

ESG Performance Data Book 2023



Building a Smokeless World

Introduction

This ESG Performance Data Book aims to provide a consolidated overview of BAT's non-financial performance, including targets and metrics, relevant reporting standards and frameworks, as well as outlining the approach and scope used for data collection and assurance.

Metrics and data included in this document cover our activities during the year ended 31 December 2023.

Performance data included in this document is discussed further in our 2023 'Combined Annual and Sustainability Report' and should be read in conjunction with this.

Inside this document

Sustainability Performance

Targets and Metrics

Harm Reduction	2
Environment	3
Social	8
Governance	15

Reporting Criteria

Data Scope and Definitions

Harm Reduction	18
Environment	19
Social	29
Governance	35

Global Reporting Initiative (GRI) Index

General Disclosures	37
Material Topics	40

Principal Adverse Impacts (PAIs) Index

Mandatory	49
Voluntary	53


Sustainable Accounting Standards Board (SASB) Index

Tobacco	58
Agriculture	59



Find out more

Copies of all BAT's key reports, and an archive can be found in our reporting centre www.bat.com/reporting

 Find out more online bat.com/reporting

Targets and Metrics

Each of our four cross-cutting Sustainability Priorities is backed by clear and measurable targets and metrics, as detailed over the following pages.

All data relates to the British American Tobacco Group of companies, covering the full calendar year, as at 31 December 2023, unless otherwise stated.

Where indicated below, 2023 data has been extracted from page 119 of our Combined Annual and Sustainability Report 2023 and has been independently assured by KPMG using the ISAE (UK) 3000 and ISAE 3410 standards at a limited assurance level. KPMG's assurance statement can be found on page 120 of the Combined Annual and Sustainability Report 2023, and our Reporting Criteria at page 16 of this document. For Scope 3 emissions data, 2022 data was assured.

+ 2023 Combined Annual and Sustainability Report: bat.com/annualreport

+ 2023 ESG Performance Data Book bat.com/sustainabilityreporting

+ 2023 Diversity and Inclusion Report bat.com/sustainabilityreporting

Key: ✓ Achieved – Met target/ambition on or ahead of time ■ On track – Likely to meet target/ambition on time ■ Ongoing focus – Continued progress towards target/ambition required ■ Not on track – Significant progress required to meet target/ambition on time ■ Supporting data – Data in support of target/ambition

Harm reduction							
Focus area	Targets/Ambitions	Metric	Progress tracking			Status	Assured
			2023	2022	2021		
Consumer choice	£5 billion by 2025 in New Category revenues	Vapour product revenues (£mn)	1,812	1,436	927	■	Y*
		Tobacco heating product revenues (£mn)	996	1,060	853	■	Y*
		Modern oral product revenues (£mn)	539	398	274	■	Y*
		Total New Category revenues (£bn)	3.3	2.9	2.1	■	Y*
	50 million consumers of our non-combustible products by 2030	Number of consumers of our non-combustible products, excluding Russia and Belarus (million)	23.9	20.7	17.1	■	Y
World-class science	Research the risks of our non-combustible products compared to smoking, and publish and invite independent scrutiny	Cumulative total number of peer-reviewed articles and manuscripts published to date	198	153	136	■	N

Note:

* Extracted from the Financial Statements audited by KPMG contained within our Combined Annual and Sustainability Report and Form 20-F, 2023.

Targets and Metrics Continued

For full details on the scope and approach used for the collection of all our Environmental data, refer to 'Data Scope and Definitions' section on page 16.

Environment								
Focus area	Targets/ambitions	Metric	Progress tracking			Status	Assured	
			2023	2022	2021			
Climate change	50% reduction in Scope 1 and 2 CO₂e emissions by 2030 vs (2020 baseline)¹	Total Scope 1 CO ₂ e emissions (thousand tonnes)	267	308	325	■	Y	
		Total Scope 1 emissions - including fugitive emissions (thousand tonnes)	299	329	N/A	■	Y	
		Carbon neutral by 2030 across our operations (Scope 1 and 2 carbon dioxide equivalent (CO₂e) emissions)	Total Scope 2 CO ₂ e emissions (market-based) (thousand tonnes)	95	113	170	■	Y
			Total Scope 2 CO ₂ e emissions (location-based) (thousand tonnes)	342	356	393	■	Y
			Total Scope 1 and Scope 2 CO₂e emissions (thousand tonnes)	362	420	495	■	N
		Scope 1 and Scope 2 CO ₂ e emissions intensity ratio (tonnes per £m revenue)	13.3	15.2	19.3	■	Y	
	Scope 1 and Scope 2 CO ₂ e emissions intensity ratio (tonnes per EURm revenue)	11.5	12.9	16.6	■	Y		
	50% reduction in Scope 3 CO₂e emissions by 2030¹² vs (2020 baseline)	Total Scope 3 CO₂e emissions² (thousand tonnes)	N/A	6,045	6,496	■	Y	
		Total Scope 3 CO ₂ e reportable emissions (thousand tonnes)	N/A	4,611	4,814	■	N	
	Net Zero by 2050 across our value chain	Total Scope 3 CO ₂ e net biogenic emissions (including biogenic removals)	N/A	1,433	1,682	■	N	
		Category 1: Scope 3 emissions from purchased goods and services (thousand tonnes)	N/A	4,301	4,660	■	N	
		Category 1: Purchased Goods (thousand tonnes)	N/A	1,890	1,905	■	N	
		Category 1: Purchased Services (thousand tonnes)	N/A	818	839	■	N	
		Category 1: Purchased Tobacco Leaf (thousand tonnes)	N/A	1,402	1,733	■	N	
		Category 1: Other purchased goods and services (thousand tonnes)	N/A	191	183	■	N	
		Category 2: Capital Goods (thousand tonnes)	N/A	140	142	■	N	
		Category 3: Fuel and Energy Related Emissions (thousand tonnes)	N/A	179	197	■	N	
		Category 4: Upstream Transportation & Distribution (thousand tonnes)	N/A	370	365	■	N	
Category 5: Waste Generated in Operations (thousand tonnes)		N/A	5	8	■	N		

Emissions reporting baseline

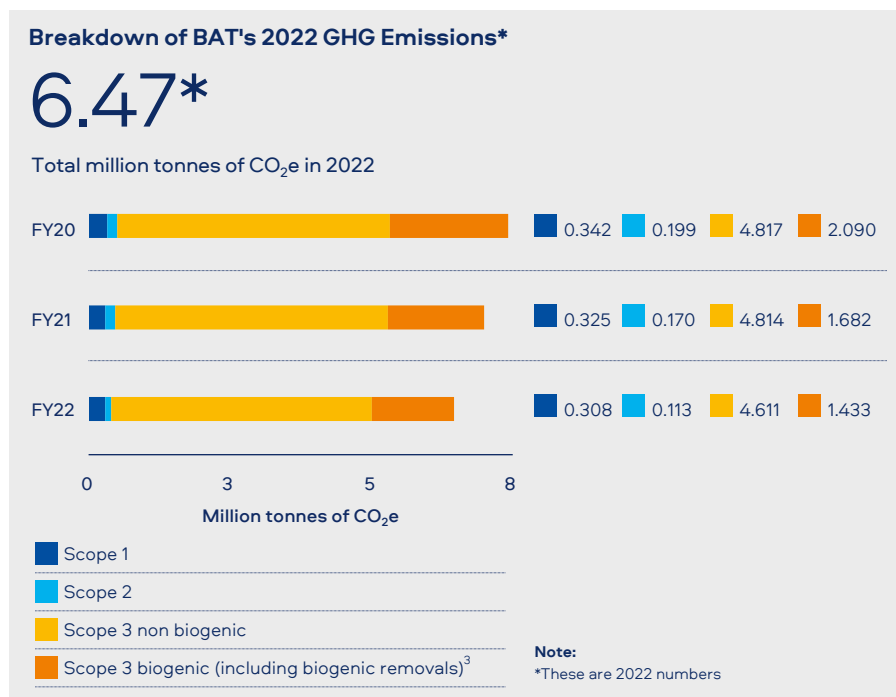
Currently, we use a 2020 baseline year for emissions reporting, which had a total of 7,447,657 tCO₂e split as follows:

- Scope 1: 342,034 tCO₂e
- Scope 2: 198,830 tCO₂e market-based (Scope 2: 417,572 tCO₂e location-based)
- Scope 3: 6,906,793 tCO₂e

Targets and Metrics

Continued

Environment continued							
Focus area	Targets/ambitions	Metric	Progress tracking			Status	Assured
			2023	2022	2021		
Climate change continued	50% reduction in Scope 3 CO ₂ e emissions by 2030 ¹ (vs 2020 baseline)	Category 6: Business Travel (thousand tonnes)	N/A	33	18	■	N
		Category 7: Employee Commuting (thousand tonnes)	N/A	71	75	■	N
		Category 9: Downstream Transportation and Distribution (thousand tonnes)	N/A	15	17	■	N
		Category 11: Use of Sold Products (thousand tonnes)	N/A	769	788	■	N
		Category 12: End-of-Life Treatment of Sold Products (thousand tonnes)	N/A	161	225	■	N
		Category 14: Franchises (thousand tonnes)	N/A	1	1	■	N
	Net Zero by 2050 across our value chain (continued)	Category 9: Downstream Transportation and Distribution (thousand tonnes)	N/A	15	17	■	N
		Category 11: Use of Sold Products (thousand tonnes)	N/A	769	788	■	N
	Using renewable methods for tobacco curing	% of total tobacco sourced cured with renewable fuels and methods (sustainable wood +biomass+sun cured+air cured)	85	83	82	■	N
	Increase in the amount of renewable energy we source to 50% by 2030	Total energy consumption (GWh)	2,182	2,344	2,480	■	Y
From activities for which the Group is responsible		1,292	1,435	1,508	■	N	
Resulting from the purchase of energy by the Group for its own use		890	909	972	■	N	
Energy consumption intensity (GWh per £m revenue)		0.080	0.085	0.097	■	Y	
Energy consumption intensity (GWh per EURm revenue)		0.070	0.070	0.083	■	Y	
Total non-renewable energy consumption(GWh)		1,350	1,574	1,772	■	Y	
Total renewable energy consumption(GWh)		832	771	708	■	Y	
Renewable energy as a % of total direct energy use		38.1	32.9	28.6	■	N	

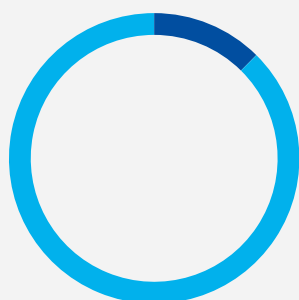


Targets and Metrics

Continued

Environment continued							
Focus area	Targets/ambitions	Metric	Progress tracking			Status	Assured
			2023	2022	2021		
Circular economy (Waste)	Reduce the absolute volume of waste generated by 25% by 2025 (vs 2017 baseline)	Total waste generated (thousand tonnes)	115	126	137	■	Y
		% reduction in waste generated	28.2	21.5	14.1	✓	N
		Hazardous waste and radioactive waste ³ generated (thousand tonnes)	1.59	1.75	2.34	■	Y
		Total waste disposed (thousand tonnes)	14.29	19.69	29.02	■	N
		Waste to energy/incineration with energy recovery (thousand tonnes)	10.86	11.74	15.67	■	N
		Waste incinerated without energy recovery (thousand tonnes)	1.36	1.73	1.42	■	N
		Waste otherwise disposed (thousand tonnes)	0.01	0	0.01	■	N
	<1% of waste to landfill by 2025	Waste sent to landfill (thousand tonnes)	2.06	6.22	11.93	■	N
		% waste sent to landfill from direct operations	1.8	4.9	8.7	■	N
		% of operations sites reporting zero waste to landfill	68.8	52	35	■	N
	90% recycling rate of total waste generated by 2025	Total waste recycled (thousand tonnes)	100.7	106	108.5	■	Y
		% of waste recycled	87.6	84.3	78.9	■	N
	Circular economy (End of life)	100% of our total packaging to be reusable, recyclable or compostable by 2025	% share of reusable, recyclable or compostable packaging	94	92	92	■
30% average recycled content across all plastic packaging by 2025		% of recycled content in plastic packaging	1.15	0.24	0** [8]	■	N
100% Take-Back schemes for New Category devices, in all markets where these are sold		% of New Category markets with Take-Back schemes in place	100	100	100	✓	N
		Number of markets with Take-Back schemes for New Category products	64	50	42	■	N

Tackling waste in our operations in 2023



115

Total waste generated (thousand tonnes)

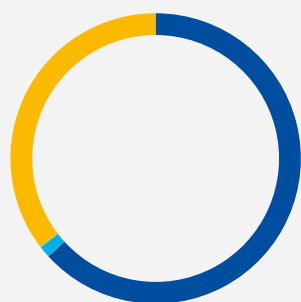
■ Total waste disposed (thousand tonnes)	14.3
■ Total waste recycled (thousand tonnes)	100.7

Targets and Metrics

Continued

Environment continued								
Focus area	Targets/ambitions	Metric	Progress tracking			Status	Assured	
			2023	2022	2021			
Water	-35% of total water withdrawn by 2025 (vs 2017 baseline)	Total water withdrawn (mn m ³)	3.16	3.50	3.76	■	Y	
		% reduction in water withdrawn – vs 2017 baseline	39.2	32.6	27.6	✓	N	
		Total water withdrawn from water utility supplies (mn m ³)	2.01	2.3	2.3	■	N	
		% withdrawn from water utility supplies	63.6	64	61.6	■	N	
		Total water withdrawn from fresh water sources (mn m ³)	0.05	0.05	0.05	■	N	
		% withdrawn from fresh surface water sources	1.5	1	1.4	■	N	
		Total water withdrawn from groundwater sources (mn m ³)	1.1	1.2	1.4	■	N	
		% withdrawn from groundwater sources	35	34	37	■	N	
		Total water withdrawn from Water Stress areas (mn m ³)	1.44	0.49	0.59	■	N	
		% withdrawn from Water Stress areas	46	14	16	■	N	
		# of operations sites in Water Stress areas with/without water management policies	24/0	16/0	18/N/A	■	Y	
		Total water consumption (mn m ³)	1.63	1.84	1.85	■	N	
		Water discharge by destination	Total water discharged (mn m ³)	1.53	1.70	1.91	■	Y
			Fresh surface water (mn m ³)	0.19	0.20	0.23	■	N
Brackish surface water/seawater (mn m ³)	0.004		0.022	0.007	■	N		
Groundwater (mn m ³)	0.028		0.028	0.027	■	N		
Third-party destinations (mn m ³)	1.31		1.40	1.64	■	N		
30% water recycling rate by 2025	Total water recycled (mn m ³)	1.02	1.02	0.75	■	Y		
	% of total water recycled	24.4	22.6	16.7	■	N		
100% of operations sites to be Alliance for Water Stewardship (AWS) certified by 2025	% of manufacturing sites that are AWS certified	68.8	36.4	15	■	N		
	Total number of operations sites with AWS certification to date, since programme inception (2020)	44	24	11	■	N		

Where we sourced our water from in 2023



3.16

Total water withdrawn (mn m³)

■ From water utility supplies	64%
■ From fresh surface water sources	1%
■ From groundwater sources	35%

Targets and Metrics

Continued

Environment continued							
Focus area	Targets/ambitions	Metric	Progress tracking			Status	Assured
			2023	2022	2021		
Purchased tobacco	General tobacco supply chain data⁴	% of sourced from BAT Leaf operations	73	63	55	■	N
		Approx. number of directly contracted tobacco farmers	91,196	81,285	75,754	■	N
		Approx. number of farmers supplying third-party leaf suppliers	154,579	194,561	264,166	■	N
		Proportion of tobacco volumes covered by Thrive [†] assessments	94.02	84	80	■	N
Support our contracted farmers in implementing best practice soil and water management practices	Soil and water management practices in our tobacco supply chain⁴	% of tobacco hectares reported to have appropriate best practice soil and water management plans implemented	81	82	76	■	Y
Biodiversity and ecosystems	Deforestation[‡] and Conversion[‡] Free tobacco supply chain⁴ by 2025	% of sources of wood used by our contracted farmers for curing fuels that are from sustainable sources	99.99	99.99	99.89	■	Y
		% of tobacco purchased free of gross deforestation of primary native forest ⁵	99.98	100	N/A	■	N
		% of wood used in Thrive Supply Chain ⁴ with deforestation and conversion free (DCF) status ⁵	96.5	95.5	N/A	■	N
	Forest Positive[‡] in the tobacco supply chain⁴ by 2025	Hectares of forests planted and verified for conservation and for Forest Net Positive ⁵	68.8	27.6	N/A	■	N
	Deforestation[‡] Free pulp and paper supply chain by 2025	% of pulp and paper materials sourced with low risk of deforestation ⁶	69.3	N/A	N/A	■	N
General environment data		% of BAT manufacturing sites production volume with ISO 14001	34	44	N/A	■	N
		% of BAT manufacturing sites production volume with ISO 9001	46	56	N/A	■	N

Notes:

- Compared to a 2020 baseline. Our near-term 2030 science-based targets comprise 50% reduction in Scope 1 and 2 and 50% reduction in Scope 3 GHG emissions, where Scope 3 emissions target includes purchased goods and services, upstream transportation and distribution, use of sold products and end-of-life treatment of sold products, which collectively comprised >90% of Scope 3 emissions in 2020.
- Total Scope 3 includes biogenic emissions and biogenic removals. Due to the complexity of consolidating and verifying Scope 3 data in accordance with the GHG Protocol, we report one year behind. As such, 2023 Scope 3 data will be reported in the 2024 Combined Annual and Sustainability Report. In 2022, we have further enhanced our Scope 3 calculation methodology and data precision leading to the reporting periods 2020 and 2021 being restated accordingly.
- BAT does not have radioactive waste, however, this is in the PAI metric scope.
- ** A reclassification of Other Tobacco Products (OTP) category composite board materials resulted in new recycled content calculations [previous calculations 2021: 8; 2020: 7]. In 2022, our Velo Modern Oral product in the UK had post-consumer recycled resin of 75 tonnes.
- Our goals cover all tobacco we purchase for our products ('tobacco supply chain'), which are used in our combustibles, Traditional Oral and Tobacco Heated Products. Our metrics, however, derive data from our annual Thrive assessment, which includes our directly contracted farmers and those of our third-party suppliers, which represented over 94% of the tobacco purchased by volume in 2023 ('Thrive Supply Chain').
- † See Data Scope and Definitions for the definition of 'Thrive,' 'Deforestation,' 'Conversion,' and 'Forest Positive'.
- This metric was set in 2022. Therefore, 2021 data is not available.
- This metric was set in 2023. Therefore, prior years data is not available.

Targets and Metrics Continued

For full details on the scope and approach used for the collection of all our Social Data, refer to 'Data Scope and Definitions' section on page 16 of this document.

