

ESG Performance Data Book

Global Reporting Initiative (GRI) Index

For the year ended 31 December 2022



GRI Index 2022

**BAT has reported in reference to the GRI Standards for the reporting period 2022 .
(1 January 2022 to 31 December 2022)**

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standard(s): None



2022 Combined Annual and ESG Report:
bat.com/annualreport



2022 ESG Data Performance Book:
bat.com/sustainabilityreporting



2022 Diversity and Inclusion Report
bat.com/sustainabilityreporting

GRI 2: General Disclosures (2021)

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
The organisation and its reporting practices			
2-1	Organisational details	Combined Annual and ESG Report 2022 > Front cover Combined Annual and ESG Report 2022 > Share Capital and Security Ownership > pp381 Combined Annual and ESG Report 2022 > Our Global Business > p12 Contact us page on our website www.batcom/contactus	
2-2	Entities included in the organisation's sustainability reporting	Combined Annual and ESG Report 2022> Notes on accounts>p206	
2-3	Reporting period, frequency and contact point	GRI Index > Direct Response Combined Annual and ESG Report 2022 > Shareholding Administration Services>p.390	Our reporting period spans from 1 December 2021 to 30 November 2022. We report on an annual basis.
2-4	Restatements of information	GRI Index > Direct Response	Our disclosure on Scope 3 emissions for 2020 has changed. AS part of our 1.5°C Science-Based Targets approval process we added Category 9 (Downstream Transportation and Distribution) to our 2020 baseline.
2-5	External assurance	Combined Annual and ESG Report 2022 > Assured ESG Metrics Summary Table > p.94	
Activities and workers			
2-6	Activities, value chain and other business relationships	Combined Annual and ESG Report 2022 > Our Global Business > p.12 Combined Annual and ESG Report 2022 > Our Consumer-Centric Multi-Category Portfolio > p.12 Combined Annual and ESG Report 2022 > Our Business Model page 16 -17 Combined Annual and ESG Report 2022 > Property, Plant and Equipment p.369	
2-7	Employees	Combined Annual and ESG Report 2022 > Our Global Business > p.12 Combined Annual and ESG Report 2022 > People, diversity and culture > p.84 ESG Data Performance 2022 > Targets and Metrics > p.12	
2-8	Workers who are not employees	ESG Data Performance 2022 > Targets and Metrics > p.12	

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GRI 2: General Disclosures (2021) continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
Governance			
2-9	Governance structure and composition	Combined Annual and ESG Report 2022 > Sustainability Governance > p.68 Combined Annual and ESG Report 2022 > TCFD Reporting > p.71 Combined Annual and ESG Report 2022 > Governance report > p.122	
2-10	Nomination and selection of the highest governance body	Combined Annual and ESG Report 2022 > Sustainability Governance > p.68 Combined Annual and ESG Report 2022 > Governance report > p.122	
2-11	Chair of the highest governance body	Combined Annual and ESG Report 2022 > Sustainability Governance > p.68 Combined Annual and ESG Report 2022 > Governance report > p.122	
2-12	Role of the highest governance body in overseeing the management of impacts	Combined Annual and ESG Report 2022 > Sustainability Governance > p.68 Combined Annual and ESG Report 2022 > TCFD Reporting > p.71 Combined Annual and ESG Report 2022 > Governance report > p.122	
2-13	Delegation of responsibility for managing impacts	Combined Annual and ESG Report 2022 > Sustainability Governance > p.68 Combined Annual and ESG Report 2022 > TCFD Reporting > p.71 Combined Annual and ESG Report 2022 > Governance report > p.123	
2-14	Role of the highest governance body in sustainability reporting	Combined Annual and ESG Report 2022 > Sustainability Governance > p.68 Combined Annual and ESG Report 2022 > Board engagement with Stakeholders > p.139	
2-15	Conflicts of interest	Combined Annual and ESG Report 2022 > Directors' Commitment and Board Support > p.142	
2-16	Communication of critical concerns	Combined Annual and ESG Report 2022 > Human Rights > p.61 Combined Annual and ESG Report 2022 > Ethics and Integrity > p.66	
2-17	Collective knowledge of the highest governance body	Combined Annual and ESG Report 2022 > Sustainability Governance > p.68 Combined Annual and ESG Report 2022 > Governance report > p.122	
2-18	Evaluation of the performance of the highest governance body	Combined Annual and ESG Report 2022 > Board Effectiveness > p.143	
2-19	Remuneration policies	Combined Annual and ESG Report 2022 > Annual Statement on Remuneration > p.159	
2-20	Process to determine remuneration	Combined Annual and ESG Report 2022 > Annual Statement on Remuneration > p.159	
2-21	Annual total compensation ratio	Combined Annual and ESG Report 2022 > Annual Statement on Remuneration > p.171	

