

ESG Performance Data Book 2023



# Building a Smokeless World

Global Reporting Initiative (GRI) Index

For the year ended 31 December 2023

# GRI Index 2023

**BAT has reported in reference to the GRI Standards for the reporting period 2023. (1 January 2023 to 31 December 2023)**

**GRI 1 used: GRI 1: Foundation 2021**  
**Applicable GRI Sector Standard(s): None**

**+** 2023 Combined Annual and Sustainability Report: [bat.com/annualreport](https://bat.com/annualreport)

**+** 2023 ESG Performance Data Book [bat.com/sustainabilityreporting](https://bat.com/sustainabilityreporting)

**+** 2023 Diversity and Inclusion Report [bat.com/sustainabilityreporting](https://bat.com/sustainabilityreporting)

## GRI 2: General Disclosures (2021)

### The organisation and its reporting practices

GRI Standard	Requirement	Disclosure location	Direct response, notes and omissions
2-1	Organisational details	<p>Combined Annual and Sustainability Report 2023 &gt; Front cover</p> <p>Combined Annual and Sustainability Report 2023 &gt; Share Capital and Security Ownership &gt; p.394-397</p> <p>Combined Annual and Sustainability Report 2023 &gt; Our Global Business &gt; p.2-3</p> <p>Combined Annual and Sustainability Report 2023 &gt; Back cover</p> <p>Contact us page on our website <a href="https://www.batcom/contactus">www.batcom/contactus</a></p>	
2-2	Entities included in the organisation's sustainability reporting	Combined Annual and Sustainability Report 2023 > Notes on accounts > p.323-328	
2-3	Reporting period, frequency and contact point	<p>GRI Index &gt; Direct Response</p> <p>Combined Annual and Sustainability Report 2023 &gt; Shareholding Administration Services &gt; p.401</p> <p>Combined Annual and Sustainability Report 2023 &gt; Back cover</p>	Our reporting period spans from 1 December 2021 to 30 November 2023. We report on an annual basis.
2-4	Restatements of information	GRI Index > Direct Response	Due to the complexity of consolidating and assuring Scope 3 data from our suppliers and value chain, this is reported one year later. In 2022 we further enhanced our Scope 3 calculation methodology leading to the reporting periods 2020 and 2021 being restated accordingly.
2-5	External assurance	<p>Combined Annual and Sustainability Report 2023 &gt; Assured ESG Metrics Summary Table &gt; p.119</p> <p>Combined Annual and Sustainability Report 2023 &gt; ESG Limited Assurance Report &gt; p.120</p>	KPMG have conducted limited external assurance of certain key sustainability metrics in this report in accordance with international standards ISAE (UK) 3000 and ISAE 3410. Their independent limited assurance report for these ESG metrics is available on page 120 of our Combined Annual and Sustainability Report.

### Activities and workers

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-6	Activities, value chain and other business relationships	<p>Combined Annual and Sustainability Report 2023 &gt; Our Global Business &gt; p.2-3</p> <p>Combined Annual and Sustainability Report 2023 &gt; Our Multi-Category Portfolio &gt; p.4-5</p> <p>Combined Annual and Sustainability Report 2023 &gt; Our Business Model &gt; p.18-20</p> <p>Combined Annual and Sustainability Report 2023 &gt; Engaging with Our Stakeholders &gt; p.22-23</p> <p>Combined Annual and Sustainability Report 2023 &gt; Property, Plant and Equipment &gt; p.381</p>	