Social								
Focus area	Targets/ambitions	Metric	Progress tracking			Status	Assured	
			2023	2022	2021			
Farmer livelihoods and communities	Farmer Due Diligence in our Thrive Supply Chain ⁷	Number of non-compliance incidents ⁸	6,704	9,806	9,807	■	N	
		% reported as remediated and resolved	100	100	100	■	N	
	Working to enable prosperous livelihoods for all farmers in our tobacco supply chain ⁷	% of farmers in our Thrive Supply Chain ⁷ reported to grow other crops for food or as additional sources of income	93.3	92.8	95.6	■	Y	
		% of potential increase in yields from BAT hybrid tobacco varieties	20	20	20	■	N	
		Number of people engaged via training on crop diversification	91,817	87,206	89,630	■	N	
		Number of people engaged via farm business management training	78,238	89,294	61,780	■	N	
		Number of people engaged via training on women's empowerment	67,186	29,366	13,651	■	N	
		Support through charitable donations and community investment programmes in the countries where we operate	Cash contributions (£m)	12.90	12.60	12.57	■	N
	In-kind contributions (£m)		1.87	0.34	6.38	■	N	
	Total contributions (£m)		14.77	12.79	18.95	■	N	
	Amount contributed in the UK only (£m)		0.98	0.99	0.96	■	N	
	Amount of total spend focused on COVID-19 support (£m)		0	16.72	6.46	■	N	
	Cash COVID spend (£m)		0	16.72	0.23	■	N	
	In-kind COVID spend (£m)		0	0	6.22	■	N	
	Breakdown of total cash and in-kind spend by Sustainable Development Goal (SDG):							
	- % relating to SDG 3 Good Health and Wellbeing		3	6	8	■	N	
	- % relating to SDG 8 Decent Work and Economic Growth		65	16	28	■	N	
	- % relating to SDG 9 Industry, Innovation and Infrastructure	5	2	5	■	N		
- % relating to SDG 10 Reduced Inequalities	15	16	17	■	N			
- % relating to SDG 12 Responsible Consumption and Production	0	0	4	■	N			
- % relating to SDG 13 Climate Action	3	57	14	■	N			

Targets and Metrics

Continued

Social continued							
Focus area	Targets/ambitions	Metric	Progress tracking			Status	Assured
			2023	2022	2021		
Farmer livelihoods and communities continued	Support through charitable donations and community investment programmes in the countries where we operate continued	- % relating to SDG 15 Life on Land	7	1	16	■	N
		- % relating to SDG 16 Peace, Justice and Strong Institutions	2	3	7	■	N
		Number of community investment programmes focused on supporting agrobusiness development, food security and women's empowerment	27	27	44	■	N
		Number of countries where these programmes are rolled out	15	15	23	■	N
		Number of community investment programmes focused on supporting rural infrastructure, including access to clean drinking water, solar energy and healthcare	20	11	19	■	N
		Number of countries where these programmes are rolled out	10	9	11	■	N
		Number of community investment programmes focused on child labour prevention	5	3	4	■	N
		Number of countries where these programmes are rolled out	5	3	4	■	N
Human rights	Aim for zero child and forced labour by 2025 in our tobacco supply chain ⁷	% of farms monitored for child labour	100	99.99	99.91	✓	Y
		% of farms with incidents of child labour identified	0.15	0.38	0.70	■	Y
		Number of child labour incidents identified	359	942	1,790	■	Y
		% incidents of child labour identified and reported as resolved by the end of the growing season	100	100	100	✓	Y
		% of farmers that received training/capacity building on child labour issues	98.1	96.4	88.5	■	N
		Number of attendants engaged on human rights training, with emphasis on forced labour and child labour	418,584	348,257	350,817	■	N
		Number of incidents of forced labour identified	0	6	0	■	N
		% reported as resolved by end of the growing season	N/A	100	N/A	N/A*	N

Monitoring and remediating child labour in our Thrive Supply Chain** during 2023

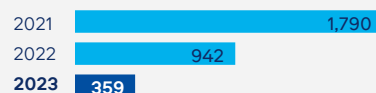
100

% of farms monitored for child labour

100

% incidents of child labour identified reported as resolved by the end of the growing season

Number of child labour incidents identified



Notes:

* In 2023 no incidents of forced labour were identified, therefore this metric is not applicable for this year.

** Our metrics derive data from our annual Thrive assessment, which includes our directly contracted farmers and those of our third-party suppliers, which represented over 94% of the tobacco we purchased by volume in 2023 (Thrive Supply Chain).

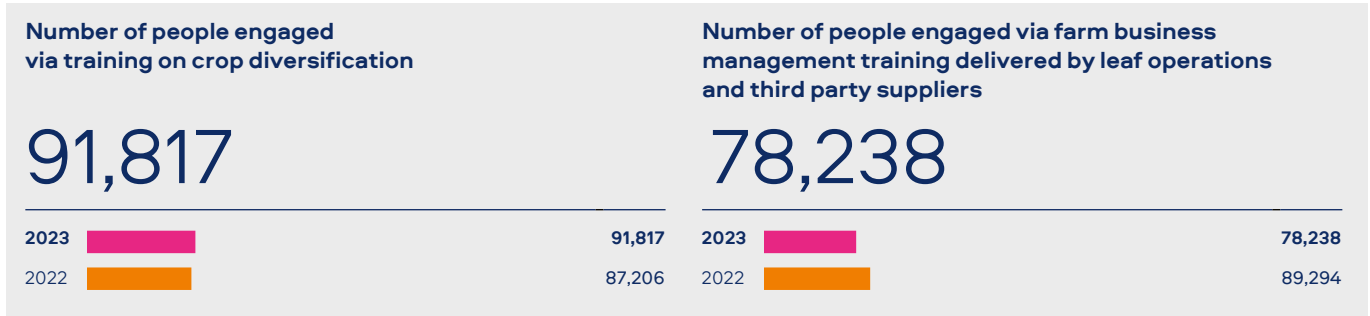
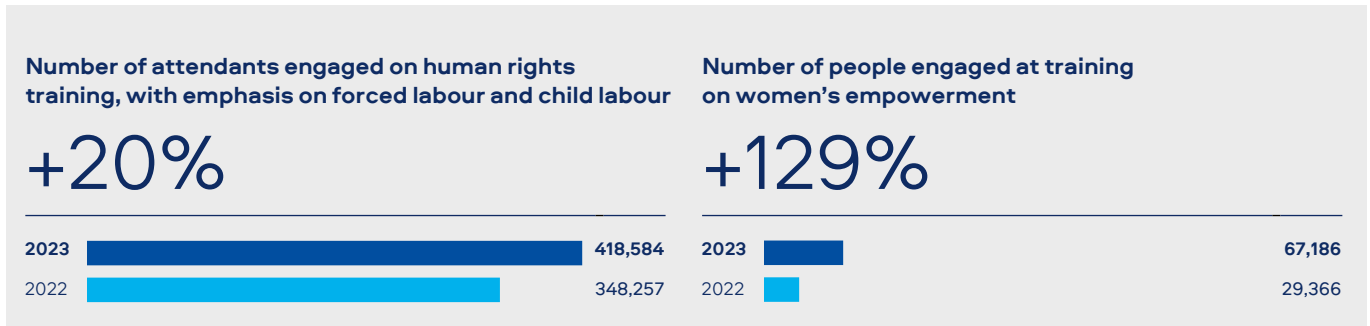
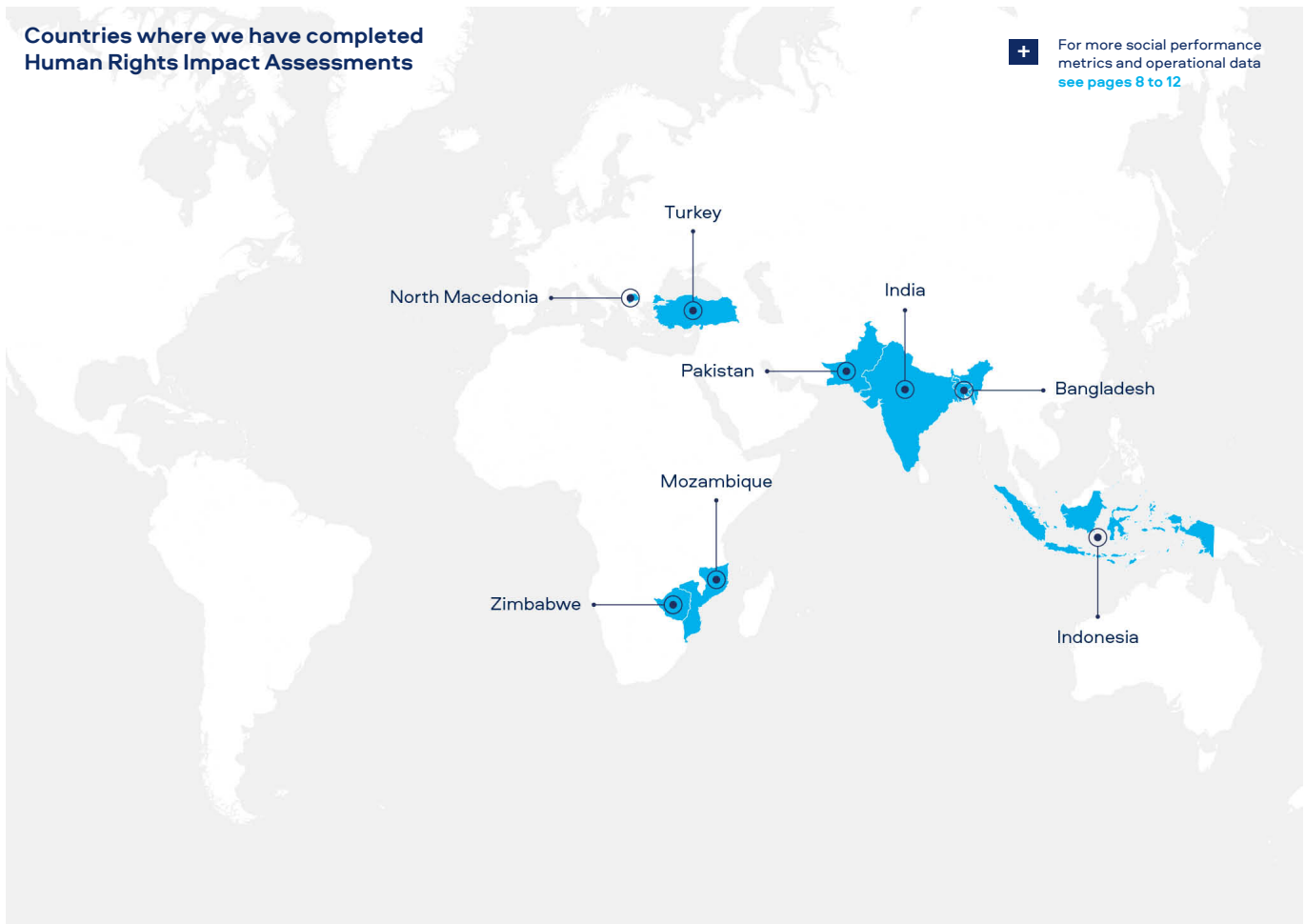
Targets and Metrics

Continued

Social continued							
Focus area	Targets/ambitions	Metric	Progress tracking			Status	Assured
			2023	2022	2021		
Human rights continued	Access to grievance mechanisms for farmers and farm labourers in our Thrive Supply Chain⁷	% of farms monitored for grievance mechanisms	100	100	99.9	■	Y
		% of farmers and farm labourers reported as having access to at least one type of grievance mechanism	99.9	99.3	98.9	■	N
		Proportion of grievances that were reported as resolved	100	100	100	✓	N
Human rights impact assessments (HRIAs), aligned to the UN Guiding Principles for Business and Human Rights		Cumulative number of HRIAs completed in tobacco sourcing countries	10	10	6	■	N
		Cumulative number of rights-holders engaged as part of the HRIAs	5,239	5,239	2,286	■	N
		Cumulative number of STP In Depth Assessments (IDA) in countries BAT sources from	5	4	N/A	■	N
		Cumulative number of BAT Leaf Suppliers assessed in the IDA	7	6	N/A	■	N
100% adherence to our SoBC, including the Respect in the Workplace and Human Rights Policies		% of Group companies assessed for human rights risks	100	100	100	■	N
		% of high-risk Group companies identified that carried out additional human rights assessment (number of countries)	100	100	100	■	N
		Number of reports of alleged SoBC breaches relating to Respect in the Workplace and Human Rights	216	117	140	■	N
		Number of established SoBC breaches relating to Respect in the Workplace and Human Rights	69	33	28	■	N

Targets and Metrics

Continued



Targets and Metrics Continued

Social continued		Progress tracking					Status	Assured
Focus area	Targets/ambitions	Metric	2023	2022	2021			
Health and safety⁹	Aim for zero accidents Group-wide year on year	Number of work-related accidents resulting in injury to employees and contractors	99	116	123	■	N	
		Lost time incidents (LTIs)	78	83	95	■	Y	
		Lost time incident rate (LTIR)	0.17	0.19	0.20	■	N	
		Occupational illness cases	0	0	0	■	N	
		Occupational illness rate	0	0	0	■	N	
		No. of serious injuries (employees)	12	22	19	■	Y	
		No. of serious injuries (contractors)	9	11	9	■	Y	
		Total number of serious injuries and fatalities	25	36	31	■	Y	
		No. of fatalities (employees)	2	1	1	■	Y	
		No. of fatalities (contractors)	2	2	2	■	Y	
		Total number of fatalities	4	3	3	■	Y	
		No. of fatalities to members of public involving BAT vehicles	3	1	4	■	Y	
		100% of farmers and workers with sufficient personal protective equipment (PPE) for agrochemical use and tobacco harvesting	% of farms reported to have sufficient PPE for agrochemical use	99.99	99.90	100	■	Y
			% of farms reported to have sufficient PPE for tobacco harvesting	99.7	99.6	99.6	■	Y
			Number of people engaged via training on agrochemical health and safety	175,244	154,923	171,082	■	N
			Number of people engaged via training on harvesting health and safety	208,913	170,337	170,965	■	N
Total number of attendants engaged via health and safety training	384,157		325,260	342,047	■	N		

Reducing incidents across our business

2023 Lost time incident rate (LTIR)

0.17

Lost time incidents (LTIs)



Health and safety training in our tobacco supply chain*

384,157

Total number of attendants engaged via health and safety training



Note:

* Our goals cover all tobacco we purchase for our products (tobacco supply chain), which are used in our combustibles, Traditional Oral and Tobacco Heated Products. Our metrics, however, derive data from our annual Thrive assessment, which includes our directly contracted farmers and those of our third-party suppliers, which represented over 94% of the tobacco purchased by volume in 2023 (Thrive Supply Chain).

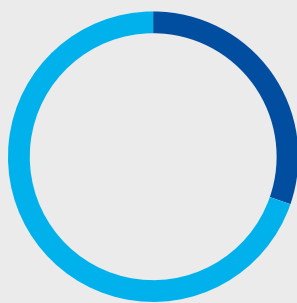
Targets and Metrics

Continued

Social continued								
Focus area	Targets/ambitions	Metric	Progress tracking			Status	Assured	
			2023	2022	2021			
Employees, diversity and culture	Group employees	Total number of Group employees	46,725	50,397	52,050	■	N	
		Of these, number of temp/seasonal employees	262	224	240	■	N	
		Employee breakdown by gender:						
		Number of women	15,437	16,490	16,794	■	N	
		% female representation Group-wide	33.0	32.7	32.3	■	N	
		Number of men	31,280	33,907	35,256	■	N	
		% male representation Group-wide	66.9	67.3	67.7	■	N	
		Employee breakdown by level:						
		Non-Management [†] (women)	9,730	10,683	11,212	■	N	
		Non-Management [†] (men)	22,365	25,377	26,516	■	N	
		Management [‡] -grade (women)	5,707	5,807	5,582	■	N	
		Management [‡] -grade (men)	7,915	8,530	8,740	■	N	
		Senior Leadership teams [‡] (women)	235	262	158	■	N	
		Senior Leadership teams [‡] (men)	475	600	426	■	N	
		Senior Leadership teams [‡] (SLT) -total	710	862	584	■	N	
		SLT [‡] (women) as % of total	33	30	27	■	Y	
SLT [‡] (men) as % of total	66.9	69.6	72.9	■	N			

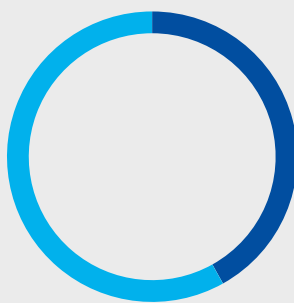
Strengthening gender diversity across BAT

Employee breakdown by level in 2023 (non-Management[†])



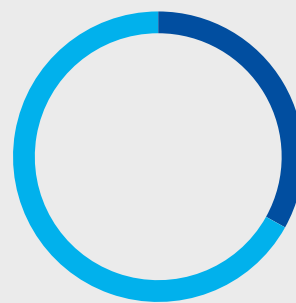
■ Women **9,730**
 ■ Men **22,365**

Employee breakdown by level in 2023 (Management grade[‡])



■ Women **5,707**
 ■ Men **7,915**

Employee breakdown by level in 2023 (Senior Leadership teams[‡])



■ Women **235**
 ■ Men **475**

Employee breakdown by region:

Asia Pacific, Middle East and Africa (APMEA)	11,085	11,582	12,380	■	N
Men	8,566	9,045	9,408	■	N
Women	2,519	2,537	2,972	■	N
Americas and Europe (AME)	31,094	34,669	35,265	■	N
Men	20,099	21,991	22,760	■	N
Women	11,797	12,678	12,505	■	N
United States of America (USA)	3,736	4,146	4,405	■	N
Men	2,615	2,871	3,088	■	N
Women	1,121	1,275	1,317	■	N

Targets and Metrics

Continued

Social continued							
Focus area	Targets/ambitions	Metric	Progress tracking			Status	Assured
			2023	2022	2021		
Employees, diversity and culture continued	45% women in Management [‡] roles by 2025	% female representation in Management [‡] roles	42	41	39	■	Y
	40% women on Senior Leadership teams [‡] by 2025	% female representation on Senior Leadership teams [‡]	33	30	27	■	Y
	By 2025 achieve at least a 50% spread of distinct nationalities within all Key Regional/Functional Leadership teams [‡]	% of Key Leadership [‡] teams with at least a 50% spread of distinct nationalities	100	100	92	✓	Y
	Women among all employees Group-wide and in non-Management [‡]	% female representation Group-wide	33	33	32	■	N
	Ethnic Diversity	% ethnically diverse groups in total workforce ¹⁰	66	64	N/A	■	N
	40% of our Management Board Members to be ethnically diverse by 2027 ¹¹	% ethnically diverse groups in Senior Leaders [‡]	37	N/A	N/A	■	N
	Employee retention	Voluntary turnover ¹² for all employees Group-wide (number and %)	4,048	5,467	4,943	■	N
			8.1	10.5	9.1	■	N
	Global Unadjusted Gender Pay	Global unadjusted gender pay gap (%) ¹³	14	N/A	N/A	■	Y
	Employee engagement	Your Voice bi-annual survey	Employee engagement index score in our global 'Your Voice' survey	80	N/A	79	■
Proportion of Group employees that responded			94	N/A	93	■	N
High Performing Index			78	N/A	78	■	N
Corporate Responsibility			84	N/A	82	■	N
Diversity and Inclusion			83	N/A	83	■	N
Empowerment			76	N/A	82	■	N
Innovation			75	N/A	73	■	N
Leadership and Strategy			73	N/A	72	■	N
People Management			83	N/A	83	■	N
Reward and Recognition			71	N/A	71	■	N
Talent Development			66	N/A	65	■	N
Transformation	76	N/A	74	■	N		

Notes:

- Our goals cover all tobacco we purchase for our products ('tobacco supply chain'), which are used in our combustibles, Traditional Oral and Tobacco Heated Products. Our metrics, however, derive data from our annual Thrive assessment, which includes our directly contracted farmers and those of our third-party suppliers, which represented over 94% of the tobacco purchased by volume in 2023 ('Thrive Supply Chain').
- As of 2022, we are reporting not only against Farmer Sustainability Management (FSM) (which only covers directly contracted farmers) but also against the Thrive Supply Chain.
- Health and Safety data is reported for the period 1 December 2022 to 30 November 2023. This is to align with our environmental reporting and to enable more time for the consolidation and verification of our data for reporting.
- In 2022, we expanded the scope of our confidential voluntary ethnicity identity collection and reporting beyond the UK to six additional markets (Australia, Brazil, Canada, Malaysia, South Africa and the U.S.), so previous years data is not available.
- In 2023 we have set a new ambition for 40% representation of Ethnically Diverse Groups for the Management Board and direct reports, taking into account the Parker Review's 2023 report.
- See Reporting Scope and Definitions for the definition of 'Management,' 'Senior Leadership teams,' 'Key Leadership teams' and 'Senior Leaders.'
- Voluntary turnover is calculated as the number of employees who have voluntarily left BAT divided against the monthly average employee count (49,839 in 2023), in accordance with the generally accepted turnover definition.
- This is a new metric for FY2023. Therefore, prior years data is not available. The figure is a gap in favour of the female population.

