 40,741,000    | 2,230,000                       | 571,000                       | 232,000                         | 1,249,000            | -                   |
| Malta               | MT           | 17,846,000    | 438,000                         | 312,000                       | 221,000                         | 1,798,000            | 13                  |
| Netherlands         | NL           | 622,961,000   | 417,700,000                     | 1,093,000                     | 1,641,000                       | 2,918,410,000        | 44                  |
| Poland              | PL           | 593,772,000   | (7,800,000)                     | 6,579,000                     | 5,691,000                       | (69,023,000)         | 3,099               |
| Portugal            | PT           | 1,000         | (18,000)                        | 2,000                         | 2,000                           | 87,000               | -                   |
| Romania             | RO           | 994,148,000   | 49,651,000                      | 10,274,000                    | 8,081,000                       | 19,812,000           | 3,210               |
| Slovenia            | SI           | -             | -                               | (48,000)                      | -                               | -                    | -                   |
| Spain               | ES           | 207,526,000   | 14,966,000                      | 1,377,000                     | 4,465,000                       | 15,848,000           | 260                 |
| Sweden              | SE           | 301,232,000   | 78,306,000                      | 8,423,000                     | 10,653,000                      | 136,286,000          | 317                 |
| Slovak Republic     | SK           | 32,178,000    | 805,000                         | 1,424,000                     | -                               | -                    | 49                  |
| Norway              | NO           | 185,206,000   | 55,638,000                      | 9,247,000                     | 12,714,000                      | 38,789,000           | 37                  |
| Costa Rica          | CR           | 83,258,000    | (53,000)                        | 2,568,000                     | 3,534,000                       | (21,347,000)         | 715                 |
| Fiji                | FJ           | 56,827,000    | 33,633,000                      | 5,614,000                     | 8,015,000                       | 31,254,000           | 122                 |
| Panama              | PA           | 61,386,000    | 8,996,000                       | 103,000                       | 97,000                          | 28,960,000           | 3                   |
| Russian Federation  | RU           | 583,381,000   | (651,703,000)                   | 55,892,000                    | 40,962,000                      | -                    | 1,608               |
| Samoa               | WS           | 15,943,000    | 8,315,000                       | 1,936,000                     | 2,252,000                       | 3,281,000            | 34                  |
| Trinidad and Tobago | TT           | 94,692,000    | 46,508,000                      | 10,777,000                    | 12,800,000                      | 48,967,000           | 217                 |
| Botswana            | BW           | 6,367,000     | 3,801,000                       | 616,000                       | 814,000                         | 4,901,000            | 3                   |
| Hong Kong           | HK           | 358,517,000   | 130,545,000                     | 6,840,000                     | 21,143,000                      | 37,937,000           | 72                  |
| Jordan              | JO           | 31,340,000    | 1,685,000                       | 1,206,000                     | 345,000                         | 6,000,000            | 65                  |
| Malaysia            | MY           | 279,506,000   | 49,520,000                      | 18,767,000                    | 12,578,000                      | 91,893,000           | 1,266               |

| Tax jurisdiction                         | Country code | Revenues       | Profit (loss) before income tax | Income tax paid on cash basis | Income tax accrued current year | Accumulated earnings | Number of employees |
|--|--------------|----------------|---------------------------------|-------------------------------|---------------------------------|----------------------|---------------------|
| Qatar                                    | QA           | 4,195,000      | (713,000)                       | 5,000                         | (10,000)                        | (1,264,000)          | 6                   |
| Turkey                                   | TR           | 753,261,000    | 100,593,000                     | 29,515,000                    | 30,598,000                      | 77,293,000           | 1,432               |
| Vietnam                                  | VN           | 335,283,000    | 68,370,000                      | 11,167,000                    | 11,560,000                      | 61,888,000           | 267                 |
| All other tax jurisdictions (aggregated) |              | 51,975,261,000 | 3,659,944,000                   | 2,297,640,000                 | 2,389,190,000                   | 131,528,849,000      | 32,517              |

