



# GRI Index 2024

## BAT has reported in reference to the GRI Standards for the reporting period 2024 (1 January 2024 to 31 December 2024)

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

+ 2024 Combined Annual and Sustainability Report: [bat.com/reporting](https://bat.com/reporting)

+ 2024 Sustainability Performance Data Book: [bat.com/reporting](https://bat.com/reporting)

+ 2024 Diversity and Inclusion Report: [bat.com/reporting](https://bat.com/reporting)

### 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	Combined Annual and Sustainability Report 2024 > Our Global Business > p.2-3 Combined Annual and Sustainability Report 2024 > Share Capital and Security Ownership > p.455-456 Contact us page on our website <a href="https://www.bat.com/contact-us">www.bat.com/contact-us</a>	Please refer to our 'Who we are' page for more information: <a href="https://www.bat.com/who-we-are/our-business">https://www.bat.com/who-we-are/our-business</a>
2-2	Entities included in the organisation's sustainability reporting	Combined Annual and Sustainability Report 2024 > Group Companies and Undertakings > p.371-380	
2-3	Reporting period, frequency and contact point	GRI Index > Direct Response Combined Annual and Sustainability Report 2024 > Shareholding Administration and Services > p.463 Combined Annual and Sustainability Report 2024 > Back cover	Our reporting period spans from 1 December 2023 to 30 November 2024 for the following KPIs: Scope 1 and 2 CO <sub>2</sub> e emissions, energy consumption, including renewable energy and non-renewable energy consumption, waste generated, including hazardous waste generated, waste recycled, water withdrawn, water recycled and water discharge. Due to the complexity of consolidating Scope 3 data from our suppliers and value chain, we report Scope 3 data one year behind other metrics. We report on an annual basis.
2-4	Restatements of information	GRI Index > Direct Response	In 2024, we submitted two new near-term Scope 3 targets to the Science Based Targets Initiative (SBTi) for validation: – Forest, Land and Agricultural (FLAG) target covering emissions related to the land sector; and – Industrial (non-FLAG) target covering all other relevant emissions. Prior year numbers have been restated accordingly.
2-5	External assurance	Combined Annual and Sustainability Report 2024 > Sustainability 2024 Assured Metrics > p.153 Combined Annual and Sustainability Report 2024 > Sustainability Limited Assurance Report > p.154	KPMG have conducted limited external assurance of selected key sustainability metrics in this report in accordance with international standards ISAE (UK) 3000 and ISAE 3410. KPMG's external limited assurance report is available on page 154 of our Combined Annual and Sustainability Report.



# GRI Index 2024 continued

## GRI 2: GENERAL DISCLOSURES (2021) continued

### Activities and workers

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>2-6</b>	Activities, value chain and other business relationships	Combined Annual and Sustainability Report 2024 > Our Global Business > p.2-3 Combined Annual and Sustainability Report 2024 > Our Multi-Category Portfolio > p.4-5 Combined Annual and Sustainability Report 2024 > Our Business Model > p.14-17 Combined Annual and Sustainability Report 2024 > Engaging with Our Stakeholders > p.18-19 Combined Annual and Sustainability Report 2024 > Property, Plant and Equipment > p.443	
<b>2-7</b>	Employees	Combined Annual and Sustainability Report 2024 > Our Global Business > p.2-3 Combined Annual and Sustainability Report 2024 > Communities > p.110-113 Sustainability Performance Data Book 2024 > Communities > p.33-38	

### Governance

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>2-8</b>	Workers who are not employees	GRI Index > Direct Response	In 2024 4,990 workers were contractors (independent, self-employed), and 9,718 were third-party onsite workers (e.g. subcontracted services workers, third-party workers).
<b>2-9</b>	Governance structure and composition	Combined Annual and Sustainability Report 2024 > TCFD Reporting > p.120-136 2024 Combined Annual and Sustainability Report 2024 > TNFD Reporting > p.137-152 Combined Annual and Sustainability Report 2024 > Governance > p.164-247	
<b>2-10</b>	Nomination and selection of the highest governance body	Combined Annual and Sustainability Report 2024 > Governance > p.164-247	
<b>2-11</b>	Chair of the highest governance body	Combined Annual and Sustainability Report 2024 > Governance > p.164 and p.185	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.