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GRI 2: General Disclosures (2021) continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	Combined Annual and ESG Report 2022 >Chairman's Introduction >p.2	
2-23	Policy commitments	Combined Annual and ESG Report 2022 > ESG Framework >p.45	
2-24	Embedding policy commitments	Combined Annual and ESG Report 2022 > ESG Framework >p.45	
2-25	Processes to remediate negative impacts	Combined Annual and ESG Report 2022 >Farmer Livelihoods >p.62	
2-26	Mechanisms for seeking advice and raising concerns	Combined Annual and ESG Report 2022 >Ethics and Integrity >p.66	
2-27	Compliance with laws and regulations	Combined Annual and ESG Report 2022 > Assured ESG Metrics Summary Table > p.94	
2-28	Membership associations	Corporate website: Stakeholder engagement https://www.bat.com/group/sites/UK_9D9KCY.nsf/vwPagesWebLive/DO933J8K	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	Combined Annual and ESG Report 2022 > Engaging with our Stakeholders >p.20	
2-30	Collective bargaining agreements	Combined Annual and ESG Report 2022 > People, diversity and culture > p.89	
GRI 3: Material Topics (2021)			
3-1	Process to determine material topics	Combined Annual and ESG Report 2022 > Double Materiality Assessment >p. 46	
3-2	List of material topics	Combined Annual and ESG Report 2022 > Double Materiality Assessment >p.46	
Harm Reduction			
3-3	Management of material topics	Combined Annual and ESG Report 2022 > Harm Reduction >p. 50	
GRI 3: Material Topics (2021)			
Climate Change			
3-3	Management of material topics	Combined Annual and ESG Report 2022 > Climate Change >p. 52	
GRI 302: Energy (2016)			
302-1	Energy consumption within the organisation	Combined Annual and ESG Report 2022 > Climate Change > p.52 ESG Data Performance 2022 > Targets and Metrics > p.4-5	
302-3	Energy intensity	Combined Annual and ESG Report 2022 > TCFD Reporting > p.81	
302-4	Reduction of energy consumption	Combined Annual and ESG Report 2022 > TCFD Reporting > p.80-81	

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GRI 305: Emissions (2016)			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
305-1	Direct (Scope 1) GHG emissions	Combined Annual and ESG Report 2022 > Climate Change > p.52 ESG Data Performance 2022 > Targets and Metrics > p.4-5	
305-2	Energy indirect (Scope 2) GHG emissions	Combined Annual and ESG Report 2022 > Climate Change > p.52 ESG Data Performance 2022 > Targets and Metrics > p.4-5	
305-3	Other indirect (Scope 3) GHG emissions	Combined Annual and ESG Report 2022 > Climate Change > p.52 ESG Data Performance 2022 > Targets and Metrics > p.4-5	
305-4	GHG emissions intensity	Combined Annual and ESG Report 2022 > Climate Change > p.52 ESG Data Performance 2022 > Targets and Metrics > p.4-5	
305-5	Reduction of GHG emissions	Combined Annual and ESG Report 2022 > TCFD Reporting > p.81 ESG Data Performance 2022 > Targets and Metrics > p.4-5	
GRI 3: Material Topic (2021)			
Circular Economy			
3-3	Management of material topics	Combined Annual and ESG Report 2022 > Circular Economy > p.54	
GRI 306: Waste (2020)			
306-1	Waste generation and significant waste-related impacts	Combined Annual and ESG Report 2022 > Circular Economy > p.54 ESG Data Performance 2022 > Targets and Metrics > p.5	
306-2	Management of significant waste-related impacts	Combined Annual and ESG Report 2022 > Circular Economy > p.54 ESG Data Performance 2022 > Targets and Metrics > p.5	
306-3	Waste generated	Combined Annual and ESG Report 2022 > Circular Economy > p.54 ESG Data Performance 2022 > Targets and Metrics > p.5	
306-5	Waste directed to disposal	ESG Data Performance 2022 > Targets and Metrics > p.5	We currently only disclose against a sub-requirement of this standard.
GRI 3: Material Topics (2021)			
Water			
3-3	Management of material topics	Combined Annual and ESG Report 2022 > Water > p.58	