# GRI Index 2023

## Continued

GRI 2: General Disclosures (2021) continued			
Activities and workers continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-7	Employees	<p>Combined Annual and Sustainability Report 2023 &gt; Our Global Business &gt; p.2-3</p> <p>Combined Annual and Sustainability Report 2023 &gt; Employees, Diversity and Culture &gt; p.88-91</p> <p>ESG Performance Data Book 2023 &gt; Metrics and targets &gt; p.13-14</p>	
Governance			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-8	Workers who are not employees	GRI Index > Direct Response	In 2023, 5,271 workers were Contractors (independent, self-employed) and 9,929 were third-party on-site workers (e.g. subcontracted service workers, third-party workers).
2-9	Governance structure and composition	<p>Combined Annual and Sustainability Report 2023 &gt; Sustainability Governance &gt; p.70-71</p> <p>Combined Annual and Sustainability Report 2023 &gt; TCFD Reporting &gt; p.102-116</p> <p>Combined Annual and Sustainability Report 2023 &gt; Our Approach to TNFD Disclosures &gt; p. 117-118</p> <p>Combined Annual and Sustainability Report 2023 &gt; Governance &gt; p.130-169</p>	
2-10	Nomination and selection of the highest governance body	<p>Combined Annual and Sustainability Report 2023 &gt; Sustainability Governance &gt; p.70-71</p> <p>Combined Annual and Sustainability Report 2023 &gt; Governance &gt; p.130-169</p>	
2-11	Chair of the highest governance body	<p>Combined Annual and Sustainability Report 2023 &gt; Sustainability Governance &gt; p.70-71</p> <p>Combined Annual and Sustainability Report 2023 &gt; Governance &gt; p.130- 169</p>	The Board is collectively responsible to our shareholders for the long-term sustainable success of the Company and for the Group's strategic direction, purpose, values and governance.
2-12	Role of the highest governance body in overseeing the management of impacts	<p>Combined Annual and Sustainability Report 2023 &gt; Sustainability Governance &gt; p.70-71</p> <p>Combined Annual and Sustainability Report 2023 &gt; TCFD Reporting &gt; p.102-103</p> <p>Combined Annual and Sustainability Report 2023 &gt; Governance &gt; p.130-169</p>	<p>The Board provides the leadership necessary for the Group to meet its business objectives within a robust framework of internal controls, and is also responsible for ensuring the Group has an effective executive leadership team in place to execute the Group's strategy.</p> <p>The Board maintains oversight of the Group's operations, performance, governance and compliance with regulatory obligations.</p>
2-13	Delegation of responsibility for managing impacts	<p>Combined Annual and Sustainability Report 2023 &gt; Sustainability Governance &gt; p.70-71</p> <p>Combined Annual and Sustainability Report 2023 &gt; TCFD Reporting &gt; p.102-103</p> <p>Combined Annual and Sustainability Report 2023 &gt; Governance &gt; p.130-169</p>	The Board has three principal Board Committees to which it has delegated certain responsibilities. These Committees are Audit Committee, Nominations Committee and Remuneration Committee.
2-14	Role of the highest governance body in sustainability reporting	<p>Combined Annual and Sustainability Report 2023 &gt; Sustainability Governance &gt; p.70-71</p> <p>Combined Annual and Sustainability Report 2023 &gt; Board engagement with Stakeholders &gt; p.144-148</p> <p>Combined Annual and Sustainability Report 2023 &gt; Governance &gt; p.130-169</p>	BAT' Audit Committee monitors and reviews the effectiveness of the Group's internal controls, auditing matters, and business risk and compliance systems, and oversees the Group's sustainability reporting.

## GRI Index 2023

### Continued

GRI 2: General Disclosures (2021) continued			
Governance continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-15	Conflicts of interest	Combined Annual and Sustainability Report 2023 > Sustainability Governance > p.70-71 Combined Annual and Sustainability Report 2023 > Governance > p.130-169 Combined Annual and Sustainability Report 2023 > Directors' Commitment and Board Support > p.151	
2-16	Communication of critical concerns	Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93 Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Combined Annual and Sustainability Report 2023 > Supplier Engagement > p.100-101	We consider any breaches to our Standards of Business Conduct (SoBC) to be of critical concern.
2-17	Collective knowledge of the highest governance body	Combined Annual and Sustainability Report 2023 > Sustainability Governance > p.70-71 Combined Annual and Sustainability Report 2023 > Governance > p.130-169	
2-18	Evaluation of the performance of the highest governance body	Combined Annual and Sustainability Report 2023 > Board Effectiveness > p.151	
2-19	Remuneration policies	Combined Annual and Sustainability Report 2023 > Annual Statement on Remuneration > p.170-192	
Strategy, policies and practices			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-20	Process to determine remuneration	Combined Annual and Sustainability Report 2023 > Annual Statement on Remuneration > p.170-192	
2-21	Annual total compensation ratio	Combined Annual and Sustainability Report 2023 > Annual Statement on Remuneration > p.183	
2-22	Statement on sustainable development strategy	Combined Annual and Sustainability Report 2023 > Chair's Introduction > p.6-7 Combined Annual and Sustainability Report 2023 > Chief Executive' Review > p.8-9	
2-23	Policy commitments	Combined Annual and Sustainability Report 2023 > Sustainability policies, procedures and standards > p.72-73	
2-24	Embedding policy commitments	Combined Annual and Sustainability Report 2023 > Sustainability policies, procedures and standards > p.72-73	
2-25	Processes to remediate negative impacts	Combined Annual and Sustainability Report 2023 > Sustainability policies, procedures and standards > p.72-73 Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93 Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > p.94-95	
2-26	Mechanisms for seeking advice and raising concerns	Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93 Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Combined Annual and Sustainability Report 2023 > Supplier Engagement > p.100-101 Corporate website: <a href="https://www.bat.com/sobc">https://www.bat.com/sobc</a>	

