

ESG Performance Data Book 2023



Building a Smokeless World

Sustainable Accounting Standards Board (SASB) Index

For the year ended 31 December 2023

Sustainable Accounting Standards Board Index 2023

We report in reference to the SASB frameworks for both Tobacco and Agricultural Production Standards.

+ 2023 Combined Annual and Sustainability Report: bat.com/annualreport

+ 2023 ESG Performance Data Book bat.com/sustainabilityreporting

+ 2023 Diversity and Inclusion Report 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
Public Health	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 Sustainability Report 2023 > Multi-Category Portfolio > p.2-3 Combined Annual and Sustainability Report 2023 > Harm Reduction > p.78-79	
	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 Sustainability Report 2023 > Our Vapour Products > p.30-31 Combined Annual and Sustainability Report 2023 > Harm Reduction > p.78-79	
Marketing Practices	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 Sustainability Report 2023 > Marketing and Communications > p.96-97 Financial Statements > p.285-305	
	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 Sustainability Report 2023 > Regulation of the Group's Business > p.375-379 Combined Annual and Sustainability Report 2023 > Marketing and Communications > p.96-97	Our position on marketing practices, including those relating to combustibles products, can be found in our Combined Annual and Sustainability Report.

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SASB Standard – Tobacco (Version 2018-10) continued						
Activity Metrics						
Topic	Code	Activity Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
Marketing Practices continued	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 Sustainability Report 2023 > Our Year in Numbers > p.7 Combined Annual and Sustainability Report 2023 > Our Consumer-Centric-Multi-Category Portfolio > p.14 Combined Annual and Sustainability Report 2023 > 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 Sustainability Report 2023 > Our Year in Numbers > p.10 Combined Annual and Sustainability Report 2023 > Multi-Category Portfolio > p.4 Combined Annual and Sustainability Report 2023 > Quality Products > p.30-36	

SASB Standard – Agricultural Products (Version 2018-10)						
Topic	Code	Accounting Metric	Category	Unit of Measure	Disclosure location	Direct answers, notes and omissions
Greenhouse Gas Emissions	FB-AG-110a.1	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO ₂ e	Combined Annual and Sustainability Report 2023 > Assured ESG Metrics Summary Table > p.119 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.102-116 ESG Performance Data Book 2023 > Targets and Metrics > p.3-4	Scope 1 emissions (thousand tonnes CO ₂ e): 267
	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 Sustainability Report 2023 > Climate Change > p.80-81 Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.115	Our path to Net zero GHG emissions is outlined within our TCFD disclosure.

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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
Greenhouse Gas Emissions continued	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	Combined Annual and Sustainability Report 2023 > Climate Change > p.80	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.
Energy Management	FB-AG-130a.1	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	ESG Performance Data Book 2023 > Targets and Metrics > p.4 Combined Annual and Sustainability Report 2023 > Assured ESG Metrics Summary Table > p.119	<ul style="list-style-type: none"> – Energy use in direct operations (Direct energy): 2,182 GWh – Renewable energy use: 832 GWh – Non-renewable energy use: 1,350 GWh – Renewable energy as % of direct energy use: 38%
Water Management	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 (m ³), Percentage (%)	Combined Annual and Sustainability Report 2023 > Water > p.86-87 ESG Performance Data Book 2023 > Targets and Metrics > p.6 Combined Annual and Sustainability Report 2023 > Assured ESG Metrics Summary Table > p.119	<ul style="list-style-type: none"> – Total water withdrawn for direct operations (mn m³) in 2023: 3.16 – Total water consumption (mn m³) in 2023: 1.63 – Identified 24 operations sites in water stressed areas (2022: 16), making up 45.6% of our water withdrawn in 2023.
	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 Sustainability Report 2023 > Water > p.86-87	
	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 Sustainability Report 2023 > Water > p.86-87	We do not currently report on incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations as a metric.
Food Safety	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

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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
Food Safety continued	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
Workforce Health & Safety	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 Sustainability Report 2023 > Employees, Diversity and Culture > p.90-91 Combined Annual and Sustainability Report 2023 > ESG 2023 Assured Metrics > p.119 ESG Performance Data Book 2023 > Targets and Metrics > p.12	There were 4 fatalities in 2023, 2 employees and 2 contractors.
Environmental & Social Impacts of Ingredient Supply Chain	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 Sustainability Report 2023 > Biodiversity and Ecosystems > p.84-85 ESG Performance Data Book 2023 > Targets and Metrics > p.7	
	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 Sustainability Report 2023 > Supplier Engagement > p.100-101 ESG Performance Data Book 2023 > Targets and Metrics > p.15	623 social assessments of suppliers in 55 countries were conducted through our external audit partners. 83% were classified as 'moderate' and 17% as 'major'. 51% of corrective actions identified were completed and verified.

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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
Environmental & Social Impacts of Ingredient Supply Chain continued	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	<p>Combined Annual and Sustainability Report 2023 > Climate Change > p.80-81</p> <p>Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84-85</p> <p>Combined Annual and Sustainability Report 2023 > Water > p.86-87</p> <p>Combined Annual and Sustainability Report 2023 > Human Rights > p.92-93</p> <p>Combined Annual and Sustainability Report 2023 > Farmer Livelihoods and Communities > p.94-95</p>	
GMO Management	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Discussion and Analysis	n/a	<p>Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84</p> <p>BAT Supply Chain Management: https://www.bat.com/DOC88FUS.html#</p>	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.
Ingredient Sourcing	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	Discussion and Analysis	n/a	<p>Combined Annual and Sustainability Report 2023 > Biodiversity and Ecosystems > p.84-85</p> <p>Combined Annual and Sustainability Report 2023 > Our Approach to TNFD Disclosures > p.117-118</p> <p>Combined Annual and Sustainability Report 2023 > TCFD Reporting > p.109</p>	
	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by cost	<p>Combined Annual and Sustainability Report 2023 > Water > p.86-87</p> <p>ESG Performance Data Book 2023 > Targets and Metrics > p.6</p>	In 2023, an, estimated 18.5% of the tobacco we purchased in 2023 came from high water-stressed areas.

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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
Ingredient Sourcing continued	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 Sustainability Report 2023 > Property, Plant and Equipment > p.381	
	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.

Registered office

Globe House, 4 Temple Place, London WC2R 2PG
tel: +44 20 7845 1000, facsimile: +44 20 7240 0555
Incorporated in England and Wales No. 3407696

Representative Office in South Africa

Waterway House South, No 3 Dock Road, V&A Waterfront,
Cape Town 8000, South Africa
PO Box 631, Cape Town 8000, South Africa
tel: +27 21 003 6712

Secretary

Caroline Ferland

Investor relations

Enquiries should be directed to irteam@bat.com
tel: +44 20 7845 2012

Press office

Enquiries should be directed to the BAT Media Centre
tel: +44 20 7845 2888
email: media_centre@bat.com

Auditors

KPMG LLP
15 Canada Square, Canary Wharf, London E14 5GL

References in this publication to 'British American Tobacco', 'BAT', 'we', 'us', and 'our' when denoting opinion refer to British American Tobacco p.l.c. (the Company) (No. 3407696) and when denoting tobacco business activity refer to British American Tobacco Group operating companies, collectively or individually as the case may be.

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