# GRI Index 2024 continued

## GRI 2: GENERAL DISCLOSURES (2021) continued

### Governance continued

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>2-12</b>	Role of the highest governance body in overseeing the management of impacts	Combined Annual and Sustainability Report 2024 > Sustainability Governance > p.114-115 Combined Annual and Sustainability Report 2024 > TCFD Reporting > p.120-136 Combined Annual and Sustainability Report 2024 > Governance > p.164-247	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.  The Board maintains oversight of the Group's operations, performance, governance and compliance with regulatory obligations.
<b>2-13</b>	Delegation of responsibility for managing impacts	Combined Annual and Sustainability Report 2024 > Sustainability Governance > p.114-115 Combined Annual and Sustainability Report 2024 > TCFD Reporting > p.120-136 Combined Annual and Sustainability Report 2024 > Governance > p.164-247	The Board has three principal Board Committees to which it has delegated certain responsibilities. These Committees are Audit Committee, Nominations Committee and Remuneration Committee.
<b>2-14</b>	Role of the highest governance body in sustainability reporting	Combined Annual and Sustainability Report 2024 > Sustainability Governance > p.114-115 Combined Annual and Sustainability Report 2024 > Board engagement with Stakeholders > p.178-183 Combined Annual and Sustainability Report 2024 > Governance > p.164-247	BAT's 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.
<b>2-15</b>	Conflicts of interest	Combined Annual and Sustainability Report 2024 > Governance > p.164-247 Combined Annual and Sustainability Report 2024 > Directors' Commitment and Board Support > p.186	
<b>2-16</b>	Communication of critical concerns	Combined Annual and Sustainability Report 2024 > Communities > p.105-109 Combined Annual and Sustainability Report 2024 > Creating a Culture of Integrity > p.118-119	We consider any established breaches to our Standards of Business Conduct (SoBC) to be of critical concern.
<b>2-17</b>	Collective knowledge of the highest governance body	Combined Annual and Sustainability Report 2024 > Sustainability Governance > p.114-115 Combined Annual and Sustainability Report 2024 > Board Effectiveness > p.187-188	
<b>2-18</b>	Evaluation of the performance of the highest governance body	Combined Annual and Sustainability Report 2024 > Board Effectiveness > p.187-188	
<b>2-19</b>	Remuneration policies	Combined Annual and Sustainability Report 2024 > Annual Statement on Remuneration > p.205-226	



# GRI Index 2024 continued

## GRI 2: GENERAL DISCLOSURES (2021) continued

### 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 2024 > Annual Statement on Remuneration > p.205-226	
2-21	Annual total compensation ratio	Combined Annual and Sustainability Report 2024 > Annual Report on Remuneration > p.227-246	
2-22	Statement on sustainable development strategy	Combined Annual and Sustainability Report 2024 > Chair's Introduction > p.6-7 Combined Annual and Sustainability Report 2024 > Chief Executive' Review > p.8-9	
2-23	Policy commitments	Combined Annual and Sustainability Report 2024 > Sustainability policies, procedures and standards > p.116-117	
2-24	Embedding policy commitments	Combined Annual and Sustainability Report 2024 > Sustainability policies, procedures and standards > p.116-117	
2-25	Processes to remediate negative impacts	Combined Annual and Sustainability Report 2024 > Sustainability policies, procedures and standards > p.116-117 Combined Annual and Sustainability Report 2024 > Communities > p.105-107	
2-26	Mechanisms for seeking advice and raising concerns	Combined Annual and Sustainability Report 2024 > Communities > p.105-109 Combined Annual and Sustainability Report 2024 > Creating a Culture of Integrity > p.118-119 Corporate website: <a href="https://www.bat.com/sobc">https://www.bat.com/sobc</a>	
2-27	Compliance with laws and regulations	Sustainability Performance Data Book 2024 > Creating a Culture of Integrity > p.40 Combined Annual and Sustainability Report 2024 > Creating a Culture of Integrity > p.118-119 Combined Annual and Sustainability Report 2024 > Sustainability 2024 Assured Metrics > p.153 Combined Annual and Sustainability Report 2024 > Notes on Accounts > p.279-282 Combined Annual and Sustainability Report 2024 > Tobacco Harm Reduction > p.75-77 GRI Index > Direct Response	In 2024, zero non-compliance incidents or fines were issued in relation to environmental management practices.
2-28	Membership associations	Combined Annual and Sustainability Report 2024 > Communities > p.105-109	



