

Sustainable Accounting Standards Board (SASB) Index

We report against the SASB frameworks for both Tobacco and Agricultural Production Standards.

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

SASB Standard – Tobacco

Topic	Code	Accounting Metric	Where to Find This Information in Our Reporting
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	Annual Report 2020 > p35 ESG Report 2020 > Harm Reduction > p37
	FB-TB-260a.2	Discussion of the process to assess risks and opportunities associated with 'tobacco harm reduction' products	Annual Report 2020 > p84–88 ESG Report 2020 > Harm Reduction > p24–37
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	Liabilities and legal proceedings section on p224–248 of the 2020 Annual Report, where relevant ESG Report 2020 > Marketing Responsibly > p97–99
	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	ESG Report 2020 > Marketing Responsibly > p97–99 The Framework Convention on Tobacco Control on bat.com Regarding how we think New Category products should be regulated and the need for responsible marketing to adults only, please see ESG Report 2020 > Harm Reduction > p31–32

Activity Metric	Code	Where to Find This Information in Our Reporting
Combustible tobacco product sales volume: (1) cigarette, (2) cigar, and (3) other smoked tobacco products	FB-TB-000.A	FY20 Preliminary results > p3
Non-combustible product sales volume: (1) traditional smokeless tobacco, (2) non-tobacco nicotine products, (3) heated tobacco products, and (4) nicotine replacement therapy products	FB-TB-000.B	FY20 Preliminary results > p3 ESG Report 2020 > Harm Reduction > p37

SASB Standard – Agricultural Produce

Topic	Code	Accounting Metric	Category	Unit of Measure	Where to Find This Information in Our Reporting	Additional Comments From BAT
Greenhouse Gas Emissions	FB-AG-110a.1	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO ₂ e	Annual Report 2020 > p43 ESG Report 2020 > Tackling Climate Change > p47	
	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	ESG Report 2020 > Tackling Climate Change > p42–43 ESG Report 2020 > Tackling Climate Change > p47 ESG Report 2020 > KPI Data Tables > p125	
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	ESG Report 2020 > Tackling Climate Change > p43	We report on our Scope 1 emissions and key initiatives to reduce our Scope 1 emissions, including optimising our logistics and fleet on p43 of our ESG Report 2020. We do not currently report on 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 Report 2020 > Tackling Climate Change > p47 ESG Report 2020 > KPI Data Tables > p125	
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 (%)	ESG Report 2020 > Innovating for Water Stewardship > p51	
	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and analysis	n/a	ESG Report 2020 > Innovating for Water Stewardship > p49–51	We report on our operational water management approach at: ESG Report 2020 > Innovating for Water Stewardship > p49, 51, 119 We report on our tobacco supply chain water management approach at: ESG Report 2020 > Innovating for Water Stewardship > p49–51, 116–118
	FB-AG-140a.3	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	Number	ESG Report 2020 > Innovating for Water Stewardship > p51	

Topic	Code	Accounting Metric	Category	Unit of Measure	Where to Find This Information in Our Reporting	Additional Comments From 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	ESG Report 2020 > Protecting Our People's Health and Safety > p83 ESG Report 2020 > KPI Data Tables > p131	For metrics relating to safety across our business, please see: <ul style="list-style-type: none"> • ESG Report > KPI Data Tables > p131 • For metrics relating to safety in tobacco growing, please see ESG Report > Protecting Our People's Health and Safety > Our 2020 Progress and Performance > p83
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	ESG Report 2020 > Protecting Human Rights > p73–75 ESG Report 2020 > Key ESG Policies and Programmes > p116	During 2019 and 2020, no on-site reviews were conducted while the industry-wide Sustainable Tobacco Programme (STP) was under review and development. As a result, BAT conducted bespoke human rights impact assessments (HRIAs) in tobacco-growing areas in Indonesia and India in 2019 and in Mozambique in 2020. Two further HRIAs are planned for 2021. The updated STP has taken effect from 2021, aligned with the UN Sustainable Development Goals, and has a stronger focus on impact, risk and continuous improvement.
	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	ESG Report 2020 > Protecting Human Rights > p73–75 ESG Report 2020 > Key ESG Policies and Programmes > p118	
	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	ESG Report > Tackling Climate Change > P46, 48 ESG Report 2020 > Preserving and Protecting Biodiversity > p58–62 ESG Report 2020 > Protecting Human Rights > p66–71 Annual Report 2020 > p51–55	

Topic	Code	Accounting Metric	Category	Unit of Measure	Where to Find This Information in Our Reporting	Additional Comments From BAT
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	Annual Report 2020 > Strategic Management > p13 ESG Report 2020 > Tackling Climate Change > p44, 46	
	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by cost	ESG Report 2020 > Innovating for Water Stewardship > p49–51 ESG Report 2020 > Preserving and Protecting Biodiversity > p58–62	We currently only report on our approach to supporting our contracted farmers in sustainable farming practices, including water management. We also report on key initiatives, including drip irrigation technology.

Activity Metric	Category	Unit of Measure
Production by principal crop ¹	Quantitative	Metric tons (t)
Number of processing facilities ²	Quantitative	Number
Total land area under active production	Quantitative	Hectares
Cost of agricultural products sourced externally ³	Quantitative	Reporting currency

Notes:

1 Note to FB-AG-000.A – Principal crops are those crops that accounted for 10% or more of consolidated revenue in any of the last three fiscal years.

2 Note to FB-AG-000.B – Processing facilities include those facilities that are involved in the manufacturing, processing, packing, or holding of agricultural products, and exclude administrative offices.

3 Note to FB-AG-000.C – Agricultural products are defined as food, feed, and biofuel ingredients that are sourced for use in the entity's operations. The scope of agricultural products sourced externally excludes agricultural products grown on land that is owned or operated by the entity.