## GRI Index 2023

### Continued

GRI 2: General Disclosures (2021) continued			
Strategy, policies and practices continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-27	Compliance with laws and regulations	ESG Performance Data Book 2023 > Metrics and Targets > p.15 Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Combined Annual and Sustainability Report 2023 > Assured ESG Metrics Summary Table > p.119 Combined Annual and Sustainability Report 2023 > Financial Statements > p.194-328 Combined Annual and Sustainability Report 2023 > Sustainable Future > Marketing and Communications > p.96-97	
2-28	Membership associations	Corporate website: Stakeholder engagement <a href="https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DO933J8K">https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DO933J8K</a>	
GRI 3: Material Topics (2021)			
Stakeholder engagement			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
2-29	Approach to stakeholder engagement	Combined Annual and Sustainability Report 2023 > Engaging with our Stakeholders > p.22-23	
2-30	Collective bargaining agreements	GRI Index > Direct Response	In 2023, 33.6% of Group company employees were covered by an independent trade union or collective bargaining agreement.
3-1	Process to determine material topics	Combined Annual and Sustainability Report 2023 > Double Materiality Assessment > p. 74-77	
3-2	List of material topics	Combined Annual and Sustainability Report 2023 > Double Materiality Assessment > p.74-77	Harm Reduction; Climate Change; Circular Economy; Biodiversity; Water; Employees, Diversity and Culture; Human Rights; Farmer Livelihoods and Communities; Marketing and Communications; Ethics and Integrity, Supplier Engagement.
Harm Reduction			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Harm Reduction > p.78-79 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
Climate Change			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Climate Change > p. 80-81 Combined Annual and Sustainability Report > Sustainability Policies > p.72-73	
GRI 302: Energy (2016)			
302-1	Energy consumption within the organisation	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.115-116 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.4	<ul style="list-style-type: none"> <li>– Energy use in direct operations (Direct energy): 2,182 GWh</li> <li>– Renewable energy use: 832 GWh</li> <li>– Non-renewable energy use: 1,350 GWh</li> <li>– Renewable energy as % of direct energy use: 38%</li> </ul>

# GRI Index 2023

## Continued

GRI 3: Material Topics (2021)			
Climate Change continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 302: Energy (2016) continued			
<b>302-3</b>	Energy intensity	ESG Performance Data Book 2023 > Targets and Metrics > p.4 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.116	Energy intensity in GWh per million of £ of revenue): 0.080 Energy intensity in GWh per million of EUR of revenue: 0.070
<b>302-4</b>	Reduction of energy consumption	Combined Annual and Sustainability Report 2023 > TCFD Reporting> p.116	Energy consumption from activities for which the Group is responsible (in million kWh): 2023: 1,292; 2022: 1,435; 2021: 1,508. Energy consumption resulting from the purchase of energy by the Group for its own use (in million kWh): 2023: 890; 2022: 909; 2021: 972.
GRI 305: Emissions (2016)			
<b>305-1</b>	Direct (Scope 1) GHG emissions	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.114-116 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.3	Scope 1 emissions (thousand tonnes CO <sub>2</sub> e): 267
<b>305-2</b>	Energy indirect (Scope 2) GHG emissions	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.114-116 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.3	Scope 2 emissions (thousand tonnes CO <sub>2</sub> e) Market-based: 95 Scope 2 emissions (thousand tonnes CO <sub>2</sub> e) Location-based: 342
<b>305-3</b>	Other indirect (Scope 3) GHG emissions	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.114-116 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.3-4	Total Scope 3 emissions (thousand tonnes CO <sub>2</sub> e)- Latest available data 2022: 6,045 Total Scope 3 CO <sub>2</sub> e Reportable Emissions (thousand tonnes CO <sub>2</sub> e)- Latest available data 2022: 4,611 Total Scope 3 net biogenic emissions including biogenic removals (thousand tonnes CO <sub>2</sub> e)- Latest available data 2022: 1,433
<b>305-4</b>	GHG emissions intensity	Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.114-116 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.3	Scope 1 and 2 CO <sub>2</sub> e emissions intensity ratio (tonnes per £m revenue): 13.3 Scope 1 and 2 CO <sub>2</sub> e emissions intensity ratio (tonnes per EUR m revenue): 11.5
<b>305-5</b>	Reduction of GHG emissions	Combined Annual and Sustainability Report 2023 > Climate Change > p.52 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.114-116 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.3	In 2023, we reduced our Scope 1 and 2 GHG emissions by 13.9% vs 2022 (-33.1% vs 2020 baseline). In 2022, our total Scope 3 GHG emissions decreased by 6.9% vs 2021 (-12.5% vs 2020 baseline).

