

# ESG Performance Data Book

**Sustainable Accounting Standards Board (SASB) Index**

For the year ended 31 December 2022



# Sustainable Accounting Standards Board Index 2022

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



2022 Combined Annual and ESG Report:  
[bat.com/annualreport](https://bat.com/annualreport)



2022 ESG Data Performance Book:  
[bat.com/sustainabilityreport](https://bat.com/sustainabilityreport)



2022 Diversity and Inclusion Report  
[bat.com/sustainabilityreporting](https://bat.com/sustainabilityreporting)

## SASB Standard – Tobacco (Version 2018-10)

### Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
<b>Public Health</b>	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	Quantitative	Reporting currency	Combined Annual and ESG Report 2022 > Multi-Category Portfolio > p.14	
	FB-TB-260a.2	Discussion of the process to assess risks and opportunities associated with "tobacco harm reduction" products	Discussion and Analysis	N/A	Combined Annual and ESG Report 2022 > Our Vapour Products > p.32-33 Combined Annual and ESG Report 2022 > Harm reduction > p.50-51	
<b>Marketing Practices</b>	FB-TB-270a.1	Total amount of monetary losses as a result of legal proceedings associated with marketing, labelling, and/or advertising practices	Quantitative	Reporting currency	Combined Annual and ESG Report 2022 > Financial Statements > p.273-296	
	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 (WHO FCTC)	Discussion and Analysis	N/A	Combined Annual and ESG Report 2022 > Regulation of the Group's Business > p.362-366	

## Sustainable Accounting Standards

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SASB Standard – Tobacco (Version 2018-10) continued						
Activity Metrics						
	Code	Activity Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
	FB-TB-000.A	Combustible tobacco product sales volume: (1) cigarette, (2) cigar, and (3) other smoked tobacco products	Quantitative	Number, Metric tons (t)	Combined Annual and ESG Report 2022 > Our Year in Numbers > p.7 Combined Annual and ESG Report 2022 > Our Consumer-Centric-Multi-Category Portfolio > p.14 Combined Annual and ESG Report 2022 > Our Combustible Products > p.39	
	FB-TB-000.B	Non-combustible product sales volume: (1) traditional smokeless tobacco, (2) non-tobacco nicotine products, (3) heated tobacco products, and (4) nicotine replacement therapy products	Quantitative	Number	Combined Annual and ESG Report 2022 > Our Year in Numbers > p.7 Combined Annual and ESG Report 2022 > Our Consumer-Centric-Multi-Category Portfolio > p.14 Combined Annual and ESG Report 2022 > A Better Tomorrow > p.32-38	
SASB Standard – Agricultural Products (Version 2018-10)						
Topic	Code	Accounting Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
<b>Greenhouse Gas Emissions</b>	FB-AG-110a.1	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO <sub>2</sub> e	Combined Annual and ESG Report 2022 > Assured ESG Metrics Summary Table > p.94 Combined Annual and ESG Report 2022 > TCFD Reporting > p.80 BAT ESG Data Performance 2022 > Targets and Metrics > p.4-5	
	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	Combined Annual and ESG Report 2022 > Strategic report > Climate change > p.52-53 Combined Annual and ESG Report 2022 > TCFD Reporting > p.80	
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	Combined Annual and ESG Report 2022 > Climate change > p.53	The Group reports on Scope 1 emissions and key initiative to reduce these emissions but does not currently report on the percentage of renewable fuel.

## Sustainable Accounting Standards

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SASB Standard – Agricultural Products (Version 2018-10) continued						
Topic	Code	Accounting Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
<b>Energy Management</b>	FB-AG-130a.1	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	BAT ESG Data Performance 2022 > Targets and Metrics > p.4-5 Combined Annual and ESG Report 2022 > Assured ESG Metrics Summary Table > p.94	
	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 (m³), Percentage (%)	Combined Annual and ESG Report 2022 > Water > p.58-59 BAT ESG Data Performance 2022 > Targets and Metrics > Climate Change > p.6 Combined Annual and ESG Report 2022 > Assured ESG Metrics Summary Table > p.94	
	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	Combined Annual and ESG Report 2022 > Water > p.58-59	
	FB-AG-140a.3	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	Number	We report on the approach to manage water quality under: Combined Annual and ESG Report 2022 > Water > p.58-59	We do not currently report on incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations as a metric.
<b>Food Safety</b>	FB-AG-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Quantitative	Rate	N/A	Not applicable to BAT
	FB-AG-250a.2	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognised food safety certification programme	Quantitative	Percentage (%) by cost	N/A	Not applicable to BAT
	FB-AG-250a.3	(1) Number of recalls issued and (2) total amount of food product recalled	Quantitative	Number, Metric tons (t)	N/A	Not applicable to BAT

## Sustainable Accounting Standards

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SASB Standard – Agricultural Products (Version 2018-10) continued						
Topic	Code	Accounting Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
<b>Workforce Health &amp; Safety</b>	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	Combined Annual and ESG Report 2022 > Health and Safety > p.92-93 BAT ESG Data Performance 2022 > Targets and Metrics > p.11	
	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	Combined Annual and ESG Report 2022 > Human Rights > p.60-61 BAT ESG Data Performance 2022 > Targets and Metrics > p.9-10	
	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	Combined Annual and ESG Report 2022 > Human Rights > p.60-61 BAT ESG Data Performance 2022 > Targets and Metrics > p.9-10	
	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	Combined Annual and ESG Report 2022 > Climate Change > p.52-53 Combined Annual and ESG Report 2022 > Biodiversity and Ecosystems > p.56-57 Combined Annual and ESG Report 2022 > Water > p.58-59 Combined Annual and ESG Report 2022 > Human Rights > p.60-61 Combined Annual and ESG Report 2022 > Farmer Livelihoods > p.62-63	
<b>GMO Management</b>	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Discussion and Analysis	n/a	Combined Annual and ESG Report 2022 > Biodiversity and Ecosystems > p.56-57	Through our plant breeding programme, we are developing new tobacco seed varieties that offer greater yields and higher quality, as well as resistance to diseases. This helps to improve crop resilience, but does not involve any kind of genetic modification

## Sustainable Accounting Standards

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SASB Standard – Agricultural Products (Version 2018-10) continued						
Activity Metrics continued						
Topic	Code	Accounting Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
<b>Ingredient Sourcing</b>	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	Discussion and Analysis	n/a	Combined Annual and ESG Report 2022 > Biodiversity and Ecosystems > p.56-57	
	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by cost	Combined Annual and ESG Report 2022 > Water > p.59	
	FB-AG-000.A	Production by principal crop	Quantitative	Metric tons (t)	N/A	The Group does not own tobacco farms or directly employ farmers and hence does not currently disclose production by principal crop.
	FB-AG-000.B	Number of processing facilities	Quantitative	Number	Combined Annual and ESG Report 2022 > Property, Plant and Equipment > p.369	
	FB-AG-000.C	Total land area under active production	Quantitative	Hectares	N/A	We are currently not reporting against this metric in the format required by this Standard.
	FB-AG-000.D	Cost of agricultural products sourced externally	Quantitative	Reporting currency	N/A	We are currently not reporting against this metric in the format required by this Standard.

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