

Independent assurance statement for Sustainable farmers' livelihoods Focus Report 2014

Independent Assurance Statement to British American Tobacco Management.

The British American Tobacco p.l.c. *Supporting Farmers' Livelihoods: The Opportunity* Sustainability Focus Report 2014 (the Report) has been prepared by the management of British American Tobacco (BAT), which is responsible for the collection and presentation of the information within it. Our responsibility, in accordance with management's instructions, is to carry out a 'limited level' assurance engagement on the Report. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance any such third party may place on the Report is entirely at its own risk.

What we did to form our conclusions

Our assurance engagement has been planned and performed in accordance with ISAE3000¹. The criteria used to form our conclusions are defined as follows:

Materiality

Whether disclosures in the Report address relevant issues regarding BAT's leaf supply chain which were raised through our review of recent media.

Accuracy

Whether there is supporting information for data, claims and quotes made within the Report.

In order to form our conclusions we undertook the steps outlined below:

1. **Compared the coverage of issues within the Report** against the relevant issues raised in our review of external media.
2. **Interviewed five managers** at BAT regarding the activities undertaken to manage the leaf supply chain.
3. **Reviewed information or explanations about selected data and claims made** regarding BAT's leaf supply chain activities.
4. **Reviewed the references for selected quotes** presented in the Report.

Level of assurance

Our evidence gathering procedures were designed to obtain a limited level of assurance (as set out in ISAE3000) on which to base our conclusions. The extent of evidence gathering procedures performed is less than that of a reasonable assurance engagement (such as a financial audit) and therefore a lower level of assurance is provided.

The limitations of our review

We interviewed selected management at Group-level only. Statements of belief or a forward-looking nature did not form part of our review.

Our conclusions

Based on the scope of our review our conclusions are outlined below:

¹ ISAE 3000 - International Federation of the Accountants' International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information.

Materiality

Has BAT addressed the material issues?

We are not aware of any material aspects raised in our review which have been excluded from the Report.

Accuracy

How plausible are the statements and claims within the Report?

We have reviewed information or explanations on the selected statements on BAT's leaf supply chain activities and quotes presented in the Report and we are not aware of any misstatements in the assertions made.

Our independence

With the exception of providing assurance for the BAT Sustainability Summary Report and other Focus Reports, we have provided no other services relating to BAT's approach to sustainability reporting.

Our assurance team

Our assurance team has been drawn from our global environment and sustainability network, which undertakes engagements similar to this with a number of significant UK and international businesses.

Ernst & Young LLP

**London
22 October 2014**



Building a better
working world



AA1000
Licensed Assurance Provider
000-9