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GRI 303: Water and Effluents (2018)			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
303-1	Interactions with water as a shared resource	Combined Annual and ESG Report 2022 > Water > p.58 ESG Data Performance 2022 > Targets and Metrics > p.6	
303-2	Management of water discharge related impacts	Combined Annual and ESG Report 2022 > Water > p.58 ESG Data Performance 2022 > Targets and Metrics > p.6	
303-3	Water withdrawal	Combined Annual and ESG Report 2022 > Water > p.58 ESG Data Performance 2022 > Targets and Metrics > p.6	
303-4	Water discharge	Combined Annual and ESG Report 2022 > Water > p.58 ESG Data Performance 2022 > Targets and Metrics > p.6	
303-5	Water consumption	Combined Annual and ESG Report 2022 > Water > p.58 ESG Data Performance 2022 > Targets and Metrics > p.6	
GRI 3: Material Topics (2021)			
Biodiversity and Ecosystems			
3-3	Management of material topics	Combined Annual and ESG Report 2022 > Biodiversity and Ecosystems > p.56	
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	Combined Annual and ESG Report 2022 > Biodiversity and Ecosystems > p.56 ESG Data Performance 2022 > Targets and Metrics > p.7	
304-2	Significant impacts of activities, products and services on biodiversity	Combined Annual and ESG Report 2022 > Biodiversity and Ecosystems > p.56 ESG Data Performance 2022 > Targets and Metrics > p.7	
GRI 3: Material Topics (2021)			
Human Rights			
3-3	Management of material topics	Combined Annual and ESG Report 2022 > Human Rights > p.60	
GRI 408: Child Labour (2016)			
408-1	Operations and suppliers at significant risk for incidents of child labour	Combined Annual and ESG Report 2022 > ESG 2022 Assured Metrics > p.94 Combined Annual and ESG Report 2022 > Human Rights > p.60-61	
GRI 413: Local Communities (2016)			
413-1	Operations with local community engagement, impact assessments, and development programs	Combined Annual and ESG Report 2022 > Human Rights > p.60 ESG Data Performance 2022 > Targets and Metrics > p.6	
413-2	Operations with significant actual and potential negative impacts on local communities	Combined Annual and ESG Report 2022 > Human Rights > Why Human Rights Matter > p.60	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.

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GRI 414: Supplier Social Assessment (2016)			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
414-1	New suppliers that were screened using social criteria	Combined Annual and ESG Report 2022 > Human Rights > p.60-61	
414-2	Negative social impacts in the supply chain and actions taken	Combined Annual and ESG Report 2022 > Human Rights > p.60-62 Combined Annual and ESG Report 2022 > Farmer Livelihoods > p.62-63	
GRI 3: Material Topics (2021)			
Farmer Livelihoods			
3-3	Management of material topics	Combined Annual and ESG Report 2022 > Farmer Livelihoods > p.62	
GRI 203: Indirect Economic Impacts (2016)			
203-1	Infrastructure investments and services supported	Combined Annual and ESG Report 2022 > Farmer Livelihoods > p.62 ESG Data Performance 2022 > Targets and Metrics > p.6	
203-2	Significant indirect economic impacts	Combined Annual and ESG Report 2022 > Farmer Livelihoods > p.62 ESG Data Performance 2022 > Targets and Metrics > p.6	
GRI 413: Local Communities (2016)			
413-1	Operations with local community engagement, impact assessments, and development programs	Combined Annual and ESG Report 2022 > Farmer Livelihoods > p.62 ESG Data Performance 2022 > Targets and Metrics > p.6	
413-2	Operations with significant actual and potential negative impacts on local communities	Combined Annual and ESG Report 2022 > Farmer Livelihoods > Why farmers Livelihoods Matter > p.62	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.
GRI 3: Material Topics (2021)			
Ethics and Integrity			
3-3	Management of material topics	Combined Annual and ESG Report 2022 > Ethics and Integrity > p.66	
GRI 205: Anti-corruption (2016)			
205-2	Communication and training about anti-corruption policies and procedures	Combined Annual and ESG Report 2022 > Ethics and Integrity > p.66 ESG Data Performance 2022 > Targets and Metrics > p.9	
205-3	Confirmed incidents of corruption and actions taken	Combined Annual and ESG Report 2022 > Ethics and Integrity > p.66	
GRI 415: Public Policy (2016)			
415-1	Political contributions	Combined Annual and ESG Report 2022 > Ethics and Integrity > p.66	
GRI 3: Material Topics (2021)			
Responsible Marketing and Transparent Communications			
3-3	Management of material topics	Combined Annual and ESG Report 2022 > Responsible Marketing > p.64	