## GRI Index 2023

## Continued

GRI 3: Material Topics (2021) continued			
Circular Economy			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>3-3</b>	Management of material topics	Combined Annual and Sustainability Report 2023 > Circular Economy > p.82-83 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 306: Waste (2020)			
<b>306-1</b>	Waste generation and significant waste-related impacts	Combined Annual and Sustainability Report 2023 > Circular Economy > p.82-83 ESG Performance Data Book 2023 > Targets and Metrics > p.5	
<b>306-2</b>	Management of significant waste-related impacts	Combined Annual and Sustainability Report 2023 > Circular Economy > p.82-83 ESG Performance Data Book 2023 > Targets and Metrics > p.5 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
<b>306-3</b>	Waste generated	Combined Annual and Sustainability Report 2023 > Circular Economy > p.82-83 ESG Performance Data Book 2023 > Targets and Metrics > p.5 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	<ul style="list-style-type: none"> <li>– Total waste generated 114.9 thousand tonnes</li> <li>– Waste recycled 100.7 thousand tonnes</li> <li>– Waste disposal 14.3 thousand tonnes</li> </ul>
<b>306-5</b>	Waste directed to disposal	ESG Performance Data Book 2023 > Targets and Metrics > p.5	<p>We currently only disclose against a sub-requirements of this standard:</p> <ul style="list-style-type: none"> <li>– Hazardous waste generated 1.59 thousand tonnes</li> <li>– Waste to energy / incineration with energy recovery 10.9 thousand tonnes</li> <li>– Waste incinerated without energy recovery 1.36 thousand tonnes</li> <li>– Waste to landfill 2.06 thousand tonnes</li> </ul>
Water			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>3-3</b>	Management of material topics	Combined Annual and Sustainability Report 2023 > Water > p.86-87 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73 Combined Annual and Sustainability Report 2023 > Our Approach to TNFD Disclosures > p.117-118	
GRI 303: Water and Effluents (2018)			
<b>303-1</b>	Interactions with water as a shared resource	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6-7 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
<b>303-2</b>	Management of water discharge related impacts	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6-7 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
<b>303-3</b>	Water withdrawal	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6	Total water withdrawn for direct operations (mn m <sup>3</sup> ) in 2023: 3.16