### Section 3 – List of entities and activities

| Member State or tax jurisdiction | Country code | Name of each entity undertaking in the Member State or tax jurisdiction | Brief description of the nature of activities in the Member State or tax jurisdiction  |
|----------------------------------|--------------|---|--|
| Austria                          | AT           | British American Tobacco (Austria) GmbH                                 | Sales, Marketing or Distribution/Administrative, Management or Support Services  |
| Belgium                          | BE           | British American Tobacco Belgium NV                                     | Holding or Managing Intellectual Property/Sales, Marketing or Distribution   |
| Bulgaria                         | BG           | British American Tobacco Trading EOOD                                   | Sales, Marketing or Distribution   |
| Croatia                          | HR           | BAT HRVATSKA doo  | Holding or Managing Intellectual Property/Manufacturing or Production/Sales, Marketing or Distribution   |
| Croatia                          | HR           | Hrvatski Duhani d.d.  |  |
| Croatia                          | HR           | Hrvatski Duhani d.d. Tobacco  |  |
| Croatia                          | HR           | iNovine d.d.  |  |
| Croatia                          | HR           | TDR d.o.o   |  |
| Cyprus                           | CY           | BAT (Cyprus) Limited  | Sales, Marketing or Distribution/Holding Shares or Other Equity Instruments  |
| Cyprus                           | CY           | Rothmans (Middle East) Limited  |  |
| Czech Republic                   | CZ           | British American Tobacco (Czech Republic) sro                           | Sales, Marketing or Distribution/Administrative, Management or Support Services  |
| Denmark                          | DK           | British American Tobacco Denmark A/S (House of Prince AS)               | Holding or Managing Intellectual Property/Sales, Marketing or Distribution/Holding Shares or Other Equity Instruments  |
| Denmark                          | DK           | Precis (1789) Denmark A/S   |  |
| Estonia                          | EE           | British American Tobacco Estonia AS                                     | Administrative, Management or Support Services   |
| Finland                          | FI           | BAT Finland Oy  | Sales, Marketing or Distribution   |
| France                           | FR           | British American Tobacco France SAS                                     | Sales, Marketing or Distribution/Holding Shares or Other Equity Instruments  |
| France                           | FR           | Carreras France SAS   |  |
| Germany                          | DE           | BATIG Gesellschaft für Beteiligungen mbH                                | Holding or Managing Intellectual Property/Manufacturing or Production/Sales, Marketing or Distribution/Administrative, Management or Support Services/Holding Shares or Other Equity Instruments |
| Germany                          | DE           | British American Tobacco (Industrie) GmbH                               |  |
| Germany                          | DE           | British-American Tobacco (Germany) GmbH                                 |  |
| Germany                          | DE           | Quantus GmbH  |  |
| Greece                           | GR           | British American Tobacco Hellas SA                                      | Sales, Marketing or Distribution   |
| Hungary                          | HU           | BAT Pécsi Dohánygyár Korlátolt Felelősségű Társaság                     | Holding or Managing Intellectual Property/Manufacturing or Production/Sales, Marketing or Distribution/Holding Shares or Other Equity Instruments  |
| Ireland                          | IE           | Carroll Group Distributors Limited                                      | Sales, Marketing or Distribution/Holding Shares or Other Equity Instruments/Dormant  |
| Ireland                          | IE           | PJ Carroll & Company Ltd  |  |
| Ireland                          | IE           | Rothmans of Pall Mall (Ireland) Ltd                                     |  |
| Italy                            | IT           | BAT Trieste S.p.A.  | Holding or Managing Intellectual Property/Manufacturing or Production/Sales, Marketing or Distribution   |
| Italy                            | IT           | British American Tobacco Italia SPA                                     |  |
| Latvia                           | LV           | British American Tobacco Latvia SIA                                     | Administrative, Management or Support Services   |
| Lithuania                        | LT           | UAB British American Tobacco Lithuania                                  | Administrative, Management or Support Services   |