# GRI Index 2024 continued

## GRI 3: MATERIAL TOPICS (2021)

### Stakeholder engagement

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>2-29</b>	Approach to stakeholder engagement	Combined Annual and Sustainability Report 2024 > Engaging with our Stakeholders > p.18-19	
<b>2-30</b>	Collective bargaining agreements	GRI Index > Direct Response	In 2024, 33.2% of Group company employees were covered by an independent trade union or collective bargaining agreement.
<b>3-1</b>	Process to determine material topics	Combined Annual and Sustainability Report 2024 > Double Materiality Assessment > p.70-71	
<b>3-2</b>	List of material topics	Combined Annual and Sustainability Report 2024 > Double Materiality Assessment > p.70-71	Tobacco Harm Reduction; Climate Change; Circular Economy; Biodiversity and Ecosystems; Water; Employees, Diversity and Culture; Human Rights; Farmer Livelihoods and Communities; Marketing and Communications; Ethics and Integrity, Supplier Engagement.

### Tobacco Harm Reduction

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>3-3</b>	Management of material topics	Combined Annual and Sustainability Report 2024 > Tobacco Harm Reduction > p.75-77 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	



# GRI Index 2024 continued

## GRI 3: MATERIAL TOPICS (2021) continued

### Climate Change

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>3-3</b>	Management of material topics	Combined Annual and Sustainability Report 2024 > Climate > p.78-85 Combined Annual and Sustainability Report > Sustainability Policies > p.116-117	
GRI 302: Energy (2016)			
<b>302-1</b>	Energy consumption within the organisation	Combined Annual and Sustainability Report 2024 > Climate > p.78-85 Combined Annual and Sustainability Report 2024 > TCFD Reporting > p.135-136 Combined Annual and Sustainability Report 2024 > Sustainability 2024 Assured Metrics > p.153 Sustainability Performance Data Book 2024 > Climate > p.11	<ul style="list-style-type: none"> <li>– Energy use in direct operations (Direct energy): 1,996 GWh</li> <li>– Renewable energy use: 900 GWh</li> <li>– Non-renewable energy use: 1,096 GWh</li> <li>– Renewable energy as % of direct energy use: 45.1%</li> </ul>
<b>302-3</b>	Energy intensity	Sustainability Performance Data Book 2024 > Climate > p.11 Combined Annual and Sustainability Report 2024 > TCFD Reporting > p.136	<ul style="list-style-type: none"> <li>– Energy intensity in GWh per million of £ of revenue: 0.08</li> <li>– Energy intensity in GWh per million of EUR of revenue: 0.07</li> </ul>
<b>302-4</b>	Reduction of energy consumption	Combined Annual and Sustainability Report 2024 > TCFD Reporting > p.136	<p>Energy consumption from activities for which the Group is responsible (in million kWh): 2024: 1,135; 2023: 1,292; 2022: 1,435.</p> <p>Energy consumption resulting from the purchase of energy by the Group for its own use (in million kWh): 2024: 861; 2023: 890; 2022: 909.</p>
GRI 305: Emissions (2016)			
<b>305-1</b>	Direct (Scope 1) GHG emissions	Combined Annual and Sustainability Report 2024 > Climate > p.78-85 Combined Annual and Sustainability Report 2024 > TCFD Reporting > p.132-136 Combined Annual and Sustainability Report 2024 > Sustainability 2024 Assured Metrics > p.153 Sustainability Performance Data Book 2024 > Climate > p.9	Scope 1 emissions (thousand tonnes CO <sub>2</sub> e): 237
<b>305-2</b>	Energy indirect (Scope 2) GHG emissions	Combined Annual and Sustainability Report 2024 > Climate > p.78-85 Combined Annual and Sustainability Report 2024 > TCFD Reporting > p.132-136 Combined Annual and Sustainability Report 2024 > Sustainability 2024 Assured Metrics > p.153 Sustainability Performance Data Book 2024 > Climate > p.9	<p>Scope 2 emissions (thousand tonnes CO<sub>2</sub>e) Market-based: 74</p> <p>Scope 2 emissions (thousand tonnes CO<sub>2</sub>e) Location-based: 325</p>