## GRI Index 2023

### Continued

GRI 3: Material Topics (2021) continued			
Water continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 303: Water and Effluents (2018) continued			
<b>303-4</b>	Water discharge	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6	Total water discharged (mn m <sup>3</sup> ) in 2023: 1.53
<b>303-5</b>	Water consumption	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6	Total water consumption (mn m <sup>3</sup> ) in 2023: 1.63
Biodiversity and Ecosystems			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>3-3</b>	Management of material topics	Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84-85 ESG Performance Data Book 2023 > Targets and Metrics > p.7 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 304: Biodiversity (2016)			
<b>304-1</b>	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Combined Annual and Sustainability Report 2023 > Our Approach to TNFD Disclosures > p.117 ESG Performance Data Book 2023 > Targets and Metrics > p.7	In 2023 we extended this Geospatial risk assessment to cover BAT Group's owned Manufacturing facilities. This identified high priority sites if they scored "high" in any of the following risk categories: Species Threat Abatement and Restoration (STAR) Risk Score, Proximity to Internationally Recognised Area's (IRA), or Species Risk Score.  The 22 operational sites identified (accounting for 30% of our global operations mapped area) are located across Chile, Croatia, Fiji, Honduras, Poland, Samoa, Singapore, Solomon Islands, Sri Lanka, Sudan, Trinidad and Tobago, Türkiye, Venezuela and Zambia.
<b>304-2</b>	Significant impacts of activities, products and services on biodiversity	Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84-85 Combined Annual and Sustainability Report 2023 > Our Approach to TNFD Disclosures > p.117-118 ESG Performance Data Book 2023 > Targets and Metrics > p.7	
Human Rights			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>3-3</b>	Management of material topics	Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 408: Child Labour (2016)			
<b>408-1</b>	Operations and suppliers at significant risk for incidents of child labour	Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93 ESG Performance Data Book 2023 > Targets and Metrics > p.9-10	In 2023, 359 incidents (2022: 942) of child labour were reported on 0.15% (2022: 0.38%) of farms in our Thrive Supply Chain. 100% of incidents were reported as resolved during the season.



## GRI Index 2023

### Continued

GRI 3: Material Topics (2021) continued			
Human Rights continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 413: Local Communities (2016)			
<b>413-1</b>	Operations with local community engagement, impact assessments, and development programs	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities p.94-95 ESG Performance Data Book 2023 > Targets and Metrics > p.8-9	
<b>413-2</b>	Operations with significant actual and potential negative impacts on local communities	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities p.94-95 ESG Performance Data Book 2023 > Targets and Metrics > p.8-9	Local communities are potentially at higher risk of being impacted by the effects of issues like exploitation, child and forced labour, which impact both individuals and communities. We implement human rights due diligence and community resilience programmes to reduce these risks.
Supplier Engagement			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 308: Supplier Environmental Assessment (2016)			
<b>308-1</b>	New suppliers that were screened using environmental criteria	GRI Index > Direct Response	3,154 new suppliers were screened using environmental criteria in 2023.
GRI 414: Supplier Social Assessment (2016)			
<b>414-1</b>	New suppliers that were screened using social criteria	Combined Annual and Sustainability Report 2023 > Supplier Engagement > p.100-101	We do not report in the format prescribed by this Index, however, all New Category Tier 1 suppliers are audited on an annual basis. In 2023, 623 social assessments of suppliers in 55 countries were conducted through our external audit partners, Intertek and EcoVadis. Out of the 623 assessments, 167 were re-audits from previous years and 186 were new audits.
<b>414-2</b>	Negative social impacts in the supply chain and actions taken	Combined Annual and Sustainability Report 2023 > Supplier Engagement > p.100-101	
Farmer Livelihoods and Communities			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>3-3</b>	Management of material topics	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > 94-95 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 203: Indirect Economic Impacts (2016)			
<b>203-1</b>	Infrastructure investments and services supported	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > p.94-95 ESG Performance Data Book 2023 > Targets and Metrics > p.8-9	
<b>203-2</b>	Significant indirect economic impacts	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > p.94-95 ESG Performance Data Book 2023 > Targets and Metrics > p.8-9	
GRI 413: Local Communities (2016)			
<b>413-1</b>	Operations with local community engagement, impact assessments, and development programs	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > p.94-95 ESG Performance Data Book 2023 > Targets and Metrics > p.8-9	