Targets and Metrics

Continued

Key: ✓ Achieved – Met target/ambition on or ahead of time
 ■ On track – Likely to meet target/ambition on time
 ■ Ongoing focus – Continued progress towards target/ambition required
 ■ Not on track – Significant progress required to meet target/ambition on time
 ■ Supporting data – Data in support of target/ambition

Governance							
Focus area	Targets/ambitions	Metric	Progress tracking			Status	Assured
			2023	2022	2021		
Ethics and integrity	Aiming for 100% adherence to our Standards of Business Conduct (SoBC)	% of employees who completed annual SoBC training and compliance sign-off	100	100	100	✓	N
		Number of alleged SoBC breaches	427	292	304	■	N
		Number of established SoBC breaches ¹⁴	123	84	99	■	Y
		Number of established SoBC breaches-relating to Workplace and Human Rights	69	33	28	■	Y
		Number of disciplinary actions taken as a result of established SoBC breaches that resulted in people leaving BAT	79	58	46	■	Y
Marketing and communications	Aiming for 100% of our marketing to be responsible	Incidence of non-compliance with marketing regulations resulting in a fine or penalty ^{15,16}	3	2	N/A	■	Y
		Incidence of non-compliance with marketing regulations resulting in a regulatory warning ¹⁵	0	2	N/A	■	Y
Suppliers engagement	100% by 2025 of product materials and high-risk indirect service suppliers to have undergone at least one independent labour audit within a three-year cycle	Number of independent labour audits conducted on non-tobacco suppliers	623	354	142	■	N
		% of product materials and high-risk indirect service suppliers that have undergone at least one independent labour audit within a three-year cycle	59	37	22	■	Y
	20% of suppliers of purchased goods and services by spend, to set Science-Based Targets (SBTs) by 2025	% of suppliers of purchased goods and services by spend to set Science-Based Targets (SBTs) by 2025	15	13	N/A	■	N
Board diversity	Maintain at least 30% proportion of women on the Board of BAT p.l.c.	% women Directors on the Board of BAT p.l.c. as at 31 December 2023	45	36	33	■	N
	Ethnicity balance on the Board of BAT p.l.c.	% ethnic minority Directors on the Board of BAT p.l.c. as at 31 December 2023	27	20	20	■	N

Notes:

14. Consistent with previous years' reporting, cases are not included in the above if they were not resolved at year-end.

15. This metric was set in 2022, therefore prior years data is not available.

16. In line with a reclassification of 'ongoing incidents' (which, from 2023 reporting will be included as an 'incident' when the final decision is issued), the 2022 number has been restated (three previously reported for 2022).

Data Scope and Definitions

About this document

The purpose of this document is to outline the approach and scope used for data collection, which forms the basis of our 2023 ESG performance data.

Contents	
Topic	Page reference
Harm Reduction	
Consumers of Non-Combustible Products (number of, in millions)	18
Environment	
Reporting methodology	19
CO ₂ e emissions	20
Scope 1 and Scope 2 emissions	20
Scope 3 emissions	21
Biomass	21
Biogenic emissions	21
Scope 3 reportable (non-biogenic) emissions	21
Net Zero	21
Near-term science based target	21
Long-term science based target	21
Carbon neutral	21
Energy consumption	21
Emission intensity ratio	21
Energy consumption intensity ratio (GWh per million £/EUR revenue)	21
Renewable energy	22
Non-renewable energy consumption	22
Circular economy	22
Reporting methodology - Packaging and Take-Back scheme data	22
% packaging recyclable, reusable or compostable	22
Waste generated	23
Hazardous waste and radioactive waste generated	23
Waste sent to landfill	23
% of waste to landfill	23
Waste recycled	23
% of waste recycled	23
Average recycled content in plastic packaging	23
Water withdrawn	24
Water recycled	24
% of water recycled	24
Water discharge	24
Emissions to water	25
% of operations sites AWS certified	25
Number of operations sites in areas of high-water stress with and without water management policies	26
Farmer Sustainability Management (FSM)	26
Leaf reporting methodology - Environment	26
% of tobacco hectares reported to have appropriate best practice soil and water management plans implemented	27
Deforestation	27
Conversion	27
Sustainable wood	27
Forest positive	28
% of contracted farmers' wood fuels that are from sustainable sources	28
% of wood used in leaf supply chain with deforestation and conversion free (DCF) status	28
% of pulp and paper materials sourced with low risk of deforestation	28
% of BAT manufacturing sites production volume with ISO 14001	28
% of BAT manufacturing sites production volume with ISO 9001	28

Data Scope and Definitions

Contents continued	
Topic	Page reference
Social	
Leaf reporting methodology - Social	29
Sustainable Tobacco Programme (STP)	29
Thrive	29
Number of non-compliance incidents identified and % reported as remediated and resolved through farmers' monitoring	29
% of tobacco farmers reported to grow other crops for food or as additional source of income	29
Number of people engaged via training	30
Community investment contributions	30
% of farms monitored for child labour	30
% of farms with incidents of child labour identified	30
Number of child labour incidents identified	30
% of child labour incidents identified and reported as resolved by the end of the growing season	30
% of farmers who received training/capacity building on child labour issues	31
Human rights impact assessments (HRIAs)	31
% of farms monitored for grievance mechanisms	31
Reports of alleged Standards of Business Conduct (SoBC) breaches relating to Respect in the Workplace and Human Rights and established breaches	31
Healthy and Safety - Reporting Methodology	32
Work-related accidents resulting in injury to employees and to contractors	32
Lost Time Incident (LTI) and Restricted Work Cases (RWC)	32
Total Recordable Incident Rate (TRIR)	33
Fatalities and serious injuries to employees and contractors	33
Fatalities to members of public involving BAT vehicles	33
Proportion of farms reported to have sufficient PPE for agrochemical use and for tobacco harvesting	33
% female representation in Management roles	33
Non-Management	33
Senior Management	33
% female representation on Senior Leadership teams	33
Senior Leaders	33
% of Key Leadership teams with at least a 50% spread of distinct nationalities	34
Regional/Functional Leadership Teams	34
% employee engagement score in our global 'Your Voice' survey	34
% High Performance Index score in our global 'Your Voice' survey	34
% difference to FMCG comparator group	34
Ethnically Diverse Groups	34
Global unadjusted Gender Pay Gap	34
Governance	
Number of alleged SoBC breaches	35
Number of disciplinary actions taken as a result of SoBC allegations that resulted in people leaving BAT	35
Number of alleged established SoBC breaches that are established as breaches	35
Integrity Network	35
Business Integrity Panel	35
Number of independent labour audits conducted of product materials and high-risk indirect service suppliers	35
% suppliers to have undergone at least one independent labour audit within a three-year cycle	35
Incidents of non-compliance with regulations resulting in warning	36
Incidents of non-compliance with regulations resulting in fine or penalty	36
% women Directors on the Board of BAT plc.	36
% Directors on the Board of BAT plc from an ethnic minority background	36

Data Scope and Definitions

Harm Reduction		
Topic	Metric	Scope and definition
Harm Reduction	Consumers of Non-Combustible Products (number of, in millions)	<p>KPI definition</p> <p>Number of adult consumers using any of Non-Combustible Products at least once a week. Non-Combustible Products include Tobacco Heating Products, Vapour products, Modern Oral & Traditional Oral products.</p> <hr/> <p>Methodology</p> <p>The number is derived using population estimates from the World Bank, incidence and corporate consumer share from consumer surveys (Incidence Study and New Category Track).</p> <p>New Categories (NC) Track is a tool which collects consumer data via primary research. It consists of those consumer panels which use any of the New Categories products (THP, Vapour or Modern Oral) or use FMC but willing to try New Categories products. Monthly sample size is 500 to 1,000 depending on the market.</p> <p>The derived numbers are then calibrated with volume and the output is discussed with the end markets for alignment before they are finalised.</p> <hr/> <p>Data collection</p> <p>The incidence study is designed to collect data on the usage of nicotine categories in a market among the adult population. NC Track is designed to understand brand usage levels and other category KPIs - including Consumer Disposition Funnel (CDF), Source of Business, Average Usage - among those who currently use or intend to use it.</p> <hr/> <p>New Nicotine Categories in the future</p> <p>We define adult users as those between the age 18 and 64 years, with the exception of Canada (19 to 64 years) and Japan (21 to 79 years).</p> <p>BAT New Category (NC) User Pool consists of any Nicotine User of legal age who uses BAT's NC brands at least once a week. The brands taken into consideration are glo, Vuse, Cirro, 10 Motives, VIP, Velo, Lyft and EPOK. Estimation of these users is based on various consumer surveys that help size the category and the brands within them. The calculation is made as below:</p> <p>Adult population as per World Bank estimates x Percentage of Adult population using the category at least once a week from Incidence Study x Percentage of weekly users of category using BAT brand at least once a week-from NC Track.</p> <hr/> <p>Estimates and Assumptions</p> <p>The approach garners a user number which is then validated by calibrating with BAT shipment volume to check whether the implied average consumption is in line with the claimed average consumption, that is what each user is claiming as a consumption. A user is considered an individual who consumes a BAT category brand at least once a week.</p> <p>Where the validation fails, the consumer share is reviewed and adjusted to arrive at realistic levels. In markets where there are no Tracking studies, BAT shipment Volume is used (when the consumer claimed consumption levels from other similar tracked markets) to get to an estimate of users. The frequency is quarterly, and the calculation is done by a third party, Kantar.</p>

Data Scope and Definitions

Continued

Environment

Reporting Methodology

BAT uses a Global Reporting System, provided as an independent service by a third party, to collect the following data from more than 185 Group reporting units in 90 countries: Scope 1 and 2 CO₂e emissions data and certain categories of Scope 3 emissions (e.g. business travel, transportation and distribution); direct energy including renewable energy and purchased renewable electricity; water withdrawn with breakdown by source; water discharge with breakdown by destination; and waste generation from direct operations with breakdown by destination (e.g. recycling, landfill).

Data collection and reporting are based on operational control approaches and covers our subsidiaries, including facilities and activities where we have full authority to implement operational policies and control over day-to-day operations (direct operations). Data excludes facilities where BAT does not maintain operational control and new sites at the commissioning phase.

Each reporting unit reports on a monthly basis.

Data submission at the reporting unit level is performed by local Sustainability or EHS teams. The Environmental performance summary (main KPIs) is subject to approval by a Site Leadership Team Member, with appropriate responsibility for Sustainability/EHS of the respective reporting unit. Reporting units' submissions are reviewed and approved by Regional Sustainability teams and are further reviewed by the Group Operations Sustainability team.

Data consolidated for appropriate geography (Group, Region, DRBUs from the reporting unit level) is reviewed and reported at least quarterly to appropriate internal stakeholders.

Other KPIs such as the ones that relate to Product Plastic Packaging are derived from a Materials Matrix Excel worksheet and Sales data stored in SAP TaO for all end markets. Once generated, they are reviewed by the global packaging managers from each category, then signed off both by the respective Heads of R&D and by the Head of Operations Circular Economy centre of Excellence (COE).

For some of our metrics, we track progress (reduction) against a baseline. Our baseline years are 2020 for Scope 1, 2 and 3 CO₂e emissions and 2017 for Water withdrawn and Waste generated metrics. The baselines are not adjusted in case of closure or acquisition of new sites.

It is worth noting that the reporting period of the following KPIs spans from 1 December 2022 to 30 November 2023:

- Scope 1 and 2 CO₂e emissions
- Energy consumption, including renewable energy and non-renewable energy consumption
- Waste generated, including hazardous waste generated
- Waste recycled
- Water withdrawn, water recycled and water discharge

Operations Sites

Refers to all facilities within BAT operational control that perform manufacturing activities for commercial purposes. These are cigarette manufacturing factories, sites manufacturing other tobacco products, snus, modern oral and liquids: and green leaf threshing (GLT) tobacco processing sites.

Data Scope and Definitions

Continued

Environment		
Topic	Metric	Scope and definition
Climate change	CO ₂ e emissions	<p>We use the World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Standard to guide our reporting of Carbon Dioxide equivalent (CO₂e) emissions. In addition, we use supporting standards including:</p> <ul style="list-style-type: none"> – GHG Protocol Scope 2 Guidance, 2015, and – GHG Protocol Corporate Value Chain (Scope 3) Standard, 2011. <p>We report emissions where we have operational control and include CO₂, CH₄ and N₂O from energy use and Dry Ice Expanded Tobacco (DIET) production process within our CO₂e emission reporting.</p> <p>While we account for the contribution CO₂, CH₄ and N₂O make to our CO₂e emissions, we do not disclose the breakdown CO₂e data on an individual GHG basis.</p> <p>In 2022, BAT had its new set of 1.5°C aligned targets approved by SBTi replacing the previous set of 2°C aligned targets. Targets revision led to a change of baseline year from 2017 to 2020.</p> <p>Currently, we use a 2020 baseline year for emissions reporting, which has a total of 7,447,657tCO₂e split as follows:</p> <ul style="list-style-type: none"> – Scope 1: 342,034 tCO₂e – Scope 2: 198,830 tCO₂e market-based (Scope 2: 417,572 tCO₂e location-based) – Scope 3: 6,906,793tCO₂e
	Scope 1 and Scope 2 emissions	<p>Scope 1 includes direct emissions from sources owned or controlled by BAT. These are emissions associated with the use of fuel at facilities under our operational control and by our vehicle fleet as well as CO₂ used for the production of Dry Ice Expanded Tobacco (DIET). Fuels include both renewable, such as wood fuel, biodiesel etc., and non-renewable ones, such as natural gas, LPG, diesel, coal etc. Data is collected from invoices, internal metering, telematics, fuel cards, and other documentation that is logged within the EHS Reporting Tool. DEFRA Greenhouse Gas Reporting: Conversion Factors 2023 are used to convert to CO₂e.</p> <p>We consolidate the data on fugitive and other process-related GHG emissions, such as from refrigerants and fire suppression agents use (HFCs, PFCs, CO₂e), anaerobic water treatment on site (CO₂, CH₄, N₂O) and waste treatment, such as composting, on site (CO₂, CH₄, N₂O). The data are based on cooling, air conditioning and firefighting equipment refills, disposals and commissioning, data of treated water by quantity and quality of biochemical oxygen demand (BOD), chemical oxygen demand (COD) and measurements of organic content in the treated waste.</p> <p>The amount of other fugitive and other process GHG emissions (HFCs, PFCs, SF₆, NF₃, CO₂, CH₄, N₂O) normally oscillate around 4.7% of Scope 1 and 2 (market-based) emissions including fugitive and process emissions. However, in 2023, due to an incidental release of refrigerant at one of our facilities, these equated to 8.2%. The root cause of the incident has been identified and corrective actions have been deployed.</p> <p>Our 2020 baseline for Scope 1 emissions is: 342,034 tCO₂e.</p> <p>The baseline figure does not include fugitive and other process GHG emissions.</p> <p>Scope 2 includes indirect emissions associated with purchasing electricity, hot water and steam consumed at our locations. While electricity is the main source, there are a few facilities purchasing steam from third parties and rented offices using central heating at multi-tenant buildings. Data is collected from invoices, internal metering and in some instances via the Building Management System (BMS). Our 2020 baselines for Scope 2 emissions are as follows:</p> <ul style="list-style-type: none"> – Market Based: 198, 830 tCO₂e – Location Based: 417,572 tCO₂e <p>Renewable Energy Validation</p> <p>Scope 2 market-based CO₂e emissions are calculated from supplier-specific emissions factors. To ensure reported market-based CO₂e emissions meet the ‘Good quality criteria’ as per GHG Protocol Scope 2 Guidance, we specify market-based factors only when these are supported by contractual instruments. For renewables, electricity procurement is either unbundled energy attribute certificates (I-RECs, GoOs, RECs, etc.) or Green electricity products from an energy supplier (supported by energy attribute certificates) or supply under Power Purchase Agreements. Whenever supplier-specific market-based factors are not available, Scope 2 CO₂e emissions are calculated using the European Association of Issuing Bodies (AIB) residual mix factors 2022, where available, or, in the absence thereof, using International Energy Agency (IEA) 2023 country specific emissions factors. Location-based Scope 2 CO₂e emissions are calculated using IEA 2023 country specific emissions factors.</p>

Data Scope and Definitions

Continued

Environment continued		
Topic	Metric	Scope and definition
Climate change continued	Scope 3 emissions	Scope 3 emissions are all other indirect emissions that occur in our upstream and downstream activities, such as business travel, waste management and the value chain. For more information on our reporting methodology, see Simplified Scope 3 Methodology document on www.bat.com/sustainabilityreport . We have further enhanced our Scope 3 calculation methodology and data precision in 2022 leading to the reporting periods 2020 and 2021 being restated accordingly.
	Biomass	Any material or fuel produced by biological processes of living organisms, including organic non-fossil material of biological origin (e.g. plant material), biofuels (e.g. liquid fuels produced from biomass feedstocks), biogenic gas (e.g. landfill gas), and biogenic waste (e.g. municipal solid waste from biogenic sources).
	Biogenic emissions	CO ₂ emissions from the combustion or biodegradation of biomass.
	Scope 3 Reportable (non-biogenic) emissions	Scope 3 emissions are all indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions and excluding biogenic emissions.
	Net Zero	Reducing greenhouse gas emissions to as close to zero as possible, with any remaining emissions re-absorbed from the atmosphere, by oceans and forests for instance. Setting corporate Net Zero targets aligned with meeting societal climate goals means: (a) reducing scope 1, 2 and 3 emissions to zero or a residual level consistent with reaching Net Zero emissions at the global or sector level in eligible 1.5°C scenarios or sector pathways and (b) neutralising any residual emissions at the Net Zero target date – and any GHG emissions released into the atmosphere thereafter.
	Near-term science based target	GHG reduction targets in line with what the latest climate science deems necessary to limit warming to 1.5°C above pre-industrial levels and are achieved within a 5-10 year time frame from the date of submission to the SBTi.
	Long-term science based target	GHG reduction targets in line with what the latest climate science deems is necessary to reach Net Zero at the global or sector level in 1.5°C pathways before 2050.
	Carbon neutral	Carbon neutrality is the balance between emitting carbon and absorbing carbon emissions from carbon sinks. The term 'neutral' accounts for that balance; the GHG released into the atmosphere is offset by an equivalent amount being removed.
	Energy consumption	<p>Energy consumption is reported in line with GRI 302, Energy, 2016, Disclosure 302-1, Energy consumption within the organisation. This includes energy use resulting from:</p> <ul style="list-style-type: none"> – Activities for which the Group is responsible including energy from the combustion of fuel at our facilities and in fleet vehicles and energy generated at our facilities using non-fuel technology, e.g. solar: and – Purchased electricity, steam and hot water by BAT for use at our facilities and fleet vehicles. <p>Energy consumption is calculated from raw data of fuel, electricity, hot water and steam consumption submitted by reporting units across the Group in the EHS Reporting Tool. The data used in the calculations are the same as for Scope 1 and 2 CO₂e emissions.</p> <p>Reported data of fuel use are reported in different units of measurement (e.g. tonnes, litres, m³, etc.) and are converted into an appropriate metric for conversion using the DEFRA 2023 factors. Despite specifications of fuels used at different sites, and thus calorific values, may vary, for unification the same DEFRA calorific values and DEFRA emission factors are applied across BAT. Purchased electricity, hot water and steam as well as energy generated on site from non-fuel technologies is reported in energy unit of measurement (kWh or GJ), therefore not requiring a specific conversion factor. Conversion between Joules and Watt is (1 Watt = 1 Joule per second) according to the official definition.</p> <p>Energy consumption (GJ) = Non-Renewable Energy (GJ) + Renewable Energy (GJ)</p>
	Emission intensity ratio	Scope 1 and 2 intensity ratio: Scope 1 and 2 emissions intensity ratio (tCO ₂ e per million GBP) is calculated as the sum of Scope 1 and Scope 2 (market-based) CO ₂ e emissions divided by Revenue in million GBP and million Euros. Note: Revenue is net of duty, excise and other taxes.
Energy consumption intensity ratio (GWh per million £/EUR)	Energy consumption intensity ratio (GWh per million GBP/ EUR) is calculated as Energy consumption in GWh divided by Revenue in million GBP and million Euros.	