| Member State or tax jurisdiction | Country code | Name of each entity undertaking in the Member State or tax jurisdiction | Brief description of the nature of activities in the Member State or tax jurisdiction   |
|----------------------------------|--------------|---|---|
| Luxembourg                       | LU           | British American Tobacco Belgium NV - Belgium PE                        | Sales, Marketing or Distribution/Dormant  |
| Luxembourg                       | LU           | British American Tobacco Brands (Switzerland) Limited                   |   |
| Malta                            | MT           | British American Tobacco (Malta) Limited                                | Sales, Marketing or Distribution/Holding Shares or Other Equity Instruments/Dormant   |
| Malta                            | MT           | Central Cigarette Company Limited                                       |   |
| Malta                            | MT           | Rothmans Of Pall Mall (Malta) Limited                                   |   |
| Netherlands                      | NL           | Aruba Properties BV   | Holding or Managing Intellectual Property/Manufacturing or Production/Sales, Marketing or Distribution/Administrative, Management or Support Services/Internal Group Finance/Holding Shares or Other Equity Instruments/Dormant/Other |
| Netherlands                      | NL           | B.A.T. Netherlands Finance BV   |   |
| Netherlands                      | NL           | British American Tobacco European Operations Centre BV                  |   |
| Netherlands                      | NL           | British American Tobacco Exports BV                                     |   |
| Netherlands                      | NL           | British American Tobacco Holdings (Australia) BV                        |   |
| Netherlands                      | NL           | British American Tobacco Holdings (Malaysia) BV                         |   |
| Netherlands                      | NL           | British American Tobacco Holdings (South Africa) BV                     |   |
| Netherlands                      | NL           | British American Tobacco Holdings (The Netherlands) BV                  |   |
| Netherlands                      | NL           | British American Tobacco Holdings (Venezuela) BV                        |   |
| Netherlands                      | NL           | British American Tobacco Holdings (Vietnam) BV                          |   |
| Netherlands                      | NL           | British American Tobacco International (Holdings) BV                    |   |
| Netherlands                      | NL           | Molenssteegh Invest BV  |   |
| Netherlands                      | NL           | Precis (1790) BV  |   |
| Netherlands                      | NL           | Rothmans Far East BV  |   |
| Netherlands                      | NL           | Rothmans International Holdings BV                                      |   |
| Netherlands                      | NL           | Rothmans Tobacco Investments BV   |   |
| Netherlands                      | NL           | Rothmans UK Holdings BV   |   |
| Poland                           | PL           | BAT DBS Poland sp. Z.o.o.   | Holding or Managing Intellectual Property/Manufacturing or Production/Sales, Marketing or Distribution/Administrative, Management or Support Services/Holding Shares or Other Equity Instruments/Dormant                              |
| Poland                           | PL           | British American Tobacco Polska SA                                      |   |
| Poland                           | PL           | British American Tobacco Polska Trading Sp Z.o.o                        |   |
| Poland                           | PL           | Chic Sp.z o.o.  |   |
| Poland                           | PL           | eSmoking Institute Sp.z o.o.  |   |
| Poland                           | PL           | eSmoking Liquids Sp.z o.o.  |   |
| Poland                           | PL           | Nicoventures Poland sp. Zoo   | Sales, Marketing or Distribution/Holding Shares or Other Equity Instruments/Dormant   |
| Portugal                         | PT           | British American Tobacco Espana SA - Spain PE                           |   |
| Portugal                         | PT           | COTAPO Empreendimentos Comerciais e Industriais S.A.                    |   |
| Portugal                         | PT           | Sociedade Unificada de Tabacos Limitada                                 | Manufacturing or Production/Sales, Marketing or Distribution/Administrative, Management or Support Services   |
| Romania                          | RO           | BRITISH AMERICAN GBS RECRUITMENT S.R.L.                                 |   |
| Romania                          | RO           | British American Shared Services (Europe) SRL                           |   |
| Romania                          | RO           | British American Tobacco (Romania) Investments SRL                      |   |
| Romania                          | RO           | British American Tobacco (Romania) Trading SRL                          | Sales, Marketing or Distribution  |
| Slovenia                         | SI           | British American Tobacco d.o.o.   |   |
| Spain                            | ES           | British American Tobacco Espana SA                                      | Sales, Marketing or Distribution  |