# GRI Index 2024 continued

## GRI 3: MATERIAL TOPICS (2021) continued

### Climate Change continued

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>305-3</b>	Other indirect (Scope 3) GHG emissions	Combined Annual and Sustainability Report 2024 > Climate > p.78-85 Combined Annual and Sustainability Report 2024 > TCFD Reporting > p.132-136 Combined Annual and Sustainability Report 2024 > Sustainability 2024 Assured Metrics > p.153 Sustainability Performance Data Book 2024 > Climate > p.13	Total Scope 3 emissions (thousand tonnes CO <sub>2</sub> e)- Latest available data 2023: 5,479  Total Scope 3 Biogenic emissions (thousand tonnes CO <sub>2</sub> e)- Latest available data 2023: 1,580
<b>305-4</b>	GHG emissions intensity	Combined Annual and Sustainability Report 2024 > Climate > p.78-85 Combined Annual and Sustainability Report 2024 > TCFD Reporting > p.132-136 Combined Annual and Sustainability Report 2024 > Sustainability 2024 Assured Metrics > p.153 Sustainability Performance Data Book 2024 > Climate > p.10	– Scope 1 and 2 CO <sub>2</sub> e emissions intensity ratio (tonnes per £m revenue): 11.5 – Scope 1 and 2 CO <sub>2</sub> e emissions intensity ratio (tonnes per EUR m revenue): 9.7
<b>305-5</b>	Reduction of GHG emissions	Combined Annual and Sustainability Report 2024 > Climate > p.78-85 Combined Annual and Sustainability Report 2024 > TCFD Reporting > p.132-136 Combined Annual and Sustainability Report 2024 > Sustainability 2024 Assured Metrics > p.153 Sustainability Performance Data Book 2024 > Climate > p.10	In 2024, we reduced our Scope 1 and 2 GHG emissions by 21.2% vs 2022 (42.6% vs 2020 baseline).  In 2023, our total Scope 3 GHG emissions decreased by 11.0% vs 2021 (6.9% vs 2020 baseline).

### 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 2024 > Circularity > p.94-101 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	



# GRI Index 2024 continued

## GRI 3: MATERIAL TOPICS (2021) continued

### Circular Economy continued

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>GRI 306: Waste (2020)</b>			
<b>306-1</b>	Waste generation and significant waste-related impacts	Combined Annual and Sustainability Report 2024 > Circularity > p.94-101 Sustainability Performance Data Book 2024 > Circularity > p.24-25	
<b>306-2</b>	Management of significant waste-related impacts	Combined Annual and Sustainability Report 2024 > Circularity > p.94-101 Sustainability Performance Data Book 2024 > Circularity > p.24-25 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	
<b>306-3</b>	Waste generated	Combined Annual and Sustainability Report 2024 > Circularity > p.94-101 Sustainability Performance Data Book 2024 > Circularity > p.24 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	<ul style="list-style-type: none"> <li>– Total waste generated: 110.58 thousand tonnes</li> <li>– Waste recycled: 97.3 thousand tonnes</li> <li>– Waste disposal: 13.2 thousand tonnes</li> </ul>
<b>306-5</b>	Waste directed to disposal	Sustainability Performance Data Book 2024 > Circularity > p.24-25	We currently only disclose against a sub-requirements of this standard: <ul style="list-style-type: none"> <li>– Hazardous waste generated: 1.20 thousand tonnes</li> <li>– Waste to energy / incineration with energy recovery: 10.6 thousand tonnes</li> <li>– Waste incinerated without energy recovery: 1.18 thousand tonnes</li> <li>– Waste to landfill: 1.40 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 2024 > Nature > p.86-93 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117 Combined Annual and Sustainability Report 2024 > TNFD Reporting > p.137-152	



