


GRI INDEX

Report links

 Annual Report: bat.com/annualreport

 ESG Report: bat.com/sustainabilityreport

 Sustainability Strategy Report: bat.com/sustainabilityreport

STANDARD	DISCLOSURE	DESCRIPTION	LOCATION OF INFORMATION	PAGE NUMBER	ADDITIONAL INFORMATION
General Disclosures					
Organization profile	102-1	Name of the organization	Sustainability Strategy Report	p0 Introduction	
	102-2	Activities, brands, products, and services	<u>Overview of our portfolio</u> Sustainability Strategy Report Annual Report 'Our global business'	Overview of our portfolio p0 Introduction p6 p24–25	
	102-3	Location of headquarters	ESG Report Contact us page on our website bat.com/CONTACTUS	p1	
	102-4	Location of operations	Annual Report 'Our global business'	p25	
	102-5	Ownership and legal form	Annual Report	p306	
	102-6	Markets served	Sustainability Strategy Report Annual Report 'Our global business'	p0 Introduction p25	
	102-7	Scale of the organization	Sustainability Strategy Report Annual Report 'Our global business'	p0 introduction p25	
	102-8	Information on employees and other workers	Annual Report Sustainability Strategy Report	p40–42 p0 introduction	
	102-9	Supply chain	Sustainability Strategy Report ESG Report	p0 Introduction p28	
	102-10	Significant changes to the organization and its supply chain	ESG Report > Social > People and culture	p44	
	102-11	Precautionary Principle or approach	Sustainability Strategy Report > Our supporting ESG priorities ESG Report	p12–13 p5	
	102-12	External initiatives	ESG Report > Environment > Our management approach ESG Report > Environment > The environmental impacts of cigarettes ESG Report > Social > People and culture > Diversity and inclusion ESG Report > Governance > Stakeholder engagement > Partnership for the Goals	p8, 11 p14–15 p42 p59	We provide examples of our key external initiatives on these pages, and more can be found throughout the ESG Report under each topic.
	102-13	Membership of associations	ESG Report	See additional information	We currently report on examples of our memberships throughout the ESG Report, such as on pages 30 and 42.

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Strategy	102-14	Statement from senior decision-maker	Sustainability Strategy Report: Letter from our Chief Executive	p2-3	
	102-15	Key impacts, risks, and opportunities	Sustainability Strategy Report ESG Report > Social introduction page ESG Report > Environment introduction page ESG Report > Governances introduction page Annual Report > Principal Group risks	p5 p16 p4 p46 p58-62	
Ethics and integrity	102-16	Values, principles, standards, and norms of behaviour	ESG Report > Governance > Business ethics	p49-51	
Governance	102-18	Governance structure	ESG Report > Governance > ESG policies, accountability and controls	p48	
Stakeholder engagement	102-40	List of stakeholder groups	ESG Report > Governance > Stakeholder engagement	p59-60	
	102-41	Collective bargaining agreements	ESG Report > Social > People and culture	p44	
	102-42	Identifying and selecting stakeholders	ESG Report > Governance > Stakeholder engagement	p59-60	
	102-43	Approach to stakeholder engagement	ESG Report > Governance > Stakeholder engagement	p59-60	
	102-44	Key topics and concerns raised	ESG Report > Governance > Materiality	p62	
Reporting practice	102-45	Entities included in the consolidated financial statements	Annual Report	p130-131	
	102-46	Defining report content and topic boundaries	Sustainability Strategy Report ESG Report	p1 p1-3, 62	
	102-47	List of material topics	ESG Report > Governance > Materiality	p62	
	102-48	Restatements of information	ESG Report > KPI data tables	p67-74	Restatements, if applicable, have been footnoted respectively on the KPI data tables.
	102-49	Changes in reporting	Sustainability Strategy Report	p1	
	102-50	Reporting period	ESG Report > Introduction	p1	
	102-51	Date of most recent report	ESG Report > Introduction	p1	
	102-52	Reporting cycle	ESG Report > Introduction	p1	
	102-53	Contact point for questions regarding the report	ESG Report > Introduction	p1	
	102-54	Claims of reporting in accordance with the GRI Standards	ESG Report > Introduction > Reporting frameworks	p2	
	102-55	GRI content index	bat.com/ESGindices	GRI index	
102-56	External assurance	ESG Report > Independent assurance	p63-66		

