

GRI Index 2021

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 2021 [bat.com/annualreport](https://www.bat.com/annualreport) ESG Report 2021 [bat.com/sustainabilityreport](https://www.bat.com/sustainabilityreport) 

Standard	Disclosure	Description	Location of Information	Where to Find This Information in Our Reporting	Additional
General Disclosures					
Organization profile					
	102-1	Name of organization	ESG Report 2021	Introduction and Strategy > p1 Further Information >p124	
	102-2	Activities, brands, products and services	ESG Report 2021	Our Global Business > p6-7	
	102-3	Location of headquarters	BAT.com	Contact us page on our website bat.com/ CONTACTUS	
	102-4	Location of operations	ESG Report 2021 Annual Report 2021	Our Global Business > p6-7 Our Global Business > p12-13	
	102-5	Ownership and legal form	Annual Report 2021	Share Capital and Security Ownership > p360	
	102-6	Markets served	ESG Report 2021 Annual Report 2021	Our Global Business > p6-7 Our Global Business > p12-13	
	102-7	Scale of the organization	ESG Report 2021 Annual Report 2021	Our Global Business > p6-7 Finance and Transformation Director's Overview > p7 Our Global Business > p12-13	
	102-8	Information on employees and other workers	ESG Report 2021 Annual Report 2021	Our Global Business > p6-7 People and Culture >p74-79 People and Culture > p68-73	

GRI Index

102-9

Supply chain

ESG Report 2021

Our Business Model > p10

102-10

Significant changes to the organization and its supply chain

ESG Report 2021

No significant changes have been reported in 2021.

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 2021	A Strategy for Building a Better Tomorrow > p12	
	102-12	External initiatives	ESG Report 2021	Our Contribution to the SDGs > p24 Waste > p46-49 Biodiversity > p53-56 Human Rights > p63-67	We provide examples of our key external initiatives on these pages, and more can be found throughout the ESG Report 2021 under each topic.
	102-13	Membership of associations	ESG Report 2021	See additional information	We currently report on examples of our memberships throughout the ESG Report 2021, such as on page 26.
Strategy	102-14	Statement from senior decision-maker	ESG Report 2021	Chief Executive's Review > p2-3	
	102-15	Key impacts, risks, and opportunities	ESG Report 2021	Our Business Model > p10 ESG Front and Centre > p14	
			Annual Report 2021	Principal Group Risks > p92-97 TCFD Reporting > p58-67 Business Ethics > p83-85	
Ethics and integrity	102-16	Values, principles, standards, and norms of behaviour	ESG Report 2021	Business Ethics > p83-85	
Governance	102-18	Governance structure	ESG Report 2021	ESG Governance > p99	
Stakeholder engagement	102-40	List of stakeholder groups	ESG Report 2021	Engaging With Our Stakeholders > p104-105	
	102-41	Collective bargaining agreements	ESG Report 2021	People and Culture > p74-79	
	102-42	Identifying and selecting stakeholders	ESG Report 2021	Engaging With Our Stakeholders > p104-105	
	102-43	Approach to stakeholder engagement	ESG Report 2021	Engaging With Our Stakeholders > p104-105	
	102-44	Key topics and concerns raised	ESG Report 2021	Engaging With Our Stakeholders > p104-105 Materiality > p106-107	