# GRI Index 2024 continued

## GRI 3: MATERIAL TOPICS (2021) continued

### Water continued

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>GRI 303: Water and Effluents (2018)</b>			
<b>303-1</b>	Interactions with water as a shared resource	Combined Annual and Sustainability Report 2024 > Nature > p.86-93 Sustainability Performance Data Book 2024 > Nature > p.19-21 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	
<b>GRI 303: Water and Effluents (2018) continued</b>			
<b>303-2</b>	Management of water discharge related impacts	Combined Annual and Sustainability Report 2024 > Nature > p.86-93 Sustainability Performance Data Book 2024 > Nature > p.19-21 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	
<b>303-3</b>	Water withdrawal	Combined Annual and Sustainability Report 2024 > Nature > p.86-93 Sustainability Performance Data Book 2024 > Nature > p.19	Total water withdrawn for direct operations (mn m <sup>3</sup> ) in 2024: 2.73
<b>303-4</b>	Water discharge	Combined Annual and Sustainability Report 2024 > Nature > p.86-93 Sustainability Performance Data Book 2024 > Nature > p.20	Total water discharged (mn m <sup>3</sup> ) in 2024: 1.29
<b>303-5</b>	Water consumption	Combined Annual and Sustainability Report 2024 > Nature > p.86-93 Sustainability Performance Data Book 2024 > Nature > p.19	Total water consumption (mn m <sup>3</sup> ) in 2024: 1.44

### 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 2024 > Nature > p.86-93 Sustainability Performance Data Book 2024 > Nature > p.16-17 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	
<b>GRI 304: Biodiversity (2016)</b>			
<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 2024 > TNFD Reporting > p.147-148 Sustainability Performance Data Book 2024 > Nature > p.16-17	
<b>304-2</b>	Significant impacts of activities, products and services on biodiversity	Combined Annual and Sustainability Report 2024 > Nature > p.86-93 Combined Annual and Sustainability Report 2024 > TNFD Reporting > p.137-152 Sustainability Performance Data Book 2024 > Nature > p.16-17	



# GRI Index 2024 continued

## GRI 3: MATERIAL TOPICS (2021) continued

### 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 2024 > Communities > p.105-107 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	

#### 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 2024 > Sustainability 2024 Assured Metrics > p.153 Combined Annual and Sustainability Report 2024 > Communities > p.105-107 Sustainability Performance Data Book 2024 > Communities > p.27-28	In 2024, 117 incidents (2023: 359) of child labour were reported on 0.05% (2023: 0.15%) of farms in our Thrive Supply Chain represents over 93% of tobacco purchased in 2024. 100% of incidents were reported as resolved during the season.
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#### GRI 413: Local Communities (2016)

<b>413-1</b>	Operations with local community engagement, impact assessments, and development programmes	Combined Annual and Sustainability Report 2024 > Communities > p.103-107 Sustainability Performance Data Book 2024 > Communities > p.27-32	
<b>413-2</b>	Operations with significant actual and potential negative impacts on local communities	Combined Annual and Sustainability Report 2024 > Communities > p.103-107 Sustainability Performance Data Book 2024 > Communities > p.27-32	We have a risk-based human rights due diligence processes in place to manage our risks and impacts relating to human rights issues in communities where we operate.

### Supplier Engagement

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>GRI 414: Supplier Social Assessment (2016)</b>			
<b>414-1</b>	New suppliers that were screened using social criteria	Combined Annual and Sustainability Report 2024 > Communities > p.108-109	We do not report in the format prescribed by this Index. In 2024, 321 independent labour audits were carried out. 156 were first time audits and 165 were re-audits of existing suppliers due to previous audit performance.
<b>414-2</b>	Negative social impacts in the supply chain and actions taken	Combined Annual and Sustainability Report 2024 > Communities > p.108-109	



# GRI Index 2024 continued

## GRI 3: MATERIAL TOPICS (2021) continued

### 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 2024 > Communities > p.103-107 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	

### GRI 203: Indirect Economic Impacts (2016)

<b>203-1</b>	Infrastructure investments and services supported	Combined Annual and Sustainability Report 2024 > Communities > p.103-107 Sustainability Performance Data Book 2024 > Communities > p.27-32	
<b>203-2</b>	Significant indirect economic impacts	Combined Annual and Sustainability Report 2024 > Communities > p.103-107 Sustainability Performance Data Book 2024 > Communities > p.27-32	

