

GRI Index

Our reporting against the Global Reporting Initiative (GRI) Standards highlights 16 material topics, reflecting BAT's most significant economic, environmental and social impacts, or those that substantively influence the assessments and decisions of stakeholders.

 [Annual Report bat.com/annualreport](https://bat.com/annualreport)
 [ESG Report bat.com/sustainabilityreport](https://bat.com/sustainabilityreport)

Standard	Disclosure	Description	Location of Information	Where to Find This Information in Our Reporting	Additional Information
General Disclosures					
Organization profile	102-1	Name of the organization	ESG Report 2020	Introduction > p1	
	102-2	Activities, brands, products, and services	Overview of our portfolio		
			ESG Report 2020	BAT at a Glance > p3 About BAT > p5	
			Annual Report	Our Global Business > p22–23	
	102-3	Location of headquarters	ESG Report	Introduction > p1	
			Contact us page on our website bat.com/CONTACTUS		
	102-4	Location of operations	ESG Report	About BAT > p5	
			Annual Report	Our Global Business > p23	
	102-5	Ownership and legal form	Annual Report	Share Capital and Security Ownership > p326	
	102-6	Markets served	ESG Report	About BAT > p5	
Annual Report			Our Global Business > p23		
102-7	Scale of the organization	ESG Report	BAT at a Glance > p2 About BAT > p5		
		Annual Report	Finance and Transformation Director's Overview > p7 Our Global Business > p23		
102-8	Information on employees and other workers	ESG Report	BAT at a Glance > p2		
		Annual Report	People and Culture > p60–63 Employees > p285		
102-9	Supply chain	ESG Report	Our Business Model > p14 Our Supply Chain at a Glance > p68		
102-10	Significant changes to the organization and its supply chain	ESG Report	No significant changes have been reported in 2020.		

Standard	Disclosure	Description	Location of Information	Where to Find This Information in Our Reporting	Additional Information
Organization profile cont.	102-11	Precautionary principle or approach	ESG Report	Our Sustainability Agenda > p8	
	102-12	External initiatives	ESG Report	Our Contribution to the SDGs > p22 Preserving and Protecting Biodiversity > p58, 60 Going Full Circle on Waste > p52 Protecting Human Rights > p66–67 Our Contribution to the SDGs > p120	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 70–71.
Strategy	102-14	Statement from senior decision-maker	ESG Report	Chief Executive's Review > p3	
	102-15	Key impacts, risks, and opportunities	ESG Report Annual Report	Our Business Model > p14 Our Sustainability Agenda > p8 Tackling Climate Change > p41 Climate-Related Risks > p46 Aligning Our Climate Disclosures With TCFD > p48 Protecting Human Rights > p66–68 Protecting Our People's Health and Safety > p80–81 Delivering With Integrity > p93 Principal Group Risks > p58–62	
Ethics and integrity	102-16	Values, principles, standards, and norms of behaviour	ESG Report	Delivering With Integrity > p93–96 Engaging Responsibly > p100	
Governance	102-18	Governance structure	ESG Report	ESG Governance > p108	
Stakeholder engagement	102-40	List of stakeholder groups	ESG Report	Engaging With Stakeholders > p109–110	
	102-41	Collective bargaining agreements	ESG Report	Creating an Inclusive Culture for Our People > p84	
	102-42	Identifying and selecting stakeholders	ESG Report	Engaging With Stakeholders > p109–110	
	102-43	Approach to stakeholder engagement	ESG Report	Engaging With Stakeholders > p109–110	
	102-44	Key topics and concerns raised	ESG Report	Engaging With Stakeholders > p109–110 Mapping Our Materiality > p111	

Standard	Disclosure	Description	Location of Information	Where to Find This Information in Our Reporting	Additional Information
Reporting practice	102-45	Entities included in the consolidated financial statements	Annual Report	Notes on Accounts > p156–157	
	102-46	Defining report content and topic boundaries	ESG Report	Introduction > p1 Forward-Looking Statements > p145 Mapping Our Materiality > p111	
	102-47	List of material topics	ESG Report	Mapping Our Materiality > p111	
	102-48	Restatements of information	ESG Report	KPI Data Tables > p123–136	Data definitions and scope, including any restatements where applicable, can be found in this section.
	102-49	Changes in reporting	ESG Report	Introduction > p1 Forward-Looking Statements > p145	
	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 > p1	
	102-55	GRI content index	bat.com/ESGindices	GRI Index	
	102-56	External assurance	ESG Report	Independent Assurance > p137–140	
Management Approach					
GRI 103: Management approach	103-1	Explanation of the material topic and its Boundaries	ESG Report	Our Sustainability Agenda > p8 ESG Roadmap for a Better Tomorrow > p11 Mapping Our Materiality > p111	
	103-2	The management approach and its components	ESG Report	Our Sustainability Agenda > p9 ESG Roadmap for a Better Tomorrow > p11 Our Harm Reduction Priorities > p25 Our Environmental Priorities > p39–40 Our Social Priorities > p64–65 Our Governance Priorities > p91–92	In addition, we outline our management approach for each ESG topic under individual topic headings throughout our ESG Report.
				Our purpose and strategy https://www.bat.com/strategy	
	103-3	Evaluation of the management approach	As noted for 103-2	As noted for 103-2	