## GRI Index 2023

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GRI 3: Material Topics (2021) continued			
Farmer Livelihoods continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>413-2</b>	Operations with significant actual and potential negative impacts on local communities	Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > p.94-95 ESG Performance Data Book 2023 > Targets and Metrics > p.8-9	Local communities are potentially at higher risk of being impacted by the effects of issues like exploitation, child and forced labour, which impact both individuals and communities. We implement human rights due diligence and community resilience programmes to reduce these risks.
Ethics and Integrity			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>3-3</b>	Management of material topics	Combined Annual and Sustainability Report 2023 > Ethics and Integrity > 98-99 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 205: Anti-corruption (2016)			
<b>205-2</b>	Communication and training about anti-corruption policies and procedures	Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 ESG Performance Data Book 2023 > Targets and Metrics > p.15	In 2023, 100% of employees completed our annual SoBC training and compliance sign-off.
GRI 205: Anti-corruption (2016)			
<b>205-3</b>	Confirmed incidents of corruption and actions taken	Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Combined Annual and Sustainability Report 2023 > Financial Statements > Notes on Accounts > p.227 ESG Performance Data Book 2023 > Targets and Metrics > p.15	In 2023, 427 of all the 707 SoBC contacts were assessed as alleged SoBC breaches and reported to the Audit Committee. – No wrongdoing was found in 135 cases – Investigation ongoing at year-end for 169 cases ; and – 123 cases were established as breaches and appropriate action taken. In 2023, the established SoBC breaches resulted in 79 people leaving BAT and 53 written warnings.
GRI 415: Public Policy (2016)			
<b>415-1</b>	Political contributions	Combined Annual and Sustainability Report 2023 > Ethics and Integrity > p.98-99 Combined Annual and Sustainability Report 2023 > Audit Committee > p.169	The Group does not make contributions to UK political organisations or incur UK political expenditure. The total amount of political contributions made to non-UK political parties in 2023 was £6,044,775 (2022: £4,576,059) as follows: Reynolds American Companies reported political contributions totalling £6,044,775 (US\$7,519,700) for the full year 2023. No other political contributions were reported.
Marketing and Communications			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>3-3</b>	Management of material topics	Combined Annual and Sustainability Report 2023 > Marketing and Communications > p.96-97 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 417: Marketing and Labelling (2016)			
<b>417-2</b>	Incidents of non-compliance concerning product and service information and labelling	Combined Annual and Sustainability Report 2023 > Marketing and Communications > p.96-97 ESG Performance Data Book 2023 > Targets and Metrics > p.15	

## GRI Index 2023

## Continued

GRI 3: Material Topics (2021) continued			
Marketing and Communications continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 417: Marketing and Labelling (2016) continued			
417-3	Incidents of non-compliance concerning marketing communications	Combined Annual and Sustainability Report 2023 > Marketing and Communications > p.96-97 ESG Performance Data Book 2023 > Targets and Metrics > p.15	In 2023, we identified 3 incidents of non-compliance with marketing regulations resulting in a fine or penalty and 0 incidents of non-compliance with regulations resulting in a regulatory warning. Any allegations of non-compliance are managed and escalated by the relevant market. Regional Heads of Legal who report any relevant findings to the Regional Audit Committee and remediation actions are implemented, as appropriate.
Employees, Diversity and Culture			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
3-3	Management of material topics	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.88-92 Combined Annual and Sustainability Report 2023 > Sustainability Policies > p.72-73	
GRI 401: Employment (2016)			
401-1	New employee hires and employee turnover	ESG Performance Data Book 2023 > Targets and Metrics > p.14	<ul style="list-style-type: none"> <li>– Voluntary turnover for all employees Group-wide in 2023: 4,048 (8.1%)</li> <li>– Since 2019, the total number of hires bringing new capabilities is more than 3,800, and of these 45% are female</li> </ul>
401-3	Parental leave	<a href="https://www.bat.com/group/sites/UK_CRHJSY.nsf/vwPagesWebLive/DOBDRS72">https://www.bat.com/group/sites/UK_CRHJSY.nsf/vwPagesWebLive/DOBDRS72</a>	Our Parents@BAT platform provides our employees with accessible assistance, particularly when welcoming new members to the family. This initiative allows all new mothers and adoptive parents to take a minimum of 16 weeks' fully paid maternity leave, regardless of location, going beyond many local requirements. See website for more information.
GRI 404: Training and Education (2016)			
404-1	Average hours of training per year per employee	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.88-89	<p>We do not report in the format prescribed by this Index, however we disclose some highlights of our leadership and functional capabilities programmes:</p> <ul style="list-style-type: none"> <li>– An average of 36 hours of learning over the year for each of our c.14,000 managers; and</li> <li>– An average of £301 investment in learning per employee.</li> </ul>
404-2	Programs for upgrading employee skills and transition assistance programs leave	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.88-89	
GRI 405: Diversity and Equal Opportunity (2016)			
405-1	Diversity of governance bodies and employees	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.88-89 Combined Annual and Sustainability Report 2023 > Board of Directors > p.132-135 Combined Annual and Sustainability Report 2023 > Management Board > p.136-137	
405-2	Ratio of basic salary and remuneration of women to men	BAT Diversity and Inclusion Report (Gender and Ethnicity Reporting) 2023 > p.12-14	