### GRI 413: Local Communities (2016)

<b>413-1</b>	Operations with local community engagement, impact assessments, and development programmes	Combined Annual and Sustainability Report 2024 > Communities > p.103-107 Sustainability Performance Data Book 2024 > Communities > p.27-32	
<b>413-2</b>	Operations with significant actual and potential negative impacts on local communities	Combined Annual and Sustainability Report 2024 > Communities > p.103-107 Sustainability Performance Data Book 2024 > Communities > p.27-32	We have risk-based human rights due diligence processes in place to manage our risks and impacts relating to human rights issues in communities where we operate.

### 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 2024 > Creating a Culture of Integrity > 118-119 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	

### GRI 205: Anti-corruption (2016)

<b>205-2</b>	Communication and training about anti-corruption policies and procedures	Combined Annual and Sustainability Report 2024 > Creating a Culture of Integrity > 118-119 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	In 2024, 100% of employees completed our annual SoBC training and compliance sign-off.
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# GRI Index 2024 continued

## GRI 3: MATERIAL TOPICS (2021) continued

### Ethics and Integrity continued

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 205: Anti-corruption (2016)			
<b>205-3</b>	Confirmed incidents of corruption and actions taken	Combined Annual and Sustainability Report 2024 > Creating a Culture of Integrity > 118-119 Sustainability Performance Data Book 2024 > Creating a Culture of Integrity > p.40	512 out of all 869 SoBC contacts were assessed as alleged SoBC breaches and reported to the Audit Committee. – No wrongdoing was found in 163 cases – Investigation ongoing at year-end for 185 cases; and – 164 cases were established as breaches and appropriate action taken. In 2024, the established SoBC breaches resulted in 81 people leaving BAT and 48 written warnings.

### GRI 415: Public Policy (2016)

<b>415-1</b>	Political contributions	Combined Annual and Sustainability Report 2024 > Creating a Culture of Integrity > 118-119 Combined Annual and Sustainability Report 2024 > Audit Committee > p.204	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 2024 was £23,922,755 (2023: £6,044,775) as follows: Reynolds American Companies reported political contributions totalling £23,922,755 (US\$30,573,281) for the full year 2024 to U.S. political organisations and to non-federal-level political party and candidate committees in accordance with their contributions programme.
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### 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 2024 > Tobacco Harm Reduction > p.76-77 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	
GRI 417: Marketing and Labelling (2016)			
<b>417-3</b>	Incidents of non-compliance concerning marketing communications	Combined Annual and Sustainability Report 2024 > Tobacco Harm Reduction > p.76-77 Sustainability Performance Data Book 2024 > Tobacco Harm Reduction > p.6	In 2024, we identified 2 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.



# GRI Index 2024 continued

## GRI 3: MATERIAL TOPICS (2021) continued

### Employees, Diversity and Culture

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
<b>3-3</b>	Management of material topics	Combined Annual and Sustainability Report 2024 > Communities > p.110-113 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117	
GRI 401: Employment (2016)			
<b>401-1</b>	New employee hires and employee turnover	GRI Index > Direct Response	<ul style="list-style-type: none"> <li>– Voluntary turnover for all employees Group-wide in 2024: 3,018 (6.3%)</li> <li>– Since 2019, the total number of hires bringing new capabilities is more than 5,400, and of these 45.7% are female</li> </ul>
<b>401-3</b>	Parental leave	Sustainability Performance Data Book 2024 > Bloomberg Gender Equality Index > p.76 BAT Diversity and Inclusion Report 2024 > p.8	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.
GRI 404: Training and Education (2016)			
<b>404-1</b>	Average hours of training per year per employee	Combined Annual and Sustainability Report 2024 > Communities > p.111	<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>– In 2024, an average of 18 hours of training were completed for over 14,500 of our Management grade employees; and</li> <li>– An average of £453 investment in learning per employee.</li> </ul>
<b>404-2</b>	Programmes for upgrading employee skills and transition assistance programmes	Combined Annual and Sustainability Report 2024 > Communities > p.111	<p>We are dedicated to supporting our employees' professional growth and smooth transitions. Our programs for upgrading employee skills include workshops and seminars, job shadowing, formal courses, continuous learning opportunities, and mentorship programs. For those transitioning out of the workforce, we offer pre-retirement planning, retraining programs, severance pay, job placement services, and counseling to ensure a successful transition.</p> <p>For more information on how we support our employees please see our career development webpage: <a href="https://www.bat.com/who-we-are/our-people/career-development">https://www.bat.com/who-we-are/our-people/career-development</a></p>



