



Independent Practitioner's Limited Assurance Report to British American Tobacco plc.

Report on British American Tobacco plc's Selected Scope 3 Information for the period ended 30 November 2024

Conclusion

We have performed a limited assurance engagement on whether selected information in British American Tobacco plc's ("BAT" or the "Company") Scope 3 online disclosures as set out at <https://www.bat.com/scope-3-limited-assurance/> (the "Report") for the period ended 30 November 2024 has been properly prepared in accordance with BAT's Scope 3 – Simplified Reporting Methodology as set out at www.bat.com/investors-and-reporting/reporting/sustainability-reporting (the "Reporting Criteria"). The information within the Report that was subject to assurance is listed as the "Scope 3 Assured Metrics" and is also listed in Appendix 1.

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria.

Our conclusion is to be read in the context of the remainder of this report, in particular the "Inherent limitations in preparing the Selected Information" and "Intended use and distribution of our report" sections below.

Our conclusion on the Selected Information does not extend to other information that accompanies or contains the Selected Information and our assurance report (hereafter referred to as "Other Information"). We have not performed any procedures as part of this engagement with respect to such Other Information.

Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (UK) 3000 *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE (UK) 3000") issued by the Financial Reporting Council ("FRC") and, in respect of the greenhouse gas emissions information included within the Selected Information, in accordance with International Standard on Assurance Engagements 3410 *Assurance Engagements on Greenhouse Gas Statements* ("ISAE 3410") issued by the International Auditing and Assurance Standards Board ("IAASB"). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the Institute of Chartered Accountants in England and Wales ("ICAEW") Code of Ethics, which includes independence and other ethical requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants ("IESBA") *International Code of Ethics for Professional Accountants (including International Independence Standards)*.

Our firm applies International Standard on Quality Management (UK) 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* ("ISQM (UK) 1"), issued by the FRC, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.



Inherent limitations in preparing the Selected Information

The nature of non-financial information; the absence of a significant body of established practice on which to draw; and the methods and precision used to determine non-financial information, allow for different, but acceptable, evaluation and measurement techniques and can result in materially different measurements, affecting comparability between entities and over time.

The greenhouse gas (“GHG”) emissions quantification process is subject to: scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs; and estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

For Scope 3 GHG emissions, there are also significant limitations in the availability and quality of GHG emissions data from third parties, resulting in BAT’s reliance on proxy data in determining estimated Scope 3 GHG emissions. Over time better information may become available from third parties and the principles and methodologies used to measure and report Scope 3 GHG emissions may change based on market practice and regulation.

The Reporting Criteria has been developed to assist BAT in reporting sustainability information selected by BAT as key metrics to measure its progress against its sustainability strategy. As a result, the Selected Information may not be suitable for another purpose.

Directors’ responsibilities

The Directors of BAT are responsible for:

- designing, implementing, and maintaining internal controls relevant to the preparation and presentation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- selecting and developing suitable Reporting Criteria for preparing the Selected Information;
- properly preparing the Selected Information in accordance with the Reporting Criteria; and
- the contents and statements contained within the Report and the Reporting Criteria.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement, whether due to fraud or error;
- forming an independent limited assurance conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to BAT.



Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional scepticism throughout the engagement. We planned and performed our procedures to obtain evidence that is sufficient and appropriate to obtain a meaningful level of assurance over the Selected Information to provide a basis for our limited assurance conclusion. Planning the engagement involves assessing whether BAT's Reporting Criteria are suitable for the purposes of our limited assurance engagement. Our procedures selected depended on our judgement, on our understanding of the Selected Information and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.

In carrying out our engagement, we performed procedures which included:

- Assessing whether the Reporting Criteria are suitable for the purposes of our limited assurance engagement;
- Conducting interviews with the BAT management to obtain an understanding of the key processes, systems and controls in place over the preparation of the Selected Information;
- Performing analytical procedures over the aggregated Selected Information, including a comparison to the prior period amounts having due regard to changes in business volume and the business portfolio;
- Selected limited substantive testing, including agreeing a selection of the Selected Information to the corresponding supporting information;
- Considering the appropriateness of the carbon conversion factor calculations and other unit conversion factor calculations used by reference to widely recognised and established conversion factors;
- Re-performing a selection of the carbon conversion factor calculations and other unit conversion factor calculations used by reference to widely recognised and established conversion factors;
- Re-performing the mathematical calculation of the Selected Information in accordance with the Reporting Criteria; and
- Reading the Report with regard to the Reporting Criteria and for consistency with our findings over the Selected Information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures did not include:

- Testing the accuracy of underlying financial data that was used as an input in calculating Scope 3 CO₂e emissions and form part of Total Scope 3 CO₂e emissions where applicable.



Intended use of our report

Our report has been prepared for BAT solely in accordance with the terms of our engagement. We have consented to the publication of our report within BAT's Report for the purpose of BAT showing that it has obtained an independent assurance report in connection with the Selected Information.

Our report was designed to meet the agreed requirements of BAT determined by BAT's needs at the time. Our report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than BAT for any purpose or in any context. Any party other than BAT who obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, KPMG LLP will accept no responsibility or liability in respect of our report to any other party.

George Richards
for and on behalf of KPMG LLP
Chartered Accountants
15 Canada Square
London E14 5GL
18 September 2025

The maintenance and integrity of BAT's website is the responsibility of the Directors of BAT; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Information, Reporting Criteria or Report presented on BAT's website since the date of our report.



Appendix 1:

| Selected Scope 3 Information | Thousand tCO ₂ e | tCO ₂ e |
|--|-----------------------------|--------------------|
| Total Scope 3 CO ₂ e | 4,789 | 4,789,251 |
| Total Scope 3 Industrial (Non-FLAG) emissions | 4,291 | 4,291,387 |
| Total Scope 3 FLAG emissions | 498 | 497,865 |
| Category 1: Purchased Goods and Services | 3,038 | 3,038,427 |
| Category 1: Purchased Goods | 1,392 | 1,392,239 |
| Category 1: Purchased Services | 992 | 991,846 |
| Category 1: Purchased Tobacco Leaf | 654 | 654,342 |
| Category 2: Capital Goods | 57 | 56,562 |
| Category 3: Fuel and Energy Related Emissions | 152 | 152,180 |
| Category 4: Upstream Transportation and Distribution | 324 | 324,006 |
| Category 5: Waste Generated in Operations | 2 | 1,529 |
| Category 6: Business Travel | 89 | 88,714 |
| Category 7: Employee Commuting | 59 | 58,940 |
| Category 9: Downstream Transportation and Distribution | 16 | 15,763 |
| Category 11: Use of Sold Products | 240 | 239,739 |
| Category 12: End-of-Life Treatment of Sold Products | 119 | 118,624 |
| Category 14: Franchises | 0 | 462 |
| Category 15: Investments | 694 | 694,304 |
| Total Scope 3 Biogenic emissions | 1,671 | 1,670,781 |
| Total Category 1 Biogenic emissions | 1,199 | 1,199,243 |
| Total Category 11 Biogenic emissions | 465 | 465,321 |