Data Scope and Definitions

Continued

Environment continued		
Topic	Metric	Scope and definition
Climate change continued	Renewable energy	<p>Renewable energy includes:</p> <ul style="list-style-type: none"> – Energy generated from renewable fuels at our sites (e.g. wood fuel, biomass fuels) and in fleet vehicles, owned or leased (e.g. biodiesel); – Purchased renewable electricity, hot water and steam; and – Renewable energy generated on site using non-fuel technology (e.g. with photovoltaic installations or solar water heaters). <p>Renewable energy generated from fuels is calculated from data inputs in different units of measurement (e.g. tonnes, litres) via 2023 DEFRA emission factors. Purchased renewable electricity, hot water and steam as well as renewable energy generated on site from non-fuel technologies is reported in energy unit (kWh or GJ), and therefore do not require conversions.</p> <p>% of Renewables in Energy Consumption is calculated as Renewable Energy (GJ)/Direct Energy (GJ).</p>
	Non-renewable energy consumption (GWh)	<p>Non-renewable energy includes:</p> <ul style="list-style-type: none"> – Energy generated from non-renewable fuels at our sites (e.g. natural gas, diesel, fuel oil) and in fleet vehicles, owned or leased (e.g. petrol, diesel); and – Purchased standard grid electricity, hot water and steam. <p>Non-renewable energy generated from fuels is calculated from data inputs in different units of measurement (e.g. tonnes, litres) via 2023 DEFRA emission factors. Purchased standard grid electricity, hot water and steam in energy unit (GJ), and therefore do not require conversions.</p>
Circular economy	Circular economy	A circular economy is one in which waste is eliminated, pollution is prohibited, and recycling and reuse are the norm, hence creating a virtuous circle.
	Reporting Methodology - Packaging and Take-Back scheme data	The reporting period for our packaging data spans from December 2022 to October 2023. The reporting period for our Take-Back schemes spans from January 2023 to November 2023.
	% packaging recyclable, reusable or compostable	<p>This KPI measures the share of primary and secondary packaging that is either reusable, recycle ready or compostable across sold products in each reference reporting year.</p> <p>Reusable packaging Packaging which has been designed to accomplish or proves its ability to accomplish a number of trips or rotations in a system for reuse.</p> <p>Recycle-Ready packaging Packaging that is intentionally designed and produced to enable recycling based on material choices and global guidance.</p> <p>Composting Composting Aerobic process designed to produce compost. A packaging or packaging component is compostable if it is in compliance with relevant international compostability standards and if its successful post-consumer collection, sorting and composting is proven to work in practice and at scale.</p> <p>By packaging we mean materials used to wrap or protect our goods, examples of primary and secondary packaging are all the cigarette pack elements, film used to wrap cigarette packs or closing tapes of shipment boxes applied by BAT factories, the boxes our devices come in or the pulp trays used to secure a device in a box. Tertiary packaging items applied by logistics partners or retailers outside our control, for example plastic pallets, are out of scope.</p> <p>While there are no means to trace what happens with packaging materials at their end of life due to the number of end markets in which our products are sold, variations in consumer behaviour and local infrastructure to process waste at end of life, this KPI focuses on the potential for reuse, recycling or composting of our packaging.</p> <p>In order to calculate the share of recyclable, reusable and compostable packaging (in %), we sum the volume (in tonnes) of reusable, recyclable, recycle ready or compostable packaging materials and divide it by the overall volume (in tonnes) of all packaging materials used in sold products.</p>

Data Scope and Definitions

Continued

Environment continued		
Topic	Metric	Scope and definition
Circular economy continued	Waste generated	<p>We follow the GRI 306: Waste 2020 Standard for defining and calculating waste data. The parameter 'waste generated from our direct operations' is aligned with Disclosure 306-3, Waste generated.</p> <p>Data for waste from our direct operations is collected via the EHS reporting system. At the reporting unit level, waste is split by type of material, non-hazardous and hazardous, and further by end destination: recycling, incineration with and without energy recovery and landfill.</p> <p>As well as data from BAT sites, this also includes construction waste generated in BAT premises from on-site constructions, building modifications or extensions.</p> <p>Reporting units collect data for amounts of waste generated based on declarations from suppliers or internal measurement, e.g. at weighbridges. For small offices, waste generation is estimated based on area occupied or headcount. Classification of waste for hazardous and non-hazardous is performed as per local legal requirements. Reporting units are required to track waste up until its final destination and receive records on waste management route (e.g. recycling, landfill) from suppliers.</p> <p>Data is provided in tonnes where possible, and if not, it is converted into tonnes. Data, reported by reporting units, is reviewed by Regional and Group Operations Sustainability teams thorough variance analysis and benchmarking between sites with similar footprint. Data consolidated at appropriate geography (Group, Region, cluster of countries) is reported quarterly and approved by appropriate internal stakeholders. Our 2017 baseline figure is 160,124 tonnes.</p>
	Hazardous waste and radioactive waste generated	<p>We follow the GRI 306: Waste 2020 Standard for defining and calculating waste data, including hazardous waste. Hazardous waste is waste that poses a physical hazard, health hazard, or environmental hazard. Detailed classification of waste for hazardous and non-hazardous is performed by reporting units as per local legal requirements.</p>
	Waste sent to landfill	<p>Our definition of waste to landfill is aligned with GRI 306: Waste 2020 Standard. Waste to landfill is waste generated from our direct operations that is deposited at authorized landfill sites. This waste disposal route excludes uncontrolled waste disposal such as open burning and dumping.</p> <p>Due to difference in infrastructure maturity in different geographies, the types of waste that are sent to landfill vary from one reporting unit to another.</p>
	% of waste to landfill	<p>% of waste to landfill is calculated as waste to landfill (tonnes) divided by waste generated (tonnes).</p> <p>Our target is to have less than 1% of waste sent to landfill annually by 2025.</p>
	Waste recycled	<p>Our definition of waste generation is aligned with GRI 306: Waste 2020 Standard, while the definition of Waste Recycled covers both Waste Recycled and Waste Preparation for Reuse as per GRI 306: Waste 2020 Standard.</p> <p>Recycling is the operation applied to items or materials that have become waste to ensure they fulfil a purpose in place of new items or materials that would otherwise have been used for that purpose. This does not include energy recovery, neither via incineration, nor via conversion into fuel.</p>
	% of waste recycled	<p>% of waste recycled is calculated as Waste Recycled (tonnes) divided by Waste Generated (tonnes).</p>
	Average recycled content in plastic packaging	<p>This KPI states the share of recycled content in all our primary and secondary plastic packaging materials placed on the market (based on procurement data) in each reference reporting year. Examples of primary and secondary packaging are resealable cigarette pack elements, film used to wrap cigarette packs, closing tapes of shipment boxes applied by BAT factories, film that used to wrap starter kits or plastic trays that were used in the packaging of new categories devices. Tertiary packaging items applied by logistics partners or elements such as plastic pallets are out of scope. In order to calculate the share (in %), we totalise the volume (in tonnes) of the recycled content portion of all our plastic packaging materials that has been bought in a specific category and divide it by the overall volume (in tonnes) of plastic packaging materials used in that category – for any given year. The share of recycled content is sourced from our materials supplier's specification files.</p>

Data Scope and Definitions

Continued

Environment continued		
Topic	Metric	Scope and definition
Water	Water withdrawn	<p>We use the GRI 303: Water and Effluents 2018 Standard to guide our water withdrawn definition and methodology.</p> <p>Water withdrawn includes all water drawn from surface water, including harvested rainwater, groundwater, seawater, or a third party water for any use within our direct operations. Water is used in manufacturing processes, in utilities, for social and horticultural needs if the latter are limited to our companies' premises, such as watering lawns and nurseries in Leaf R&D. It does not include irrigation in agriculture, e.g. in leaf growing.</p> <p>Water withdrawn data is collected via the EHS reporting system. Sites collect data for water withdrawn based on invoices from suppliers and internal metering, which at major sites is performed in real time via building management systems (BMS). Small offices apply estimates based on area occupied or headcount.</p> <p>Our 2017 baseline figure for water withdrawn is 5.20 million cubic meters.</p>
	Water recycled	<p>For the Water recycled parameter, which is excluded from 2018 edition of the GRI 303: Water and Effluents 2018 Standard, we use the definition from CDP Water Security guidance.</p> <p>Water recycled includes water and wastewater used more than once before being discharged from the organisation's boundary, so that water demand is reduced. Recycled water can be used in direct operations for watering lawns, cleaning or within utilities, e.g. for cooling, boiler feed etc.</p> <p>Water recycled does not include harvested rainwater.</p> <p>Water recycled data is collected via the EHS reporting system. Sites collect data for water recycled based on internal metering, which at major sites is performed in real time via building management systems (BMS). Where measurements are not yet in place, water recycled is estimated based on equipment specification and standard operating parameters.</p>
	% water recycled	<p>Water recycling rate (%) is calculated as Water recycled (m³) divided by total water demand, which is Water recycled (m³) plus Water Withdrawn (m³).</p>
	Water discharge	<p>We use the GRI 303: Water and Effluents 2018 Standard to guide our water discharge definition.</p> <p>Water discharge includes effluents, used water, and unused water released to surface water, groundwater, seawater, or a third party. Water can be released into the receiving waterbody either at a defined discharge point or dispersed over land in an undefined manner or removed from the organisation in tanks via vehicle.</p> <p>The data for water discharge with breakdown by destination (third party, fresh water, brackish water, groundwater) is collected via the EHS reporting system. Sites collect data for water discharges based on internal metering or invoices from services suppliers. In the absence of metering, estimates are applied based on water withdrawn volumes and typical water consumption of equipment and processes.</p>

Data Scope and Definitions

Continued

Environment continued		
Topic	Metric	Scope and definition
Water continued	Emissions to water	<p>This disclosure is aligned to EU Regulation 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (SFDR) and addresses Principle Adverse Sustainability Indicator 8. Emissions to water (Mandatory).</p> <p>‘Emissions to water’ means direct emissions of priority substances as defined in Annex I to Directive 2013/39/EU Article 2(30) of Directive 2000/60/EC of the European Parliament and of the Council.</p> <p>In 2023, we continued improving our reporting capabilities on emissions to water of priority substances and other nitrates, phosphates and pesticides, for our direct operations. In October 2023 we performed semi-quantitative assessment across 73 of our facilities*, including 63 operations sites and 10 other facilities, e.g. R&D centers.</p> <p>For the assessment, the facilities completed a questionnaire listing all priority substances. They were also required to confirm:</p> <ul style="list-style-type: none"> – Whether each substance is used or stored on site and, in case of a positive answer, provide annual amount of usage or storage; and – Whether its content is measured in water discharge and, in case of a positive answer, provide commentary on the uses and results of measurement. <p>The responses were collated and reviewed at the Regional level and subsequently at the Group level.</p> <p>According to the assessment:</p> <ul style="list-style-type: none"> – 60% of the facilities reported not using priority substances, and 74% reported not having them in storage; and – Out of 48 priority substances, 44% are reported as not used, 44% are reported as not stored. <p>BAT operates control measures globally in line with its Group procedures for hazardous substances management designed to avoid any uncontrolled emissions to water, soil or groundwater across its operations. In 2024, we will continue to enhance our capabilities to enable a more precise quantification of emissions to water of priority substances and other nitrates, phosphates and pesticides.</p> <p>Note: * Excluding one facility in Russia as BAT left the market by the time of the screening.</p>
	% of operations sites AWS certified	<p>AWS certification refers to independent certification against the Alliance for Water Stewardship (AWS) Standard 2.0.</p> <p>All BAT operating sites that have gone through the certification process and successfully completed each of the five steps of the AWS standard guidance:</p> <ol style="list-style-type: none"> 1. Familiarization with the AWS standard. 2. Register in the AWS standard system. 3. Registering with AWS. 4. Implement the AWS standard. 5. Work with Water Stewardship Assurance Services (WSAS) to complete the certification process, including an on-site audit. <p>Sites are considered certified when the AWS Certificate is available on the Alliance for Water Stewardship website within the reporting period.</p> <p>% of AWS certified operations sites is calculated as number of operations sites that hold AWS certificate divided by total number of operations sites.</p>

Data Scope and Definitions

Continued

Environment continued		
Topic	Metric	Scope and definition
Water continued	Number of operations sites in areas of high-water stress with and without water management policies	<p>This disclosure is aligned to EU Regulation 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (SFDR) and addresses Additional Adverse Sustainability Indicator 8. Exposure to areas of high water stress.</p> <p>Water stress is an indicator of competition for water resources and is defined informally as the ratio of demand for water by human society divided by available water. We use the WRI Aqueduct Water Risk Atlas baseline setting to identify if our sites are located in areas of high-water stress. The Aqueduct Water Risk Atlas defines areas of high water stress as 'regions where the percentage of total water withdrawn is high (40-80%) or extremely high (greater than 80%)' as per baseline water stress, default scheme.</p> <p>The assessment is performed in the first quarter of each year. However, in 2023 we had to review this once again, upon launch of the new version (4.0) of the WRI Aqueduct Water Risk Atlas in August 2023. The new version of the tool is based on more recent data on baseline water stress and higher spatial granularity.</p> <p>In 2023, 24 of our operations sites in 15 countries were identified as being in water stress areas (vs 16 operations sites in 11 countries in 2022). The year-on-year increase is due the application of the latest version of WRI Aqueduct Water Risk Atlas v4.0.</p> <p>100% of our operations sites located in water stress areas have water management policies in place.</p> <p>All sites in water stress areas annually conduct a compliance based self-assessment against the 'Water use and discharge management' section of our EHS Roadmap, which is the tool for self-assessment against the Group's EHS policy manual. These sections not only cover water use withdrawal and discharge compliance, but provide additional value by establishing the link to the AWS water stewardship journey and topical Water Roadmap.</p> <p>The Water Roadmap is an internal tool allowing assessment of key aspects of water management, such as water withdrawal, water efficiency in production, utilities and social uses, and water discharge.</p> <p>In addition, 23 of our 24 operations sites in water stress areas that are either AWS (Alliance for Water Stewardship) certified or getting ready to AWS certification have a formalised Water stewardship statement in place.</p> <p>Self-assessments by operations sites at water stress areas were updated at Group level for reporting purposes in October 2023.</p>
		<p>Farmer Sustainability Management (FSM)</p> <p>Our Farmer Sustainability Management (FSM) system is a digital platform that supports the work of our Field Technicians (FTs) by enabling a consistent approach to farm monitoring and overall sustainability management.</p>
		<p>Leaf Reporting Methodology - Environment</p> <p>As tobacco-growing seasons vary around the world, all Leaf data is based on the most recent crop cycle at the time of reporting, instead of the crop grown in the calendar year.</p>

Data Scope and Definitions

Continued

Environment continued				
Topic	Metric	Scope and definition		
Water continued	% of tobacco hectares reported to have appropriate best practice soil and water management plans implemented	<p>Reported via our Thrive assessments covering all BAT-contracted farmers and farmers supplying our third-party suppliers, which represented over 94% of the tobacco purchased by volume in 2023.</p> <p>As tobacco-growing seasons vary around the world, data is based on the most recent crop cycle at the time of reporting, instead of the crop grown in the calendar year.</p> <p>Data collected for our contracted farmers is done so by BAT FTs who visit our contracted farmers approximately once a month during the growing season.</p> <p>The FTs conduct interviews with farmers and observe soil and water management practices on the farm.</p> <p>Some examples of these practices are the use of green manuring/cover crop, use of minimum/zero tillage, plant over wide base high ridges, use of drainage channels to avoid water-logging and erosion, among others.</p> <p>Details of each visit are recorded in our Farmer Sustainability Management (FSM) digital app by the FT and are formally acknowledged by the farmer. Robust controls are in place for data validation, including unannounced visits carried out by individuals who do not usually visits farms regularly, with the main purpose of checking information previously collected by the field technician. Our strategic third-party suppliers collected data for Thrive via their own farm monitoring systems.</p> <p>Data is tracked and analysed by Global Leaf ESG Team to ensure senior oversight and drive management action.</p> <p>All completed Thrive assessments are reviewed and validated by a third party and suppliers are required to declare that the information reported is complete and accurate.</p> <p>In farms where we source tobacco, farmers receive training on best practice soil management and other land management practices – this is how they are made aware of best practices.</p>		
Biodiversity and ecosystems	Deforestation	<p>Loss of natural forest as a result of i) conversion to agriculture or other non-forest land use; ii) conversion to a tree plantation; or iii) severe and sustained degradation.</p> <p>This definition pertains to no-deforestation supply chain commitments, which generally focus on preventing the conversion of natural forests.</p> <p>Severe degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for a non-forest land use.</p> <p>Loss of natural forest that meets this definition is considered to be deforestation regardless of whether or not it is legal.</p> <p>The Accountability Framework Initiative's (AFI) definition of deforestation signifies 'gross deforestation' of natural forest where 'gross' is used in the sense of 'total; aggregate; without deduction for reforestation or other offset.' Source: AFI https://accountability-framework.org/use-the-accountability-framework/definitions/</p>		
			Conversion	<p>Change of a natural ecosystem to another land use or profound change in a natural ecosystem's species composition, structure, or function.</p> <p>Deforestation is one form of conversion (conversion of natural forests).</p> <p>Conversion includes severe degradation or the introduction of management practices that result in a substantial and sustained change in the ecosystem's former species composition, structure, or function.</p> <p>Change to natural ecosystems that meets this definition is considered to be conversion regardless of whether or not it is legal. Source: AFI https://accountability-framework.org/use-the-accountability-framework/definitions/</p>

Data Scope and Definitions

Continued

Environment continued		
Topic	Metric	Scope and definition
Biodiversity and ecosystems continued	Forest Positive	<p>To be considered Forest Positive a forest should be planted for conservation. This means that:</p> <ul style="list-style-type: none"> – The area should be bigger than 0.5 ha; – The saplings should be native or indigenous; – The trees planted should be able to reach 5m height and the canopy should be bigger than 10% of the planted area; and – The area must be monitored at least one year after the planting date to verify survival rate of the site and the number of trees that survived since planting. <p>The planting of production forests for wood, fibre, bioenergy and non-timber products like fruits, herbs and honey do not fall under forests for conservation.</p>
	% of contracted farmers' wood fuels that are from sustainable sources	<p>The data collected is based on 100% (more than 91,000+) of the directly contracted farmers monitored in BAT Leaf Operations, of which 45% make use of wood for curing. The percentage reported represents sustainable wood used by those farmers. This data excludes farmers that our third-party suppliers source from. Sustainable wood sources are defined as: wood resources harvested legally from planted sources in such a way that does not cause any detrimental social, environmental or economic impact and not cause deforestation or conversion of natural ecosystems. This may include wood sourced from existing legal plantations and legal timber by-products, such as sawdust, branches and twigs. The FT is responsible for the data collection from the farmer on a monthly basis. The FT verify the wood species and / or evidence given by the farmer, including documents, as invoices or any other paper forms, verify the existence of afforestation area, measure the wood pile as applicable and perform a visual check. The FT visit the same farms each time. Finally, data is signed off from farmers and FTs and logged into the systems.</p>
	% of wood used in leaf supply chain with deforestation and conversion free (DCF) status	<p>This is an indicator reported via our Thrive assessment and is based on 99.8% of farmers in our Thrive Supply Chain monitored on the ground for wood traceability, volume, and the type of the wood, representing more than 94% of the tobacco purchased in 2023. As stated in Biodiversity Operational Standard on Tobacco Farming, we follow AFI (accountability-framework.org) definitions of deforestation and conversion as well the CDP Forest Guiding Criteria and the Proforest Guidance for Deforestation and Conversion Free (DCF) report. We combined different levels of evidence to trace DCF wood and classify as such if wood is physically certified, from on-farm or off-farm production forests with formal evidence of no deforestation and / or conversion, or off-farm wood from production forests assessed with a monitoring system at farmer level as from sustainable sources and at least traceable to a sub-national jurisdiction level.</p>
	% of pulp and paper materials sourced with low risk of deforestation	<p>Relates to proportion of volumes (in tonnes) of pulp and paper products sourced, covering board and paper for primary & secondary packaging, fine paper for cigarettes and tobacco heating products and cellulose acetate tow for filters. Volumes are assessed as deforestation free when the suppliers of those volumes can demonstrate that the base material is sourced with low risk of deforestation (with a cut-off date of 1 Jan '21). Low risk means the volume is either certified by a relevant certification scheme (e.g. FSC or PEFC), is traceable to low risk geographies (as defined by relevant frameworks e.g. CDP, Maplecroft), is traceable to certified forests (e.g. FSC or PEFC) located in high risk geographies, or is recovered or from recycled sources. We enhanced this metric in 2023, to align to the latest frameworks, so previous years data are not available.</p>
General	% of BAT manufacturing sites production volume with ISO 14001	<p>Relates to production volume from BAT owned manufacturing sites with ISO 14001 certification. Manufacturing sites are cigarette manufacturing factories, sites manufacturing other tobacco products, snus, modern oral and liquids. ISO 14001 is the internationally recognised standard for environmental management systems.</p>
	% of BAT manufacturing sites production volume with ISO 9001	<p>Relates to production volume from BAT owned manufacturing sites with ISO 9001 certification. Manufacturing sites are cigarette manufacturing factories, sites manufacturing other tobacco products, snus, modern oral and liquids. ISO 9001 is the internationally recognised standard for quality management.</p>