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 2021	Notes on Accounts > p184	
	102-46	Defining report content and topic boundaries	ESG Report 2021	Introduction > p1 Further information > p124 Materiality > p106-107	
	102-47	List of material topics	ESG Report 2021	Materiality > p106-107	
	102-48	Restatements of information	ESG Report 2021	Targets and metrics > p110-116	Scope and boundaries, where redefined are covered in the supplementary document that accompanies the reports.
	102-49	Changes in reporting	ESG Report 2021	Further Information > p124	
	102-50	Reporting period	ESG Report 2021	Further Information > p124	
	102-51	Date of most recent report	ESG Report 2021	Further Information > p124	
	102-52	Reporting cycle	ESG Report 2021	Further Information > p124	
	102-53	Contact point for questions regarding the report	Annual Report 2021 ESG Report 2021	Back cover > p385 Further Information > p124	
	102-54	Claims of reporting in accordance with the GRI Standards	ESG Report 2021	Further Information > p124	
	102-55	GRI content index	bat.com/ESGindices	GRI Index	
	102-56	External assurance	ESG Report 2021	Independent Limited Assurance Report > p117-120	
Management Approach					
GRI 103: Management approach	103-1	Explanation of the material topic and its Boundaries	ESG Report 2021	Materiality > p106-107	
	103-2	The management approach and its components	ESG Report 2021	Our Strategy for Building a Better Tomorrow > p12 Harm Reduction Priorities > p28 Environmental Priorities > p38 Social Priorities > p57 Governance Priorities > p82	In addition, we outline our management approach for each ESG topic under individual topic headings throughout our ESG Report 2021.
			https://www.bat.com/strategy	Our purpose and 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 2021	Group Income Statement > p178	
	201-2	Financial implications and other risks and opportunities due to climate change	Annual Report 2021	Principal Group Risks > p92-97 TCFD > p58-67	
			201-3	Defined benefit plan obligations and other retirement plans	Annual Report 2021
GRI 207: Tax 2019	207-1	Approach to tax	ESG Report 2021	Tax Transparency > p94-95	
			Annual Report 2021	Tax Strategy > p78	
	207-2	Tax governance, control, and risk management	ESG Report 2021	Tax Transparency > p94-95	
			Annual Report 2021	Principal Group Risks > p92-97	
Environmental					
GRI 301: Materials	301-1	Materials used by weight or volume	ESG Report 2021	Waste > p46-49 Targets and Metrics >p110-111	
	301-2	Recycled input materials used	ESG Report 2021	Waste > p46-49 Targets and Metrics >p111	
	301-3	Reclaimed products and their packaging materials	ESG Report 2021	Waste > p46-49 Targets and Metrics >p111	
GRI 302: Energy	302-1	Energy consumption within the organization	ESG Report 2021	Climate Change > p39-45 Targets and Metrics >p111	
	302-3	Energy intensity	ESG Report 2021	Targets and Metrics >p111	
	302-4	Reduction of energy consumption	ESG Report 2021	Climate Change > p39-45 Targets and Metrics >p111	
GRI 303: Water and effluents	303-1	Interactions with water as a shared source	ESG Report 2021	Water Stewardship > p50-52 Targets and Metrics >p111-112	
	303-2	Management of water discharge-related impacts	ESG Report 2021	Water Stewardship > p50-52	
	303-3	Water withdrawal	ESG Report 2021	Water Stewardship > p50-52 Targets and Metrics >p111	

GRI Index

303-4	Water discharge	ESG Report 2021	Water Stewardship > p50-52 Targets and Metrics >p111
303-5	Water consumption	ESG Report 2021	Water Stewardship > p50-52 Targets and Metrics >p111

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 2021	Biodiversity and Afforestation > p53-58	
	304-2	Significant impacts of activities, products, and services on biodiversity	ESG Report 2021	Biodiversity and Afforestation > p53-58	
GRI 305: Emissions	305-1	Direct (Scope 1) GHG emissions	ESG Report 2021	BAT Greenhouse Gas Emissions > p108 Targets and Metrics >p110	
	305-2	Energy indirect (Scope 2) GHG emissions	ESG Report 2021	BAT Greenhouse Gas Emissions > p108 Targets and Metrics >p110	
	305-3	Other indirect (Scope 3) GHG emissions	ESG Report 2021	BAT Greenhouse Gas Emissions > p108 Targets and Metrics >p110	
	305-4	GHG emissions intensity	ESG Report 2021	Targets and Metrics >p110	
	305-5	Reduction of GHG emissions	ESG Report 2021	Climate Change >p39-45	
	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 2021

Waste > p46-49
Targets and Metrics > p110-
111

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 2021	Targets and Metrics > p112	
GRI 308: Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria		Not reported	We do not report on this metric. We do report on the % of high-risk suppliers of product materials to have undergone at least one independent environmental audit within a three-year cycle
Social					
GRI 403: Occupational health and safety	403-2	Hazard identification, risk assessment and incident investigation	ESG Report 2021	Health and Safety > p71-73	
	403-3	Occupational health services	ESG Report 2021	Health and Safety > p71-73	
	403-4	Worker participation, consultation, and communication on occupational health and safety	ESG Report 2021	Health and Safety > p71-73	
	403-5	Worker training on occupational health and safety	ESG Report 2021	Health and Safety > p71-73	
	403-6	Promotion of worker health	ESG Report 2021	Health and Safety > p71-73 Policies and Standards > p100	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG Report 2021	Health and Safety > p71-73	
	403-9	Work-related injuries	ESG Report 2021	Targets and Metrics > p114-115	
GRI 404: Training and education	404-2	Programs for upgrading employee skills and transition assistance programs	ESG Report 2021	People and Culture > p74-79	
GRI 405: Diversity and equal opportunity	405-1	Diversity of governance bodies and employees	ESG Report 2021	Board Diversity > p91-92	

GRI 412: Human rights assessment	412-2	Employee training on human rights policies or procedures	ESG Report 2021	Business Ethics > p83 Targets and Metrics > p116	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 2021	Farmer Livelihoods > p58-62	

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 2021	Human Rights > p63-70	
	414-2	Negative social impacts in the supply chain and actions taken	ESG Report 2021	Human Rights > p63-70	
GRI 415: Public policy	415-1	Political contributions	ESG Report 2021	Regulation and Policy Engagement > p90	
			Annual Report 2021	Audit Committee > p127	