# GRI Index 2024 continued

## GRI 3: MATERIAL TOPICS (2021) continued

### Employees, Diversity and Culture continued

GRI Standard	Requirement	Disclosure location	Direct answers, notes and omissions
GRI 405: Diversity and Equal Opportunity (2016)			
405-1	Diversity of governance bodies and employees	Combined Annual and Sustainability Report 2024 > Communities > p.110-111 Combined Annual and Sustainability Report 2024 > Board of Directors > p.166-169 Combined Annual and Sustainability Report 2024 > Management Board > p.170-171	
405-2	Ratio of basic salary and remuneration of women to men	BAT Diversity and Inclusion Report (Gender and Ethnicity Reporting) 2024 > p.16-18	We continue to progress towards reducing the gender pay gap. Our UK-wide gender pay data shows a mean pay gap of 23.0% and a median pay gap of 22.0% in favor of men. We continue to implement initiatives to reduce these gaps and ensure fair remuneration for all employees. Our significant locations of operation for this disclosure include our UK businesses, where we strive to create an inclusive and equitable working environment.
GRI 403: Occupational Health and Safety (2018)			
403-1	Occupational health and safety management system	Health and Safety Policy Statement <a href="https://www.bat.com/Group-Health-and-Safety-Policy-Statement">https://www.bat.com/Group-Health-and-Safety-Policy-Statement</a> Combined Annual and Sustainability Report 2024 > Communities > p.112-113 Combined Annual and Sustainability Report 2024 > Sustainability Policies > p.116-117 Sustainability Performance Data Book 2024 > Communities > p.36-38	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 communities.
403-2	Hazard identification, risk assessment, and incident investigation	Combined Annual and Sustainability Report 2024 > Communities > p.112-113 Sustainability Performance Data Book 2024 > Communities > p.36-38	
403-3	Occupational health services	Combined Annual and Sustainability Report 2024 > Communities > p.112-113 Sustainability Performance Data Book 2024 > Communities > p.36-38	Services include: – Medical services, health screening and insurance; – Mental health support and counselling services; – Healthy lifestyle and fitness schemes; and – Family-friendly policies and initiatives, such as flexible working and support for childcare.
403-4	Worker participation, consultation, and communication on occupational health and safety	Combined Annual and Sustainability Report 2024 > Communities > p.112-113 Sustainability Performance Data Book 2024 > Communities > p.36-38	



# GRI Index 2024 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			
403-5	Worker training on occupational health and safety	Combined Annual and Sustainability Report 2024 > Communities > p.112-113 Sustainability Performance Data Book 2024 > Communities > p.36-38	
403-6	Promotion of worker health	Combined Annual and Sustainability Report 2024 > Communities > p.112-113 Sustainability Performance Data Book 2024 > Communities > p.36-38	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Combined Annual and Sustainability Report 2024 > Communities > p.105-107 Combined Annual and Sustainability Report 2024 > Communities > p.112-113 Sustainability Performance Data Book 2024 > Communities > p.36-38	
403-8	Workers covered by an occupational health and safety management system	Combined Annual and Sustainability Report 2024 > Communities > p.112-113 Sustainability Performance Data Book 2024 > Communities > p.36	Our Environment, Health and Safety Management (EHS) System, which covers 100% of our operations and includes our EHS Policy Manual, provides guidance and procedures on implementing our Health and Safety (H&S) commitments effectively
403-9	Work-related injuries	Combined Annual and Sustainability Report 2024 > Communities > p.112-113 Sustainability Performance Data Book 2024 > Communities > p.36	Number of work-related accidents resulting in injury to employees and contractors in 2024: 73
403-10	Work-related ill health	Combined Annual and Sustainability Report 2024 > Communities > p.112-113 Sustainability Performance Data Book 2024 > Communities > p.36	