Data Scope and Definitions

Continued

Social		
Topic	Metric	Scope and definition
Farmer livelihoods	Leaf Reporting Methodology - Social	As tobacco-growing seasons vary around the world, all leaf data is based on the most recent crop cycle at the time of reporting, instead of the crop grown in the calendar year.
	Sustainable Tobacco Programme (STP)	The Sustainable Tobacco Programme (STP) is an industry-wide initiative developed in collaboration with other manufacturers to bring together best practice from across the industry and drive continuous improvement. It is also aligned to important external standards, such as those of the International Labour Organisation (ILO), and includes strengthened processes and more frequent on-site reviews, and acts as a due diligence platform set up to evolve and support the sector to continuously improve its impacts towards sustainable supply chains.
	Thrive	Thrive is our sustainable agriculture and farmer livelihoods programme to all our BAT-owned and strategic third-party suppliers worldwide. While STP is a standards-based compliance programme for first-tier tobacco leaf suppliers, Thrive focuses on the farm and farming communities and aims to ensure that: <ul style="list-style-type: none"> – All our contracted farmers have a viable livelihood; – Farming is seen as a preferred profession, particularly for rural youth; and – Within farming, tobacco is seen as a valuable crop to grow.
	Number of non-compliance incidents identified and % remediated and resolved through farmers' monitoring	Data relates to Thrive Supply Chain and is collected by BAT field technicians (FTs) who visit our contracted farmers approximately once a month during the growing season. The FTs conduct interviews with farmers and workers and observe conditions and practices on the farm. Details of each visit are recorded in our Farmer Sustainability Management (FSM) digital app by the FT and are formally acknowledged by the farmer. third party leaf suppliers make use of their own monitoring systems and adopt similar procedures and also report Prompt Actions. Controls are in place for the creation of prompt actions if any non-compliances are identified. Prompt actions are tracked and analysed centrally to ensure senior oversight and drive management action.
	% of tobacco farmers reported to grow other crops for food or as additional source of income	<p>Reported via our Thrive annual reports covering all BAT-contracted farmers and farmers supplying our strategic third-party suppliers, representing more than 94% of our total tobacco leaf purchases in 2023. As tobacco-growing seasons vary around the world, data is based on the most recent crop cycle at the time of reporting, instead of the crop grown in the calendar year. Crop diversification figures may vary year-on-year, depending on the commercial outlook in the countries where the crops are grown, including the viability of other crops. Other crops include, but are not limited to, types of fruit and vegetables, as well as wheat, maize, bean, sorghum and soy.</p> <p>Data for our contracted farmers is collected by BAT field technicians (FTs) who visit our contracted farmers approximately once a month during the growing season. The FTs make observations on other crops grown on the farm. Details of each visit, including the other crops grown, date, time and GPS coordinate, are recorded by the FTs and acknowledged by the farmers in the Farmer Sustainability Management (FSM) digital app, which is used to monitor some of BAT's social metrics.</p> <p>Once the data is collected in the field, the end-market team analyses the data and seeks any clarifications, as needed. Unannounced visits are carried out by individuals who do not usually visit farms regularly, with the main purpose of checking information previously collected by the FT. The data is then reported in Thrive and is made available to the Global Leaf ESG team, for appropriate oversight and to drive management action, if required. The data is also reviewed by an independent third party.</p> <p>Our strategic third-party suppliers collected data for Thrive via their own FTs, in their own farm monitoring systems.</p>

Data Scope and Definitions

Continued

Social continued		
Topic	Metric	Scope and definition
Farmer livelihoods continued	Number of people engaged via training	<p>Reported via our annual Thrive assessment covering all BAT-contracted farmers and farmers supplying our third-party suppliers, representing more than 94% of our total tobacco purchased by volume in 2023. The number of people engaged includes farmers, as well as farm labourers and local community members. This includes training provided by field technicians during farm visits, organised group training, field days and presentations, and training delivered remotely. Please note the same individual can be trained more than one time during the year.</p> <p>Topics for training in 2023 include farm business management, crop diversification techniques, and women's empowerment. This include presentational group, individual and remote training sessions. Attendance list and / or formal evidence that the people received the training is required. Attendance and / or distribution lists are managed at the market-level and captured through physical paper lists or responses in farmer monitoring systems like FSM.</p> <p>The data is reported in Thrive and is tracked and analysed centrally for senior oversight and drive management action. The data is also reviewed by an independent third party. Our strategic third-party suppliers collected data for Thrive via their own FTs, in their own farm monitoring systems.</p>
	Community investment contributions	<p>These metrics are collected via our annual Sustainability Survey which is cascaded via an independent online system, managed by a third party. The survey is completed by local Legal and Corporate and Regulatory Affairs teams and the full survey response is approved by the market or area Head of Legal. This approval involves reviewing the information provided by the local teams so that it is accurate, and is then submitted to the Group Sustainability team. Completed surveys are reviewed by the third party managing the survey as well as by the Group Sustainability team.</p> <p>Community investments are defined as voluntary activities, beyond our commercial and core business activities and our legal obligations, that contribute to the economic, social and environmental sustainability of the countries and communities in which we operate. These include cash spending and donations and estimated value for in-kind donations and support. In-kind contributions include employee volunteering in company time, use of company resources, donations of used items such as IT equipment and vehicles, and not-for-profit vaccine development.</p> <p>Community investments are aligned with selected UN Sustainable Development Goals (SDGs), covering these topics (in no particular order of prioritisation): SDG 13 Climate Action: Water, Energy, Natural Disasters; SDG 3 Good Health and Wellbeing: Health; SDG 8 Decent Work and Economic Growth: Child Labour and Human Rights, Education and Training, Arts and Culture; SDG 9 Industry, Innovation and Infrastructure: Community Infrastructure; SDG 12: Responsible Consumption and Production: Waste and Plastics; SDG 16 Peace, Justice and Strong Institutions: Alleviating Social Injustices; SDG 10 Reduced Inequalities: Women's Empowerment, Empowering Vulnerable People, Clean Drinking Water and Sanitation; SDG 15 Life on Land: Afforestation, Biodiversity and Habitat Conservation.</p>
Human rights	<p>% of farms monitored for child labour</p> <p>% of farms with incidents of child labour identified</p> <p>Number of child labour incidents identified</p> <p>% of child labour incidents identified and reported as resolved by the end of the growing season</p>	<p>Our definition of child labour is aligned to how the International Labour Organization (ILO) defines the term, namely that the work deprives children of their childhood, their potential and their dignity, and that is harmful to their physical and mental development (https://www.ilo.org/ipec/facts/lang--en/index.htm).</p> <p>Reported via our Thrive annual reports covering all BAT-contracted farmers and farmers supplying our third-party suppliers, representing more than 94% of total tobacco grown or purchased by BAT in 2023. As tobacco-growing seasons vary around the world, data is based on the most recent crop cycle at the time of reporting, instead of the crop grown in the calendar year.</p> <p>Data in relation to our contracted farmers is collected by BAT field technicians (FTs) who visit our contracted farmers approximately once a month during the growing season. Details of each visit are recorded in our Farmer Sustainability Management (FSM) digital app by the FT and are formally acknowledged by the farmer. If any child labour case is identified, it is reported in the system and treated as a critical prompt action. For the case to be resolved, this is followed by an unannounced visit shortly after to observe whether this is repeated and a remediation plan agreed with the farmer. The remediation plan varies from case to case, considering the individual circumstances.</p> <p>Our third-party suppliers collect data for Thrive via their own FTs, in their own farm monitoring systems.</p> <p>Once the data is collected in the field, the country team analyse the data and approve it or reopen the questions for discussion with the farmers. After that, the data is reported in Thrive and made available to the Global Leaf ESG team. The data is also reviewed by an independent third party.</p>

Data Scope and Definitions

Continued

Social continued		
Topic	Metric	Scope and definition
Human rights continued	% of farmers who received training/ capacity building on child labour issues	See Reporting Criteria for Number of people engaged via training.
	Human rights impact assessments (HRIAs)	<p>HRIAs are conducted by independent human rights experts, in support of our leaf suppliers, following a defined process for identifying, assessing, and developing appropriate responses to impacts relating to human rights.</p> <p>HRIAs are aligned with the UN Guiding Principles and countries are selected based on a range of factors, including the level of human rights risk exposure and their importance to our sourcing strategy.</p>
	% of farms monitored for grievance mechanisms	Reported via our Thrive annual reports covering all BAT-contracted farmers and farmers supplying our strategic third-party suppliers, representing more than 94% of our total tobacco leaf purchases in 2023. Grievance mechanisms include regular meetings with farmers/workers or their representatives (e.g. during monthly farm visits by FTs, farmer associations and unions, local NGO/government-led mechanisms and telephone hotline). The data is collated by FTs who visit our contracted farmers approximately once a month during growing season, to interview both the farmers and a sample of workers, as appropriate. Once the data is collected in the field, the country team analyses the data and seeks any clarifications, as needed. Unannounced visits are carried out by individuals who do not usually visits farms regularly with the main purpose of checking information previously collected by the FT. Data is then reported in Thrive and made available to the Global Leaf ESG team, for review, and to drive management action, if required. The data is also reviewed by an independent third party. Our strategic third-party suppliers collected data for Thrive via their own FTs, in their own farm monitoring systems.
	Reports of alleged Standards of Business Conduct (SoBC) breaches relating to Respect in the Workplace and Human Rights and established breaches	<p>All reports of alleged SoBC breaches, made via our Speak Up channels and SoBC portal against the Respect in the Workplace or Human Rights policies.</p> <p>Not all contacts made via our Speak Up channels and SoBC portal involve alleged SoBC breaches; some contacts relate to questions regarding the SoBC or other matters. Therefore, this data relates to all SoBC contacts that were assessed as alleged SoBC breaches, which were subsequently established as breaches, following a detailed investigation.</p>

Data Scope and Definitions

Continued

Social continued		
Topic	Metric	Scope and definition
Health and safety	Healthy and Safety - Reporting Methodology	Health & Safety data covers all BAT sites and off-site work-related activities, including Leaf, business travel and Trade Marketing & Distribution and is reported from December 2022 to November 2023. Data covers employees and contractors under the direction, supervision or control of BAT only. Data reported for employees only covers those that have an employment relationship with BAT. Data related to contractors includes contractors that work under our direct supervision. Data is collected monthly (e.g. working hours) or ad hoc (upon occurrence of an accident) via the c360 H&S System by market EHS managers, for all BAT markets. Data is reviewed by the market and region and approved by the Centre. On-site and remote audits are performed on the data on an annual basis (EHS Compliance Reviews/Road Map Assessments). The audit results are reviewed and verified by local, regional and Group senior leadership. Commuting is excluded from the reported figures.
	Work-related accidents resulting in injury to employees and to contractors	<p>Work-related accident means an incident in the course of work, which leads to physical or mental harm. In the course of work means that the incident happened while at work (BAT location, sales, field activities etc) and while engaged in a work-related activity.</p> <p>Commuting accidents: (i.e. accidents on the way to work and while returning home after work) are considered “Non work related” and not reported. Local regulations may require it to be recorded as a worked related accident, and this is adhered to at all times.</p> <ul style="list-style-type: none"> – Lost Time Injury (LTI): Defined as any work-related injury which prevents the injured employee for returning to work i.e. unable to return to work due to the nature of their injuries, excluding the shift on the day of the occurrence. – Restricted Work Case (RWC): Any work-related injury which does not result in any lost time i.e. LTI, but due to the nature of their injuries, restrictions or modifications are made to an injured persons normal working task/s. This includes any restrictions made on the day of the incident/injury and any future days, until the person is fully recovered, such as light duties or restricted duties. – Fatality: Any work-related incident that results in the loss of life of an employee or contractor under the direction, supervision, and control of BAT. – Serious Injury: Is defined as any work-related injury, which results in any of the following: (a) Hospitalisation for more than 36 hours (b) Amputation of any part of the body, and includes both a traumatic amputation injury at the time of an accident and surgical amputation as a consequence of the injuries sustained in an accident (c) Fracture of any bone but not the fingers, thumbs, and toes (d) Loss of vision temporary or permanent (e) Dislocation of any joint except the joints of the fingers, thumbs, and toes (f) Major burn. <p>Occupational Illness: An abnormal condition or disorder, other than one resulting from occupational injury, caused, at least in part, by demonstrated exposure to environmental factors present in the workplace (as defined by an occupational health specialist or doctor). It includes acute and chronic illnesses or illnesses that may be caused by inhalation, absorption, ingestion, or direct contact with irritants. All cases must be reported, this includes cases even if there is no lost work time. This is something which occurred in more than an instant of time, including prolonged or multiple exposures.</p> <p>All cases are reported in BAT EIR system. This includes cases even if there is no lost work time, which occurred in more than an instant of time, including prolonged or multiple exposures. See Health & Safety preamble for full description of data collection and verification process.</p>
	Lost Time Incident (LTI) and Restricted Work Cases (RWC)	<p>For Lost Time Incident (LTI) and Restricted Work Case (RWC) definitions, see 'Work-related incidents resulting in injury to employees and to contractors'.</p> <p>Both LTIs and RWCs are reported for employees and contractors under the direction only, supervision or control of BAT. A Serious Injury involving a company employee or contractor under the direction, supervision and control of BAT is also considered as an LTI. Fatalities are excluded.</p> <p>LTIs and RWCs are reported via the BAT EIR system by market EHS managers, for: (i) Employees on company owned or rented premises or off-site performing work-related activities; (ii) Employees in their own, or company owned or rented vehicles engaged on company businesses; (iii) Temporary or contract employees under the direction, supervision and control of BAT engaged in company business. A BAT employee or contractor under the direction, supervision or control of BAT visiting another site, who has an injury during the visit that results in an LTI or RWC, will have the LTI or RWC recorded against the site where the injury occurred. See Health & Safety preamble for full description of data collection and verification process.</p>

Data Scope and Definitions

Continued

Social continued		
Topic	Metric	Scope and definition
Health and safety continued	Total Recordable Incident Rate (TRIR)	Total Recordable Incident Rate (TRIR). The number of LTIs + RWCs, including those classed as serious injuries but excluding fatalities, related to a common exposure base of 100 full-time workers during one year. This rate is calculated as: (number of lost workday cases x 200,000, i.e. base for 100 full-time equivalent workers, working 40 hours per week, 50 weeks of the year)/total hours worked by all employees and contractors working under direct BAT supervision during the reporting period. See Health & Safety preamble for full description of data collection and verification process.
	Fatalities and serious injuries to employees and contractors	<p>A serious injury is defined as any work-related injury, which results in any of the following:</p> <ul style="list-style-type: none"> – Hospitalisation for more than 36 hours; – Amputation of any part of the body, and includes both a traumatic amputation injury at the time of an accident and surgical amputation as a consequence of the injuries sustained in an accident; – Fracture of any bone but not the fingers, thumbs and toes; – Loss of vision, temporary or permanent; – Dislocation of any joint except the joints of the fingers, thumbs and toes; and – Major burn. <p>Data reported for employees also includes contractors under the direction and control of BAT on company owned or rented premises, or an off-site location, or in company owned or rented vehicles, or private vehicle being used for company business.</p> <p>Data for contractors includes independent contractors involved in or performing work in connection with a BAT business activity. All data is consolidated on a monthly basis in order to check performance, trend and all necessary assessments, such as training necessities, security upgrades, and new safety guidelines. On-site and remote audits are performed on an annual basis (EHS Compliance Reviews/Road Map Assessments). See Health & Safety preamble on for full description of data collection and verification process.</p>
	Fatalities to members of public involving BAT vehicles	<p>A BAT vehicle is a company owned or rented vehicle. See Health & Safety preamble for full description of data collection and verification process. Accidents involving BAT vehicles that resulted in a fatality to a member of public. A member of public is any person except BAT employees, contractors and visitors. All data is consolidated on a monthly basis in order to check performance, trends and all necessary assessments, such as training necessities, security upgrades, new safety guidelines.</p> <p>On-site and remote audits performed in a year basis (EHS Compliance Reviews/Road Map Assessments).</p>
	Proportion of farms reported to have sufficient PPE for agrochemical use and for tobacco harvesting	Reported via our Thrive assessments, as described above. Sufficient PPE is defined as a minimum of one full set of PPE per individual and per type of activity (agrochemical use, tobacco harvesting, and handling green tobacco leaves) for all relevant farmers and farm workers.
	People, Diversity and Culture	% female representation in Management roles
Non-Management		Non-Management includes all employees at job grade 33 or below.
Senior Management		Senior Management includes all employees at job grade 37 or above.
% female representation on Senior Leadership teams		<p>Senior Leadership teams are defined as any employee who is either a direct report of a Management Board member or a direct report of a Management Board's direct report (i.e. MB-1 or MB-2).</p> <p>The number of female MB-1 and MB-2 Senior Leadership team employees, as a percentage of the total number of MB-1 and MB-2 Senior Leadership team employees. Some MB-1 and MB-2 employees are double-counted in this calculation to account for those who feature on one or more Senior Leadership teams, given their dual accountability.</p>
Senior Leaders		Senior Leaders referred to in the ethnicity agenda includes the Management Board and direct reports of a Management Board member (i.e. MB and MB-1).

Data Scope and Definitions

Continued

Social continued		
Topic	Metric	Scope and definition
People, Diversity and Culture continued	% of Key Leadership teams with at least a 50% spread of distinct nationalities	<p>The number of Management Board members that have at least a 50% spread of nationalities within their Key Leadership teams (MB-1 members only), as a percentage of the total number of Management Board members. A Key Leadership team is categorised as the group of direct reports that report into a Management Board member.</p> <p>The 50% spread of distinct nationalities is satisfied if at least half of a given MB's Key Leadership team members are of distinct nationalities. The nationality of each employee is typically recorded at the point of hire. U.S. employees hired by Reynolds prior to its merger with BAT did not disclose nationality at point of hire and therefore these employees are excluded from the calculation.</p> <p>Some MB-1 Key Leadership team members are double-counted in this calculation to account for those who feature on one or more MB leadership teams, given their dual accountability.</p>
	Regional/Functional Leadership Teams	Any employee who is a direct report of a Management Board member (i.e. MB-1).
	% employee engagement score in our global 'Your Voice' survey	Employee Engagement Index focuses on the employees' connection to their organisation, marked by committed effort to achieve goals (being engaged) in environments that support productivity (being enabled) and maintained personal wellbeing (feeling energised).
	% High Performance Index score in our global 'Your Voice' survey	<p>The High Performance Index comprises those factors which, as a collective, differentiate high performing companies from the rest: if all these things are in place and working well, this signals an organisation as a high performing company.</p> <p>High performing companies are those with sustained financial success and superior human resources practices.</p>
	% difference to FMCG comparator group	Scores are benchmarked against the global comparator group for Fast Moving Consumer Goods (FMCG) companies.
	Ethnically Diverse Groups	Ethnically Diverse Groups includes global ethnic groups: six global 'Ethnically Diverse Groups' were determined considering BAT's global market footprint: Asian, Black, Hispanic/Latin American, Indigenous, Mixed and Other Ethnic Groups. Individuals self-identified as White, those that have selected 'Preferred not to Disclose' and individuals that have opted 'Not Disclosed' i.e. their ethnicity field remains blank, are not captured in the data set 'Ethnically Diverse Groups'.
	Global Unadjusted Gender Pay Gap	<p>The unadjusted salary gap refers to the overall difference in average earnings between women and men in the global workforce, without accounting for factors such as job type, experience, or other relevant factors that could influence earnings.</p> <p>Our global unadjusted pay gap analysis covers all our direct employees (~42,000 employees) in more than 100 locations, considering base salary and 'on target' variable pay opportunities as of 1 July 2023.</p>

Data Scope and Definitions

Continued

Governance		
Topic	Metric	Scope and definition
Ethics and integrity	Number of alleged SoBC breaches	<p>This includes all reports of alleged SoBC breaches. A breach refers to any issue that would be considered to compromise any of the rules and principles set out in the SoBC, including unethical behaviour.</p> <p>Not all contacts made via our Speak Up channels (i.e. SoBC Portal or independent hotline) involve alleged SoBC breaches. Some contacts relate to questions or complaints on other matters, such as product complaints or HR grievances. Therefore, this data relates to all SoBC contacts that were identified to be alleged SoBC breaches, which were subsequently investigated. For FY23 Russia and Belarus have been excluded from this data due to our divestiture. For FY23, there was only 1 substantiated breach related to either Russia or Belarus, compared to 4 in FY22.</p>
	Number of disciplinary actions taken as a result of SoBC allegations that resulted in people leaving BAT	Following investigations of alleged breaches of the SoBC, disciplinary sanctions are determined. These vary from warning letters to additional training to employment termination.
	Number of alleged SoBC breaches that are established as breaches	Of the alleged SoBC breaches that were investigated (see above for reports of alleged SoBC breaches relating to all policies), this data relates to those that were established as substantiated breaches upon investigation.
	Integrity Network	The Integrity Network was formed in 2021 and has more than 100 members, comprising Legal and Corporate and Regulatory Affairs employees responsible for implementing the compliance programme for markets and central functions.
	Business Integrity Panel	<p>The Group BIP is comprised of the Group Designated Officers (GDOs) and invited guests (as required). Four senior Group executives act as GDOs:</p> <ul style="list-style-type: none"> – the Associate General Counsel, Business Conduct and Compliance – the Company Secretary of British American Tobacco plc – the Group Head of Internal Audit – the Group Head of Reward
Suppliers Engagement	Number of independent labour audits conducted of product materials and high-risk indirect service suppliers	<p>Includes all suppliers of materials – other than tobacco leaf – used in Group products. Such materials include filters, paper, adhesives, e-liquids, New Category devices, batteries and electronic components. High-risk indirect suppliers are identified through a risk assessment using the following human rights indices independently published by Verisk Maplecroft: Corruption, Occupational Health and Safety, Modern Slavery, Migrant Workers, Freedom of Association and Collective Bargaining, Discrimination in the Workplace, Decent Working Time, Decent Wages, and Child Labour.</p> <p>Supplier labour audits include all audits and self assessments with verification conducted by an independent third party against their workplace conditions assessment criteria, which is aligned to international standards, including International Labour Organisation (ILO) Conventions.</p> <p>The reports are sent to the BAT Strategy and Sustainability Procurement team and the supplier. The BAT Strategy and Sustainability team review the results and apply BAT’s ranking of the audit. The supplier is then responsible for making any necessary changes to address the issues identified within the recommended time frame. Relevant updates on the audit programmes progress are provided to the Supply Chain Due Diligence (SCDD) Committee, which is a senior cross functional forum. When a supplier does not implement the necessary changes to address the issues identified then an escalation is made to the SCDD Committee for consideration on proposed next steps (e.g. extension on time-frame or supplier removal).</p>
	% suppliers to have undergone at least one independent labour audit within a three-year cycle	See Reporting Criteria for Number of independent labour audits conducted of product materials and high-risk indirect service suppliers.

