



## Reporting to the Audit Committee Policy

This policy has been designed to provide a channel to report genuine complaints or concerns regarding accounting or auditing issues to the Audit Committee of the Company's Board of Directors.

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### **POLICY, PURPOSE, and SCOPE**

It is the policy of the Board of Directors and Pyxus International, Inc. (the “Company”) that all of its employees, officers, directors and agents have a reporting channel for accounting and auditing issues directly to the Audit Committee of the Company’s Board of Directors.

### **PROCEDURE**

Matters reportable directly to the Audit Committee of the Company’s Board of Directors include those that relate to genuine concerns about any accounting or auditing practice of the Company, its subsidiaries or affiliates. Any employee, officer, director or agent of the Company with a genuine complaint or concern regarding an accounting or auditing matter may communicate directly, without first consulting with any other Company representative, with the Chairman of the Company’s Audit Committee. Currently, the Chairman is Robert George. He may be addressed by email at [rdg8910@live.com](mailto:rdg8910@live.com) or by telephone at +1 (425) 283 - 8626. While not required, such communication may include the reporter’s name and position and a way the reporter can be found by the Audit Committee to discuss the matter further. If the reporter desires to make an anonymous submission, the reporter should be sure to make as full a description of the matter as possible so that it can be meaningfully investigated.

Upon receipt of a complaint or concern, the Chairman will notify the Committee and make notes to the file describing the matter in question. If the reporter has provided his or her name, the reporter may be contacted by the Committee to provide additional information. The Committee will conduct such investigation as it deems necessary to address the matter. Such investigation may include discussion with members of management, other employees, the Company’s external auditors or other persons and review of Company documents. In addition, the Audit Committee may, in its discretion, engage independent advisors regarding the investigation and related accounting and auditing matters. Upon completion of any investigation it deems necessary, the Audit Committee will incorporate its findings in a memorandum to be disclosed as the Committee deems appropriate.

**Confidentiality** - Any submission to the Audit Committee pursuant to this Policy will, to the extent possible, be treated confidentially.

**Non-Retaliation** - Retaliation in any form against any employee, director or agent following the reporting procedures of this Policy is expressly prohibited. Refer to the Company’s *Non-Retaliation Policy*.

**Distribution** - It is important that proper communication of this policy is assured. It should be placed at each Company facility on a notice board in full view of all employees and otherwise appropriately distributed to all other relevant persons.