## GRI Index 2023

## Continued

GRI 3: Material Topics (2021) continued			
Employees, Diversity and Culture (Continued)			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 403: Occupational Health and Safety (2018)			
403-1	Occupational health and safety management system	<p><a href="https://www.bat.com/principles">https://www.bat.com/principles</a> 'Health and Safety Policy Statement'</p> <p>Combined Annual and Sustainability Report 2023 &gt; Employees, Diversity and Culture &gt; p.90-91</p> <p>Combined Annual and Sustainability Report 2023 &gt; Sustainability Policies &gt; p.72-73</p> <p>ESG Performance Data Book 2023 &gt; Targets and Metrics &gt; p.12</p>	As well as focusing on identifying hazards, assessing risks to people's health at work, and introducing appropriate controls, we also have global programmes that protect and promote the health and wellbeing of employees, their families, and local communities.
403-2	Hazard identification, risk assessment, and incident investigation	<p>Combined Annual and Sustainability Report 2023 &gt; Employees, Diversity and Culture &gt; p.90-91</p> <p>ESG Performance Data Book 2023 &gt; Targets and Metrics &gt; p.12</p>	
403-3	Occupational health services	<p>Combined Annual and Sustainability Report 2023 &gt; Employees, Diversity and Culture &gt; p.90-91</p> <p>ESG Performance Data Book 2023 &gt; Targets and Metrics &gt; p.12</p>	<p>Services include:</p> <ul style="list-style-type: none"> <li>– Medical services, health screening and insurance;</li> <li>– Mental health support and counselling services;</li> <li>– Healthy lifestyle and fitness schemes; and</li> <li>– Family-friendly policies and initiatives, such as flexible working and support for childcare.</li> </ul>
403-4	Worker participation, consultation, and communication on occupational health and safety	<p>Combined Annual and Sustainability Report 2023 &gt; Employees, Diversity and Culture &gt; p.90-91</p> <p>ESG Performance Data Book 2023 &gt; Targets and Metrics &gt; p.12</p>	
403-5	Worker training on occupational health and safety	<p>Combined Annual and Sustainability Report 2023 &gt; Employees, Diversity and Culture &gt; p.90-91</p> <p>ESG Performance Data Book 2023 &gt; Targets and Metrics &gt; p.12</p>	
403-6	Promotion of worker health	<p>Combined Annual and Sustainability Report 2023 &gt; Employees, Diversity and Culture &gt; p.90-91</p> <p>ESG Performance Data Book 2023 &gt; Targets and Metrics &gt; p.12</p>	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>Combined Annual and Sustainability Report 2023 &gt; Employees, Diversity and Culture &gt; p.90-91</p> <p>Combined Annual and Sustainability Report 2023 &gt; Human Rights &gt; p.92-93</p> <p>ESG Performance Data Book 2023 &gt; Targets and Metrics &gt; p.12</p>	
403-8	Workers covered by an occupational health and safety management system	<p>Combined Annual and Sustainability Report 2023 &gt; Employees, Diversity and Culture &gt; p.90-91</p> <p>ESG Performance Data Book 2023 &gt; Targets and Metrics &gt; p.12</p>	We currently do not report against this metric in the format prescribed by this Index. However, we track health and safety performance across all our sites. Our EHS Management System provides guidance and procedures on implementing our Health and Safety (H&S) commitments effectively.

## GRI Index 2023

### Continued

GRI 3: Material Topics (2021) continued			
Employees, Diversity and Culture (Continued)			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 403: Occupational Health and Safety (2018) continued			
<b>403-9</b>	Work-related injuries	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91 ESG Performance Data Book 2023 > Targets and Metrics > p.12	Number of work-related accidents resulting in injury to employees and contractors in 2023: 99
<b>403-10</b>	Work-related ill health	Combined Annual and Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91 ESG Performance Data Book 2023 > Targets and Metrics > p.12	Occupational illness cases in 2023: 0

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