Data Scope and Definitions

Continued

Governance continued		
Topic	Metric	Scope and definition
Marketing and Communications	Incidents on non-compliance with regulations resulting in regulatory warning	Incidents of non-compliance with regulations in warning or in fine or penalty are dealt with at market level. First, these metrics are collected from our annual Sustainability Survey which is cascaded via an independent online system, managed by a third party. To collect the 'Incidents of non-compliance with regulations resulting in warning/fine or penalty' compliance data, the markets are asked to report any such instances.
	Incidents of non-compliance with regulations resulting in fine or penalty	The survey is completed by local Legal and Corporate and Regulatory Affairs teams and the full survey response is approved by the market or area Head of Legal. This approval involves reviewing the information provided by the local teams to ensure it is accurate, and formally submitting it to the Group Sustainability team. Completed surveys are reviewed by the third party managing the survey as well as by the Group Sustainability team. Data is collected from January to November. A reconciliation happens in January to capture any additions/changes happening between November and 31 December 2023. This allows the Group to capture 12 months data. Ongoing incidents will be included in our external reporting as an 'incident' upon final decision being granted.
Board diversity	% women Directors on the Board of BAT plc.	Includes all members of the Board of Directors of British American Tobacco p.l.c. as of 31 December 2023.
	% Directors on the Board of BAT plc from an ethnic minority background	Includes all members of the Board of Directors of British American Tobacco p.l.c. We apply the UK Office for National Statistics' criteria for Black, Asian and Minority Ethnic.

References in this publication and the 2023 Combined Annual and Sustainability report to 'British American Tobacco', 'BAT', 'Group', 'we', 'us' and 'our' when denoting opinion refer to British American Tobacco p.l.c. and when denoting business activity refer to British American Tobacco p.l.c. and its subsidiaries, collectively or individually as the case may be, as well as in some circumstances those who work for them. When denoting business activity these collective expressions are used for ease of reference only and do not imply any other relationship between British American Tobacco p.l.c. and its subsidiaries. The companies in which British American Tobacco p.l.c. directly and indirectly has an interest are separate and distinct legal entities.

GRI Index 2023

BAT has reported in reference to the GRI Standards for the reporting period 2023. (1 January 2023 to 31 December 2023)

GRI 1 used: GRI 1: Foundation 2021
Applicable GRI Sector Standard(s): None

+ 2023 Combined Annual and Sustainability Report: bat.com/annualreport

+ 2023 ESG Performance Data Book bat.com/sustainabilityreporting

+ 2023 Diversity and Inclusion Report bat.com/sustainabilityreporting

GRI 2: General Disclosures (2021)

The organisation and its reporting practices

GRI Standard	Requirement	Disclosure location	Direct response, notes and omissions
2-1	Organisational details	<p>Combined Annual and Sustainability Report 2023 > Front cover</p> <p>Combined Annual and Sustainability Report 2023 > Share Capital and Security Ownership > p.394-397</p> <p>Combined Annual and Sustainability Report 2023 > Our Global Business > p.2-3</p> <p>Combined Annual and Sustainability Report 2023 > Back cover</p> <p>Contact us page on our website www.batcom/contactus</p>	
2-2	Entities included in the organisation's sustainability reporting	Combined Annual and Sustainability Report 2023 > Notes on accounts > p.323-328	
2-3	Reporting period, frequency and contact point	<p>GRI Index > Direct Response</p> <p>Combined Annual and Sustainability Report 2023 > Shareholding Administration Services > p.401</p> <p>Combined Annual and Sustainability Report 2023 > Back cover</p>	Our reporting period spans from 1 December 2021 to 30 November 2023. We report on an annual basis.
2-4	Restatements of information	GRI Index > Direct Response	Due to the complexity of consolidating and assuring Scope 3 data from our suppliers and value chain, this is reported one year later. In 2022 we further enhanced our Scope 3 calculation methodology leading to the reporting periods 2020 and 2021 being restated accordingly.
2-5	External assurance	<p>Combined Annual and Sustainability Report 2023 > Assured ESG Metrics Summary Table > p.119</p> <p>Combined Annual and Sustainability Report 2023 > ESG Limited Assurance Report > p.120</p>	KPMG have conducted limited external assurance of certain key sustainability metrics in this report in accordance with international standards ISAE (UK) 3000 and ISAE 3410. Their independent limited assurance report for these ESG metrics is available on page 120 of our Combined Annual and Sustainability Report.

Activities and workers

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-6	Activities, value chain and other business relationships	<p>Combined Annual and Sustainability Report 2023 > Our Global Business > p.2-3</p> <p>Combined Annual and Sustainability Report 2023 > Our Multi-Category Portfolio > p.4-5</p> <p>Combined Annual and Sustainability Report 2023 > Our Business Model > p.18-20</p> <p>Combined Annual and Sustainability Report 2023 > Engaging with Our Stakeholders > p.22-23</p> <p>Combined Annual and Sustainability Report 2023 > Property, Plant and Equipment > p.381</p>	

GRI Index 2023

Continued

GRI 2: General Disclosures (2021) continued			
Activities and workers continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-7	Employees	<p>Combined Annual and Sustainability Report 2023 > Our Global Business > p.2-3</p> <p>Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.88-91</p> <p>ESG Performance Data Book 2023 > Metrics and targets > p.13-14</p>	
Governance			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-8	Workers who are not employees	GRI Index > Direct Response	In 2023, 5,271 workers were Contractors (independent, self-employed) and 9,929 were third-party on-site workers (e.g. subcontracted service workers, third-party workers).
2-9	Governance structure and composition	<p>Combined Annual and Sustainability Report 2023 > Sustainability Governance > p.70-71</p> <p>Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.102-116</p> <p>Combined Annual and Sustainability Report 2023 > Our Approach to TNFD Disclosures > p. 117-118</p> <p>Combined Annual and Sustainability Report 2023 > Governance > p.130-169</p>	
2-10	Nomination and selection of the highest governance body	<p>Combined Annual and Sustainability Report 2023 > Sustainability Governance > p.70-71</p> <p>Combined Annual and Sustainability Report 2023 > Governance > p.130-169</p>	
2-11	Chair of the highest governance body	<p>Combined Annual and Sustainability Report 2023 > Sustainability Governance > p.70-71</p> <p>Combined Annual and Sustainability Report 2023 > Governance > p.130-169</p>	The Board is collectively responsible to our shareholders for the long-term sustainable success of the Company and for the Group's strategic direction, purpose, values and governance.
2-12	Role of the highest governance body in overseeing the management of impacts	<p>Combined Annual and Sustainability Report 2023 > Sustainability Governance > p.70-71</p> <p>Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.102-103</p> <p>Combined Annual and Sustainability Report 2023 > Governance > p.130-169</p>	<p>The Board provides the leadership necessary for the Group to meet its business objectives within a robust framework of internal controls, and is also responsible for ensuring the Group has an effective executive leadership team in place to execute the Group's strategy.</p> <p>The Board maintains oversight of the Group's operations, performance, governance and compliance with regulatory obligations.</p>
2-13	Delegation of responsibility for managing impacts	<p>Combined Annual and Sustainability Report 2023 > Sustainability Governance > p.70-71</p> <p>Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.102-103</p> <p>Combined Annual and Sustainability Report 2023 > Governance > p.130-169</p>	The Board has three principal Board Committees to which it has delegated certain responsibilities. These Committees are Audit Committee, Nominations Committee and Remuneration Committee.
2-14	Role of the highest governance body in sustainability reporting	<p>Combined Annual and Sustainability Report 2023 > Sustainability Governance > p.70-71</p> <p>Combined Annual and Sustainability Report 2023 > Board engagement with Stakeholders > p.144-148</p> <p>Combined Annual and Sustainability Report 2023 > Governance > p.130-169</p>	BAT' Audit Committee monitors and reviews the effectiveness of the Group's internal controls, auditing matters, and business risk and compliance systems, and oversees the Group's sustainability reporting.

GRI Index 2023

Continued

GRI 2: General Disclosures (2021) continued			
Governance continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-15	Conflicts of interest	Combined Annual and Sustainability Report 2023 > Sustainability Governance > p.70-71 Combined Annual and Sustainability Report 2023 > Governance > p.130-169 Combined Annual and Sustainability Report 2023 > Directors' Commitment and Board Support > p.151	
2-16	Communication of critical concerns	Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93 Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Combined Annual and Sustainability Report 2023 > Supplier Engagement > p.100-101	We consider any breaches to our Standards of Business Conduct (SoBC) to be of critical concern.
2-17	Collective knowledge of the highest governance body	Combined Annual and Sustainability Report 2023 > Sustainability Governance > p.70-71 Combined Annual and Sustainability Report 2023 > Governance > p.130-169	
2-18	Evaluation of the performance of the highest governance body	Combined Annual and Sustainability Report 2023 > Board Effectiveness > p.151	
2-19	Remuneration policies	Combined Annual and Sustainability Report 2023 > Annual Statement on Remuneration > p.170-192	
Strategy, policies and practices			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-20	Process to determine remuneration	Combined Annual and Sustainability Report 2023 > Annual Statement on Remuneration > p.170-192	
2-21	Annual total compensation ratio	Combined Annual and Sustainability Report 2023 > Annual Statement on Remuneration > p.183	
2-22	Statement on sustainable development strategy	Combined Annual and Sustainability Report 2023 > Chair's Introduction > p.6-7 Combined Annual and Sustainability Report 2023 > Chief Executive' Review > p.8-9	
2-23	Policy commitments	Combined Annual and Sustainability Report 2023 > Sustainability policies, procedures and standards > p.72-73	
2-24	Embedding policy commitments	Combined Annual and Sustainability Report 2023 > Sustainability policies, procedures and standards > p.72-73	
2-25	Processes to remediate negative impacts	Combined Annual and Sustainability Report 2023 > Sustainability policies, procedures and standards > p.72-73 Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93 Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > p.94-95	
2-26	Mechanisms for seeking advice and raising concerns	Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93 Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Combined Annual and Sustainability Report 2023 > Supplier Engagement > p.100-101 Corporate website: https://www.bat.com/sobc	

GRI Index 2023

Continued

GRI 2: General Disclosures (2021) continued			
Strategy, policies and practices continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-27	Compliance with laws and regulations	ESG Performance Data Book 2023 > Metrics and Targets > p.15 Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Combined Annual and Sustainability Report 2023 > Assured ESG Metrics Summary Table > p.119 Combined Annual and Sustainability Report 2023 > Financial Statements > p.194-328 Combined Annual and Sustainability Report 2023 > Sustainable Future > Marketing and Communications > p.96-97	
2-28	Membership associations	Corporate website: Stakeholder engagement https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DO933J8K	
GRI 3: Material Topics (2021)			
Stakeholder engagement			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-29	Approach to stakeholder engagement	Combined Annual and Sustainability Report 2023 > Engaging with our Stakeholders > p.22-23	
2-30	Collective bargaining agreements	GRI Index > Direct Response	In 2023, 33.6% of Group company employees were covered by an independent trade union or collective bargaining agreement.
3-1	Process to determine material topics	Combined Annual and Sustainability Report 2023 > Double Materiality Assessment > p. 74-77	
3-2	List of material topics	Combined Annual and Sustainability Report 2023 > Double Materiality Assessment > p.74-77	Harm Reduction; Climate Change; Circular Economy; Biodiversity; Water; Employees, Diversity and Culture; Human Rights; Farmer Livelihoods and Communities; Marketing and Communications; Ethics and Integrity, Supplier Engagement.
Harm Reduction			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Harm Reduction > p.78-79 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
Climate Change			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Climate Change > p. 80-81 Combined Annual and Sustainability Report > Sustainability Policies > p.72-73	
GRI 302: Energy (2016)			
302-1	Energy consumption within the organisation	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.115-116 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.4	<ul style="list-style-type: none"> – Energy use in direct operations (Direct energy): 2,182 GWh – Renewable energy use: 832 GWh – Non-renewable energy use: 1,350 GWh – Renewable energy as % of direct energy use: 38%

GRI Index 2023

Continued

GRI 3: Material Topics (2021)			
Climate Change continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 302: Energy (2016) continued			
302-3	Energy intensity	ESG Performance Data Book 2023 > Targets and Metrics > p.4 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.116	Energy intensity in GWh per million of £ of revenue): 0.080 Energy intensity in GWh per million of EUR of revenue: 0.070
302-4	Reduction of energy consumption	Combined Annual and Sustainability Report 2023 > TCFD Reporting> p.116	Energy consumption from activities for which the Group is responsible (in million kWh): 2023: 1,292; 2022: 1,435; 2021: 1,508. Energy consumption resulting from the purchase of energy by the Group for its own use (in million kWh): 2023: 890; 2022: 909; 2021: 972.
GRI 305: Emissions (2016)			
305-1	Direct (Scope 1) GHG emissions	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.114-116 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.3	Scope 1 emissions (thousand tonnes CO ₂ e): 267
305-2	Energy indirect (Scope 2) GHG emissions	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.114-116 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.3	Scope 2 emissions (thousand tonnes CO ₂ e) Market-based: 95 Scope 2 emissions (thousand tonnes CO ₂ e) Location-based: 342
305-3	Other indirect (Scope 3) GHG emissions	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.114-116 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.3-4	Total Scope 3 emissions (thousand tonnes CO ₂ e)- Latest available data 2022: 6,045 Total Scope 3 CO ₂ e Reportable Emissions (thousand tonnes CO ₂ e)- Latest available data 2022: 4,611 Total Scope 3 net biogenic emissions including biogenic removals (thousand tonnes CO ₂ e)- Latest available data 2022: 1,433
305-4	GHG emissions intensity	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.114-116 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.3	Scope 1 and 2 CO ₂ e emissions intensity ratio (tonnes per £m revenue): 13.3 Scope 1 and 2 CO ₂ e emissions intensity ratio (tonnes per EUR m revenue): 11.5
305-5	Reduction of GHG emissions	Combined Annual and Sustainability Report 2023 > Climate Change > p.52 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.114-116 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.3	In 2023, we reduced our Scope 1 and 2 GHG emissions by 13.9% vs 2022 (-33.1% vs 2020 baseline). In 2022, our total Scope 3 GHG emissions decreased by 6.9% vs 2021 (-12.5% vs 2020 baseline).

GRI Index 2023

Continued

GRI 3: Material Topics (2021) continued			
Circular Economy			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Circular Economy > p.82-83 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 306: Waste (2020)			
306-1	Waste generation and significant waste-related impacts	Combined Annual and Sustainability Report 2023 > Circular Economy > p.82-83 ESG Performance Data Book 2023 > Targets and Metrics > p.5	
306-2	Management of significant waste-related impacts	Combined Annual and Sustainability Report 2023 > Circular Economy > p.82-83 ESG Performance Data Book 2023 > Targets and Metrics > p.5 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
306-3	Waste generated	Combined Annual and Sustainability Report 2023 > Circular Economy > p.82-83 ESG Performance Data Book 2023 > Targets and Metrics > p.5 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	<ul style="list-style-type: none"> – Total waste generated 114.9 thousand tonnes – Waste recycled 100.7 thousand tonnes – Waste disposal 14.3 thousand tonnes
306-5	Waste directed to disposal	ESG Performance Data Book 2023 > Targets and Metrics > p.5	<p>We currently only disclose against a sub-requirements of this standard:</p> <ul style="list-style-type: none"> – Hazardous waste generated 1.59 thousand tonnes – Waste to energy / incineration with energy recovery 10.9 thousand tonnes – Waste incinerated without energy recovery 1.36 thousand tonnes – Waste to landfill 2.06 thousand tonnes
Water			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Water > p.86-87 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73 Combined Annual and Sustainability Report 2023 > Our Approach to TNFD Disclosures > p.117-118	
GRI 303: Water and Effluents (2018)			
303-1	Interactions with water as a shared resource	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6-7 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
303-2	Management of water discharge related impacts	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6-7 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
303-3	Water withdrawal	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6	Total water withdrawn for direct operations (mn m ³) in 2023: 3.16

GRI Index 2023

Continued

GRI 3: Material Topics (2021) continued			
Water continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 303: Water and Effluents (2018) continued			
303-4	Water discharge	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6	Total water discharged (mn m ³) in 2023: 1.53
303-5	Water consumption	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6	Total water consumption (mn m ³) in 2023: 1.63
Biodiversity and Ecosystems			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84-85 ESG Performance Data Book 2023 > Targets and Metrics > p.7 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 304: Biodiversity (2016)			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Combined Annual and Sustainability Report 2023 > Our Approach to TNFD Disclosures > p.117 ESG Performance Data Book 2023 > Targets and Metrics > p.7	In 2023 we extended this Geospatial risk assessment to cover BAT Group's owned Manufacturing facilities. This identified high priority sites if they scored "high" in any of the following risk categories: Species Threat Abatement and Restoration (STAR) Risk Score, Proximity to Internationally Recognised Area's (IRA), or Species Risk Score. The 22 operational sites identified (accounting for 30% of our global operations mapped area) are located across Chile, Croatia, Fiji, Honduras, Poland, Samoa, Singapore, Solomon Islands, Sri Lanka, Sudan, Trinidad and Tobago, Türkiye, Venezuela and Zambia.
304-2	Significant impacts of activities, products and services on biodiversity	Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84-85 Combined Annual and Sustainability Report 2023 > Our Approach to TNFD Disclosures > p.117-118 ESG Performance Data Book 2023 > Targets and Metrics > p.7	
Human Rights			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 408: Child Labour (2016)			
408-1	Operations and suppliers at significant risk for incidents of child labour	Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93 ESG Performance Data Book 2023 > Targets and Metrics > p.9-10	In 2023, 359 incidents (2022: 942) of child labour were reported on 0.15% (2022: 0.38%) of farms in our Thrive Supply Chain. 100% of incidents were reported as resolved during the season.