Standard	Disclosure	Description	Location of Information	Where to Find This Information in Our Reporting	Additional Information
Economic					
GRI 201: Economic performance	201-1	Direct economic value generated and distributed	Annual Report	Income Statement > p150–153 Group Income Statement > p150	
	201-2	Financial implications and other risks and opportunities due to climate change	ESG Report	Climate-Related Risks > p46 Aligning Our Climate Disclosures With TCFD > p48	
	201-3	Defined benefit plan obligations and other retirement plans	Annual Report	Retirement Benefit Schemes > p188–193	
GRI 207: Tax 2019	207-1	Approach to tax	ESG Report	Responsible Tax Management > p104	
			Annual Report	Tax Strategy > p68	
	207-2	Tax governance, control, and risk management	ESG Report	Responsible Tax Management > p104	
			Annual Report	Principal risks > p84–88	
Environmental					
GRI 301: Materials	301-1	Materials used by weight or volume	ESG Report	Going Full Circle on Waste > p52 Our Business Model > p14	
	301-2	Recycled input materials used	ESG Report	Going Full Circle on Waste > p52	
	301-3	Reclaimed products and their packaging materials	ESG Report	Going Full Circle on Waste > p52	
GRI 302: Energy	302-1	Energy consumption within the organization	ESG Report	Tackling Climate Change > p41	
	302-3	Energy intensity	ESG Report	Environment Data > p127	
	302-4	Reduction of energy consumption	ESG Report	Tackling Climate Change > p41	
GRI 303: Water and effluents	303-1	Interactions with water as a shared source	ESG Report	Innovating for Water Stewardship > p49, 51	
	303-2	Management of water discharge-related impacts	ESG Report	Innovating for Water Stewardship > p49, 51	
	303-3	Water withdrawal	ESG Report	Innovating for Water Stewardship > p49	
	303-4	Water discharge	ESG Report	Innovating for Water Stewardship > p49	
	303-5	Water consumption	ESG Report	Innovating for Water Stewardship > p49	

Standard	Disclosure	Description	Location of Information	Where to Find This Information in Our Reporting	Additional Information
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	ESG Report	Biodiversity and Afforestation > p58–62	
	304-2	Significant impacts of activities, products, and services on biodiversity	ESG Report	Biodiversity and Afforestation > p58–62	
GRI 305: Emissions	305-1	Direct (Scope 1) GHG emissions	ESG Report	Tackling Climate Change > p41	
			Annual Report	Delivering Our Strategy > p51	
	305-2	Energy indirect (Scope 2) GHG emissions	ESG Report	Tackling Climate Change > p41	
			Annual Report	Delivering Our Strategy > p51	
	305-3	Other indirect (Scope 3) GHG emissions	ESG Report	Tackling Climate Change > p41	
	305-4	GHG emissions intensity	Annual Report	Delivering Our Strategy > p51	
	305-5	Reduction of GHG emissions	Annual Report	Delivering Our Strategy > p51	
305-6	Emissions of ozone-depleting substances (ODS)	N/A	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	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	Going Full Circle on Waste > p52 KPI Table > p121	

Standard	Disclosure	Description	Location of Information	Where to Find This Information in Our Reporting	Additional Information
GRI 307: Environmental compliance	307-1	Non-compliance with environmental laws and regulations	ESG Report	Tackling Climate Change > p41	
GRI 308: Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	ESG Report		
Social					
GRI 403: Occupational health and safety	403-2	Hazard identification, risk assessment and incident investigation	ESG Report	Protecting Our People's Health and Safety > p80–82	
	403-3	Occupational health services	ESG Report	Protecting Our People's Health and Safety > p81	
	403-4	Worker participation, consultation, and communication on occupational health and safety	ESG Report	Protecting Our People's Health and Safety > p81–82	
	403-5	Worker training on occupational health and safety	ESG Report	Protecting Our People's Health and Safety > p82	
	403-6	Promotion of worker health	ESG Report	Protecting Our People's Health and Safety > p81 Key ESG Policies and Programmes > p112	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG Report	Protecting Our People's Health and Safety > p82	
	403-9	Work-related injuries	ESG Report	KPI Tables > p131	
GRI 404: Training and education	404-2	Programs for upgrading employee skills and transition assistance programs	ESG Report	Creating an Inclusive Culture for Our People > p84–88 Protecting Our People's Health and Safety > p82	
GRI 405: Diversity and equal opportunity	405-1	Diversity of governance bodies and employees	ESG Report	Creating an Inclusive Culture for Our People > p84–88	
GRI 412: Human rights assessment	412-2	Employee training on human rights policies or procedures	ESG Report	Delivering With Integrity > p93	In 2020, 100% of our employees completed our annual Standards 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	Preserving and Protecting Biodiversity > p58 Enhancing Farmer Livelihoods > p76–79	

Standard	Disclosure	Description	Location of Information	Where to Find This Information in Our Reporting	Additional Information
GRI 414: Supplier social assessment	414-1	New suppliers that were screened using social criteria	ESG Report	Protecting Human Rights > p74	
	414-2	Negative social impacts in the supply chain and actions taken	ESG Report	Protecting Human Rights > p66–75	
GRI 415: Public policy	415-1	Political contributions	ESG Report	Engaging Responsibly > p100	
			Annual Report	Political Contributions > p116	