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Management approach					
GRI 103: Management approach	103-1	Explanation of the material topic and its Boundaries	Sustainability Strategy Report ESG Report > Governance > Materiality	p4–5, 6–7, 11, 12–15 p62	
	103-2	The management approach and its components	<u>Our purpose and strategy</u> Sustainability Strategy Report Annual Report	p4–5, 6–7, 11, 12–15 p6–7, 30, 40	In addition, we outline our management approach for each ESG topic under individual topic headings throughout our ESG report.
	103-3	Evaluation of the management approach	As noted for 103-2	As noted for 103-2	
Economic					
GRI 201: Economic performance	201-1	Direct economic value generated and distributed	Annual Report	p122	
	201-2	Financial implications and other risks and opportunities due to climate change	ESG Report > Environment > Climate change	p6–7	
	201-3	Defined benefit plan obligations and other retirement plans	Annual Report	p158–163	
GRI 207: Tax	207-1	Approach to tax	ESG Report > Governance > Tax transparency	p58	
	207-2	Tax governance, control, and risk management	ESG Report > Governance > Tax transparency	p58	
Environmental					
GRI 301: Materials	301-1	Materials used by weight or volume	ESG Report > Environment > Our 2019 progress and performance ESG Report > Social > Human rights > Our supply chain structure	p9 p28	
	301-2	Recycled input materials used	ESG Report > Environment > Our 2019 progress and performance ESG Report > Environment > Circular economy	p9 p14–15	
	301-3	Reclaimed products and their packaging materials	ESG Report > Environment > Circular economy	p14–15	
GRI 302: Energy	302-1	Energy consumption within the organization	ESG Report > Environment > Our 2019 progress and performance	p7	
	302-3	Energy intensity	Annual Report	p28	
	302-4	Reduction of energy consumption	ESG Report > Environment > Our 2019 progress and performance	p7	
GRI 303: Water and effluents	303-1	Water withdrawal by source	ESG Report > Environment > Our 2019 progress and performance	p9	
	303-3	Water withdrawal	ESG Report > Environment > Our 2019 progress and performance	p9	

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GRI 305: Emissions	305-1	Direct (Scope 1) GHG emissions	ESG Report > Environment > Climate change > Our 2019 progress and performance Annual Report	p7 p28	
	305-2	Energy indirect (Scope 2) GHG emissions	ESG Report > Environment > Climate change > Our 2019 progress and performance Annual Report	p7 p28	
	305-3	Other indirect (Scope 3) GHG emissions	ESG Report > Environment > Climate change > Our 2019 progress and performance	p7	
	305-4	GHG emissions intensity	Annual Report	p28	
	305-5	Reduction of GHG emissions	ESG Report > Environment > Climate change > Our 2019 progress and performance	p7	
	305-6	Emissions of ozone-depleting substances (ODS)	N/A		The data point is not collected centrally, as it's considered as low materiality for BAT operations. It is controlled at local level as part of BAT policy guidelines relative to air emissions and tracked for regulatory compliance in signatory countries of the Montreal Protocol.
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	N/A		The data point is not collected centrally, as it's considered as low materiality for BAT operations. It is controlled at local level as part of BAT policy guidelines relative to air emissions and regulatory monitoring where required for operations permitting purposes.
GRI 306: Effluents and waste	306-2	Waste by type and disposal method	ESG Report > Environment > Water and waste	p9	
GRI 307: Environmental compliance	307-1	Non-compliance with environmental laws and regulations	ESG Report > Environment > Water and waste	p9	
GRI 308: Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	ESG Report > Environment > Sustainable agriculture	p10, 13	

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Social					
GRI 403: Occupational health and safety	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	ESG Report > Social > Health and safety > Our 2019 progress and performance	p39	
	403-9	Work-related injuries	ESG Report > KPI data tables	p70	
GRI 404: Training and education	404-2	Programs for upgrading employee skills and transition assistance programs	ESG Report > Social > People and Culture	p41	
			ESG Report > Governance > Business ethics	p51	
GRI 405: Diversity and equal opportunity	405-1	Diversity of governance bodies and employees	ESG Report > Social > People and culture	p42–44	
			ESG Report > Governance > Board diversity	p56	
GRI 412: Human rights assessment	412-2	Employee training on human rights policies or procedures	ESG Report > Governance > Business ethics > Our 2019 progress and performance	p51	In 2019, 100% of our employees completed our annual Standard of Business Conduct (SoBC) training and sign-off process. Our SoBC includes our Workplace and Human Rights Policy.
GRI 413: Local communities	413-1	Operations with local community engagement, impact assessments, and development programs	ESG Report > Environment > Sustainable agriculture	p10–13	
GRI 414: Supplier social assessment	414-1	New suppliers that were screened using social criteria	ESG Report > Social > Human rights	p32	
	414-2	Negative social impacts in the supply chain and actions taken	ESG Report > Social > Human rights	p29–32	
GRI 415: Public policy	415-1	Political contributions	Annual Report	p89	
			ESG Report > Governance > Regulation and policy engagement	p54	