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GRI 417: Marketing and Labelling (2016)			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
417-2	Incidents of non-compliance concerning product and service information and labelling	Combined Annual and ESG Report 2022 > Responsible Marketing > p.64	
417-3	Incidents of non-compliance concerning marketing communications	Combined Annual and ESG Report 2022 > Responsible Marketing > p.64	
GRI 3: Material Topics (2021)			
Sustainability Governance			
3-3	Management of material topics	Combined Annual and ESG Report 2022 > Sustainability Governance > p.68	
GRI 3: Material Topics (2021)			
People, Diversity and Culture			
3-3	Management of material topics	Combined Annual and ESG Report 2022 > People, Diversity and Culture > p.84	
GRI 401: Employment (2016)			
401-1	New employee hires and employee turnover	Combined Annual and ESG Report 2022 > A Better Tomorrow™ For Employees > p.83 Combined Annual and ESG Report 2022 > People, Diversity and Culture > p.89 Combined Annual and ESG Report 2022 > People, Diversity and Culture > p.84	
401-3	Parental leave	Combined Annual and ESG Report 2022 > People, Diversity and Culture > p.87	
GRI 404: Training and Education (2016)			
404-1	Average hours of training per year per employee	Combined Annual and ESG Report 2022 > People, Diversity and Culture > p.85	
404-2	Programs for upgrading employee skills and transition assistance programs leave	Combined Annual and ESG Report 2022 > People, Diversity and Culture > p.85	
GRI 405: Diversity and Equal Opportunity (2016)			
405-1	Diversity of governance bodies and employees	Combined Annual and ESG Report 2022 > People, Diversity and Culture > p.87	
405-2	Ratio of basic salary and remuneration of women to men	BAT Gender and Ethnicity Reporting 2022 > Our Pay Equality Reporting > p.12-16	
GRI 403: Occupational Health and Safety (2018)			
Health and Safety			
403-1	Occupational health and safety management system	Combined Annual and ESG Report 2022 > Health and Safety > p.92 ESG Data Performance 2022 > Targets and Metrics > p.11	
403-2	Hazard identification, risk assessment, and incident investigation	Combined Annual and ESG Report 2022 > Health and Safety > p.92 ESG Data Performance 2022 > Targets and Metrics > p.11	
403-3	Occupational health services	Combined Annual and ESG Report 2022 > Health and Safety > p.92 ESG Data Performance 2022 > Targets and Metrics > p.11	
403-4	Worker participation, consultation, and communication on occupational health and safety	Combined Annual and ESG Report 2022 > Health and Safety > p.92 ESG Data Performance 2022 > Targets and Metrics > p.11	

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GRI 403: Occupational Health and Safety (2018) continued			
GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
Health and Safety continued			
403-5	Worker training on occupational health and safety	Combined Annual and ESG Report 2022 > Health and Safety > p.92 ESG Data Performance 2022 > Targets and Metrics > p.11	
403-6	Promotion of worker health	Combined Annual and ESG Report 2022 > Health and Safety > p.92 ESG Data Performance 2022 > Targets and Metrics > p.11	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Combined Annual and ESG Report 2022 > Health and Safety > p.92 ESG Data Performance 2022 > Targets and Metrics > p.11	
403-8	Workers covered by an occupational health and safety management system	Combined Annual and ESG Report 2022 > Health and Safety > p.92 ESG Data Performance 2022 > Targets and Metrics > p.11	
403-9	Work-related injuries	Combined Annual and ESG Report 2022 > Health and Safety > p.92 ESG Data Performance 2022 > Targets and Metrics > p.11	
403-10	Work-related ill health	Combined Annual and ESG Report 2022 > Health and Safety > p.92 ESG Data Performance 2022 > Targets and Metrics > p.11	

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