| Member State or tax jurisdiction | Country code | Name of each entity undertaking in the Member State or tax jurisdiction | Brief description of the nature of activities in the Member State or tax jurisdiction  |
|----------------------------------|--------------|---|--|
| Sweden                           | SE           | British American Tobacco Sweden   | Research and Development/Holding or Managing Intellectual  |
| Sweden                           | SE           | Fiedler & Lundgren AB   | Property/Manufacturing or Production/Sales, Marketing or Distribution/Holding  |
| Sweden                           | SE           | Niconovum AB  | Shares or Other Equity Instruments   |
| Slovak Republic                  | SK           | BAT (Czech Republic)s.r.o - Slovak PE                                   | Sales, Marketing or Distribution   |
| Norway                           | NO           | British American Tobacco Norway AS                                      | Sales, Marketing or Distribution   |
| Costa Rica                       | CR           | BASS Americas SA  | Sales, Marketing or Distribution/Administrative, Management or Support Services  |
| Costa Rica                       | CR           | BATCCA Park Inversiones Inmob. SA                                       |  |
| Costa Rica                       | CR           | BATCCA Services SA  |  |
| Costa Rica                       | CR           | British American Tobacco Central American SA - Panama PE                |  |
| Fiji                             | FJ           | British American Tobacco (Fiji) Marketing Limited                       | Manufacturing or Production/Sales, Marketing or Distribution/Holding Shares or Other Equity Instruments/Dormant  |
| Fiji                             | FJ           | Central Manufacturing Company Pte Limited                               |  |
| Fiji                             | FJ           | Rothmans of Pall Mall (Fiji) Pte Limited                                |  |
| Panama                           | PA           | BAT Caribbean SA  | Sales, Marketing or Distribution/Administrative, Management or Support Services  |
| Panama                           | PA           | British American Tobacco Central America SA                             |  |
| Panama                           | PA           | British American Tobacco Panama S.A.                                    |  |
| Panama                           | PA           | Tabacalera Istmena SA   |  |
| Russian Federation               | RU           | CJSC British American Tobacco SPB                                       | Holding or Managing Intellectual Property/Manufacturing or Production/Sales, Marketing or Distribution   |
| Russian Federation               | RU           | JSC International Tobacco Marketing Services                            |  |
| Samoa                            | WS           | British American Tobacco Company (Samoa) Limited                        | Manufacturing or Production/Sales, Marketing or Distribution   |
| Trinidad and Tobago              | TT           | The West Indian Tobacco Company Limited                                 | Manufacturing or Production/Sales, Marketing or Distribution   |
| Botswana                         | BW           | British American Tobacco Botswana (Pty) Limited                         | Sales, Marketing or Distribution/Dormant   |
| Botswana                         | BW           | Business Venture Investments Botswana 6773 (Pty) Ltd                    |  |
| Hong Kong                        | HK           | BAT (UK and Export) Limited - United Kingdom PE                         | Holding or Managing Intellectual Property/Purchasing or Procurement/Sales, Marketing or Distribution/Administrative, Management or Support Services/Holding Shares or Other Equity Instruments |
| Hong Kong                        | HK           | BAT China Limited - United Kingdom PE                                   |  |
| Hong Kong                        | HK           | BAT Far East Holding Ltd  |  |
| Hong Kong                        | HK           | BAT Global Travel Retail Limited  |  |
| Hong Kong                        | HK           | British American Tobacco Asia-Pacific region Limited                    |  |
| Hong Kong                        | HK           | British American Tobacco China Investments Limited                      |  |
| Hong Kong                        | HK           | British American Tobacco Exports Limited - United Kingdom Branch        |  |
| Hong Kong                        | HK           | British-American Tobacco Company (Hong Kong) Limited                    |  |
| Hong Kong                        | HK           | CTBAT International Co. Limited   |  |
| Hong Kong                        | HK           | Nicoventures Business Consulting (Hong Kong) Co., Ltd.                  |  |
| Hong Kong                        | HK           | Nicoventures Trading Limited - United Kingdom PE                        |  |
| Hong Kong                        | HK           | Reynolds Asia-Pacific Limited   |  |
| Jordan                           | JO           | British American Tobacco Jordan Private Shareholding Company Ltd        | Manufacturing or Production/Sales, Marketing or Distribution   |

| Member State or tax jurisdiction | Country code | Name of each entity undertaking in the Member State or tax jurisdiction | Brief description of the nature of activities in the Member State or tax jurisdiction  |
|----------------------------------|--------------|---|--|
| Malaysia                         | MY           | BAT ASPAC Service Centre Sdn Bhd  | Holding or Managing Intellectual Property/Manufacturing or Production/Sales, Marketing or Distribution/Administrative, Management or Support Services/Holding Shares or Other Equity Instruments/Other |
| Malaysia                         | MY           | British American Tobacco (Malaysia) Berhad                              |  |
| Malaysia                         | MY           | British American Tobacco GSD (Kuala Lumpur) Sdn Bhd                     |  |
| Malaysia                         | MY           | British American Tobacco Malaysia Foundation                            |  |
| Malaysia                         | MY           | Tobacco Importers & Manufacturers Sdn Bhd                               |  |
| Malaysia                         | MY           | Commercial Marketers and Distributors Sdn Bhd                           |  |
| Qatar                            | QA           | BAT Gulf Trading LLC  | Sales, Marketing or Distribution   |
| Qatar                            | QA           | British American Tobacco Q LLC  |  |
| Turkey                           | TR           | British American Tobacco Tutun Mamulleri Sanayi ve Ticaret AS           | Manufacturing or Production/Sales, Marketing or Distribution   |
| Turkey                           | TR           | British American Tobacco Exports BV - Netherlands PE                    |  |
| Vietnam                          | VN           | Branch of Vina - BAT Joint Venture Company Limited at HCMC              | Manufacturing or Production/Sales, Marketing or Distribution/Administrative, Management or Support Services  |
| Vietnam                          | VN           | British American Tobacco - Vinataba (JV)                                |  |
| Vietnam                          | VN           | East Asia Area Services Company Limited                                 |  |
| Vietnam                          | VN           | Vina - BAT Joint Venture Company Limited                                |  |

**Section 4 – Omitted information**

Information omitted (if any) for this financial year:

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| Not the case |
|--------------|

Information omitted in previous financial years, which is disclosed in this financial year (if any):

|              |
|--------------|
| Not the case |
|--------------|