GRI Index 2023

Continued

GRI 3: Material Topics (2021) continued			
Human Rights continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 413: Local Communities (2016)			
413-1	Operations with local community engagement, impact assessments, and development programs	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities p.94-95 ESG Performance Data Book 2023 > Targets and Metrics > p.8-9	
413-2	Operations with significant actual and potential negative impacts on local communities	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities p.94-95 ESG Performance Data Book 2023 > Targets and Metrics > p.8-9	Local communities are potentially at higher risk of being impacted by the effects of issues like exploitation, child and forced labour, which impact both individuals and communities. We implement human rights due diligence and community resilience programmes to reduce these risks.
Supplier Engagement			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 308: Supplier Environmental Assessment (2016)			
308-1	New suppliers that were screened using environmental criteria	GRI Index > Direct Response	3,154 new suppliers were screened using environmental criteria in 2023.
GRI 414: Supplier Social Assessment (2016)			
414-1	New suppliers that were screened using social criteria	Combined Annual and Sustainability Report 2023 > Supplier Engagement > p.100-101	We do not report in the format prescribed by this Index, however, all New Category Tier 1 suppliers are audited on an annual basis. In 2023, 623 social assessments of suppliers in 55 countries were conducted through our external audit partners, Intertek and EcoVadis. Out of the 623 assessments, 167 were re-audits from previous years and 186 were new audits.
414-2	Negative social impacts in the supply chain and actions taken	Combined Annual and Sustainability Report 2023 > Supplier Engagement > p.100-101	
Farmer Livelihoods and Communities			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > 94-95 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 203: Indirect Economic Impacts (2016)			
203-1	Infrastructure investments and services supported	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > p.94-95 ESG Performance Data Book 2023 > Targets and Metrics > p.8-9	
203-2	Significant indirect economic impacts	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > p.94-95 ESG Performance Data Book 2023 > Targets and Metrics > p.8-9	
GRI 413: Local Communities (2016)			
413-1	Operations with local community engagement, impact assessments, and development programs	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > p.94-95 ESG Performance Data Book 2023 > Targets and Metrics > p.8-9	

GRI Index 2023

Continued

GRI 3: Material Topics (2021) continued			
Farmer Livelihoods continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
413-2	Operations with significant actual and potential negative impacts on local communities	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > p.94-95 ESG Performance Data Book 2023 > Targets and Metrics > p.8-9	Local communities are potentially at higher risk of being impacted by the effects of issues like exploitation, child and forced labour, which impact both individuals and communities. We implement human rights due diligence and community resilience programmes to reduce these risks.
Ethics and Integrity			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Ethics and Integrity > 98-99 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 205: Anti-corruption (2016)			
205-2	Communication and training about anti-corruption policies and procedures	Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 ESG Performance Data Book 2023 > Targets and Metrics > p.15	In 2023, 100% of employees completed our annual SoBC training and compliance sign-off.
GRI 205: Anti-corruption (2016)			
205-3	Confirmed incidents of corruption and actions taken	Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Combined Annual and Sustainability Report 2023 > Financial Statements > Notes on Accounts > p.227 ESG Performance Data Book 2023 > Targets and Metrics > p.15	In 2023, 427 of all the 707 SoBC contacts were assessed as alleged SoBC breaches and reported to the Audit Committee. – No wrongdoing was found in 135 cases – Investigation ongoing at year-end for 169 cases ; and – 123 cases were established as breaches and appropriate action taken. In 2023, the established SoBC breaches resulted in 79 people leaving BAT and 53 written warnings.
GRI 415: Public Policy (2016)			
415-1	Political contributions	Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Combined Annual and Sustainability Report 2023 > Audit Committee > p.169	The Group does not make contributions to UK political organisations or incur UK political expenditure. The total amount of political contributions made to non-UK political parties in 2023 was £6,044,775 (2022: £4,576,059) as follows: Reynolds American Companies reported political contributions totalling £6,044,775 (US\$7,519,700) for the full year 2023. No other political contributions were reported.
Marketing and Communications			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Marketing and Communications > p.96-97 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 417: Marketing and Labelling (2016)			
417-2	Incidents of non-compliance concerning product and service information and labelling	Combined Annual and Sustainability Report 2023 > Marketing and Communications > p.96-97 ESG Performance Data Book 2023 > Targets and Metrics > p.15	

GRI Index 2023

Continued

GRI 3: Material Topics (2021) continued			
Marketing and Communications continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 417: Marketing and Labelling (2016) continued			
417-3	Incidents of non-compliance concerning marketing communications	Combined Annual and Sustainability Report 2023 > Marketing and Communications > p.96-97 ESG Performance Data Book 2023 > Targets and Metrics > p.15	In 2023, we identified 3 incidents of non-compliance with marketing regulations resulting in a fine or penalty and 0 incidents of non-compliance with regulations resulting in a regulatory warning. Any allegations of non-compliance are managed and escalated by the relevant market. Regional Heads of Legal who report any relevant findings to the Regional Audit Committee and remediation actions are implemented, as appropriate.
Employees, Diversity and Culture			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.88-92 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 401: Employment (2016)			
401-1	New employee hires and employee turnover	ESG Performance Data Book 2023 > Targets and Metrics > p.14	<ul style="list-style-type: none"> – Voluntary turnover for all employees Group-wide in 2023: 4,048 (8.1%) – Since 2019, the total number of hires bringing new capabilities is more than 3,800, and of these 45% are female
401-3	Parental leave	https://www.bat.com/group/sites/UK_CRHJSY.nsf/vwPagesWebLive/DOBDRS72	Our Parents@BAT platform provides our employees with accessible assistance, particularly when welcoming new members to the family. This initiative allows all new mothers and adoptive parents to take a minimum of 16 weeks' fully paid maternity leave, regardless of location, going beyond many local requirements. See website for more information.
GRI 404: Training and Education (2016)			
404-1	Average hours of training per year per employee	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.88-89	<p>We do not report in the format prescribed by this Index, however we disclose some highlights of our leadership and functional capabilities programmes:</p> <ul style="list-style-type: none"> – An average of 36 hours of learning over the year for each of our c.14,000 managers; and – An average of £301 investment in learning per employee.
404-2	Programs for upgrading employee skills and transition assistance programs leave	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.88-89	
GRI 405: Diversity and Equal Opportunity (2016)			
405-1	Diversity of governance bodies and employees	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.88-89 Combined Annual and Sustainability Report 2023 > Board of Directors > p.132-135 Combined Annual and Sustainability Report 2023 > Management Board > p.136-137	
405-2	Ratio of basic salary and remuneration of women to men	BAT Diversity and Inclusion Report (Gender and Ethnicity Reporting) 2023 > p.12-14	

GRI Index 2023

Continued

GRI 3: Material Topics (2021) continued			
Employees, Diversity and Culture (Continued)			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 403: Occupational Health and Safety (2018)			
403-1	Occupational health and safety management system	<p>https://www.bat.com/principles 'Health and Safety Policy Statement'</p> <p>Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91</p> <p>Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73</p> <p>ESG Performance Data Book 2023 > Targets and Metrics > p.12</p>	As well as focusing on identifying hazards, assessing risks to people's health at work, and introducing appropriate controls, we also have global programmes that protect and promote the health and wellbeing of employees, their families, and local communities.
403-2	Hazard identification, risk assessment, and incident investigation	<p>Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91</p> <p>ESG Performance Data Book 2023 > Targets and Metrics > p.12</p>	
403-3	Occupational health services	<p>Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91</p> <p>ESG Performance Data Book 2023 > Targets and Metrics > p.12</p>	<p>Services include:</p> <ul style="list-style-type: none"> – Medical services, health screening and insurance; – Mental health support and counselling services; – Healthy lifestyle and fitness schemes; and – Family-friendly policies and initiatives, such as flexible working and support for childcare.
403-4	Worker participation, consultation, and communication on occupational health and safety	<p>Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91</p> <p>ESG Performance Data Book 2023 > Targets and Metrics > p.12</p>	
403-5	Worker training on occupational health and safety	<p>Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91</p> <p>ESG Performance Data Book 2023 > Targets and Metrics > p.12</p>	
403-6	Promotion of worker health	<p>Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91</p> <p>ESG Performance Data Book 2023 > Targets and Metrics > p.12</p>	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91</p> <p>Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93</p> <p>ESG Performance Data Book 2023 > Targets and Metrics > p.12</p>	
403-8	Workers covered by an occupational health and safety management system	<p>Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91</p> <p>ESG Performance Data Book 2023 > Targets and Metrics > p.12</p>	We currently do not report against this metric in the format prescribed by this Index. However, we track health and safety performance across all our sites. Our EHS Management System provides guidance and procedures on implementing our Health and Safety (H&S) commitments effectively.

GRI Index 2023

Continued

GRI 3: Material Topics (2021) continued			
Employees, Diversity and Culture (Continued)			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 403: Occupational Health and Safety (2018) continued			
403-9	Work-related injuries	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91 ESG Performance Data Book 2023 > Targets and Metrics > p.12	Number of work-related accidents resulting in injury to employees and contractors in 2023: 99
403-10	Work-related ill health	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91 ESG Performance Data Book 2023 > Targets and Metrics > p.12	Occupational illness cases in 2023: 0

Principal Adverse Impacts (PAIs)

The following index has been prepared by BAT in line with EU Regulatory Technical Standards (RTS), as reflected in the Sustainable Finance Disclosure Regulation (SFDR), which covers asset managers and other financial markets participants operating on the EU market. We are providing this information in order to disclose transparently to our investors information covering our adverse sustainability impacts aligned with standardised, comparable, and internationally recognised sustainability indicators. 2022 was our first year of presenting information on Principal Adverse Impacts (PAIs).

+ 2023 Combined Annual and Sustainability Report: bat.com/annualreport

+ 2023 ESG Performance Data Book bat.com/sustainabilityreporting

+ 2023 Diversity and Inclusion Report bat.com/sustainabilityreporting

PAIs					
Mandatory					
Disclosure	PAI indicator	Description	Disclosure location	2023 Direct answers, notes and omissions [n year]	2022 Direct answers, notes and omissions [n-1 year]
1	GHG emissions	Scope 1 GHG emissions (thousand tonnes CO ₂ e)	Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.115-116 ESG Performance Data Book 2023 > p.3	Scope 1 emissions (thousand tonnes CO ₂ e): 267	Scope 1 emissions (thousand tonnes CO ₂ e): 308
		Scope 2 GHG emissions (thousand tonnes CO ₂ e)	As above	Scope 2 emissions (thousand tonnes CO ₂ e) Market-based: 95 Scope 2 emissions (thousand tonnes CO ₂ e) Location-based: 342	Scope 2 emissions (thousand tonnes CO ₂ e) Market-based: 113 Scope 2 emissions (thousand tonnes CO ₂ e) Location-based: 356
		Scope 3 GHG emissions (thousand tonnes CO ₂ e)	As above	Scope 3 emissions (thousand tonnes CO ₂ e)- Latest available data 2023: 6,045	Scope 3 emissions (thousand tonnes CO ₂ e)- Latest available data 2021: 5,243
		Total GHG emissions	As above	Total CO ₂ e emissions (Scope 1,2 and 3) Latest available data 2023: 6.47 million tonnes CO ₂ e	Total CO ₂ e emissions (Scope 1,2 and 3) Latest available data 2021: 5.74 million tonnes CO ₂ e
2	Carbon Footprint	Carbon footprint	Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.115-116	Total GHG emissions to be used in calculation: 6.47 million tonnes CO ₂ e	Total GHG emissions to be used in calculation: 5.74 million tonnes CO ₂ e
3	GHG intensity	GHG intensity of investee companies	Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.115-116 ESG Performance Data Book 2023 > p.3	Scope 1 and 2 CO ₂ e emissions intensity ratio (tonnes per £m revenue): 13.3 Scope 1 and 2 CO ₂ e emissions intensity ratio (tonnes per EUR m revenue): 11.5	Scope 1 and 2 CO ₂ e emissions intensity ratio (tonnes per £m revenue): 15.20 Scope 1 and 2 CO ₂ e emissions intensity ratio (tonnes per EUR m revenue): 13.00
4	Exposure to Fossil Fuel sector	Share of investments in companies active in the fossil fuel sector	N/A	Qualitative disclosure: BAT is not in the Fossil fuel sector	Qualitative disclosure: BAT is not in the Fossil fuel sector

Principal Adverse Impacts (PAIs)

Continued

PAIs continued					
Mandatory continued					
Disclosure	PAI indicator	Description	Disclosure location	2023 Direct answers, notes and omissions [n year]	2022 Direct answers, notes and omissions [n-1 year]
5	Share of non-renewable energy consumption and production	Share of non-renewable energy consumption and non-renewable energy production of investee sources compared to renewable energy sources, expressed as a percentage of total energy sources	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 ESG Performance Data Book 2023 > p.4	1. Energy use in direct operations (Direct energy): 2,182 GWh 2. Renewable energy use: 832 GWh 3. Non-renewable energy use: 1,350 GWh 4. Renewable energy as % of direct energy use: 38%	1. Energy use in direct operations (Direct energy): 2,344 GWh 2. Renewable energy use: 771 GWh 3. Non-renewable energy use: 1,574 GWh 4. Renewable energy as % of direct energy use: 32.9%
6	Energy Consumption intensity per high impact climate sector	Energy consumption in GWh per million of EUR of revenue of investee companies, per high impact climate sector	Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.115-116 ESG Performance Data Book 2023 > p.4	See disclosure 4 and 5. Energy consumption in GWh per million of EUR of revenue: 0.080	See disclosure 4 and 5. Energy consumption in GWh per million of EUR of revenue: 0.085
7	Activities negatively affecting biodiversity sensitive areas	Share of investments in investee companies with sites/operations located in or near biodiversity-sensitive areas where activities of those investee companies negatively affect those areas	Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84-85 Combined Annual and Sustainability Report 2023 > Our Approach to TNFD Disclosures > p. 117-118 BAT 2023 Biodiversity Risk Assessment: https://www.bat.com/attachments/Biodiversity_Risk_Assessment.pdf	In 2023 we extended this Geospatial risk assessment to cover BAT Group's owned Manufacturing facilities. This identified high priority sites if they scored "high" in any of the following risk categories: Species Threat Abatement and Restoration (STAR) Risk Score, Proximity to Internationally Recognised Area's (IRA), or Species Risk Score. The 22 operational sites identified (accounting for 30% of our global operations mapped area) are located across Chile, Croatia, Fiji, Honduras, Poland, Samoa, Singapore, Solomon Islands, Sri Lanka, Sudan, Trinidad and Tobago, Türkiye, Venezuela and Zambia.	Qualitative Disclosure: We currently do not report this metric in the format prescribed. BAT's direct operations are not in-scope for our Biodiversity Risk Assessment. However, 98% of BAT's directly-contracted farms are classified as low biodiversity risk. High and medium risk areas represented less than 1% of the total farm area assessed.

Principal Adverse Impacts (PAIs) Continued

PAIs continued					
Mandatory continued					
Disclosure	PAI indicator	Description	Disclosure location	2023 Direct answers, notes and omissions [n year]	2022 Direct answers, notes and omissions [n-1 year]
8	Emissions to water	Tons of emissions to water generated by investee companies in million EUR invested, expressed as a weighted average	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > p.6-7 BAT 2023 Biodiversity Risk Assessment: https://www.bat.com/attachments/Biodiversity_Risk_Assessment.pdf	In 2023, we continued improving our reporting capabilities on emissions to water of priority substances and other nitrates, phosphates and pesticides, for our direct operations. In October 2023 we performed semi-quantitative assessment across 73 of our facilities, including 63 operations sites and 10 other facilities, e.g. R&D centers. According to the assessment: – 60% of the facilities reported not using priority substances, and 74% reported not having them in storage; and – Out of 48 priority substances, 44% are reported as not used, 44% are reported as not stored.	Qualitative Disclosure: We currently do not report against this metric in the format prescribed by this Index. However, in 2022, we performed a screening for priority substances and pesticides, phosphates and nitrates. 100% of our operational sites reported no process use of these substances, and 38% reported not using them in any on-site ancillary or support services.
9	Hazardous waste and radioactive waste ratio	Tons of hazardous waste and radioactive waste generated by investee companies per million EUR	Combined Annual and Sustainability Report 2023 > Circular Economy > p.82-83 ESG Performance Data Book 2023 > p.5	1. Hazardous waste generated: 1.59 tonnes 2. BAT does not have radioactive waste.	1. Hazardous waste generated: 1.75 tonnes 2. BAT does not have radioactive waste.
10	Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Share of investments in investee companies that have been involved in violations of the UNGC principles and OECD guidelines	Standards of Business Conduct: www.bat.com/SOBC/Online Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99	Qualitative Disclosure: BAT's policy on people and human rights practices is based on local and international labour laws, recommended practices and guidelines, and includes the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.	Qualitative Disclosure: BAT's policy on people and human rights practices is based on local and international labour laws, recommended practices and guidelines, and includes the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

Principal Adverse Impacts (PAIs)

Continued

PAIs continued					
Mandatory continued					
Disclosure	PAI indicator	Description	Disclosure location	2023 Direct answers, notes and omissions [n year]	2022 Direct answers, notes and omissions [n-1 year]
11	Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Share of investments in investee companies without policies to monitor compliance with UNGC principles and OECD guidelines or grievance/ complaints handling mechanisms to address violations of UNGC principles and OECD guidelines	Standards of Business Conduct: www.bat.com/SOBC/Online	Qualitative Disclosure: BAT's policy on people and human rights practices is based on local and international labour laws, recommended practices and guidelines, and includes the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.	Qualitative Disclosure: BAT's policy on people and human rights practices is based on local and international labour laws, recommended practices and guidelines, and includes the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.
12	Average unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	Combined Annual and Sustainability Report 2023 > ESG 2022 Assured Metrics > p.119 Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.88-89	Our global unadjusted gender pay gap number: average 14% in favour of women.	We currently do not report against this metric in the format prescribed by this Index. However, we report the unadjusted gender pay gap number for our UK workforce: average 24%
13	Board Gender Diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	Combined Annual and Sustainability Report 2023 > Board of Directors > p. 132-133 ESG Performance Data Book 2023 > Governance > p.15	Group Board - 45.5%	Group Board - 36.4%
14	Exposure to controversial weapons	Share of investments in investee companies involved in the manufacture or selling of controversial weapons	N/A	Qualitative Disclosure: BAT is not involved in the manufacture or selling of controversial weapons.	Qualitative Disclosure: BAT is not involved in the manufacture or selling of controversial weapons.

Principal Adverse Impacts (PAIs)

Continued

PAIs continued					
Voluntary					
Disclosure	PAI indicator	Description	Disclosure location	2023 Direct answers, notes and omissions [n year]	2022 Direct answers, notes and omissions [n-1 year]
E4.	Investments in companies without carbon emission reduction initiatives	Share of investments in investee companies without carbon emissions reduction initiatives aimed at aligning with the Paris Agreement	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.104 ESG Performance Data Book 2023 > Targets and Metrics > p.3-4 Low Carbon Transition Plan: www.bat.com/LCTP	Qualitative Disclosure: BAT has a climate strategy, details of which is outlined on page 104 of the Combined Annual and Sustainability Report and in our LCTP available on bat.com/LCTP	Qualitative Disclosure: BAT has a low carbon transition strategy, details of which are outlined at pages 73-74 of the Combined Report and in our LCTP available on bat.com/LCTP
E5.	Breakdown of energy consumption by type of non-renewable sources of energy	Share of energy from non-renewable sources used by investee companies broken down by each non-renewable energy source	ESG Performance Data Book 2023 > p.4	We currently do not report against this metric in the format prescribed by this Index. However, we report the Total Non-renewable energy consumption for 2023: 1,350 GWh	We currently do not report against this metric in the format prescribed by this Index. However, we report the Total Non-renewable energy consumption for 2022: 1,574 GWh
E6.	Water usage and recycling	1. Average amount of water consumed by the investee companies (in cubic metres) per million EUR of revenue of investee companies 2. Weighted average percentage of water recycled and reused by investee companies	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > p.6-7	We currently do not report against this metric in the format prescribed by this Index. However, we report the following metrics: 1. Water consumption: 1.63 2. Water recycled and reused: 1.02 mn m ³ - 24%	We currently do not report against this metric in the format prescribed by this Index. However, we report the following metrics: 1. Water consumption: 1.84 2. Water recycled and reused: 1.02 mn m ³ - 22.6%
E7.	Investments in companies without water management policies	Share of investments in investee companies without water management policies	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6 Group Environment Policy	Zero: 0 Qualitative Disclosure: BAT has a comprehensive Water Security Standard	Zero: 0 Qualitative Disclosure: BAT has a comprehensive Water Security Standard
E8.	Exposure to areas of high water stress	Share of investments in investee companies with sites located in areas of high-water stress without a water management policy	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Environment > p.6	Zero: 0 Qualitative Disclosure: BAT has 24 operations sites located in water stress areas and 100% have water management policies in place	Zero: 0 Qualitative Disclosure: BAT has 16 operations sites located in water stress areas and 100% have water management policies in place
E9.	Investments in companies producing chemicals	Share of investments in investee companies the activities of which fall under Division 20.2 of Annex I to Regulation (EC) No 1893/2006	N/A	Zero: 0 Qualitative Disclosure: This is not applicable to BAT	Zero: 0 Qualitative Disclosure: This is not applicable to BAT

Principal Adverse Impacts (PAIs) Continued

PAIs continued					
Voluntary continued					
Disclosure	PAI indicator	Description	Disclosure location	2023 Direct answers, notes and omissions [n year]	2022 Direct answers, notes and omissions [n-1 year]
E11.	Investments in companies without sustainable land/agriculture practices	Share of investments in investee companies without sustainable land/agriculture practices or policies	N/A	Qualitative Disclosure: BAT applies sustainable land and agriculture practices in accordance with GAPC Tobacco Certification in the U.S. and with the Brazilian Ministry of Agriculture in Brazil	Qualitative Disclosure: BAT applies sustainable land and agriculture practices in accordance with GAPC Tobacco Certification in the U.S. and with the Brazilian Ministry of Agriculture in Brazil
E13.	Non-recycled waste ratio	Tons of non-recycled waste generated by investee companies per million EUR invested, expressed as a weighted average	Combined Annual and Sustainability Report 2023 > Circular Economy > p.82-83 ESG Performance Data Book 2023 > p.5	1. Total Waste generated: 115.00 thousand tonnes 2. Waste recycled: 101.00 thousand tonnes 3. Waste disposal: 14.29 thousand tonnes Breakdown by disposal method thousand tonnes: (Waste to energy 11.74, Incineration 1.73, Landfill 6.22, Other 0)	1. Total Waste generated: 126.00 thousand tonnes 2. Waste recycled: 106.00 thousand tonnes 3. Waste disposal: 19.69 thousand tonnes Breakdown by disposal method thousand tonnes: (Waste to energy 11.74, Incineration 1.73, Landfill 6.22, Other 0)
E15.	Deforestation	Share of investments in investee companies without a policy to address deforestation	Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84-85 Group Environment Policy	Qualitative Disclosure: BAT has policies which address deforestation and goals ¹ of: – Deforestation and Conversion Free tobacco supply chain by 2025 (vs 2021 baseline) – Deforestation Free pulp and paper supply chain by 2025 – Forest Positive in our tobacco supply chain by 2025 (vs 2021 baseline)	Qualitative Disclosure: BAT has policies which address deforestation and goals of: – Net Zero deforestation of managed natural forests in our paper, pulp and Tobacco Supply Chain ² – Zero gross deforestation of primary native forests in our paper, pulp and Tobacco Supply Chain ²
S1.	Investments in companies without workplace accident prevention policies	Share of investments in investee companies without a workplace accident prevention policy	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91 Standards of Business Conduct: www.bat.com/SOBC/Online Health and Safety Policy	Qualitative Disclosure: BAT has policies which address workplace accident prevention	Qualitative Disclosure: BAT has policies which address workplace accident prevention
S2.	Rate of accidents	Rate of accidents in investee companies expressed as a weighted average	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91 ESG Performance Data Book 2023 > p.12	Total number of work related accidents to employees and contractors: 99	Total number of work related accidents to employees and contractors: 116

Notes:

- Our goals and baselines on deforestation and conversion remain the same. However, in 2023, we have updated how we express our deforestation and conversion targets to align with reporting best practice.
- In 2023, we replaced the defined term 'Tobacco Supply Chain' to 'Thrive Supply Chain' to improve clarity. Both terms refer to the tobacco sourced that are covered by our annual Thrive assessment, which includes our directly contacted farmers and third-party-suppliers. Thrive assessment covered 94% of the tobacco we purchased by volume in 2023 (vs 80% in 2022).

Principal Adverse Impacts (PAIs)

Continued

PAIs continued					
Voluntary continued					
Disclosure	PAI indicator	Description	Disclosure location	2023 Direct answers, notes and omissions [n year]	2022 Direct answers, notes and omissions [n-1 year]
S3.	Number of days lost to injuries, accidents, fatalities or illness	Number of workdays lost to injuries, accidents, fatalities or illness of investee companies expressed as a weighted average	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91 ESG Performance Data Book 2023 > p.12	We currently do not report against this metric in the format prescribed by this Index. However, we report Lost Time Incident Rate (LTIR) 0.17	We currently do not report against this metric in the format prescribed by this Index. However, we report Lost Time Incident Rate (LTIR) 0.19
S4.	Lack of a supplier code of conduct	Share of investments in investee companies without any supplier code of conduct (against unsafe working conditions, precarious work, child labour and forced labour)	Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Combined Annual and Sustainability Report 2023 > Supplier Engagement > p.100-101 Supplier Code of Conduct: www.bat.com/SOBC/Online	Our Supplier Code of Conduct complements our Group Standards of Business Conduct by defining the minimum standards we expect our suppliers to adhere to in order to supply goods or services to BAT and any BAT Group company.	Our Supplier Code of Conduct complements our Group Standards of Business Conduct by defining the minimum standards we expect our suppliers to adhere to in order to supply goods or services to BAT and any BAT Group company.
S5.	Lack of grievance/complaints handling mechanism related to employee matters	Share of investments in investee companies without any grievance/complaints handling mechanism related to employee matters	Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Speak Up: www.bat.com/speakup Standards of Business Conduct: www.bat.com/SOBC/Online	Staff can raise concerns with their line manager, HR or one of the Group's Designated Officers. Alternatively, they can use our confidential, independently managed external Speak Up channels via telephone or online. Our Speak Up channels are available 24 hours a day in local languages and are highlighted in our internal trainings and communications.	Staff can raise concerns with their line manager, HR or one of the Group's Designated Officers. Alternatively, they can use our confidential, independently managed external Speak Up channels via telephone or online. Our Speak Up channels are available 24 hours a day in local languages and are highlighted in our internal trainings and communications.
S7.	Incidents of discrimination	Number of incidents of discrimination reported in investee companies expressed as a weighted average Number of incidents of discrimination leading to sanctions in investee companies expressed as a weighted average	Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Speak Up: www.bat.com/speakup	We do not report against this metric in the format prescribed by this Index. However, all concerns about actual or suspected wrongdoing at work can be raised via our 'Speak Up' portal, which is part of our SoBC.	We do not report against this metric in the format prescribed by this Index. However, all concerns about actual or suspected wrongdoing at work can be raised via our 'Speak Up' portal, which is part of our SoBC.

Principal Adverse Impacts (PAIs)

Continued

PAIs continued					
Voluntary continued					
Disclosure	PAI indicator	Description	Disclosure location	2023 Direct answers, notes and omissions [n year]	2022 Direct answers, notes and omissions [n-1 year]
S8.	Excessive CEO pay ratio	Average ratio within investee companies of the annual total compensation for the highest compensated individual to the median annual total compensation for all employees (excluding the highest-compensated individual)	Combined Annual and Sustainability Report 2023 > Chief Executive pay Ratio Disclosure > p.183	We currently do not report against this metric. in the format prescribed by this Index. However, our CEO Pay Ratio Disclosure provides an analysis against our UK workforce.	We currently do not report against this metric. in the format prescribed by this Index. However, our CEO Pay Ratio Disclosure provides an analysis against our UK workforce.
S9.	Lack of a human rights policy	Share of investments in entities without a human rights policy	Standards of Business Conduct: www.bat.com/SOBC/Online Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93	Our Standards of Business Conduct (SoBC) sets out the high standards we are committed to upholding. It comprises our core global policies, including our Workplace and Human Rights Policy detailing our support for the UNGPs and the ILO's Declaration on Fundamental Principles and Rights at Work.	Our Standards of Business Conduct (SoBC) sets out the high standards we are committed to upholding. It comprises our core global policies, including our Workplace and Human Rights Policy detailing our support for the UNGPs and the ILO's Declaration on Fundamental Principles and Rights at Work
S10.	Lack of due diligence	Share of investments in entities without a due diligence process to identify, prevent, mitigate and address adverse human rights impacts	Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93	Qualitative Disclosure: Our due diligence process is covered in the Human Rights section of our Combined Report. More details will be available in our Modern Slavery Statement, which will be published in Q2 2024.	Qualitative Disclosure: Our due diligence process is covered in the Human Rights section of our Combined Report. More details will be available in our Modern Slavery Statement, which will be published in Q2
S11.	Lack of process and measures for preventing trafficking in human beings	Share of investments in investee companies without policies against trafficking in human beings	Standards of Business Conduct: www.bat.com/SOBC/Online Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93	Qualitative Disclosure: SoBC sets out to ensure our operations are free from slavery, servitude and forced, compulsory, bonded, involuntary, trafficked or unlawful migrant labour.	Qualitative Disclosure: SoBC sets out to ensure our operations are free from slavery, servitude and forced, compulsory, bonded, involuntary, trafficked or unlawful migrant labour
S12.	Operations and suppliers at significant risk of incidents of child labour	Share of investments in investee companies exposed to operations and suppliers at significant risk of incidents of child labour in terms of geographic areas or type of operation	Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93 Combined Annual and Sustainability Report 2023 > Supplier Engagement > p.100-101	Qualitative disclosure: BAT has an annual risk assessment process for countries with Group companies present, using Verisk Maplecroft's human rights indices, including its Modern Slavery Index.	Qualitative disclosure: BAT has an annual risk assessment process for countries with Group companies present, using Verisk Maplecroft's human rights indices, including its Modern Slavery Index.

Principal Adverse Impacts (PAIs) Continued

PAIs continued					
Voluntary continued					
Disclosure	PAI indicator	Description	Disclosure location	2023 Direct answers, notes and omissions [n year]	2022 Direct answers, notes and omissions [n-1 year]
S13.	Operations and suppliers at significant risk of incidents of forced or compulsory labour	Share of investments in investee companies exposed to operations and suppliers at significant risk of incidents of forced or compulsory labour in terms of geographic areas and/or type of operation	As above	As above	As above
S14.	Number of identified cases of severe human rights issues and incidents	Number of cases of severe human rights issues and incidents connected to investee companies on a weighted average basis	Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93 ESG Performance Data Book 2023 > Target and Metrics > p.9-10	We currently do not report against this metric in the format prescribed by this Index. However, we report against Human Rights in our Combined Annual and Sustainability Report.	We currently do not report against this metric in the format prescribed by this Index. However, we report against Human Rights in our Combined Annual-ESG Report.

Sustainable Accounting Standards Board Index 2023

We report in reference to the SASB frameworks for both Tobacco and Agricultural Production Standards.

+ 2023 Combined Annual and Sustainability Report: bat.com/annualreport

+ 2023 ESG Performance Data Book bat.com/sustainabilityreporting

+ 2023 Diversity and Inclusion Report bat.com/sustainabilityreporting

SASB Standard – Tobacco (Version 2018-10)

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
Public Health	FB-TB-260a.1	(1) Gross revenue and (2) revenue net of excise taxes from (a) non-tobacco nicotine products and (b) heated tobacco products	Quantitative	Reporting currency	Combined Annual and Sustainability Report 2023 > Multi-Category Portfolio > p.2-3 Combined Annual and Sustainability Report 2023 > Harm Reduction > p.78-79	
	FB-TB-260a.2	Discussion of the process to assess risks and opportunities associated with "tobacco harm reduction" products	Discussion and Analysis	N/A	Combined Annual and Sustainability Report 2023 > Our Vapour Products > p.30-31 Combined Annual and Sustainability Report 2023 > Harm Reduction > p.78-79	
Marketing Practices	FB-TB-270a.1	Total amount of monetary losses as a result of legal proceedings associated with marketing, labelling, and/or advertising practices	Quantitative	Reporting currency	Combined Annual and Sustainability Report 2023 > Marketing and Communications > p.96-97 Financial Statements > p.285-305	
	FB-TB-270a.2	Description of the company's marketing policy and relevant positions on Articles 11 and 13 of the World Health Organization Framework Convention on Tobacco Control (WHO FCTC)	Discussion and Analysis	N/A	Combined Annual and Sustainability Report 2023 > Regulation of the Group's Business > p.375-379 Combined Annual and Sustainability Report 2023 > Marketing and Communications > p.96-97	Our position on marketing practices, including those relating to combustibles products, can be found in our Combined Annual and Sustainability Report.

Sustainable Accounting Standards

Board Index 2023

Continued

SASB Standard – Tobacco (Version 2018-10) continued						
Activity Metrics						
Topic	Code	Activity Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
Marketing Practices continued	FB-TB-000.A	Combustible tobacco product sales volume: (1) cigarette, (2) cigar, and (3) other smoked tobacco products	Quantitative	Number, Metric tons (t)	Combined Annual and Sustainability Report 2023 > Our Year in Numbers > p.7 Combined Annual and Sustainability Report 2023 > Our Consumer-Centric-Multi-Category Portfolio > p.14 Combined Annual and Sustainability Report 2023 > Our Combustible Products > p.39	
	FB-TB-000.B	Non-combustible product sales volume: (1) traditional smokeless tobacco, (2) non-tobacco nicotine products, (3) heated tobacco products, and (4) nicotine replacement therapy products	Quantitative	Number	Combined Annual and Sustainability Report 2023 > Our Year in Numbers > p.10 Combined Annual and Sustainability Report 2023 > Multi-Category Portfolio > p.4 Combined Annual and Sustainability Report 2023 > Quality Products > p.30-36	

SASB Standard – Agricultural Products (Version 2018-10)						
Topic	Code	Accounting Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
Greenhouse Gas Emissions	FB-AG-110a.1	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO ₂ e	Combined Annual and Sustainability Report 2023 > Assured ESG Metrics Summary Table > p.119 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.102-116 ESG Performance Data Book 2023 > Targets and Metrics > p.3-4	Scope 1 emissions (thousand tonnes CO ₂ e): 267
	FB-AG-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.115	Our path to Net zero GHG emissions is outlined within our TCFD disclosure.

Sustainable Accounting Standards

Board Index 2023

Continued

SASB Standard – Agricultural Products (Version 2018-10) continued						
Topic	Code	Accounting Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
Greenhouse Gas Emissions continued	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	Combined Annual and Sustainability Report 2023 > Climate Change > p.80	The Group reports on Scope 1 emissions and key initiative to reduce these emissions but does not currently report on the percentage of renewable fuel.
Energy Management	FB-AG-130a.1	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	ESG Performance Data Book 2023 > Targets and Metrics > p.4 Combined Annual and Sustainability Report 2023 > Assured ESG Metrics Summary Table > p.119	<ul style="list-style-type: none"> – Energy use in direct operations (Direct energy): 2,182 GWh – Renewable energy use: 832 GWh – Non-renewable energy use: 1,350 GWh – Renewable energy as % of direct energy use: 38%
Water Management	FB-AG-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic metres (m ³), Percentage (%)	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6 Combined Annual and Sustainability Report 2023 > Assured ESG Metrics Summary Table > p.119	<ul style="list-style-type: none"> – Total water withdrawn for direct operations (mn m³) in 2023: 3.16 – Total water consumption (mn m³) in 2023: 1.63 – Identified 24 operations sites in water stressed areas (2022: 16), making up 45.6% of our water withdrawn in 2023.
	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	Combined Annual and Sustainability Report 2023 > Water > p.86-87	
	FB-AG-140a.3	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	Number	We report on the approach to manage water quality under: Combined Annual and Sustainability Report 2023 > Water > p.86-87	We do not currently report on incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations as a metric.
Food Safety	FB-AG-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Quantitative	Rate	N/A	Not applicable to BAT

Sustainable Accounting Standards

Board Index 2023

Continued

SASB Standard – Agricultural Products (Version 2018-10) continued						
Topic	Code	Accounting Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
Food Safety continued	FB-AG-250a.2	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognised food safety certification programme	Quantitative	Percentage (%) by cost	N/A	Not applicable to BAT
	FB-AG-250a.3	(1) Number of recalls issued and (2) total amount of food product recalled	Quantitative	Number, Metric tons (t)	N/A	Not applicable to BAT
Workforce Health & Safety	FB-AG-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) seasonal and migrant employees	Quantitative	Rate	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.12	There were 4 fatalities in 2023, 2 employees and 2 contractors.
Environmental & Social Impacts of Ingredient Supply Chain	FB-AG-430a.1	Percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard, and percentages by standard	Quantitative	Percentage (%) by cost	Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84-85 ESG Performance Data Book 2023 > Targets and Metrics > p.7	
	FB-AG-430a.2	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Quantitative	Rate	Combined Annual and Sustainability Report 2023 > Supplier Engagement > p.100-101 ESG Performance Data Book 2023 > Targets and Metrics > p.15	623 social assessments of suppliers in 55 countries were conducted through our external audit partners. 83% were classified as 'moderate' and 17% as 'major'. 51% of corrective actions identified were completed and verified.

Sustainable Accounting Standards Board Index 2023

Continued

SASB Standard – Agricultural Products (Version 2018-10) continued						
Topic	Code	Accounting Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
Environmental & Social Impacts of Ingredient Supply Chain continued	FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	Discussion and Analysis	n/a	<p>Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81</p> <p>Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84-85</p> <p>Combined Annual and Sustainability Report 2023 > Water > p.86-87</p> <p>Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93</p> <p>Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > p.94-95</p>	
GMO Management	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Discussion and Analysis	n/a	<p>Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84</p> <p>BAT Supply Chain Management: https://www.bat.com/DOC88FUS.html#</p>	Through our plant breeding programme, we are developing new tobacco seed varieties that offer greater yields and higher quality, as well as resistance to diseases. This helps to improve crop resilience, but does not involve any kind of genetic modification.
Ingredient Sourcing	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	Discussion and Analysis	n/a	<p>Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84-85</p> <p>Combined Annual and Sustainability Report 2023 > Our Approach to TNFD Disclosures > p.117-118</p> <p>Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.109</p>	
	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by cost	<p>Combined Annual and Sustainability Report 2023 > Water > p.86-87</p> <p>ESG Performance Data Book 2023 > Targets and Metrics > p.6</p>	In 2023, an, estimated 18.5% of the tobacco we purchased in 2023 came from high water-stressed areas.

Sustainable Accounting Standards Board Index 2023

Continued

SASB Standard – Agricultural Products (Version 2018-10) continued						
Topic	Code	Accounting Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
Ingredient Sourcing continued	FB-AG-000.A	Production by principal crop	Quantitative	Metric tons (t)	N/A	The Group does not own tobacco farms or directly employ farmers and hence does not currently disclose production by principal crop.
	FB-AG-000.B	Number of processing facilities	Quantitative	Number	Combined Annual and Sustainability Report 2023 > Property, Plant and Equipment > p.381	
	FB-AG-000.C	Total land area under active production	Quantitative	Hectares	N/A	We are currently not reporting against this metric in the format required by this Standard.
	FB-AG-000.D	Cost of agricultural products sourced externally	Quantitative	Reporting currency	N/A	We are currently not reporting against this metric in the format required by this Standard.

Registered office

Globe House, 4 Temple Place, London WC2R 2PG
tel: +44 20 7845 1000, facsimile: +44 20 7240 0555
Incorporated in England and Wales No. 3407696

Representative Office in South Africa

Waterway House South, No 3 Dock Road, V&A Waterfront,
Cape Town 8000, South Africa
PO Box 631, Cape Town 8000, South Africa
tel: +27 21 003 6712

Secretary

Caroline Ferland

Investor relations

Enquiries should be directed to irteam@bat.com
tel: +44 20 7845 2012

Press office

Enquiries should be directed to the BAT Media Centre
tel: +44 20 7845 2888
email: media_centre@bat.com

Auditors

KPMG LLP
15 Canada Square, Canary Wharf, London E14 5GL

References in this publication to 'British American Tobacco', 'BAT', 'we', 'us', and 'our' when denoting opinion refer to British American Tobacco p.l.c. (the Company) (No. 3407696) and when denoting tobacco business activity refer to British American Tobacco Group operating companies, collectively or individually as the case may be.

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