

GRI CONTENT INDEX

Our 2019 Sustainability Reporting, as detailed within the Annual Report and Accounts, corporate website and supplementary downloadable documents, has been prepared in accordance with the Global Reporting Initiative (GRI) Standards: Core Options.

The GRI Index below lists the GRI Standards we are reporting against, and where the information can be found. The identification of the material issues is based on our latest prioritisation of environment, social, governance (ESG) issues during our recent stakeholder panel. We have a formal approach to identifying material issues which is reviewed every three years to ensure that the issues we are addressing remain relevant to the business and our stakeholders. We do this through formal materiality assessments and convening stakeholder panels.

GENERAL STANDARD DISCLOSURES

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information																				
ORGANISATIONAL PROFILE																							
102-1	Name of the organisation	Website: Homepage	Imperial Brands PLC																				
102-2	Activities, brands, products and services	Website: Brand Portfolio																					
102-3	Location of headquarters	Website: Contacts	Imperial Brands PLC headquarters are in Bristol, United Kingdom.																				
102-4	Location of operations	Website: Reporting Criteria Document 2019	Worldwide we have 33 manufacturing sites and warehouses; seven cigar manufacturing sites, three fine cut, paper and tubes manufacturing sites; one laboratory; and 63 distribution, main offices and sales and support sites.																				
102-5	Ownership and legal form	GRI Index	We are a public limited company (PLC). Further information is available in our share register analysis.																				
102-6	Markets served	Website: Our Strategy Annual Report and Accounts 2019 (pages 6-7)	We sell our brands and products in a diverse spread of international markets which we manage through three distinct divisions: Europe, Americas and Africa, Asia and Australasia.																				
102-7	Scale of the organisation	Website: Who we are	Our PLC name reflects the breadth of our brands focus across five distinct entities: Imperial Tobacco, Tabacalera, ITG Brands, Fontem Ventures and Logista.																				
102-8	Information on employees and other workers	GRI Index	<p>Employee Population by Region</p> <table border="1"> <thead> <tr> <th>Region</th> <th>No. of employees at the end of FY 19</th> <th>Female (%)</th> <th>Male (%)</th> </tr> </thead> <tbody> <tr> <td>European Union</td> <td>15,615</td> <td>36</td> <td>64</td> </tr> <tr> <td>USA</td> <td>8,368</td> <td>56</td> <td>44</td> </tr> <tr> <td>Rest of the World</td> <td>8,724</td> <td>39</td> <td>61</td> </tr> <tr> <td>Total</td> <td>32,707</td> <td>41</td> <td>59</td> </tr> </tbody> </table>	Region	No. of employees at the end of FY 19	Female (%)	Male (%)	European Union	15,615	36	64	USA	8,368	56	44	Rest of the World	8,724	39	61	Total	32,707	41	59
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Rest of the World	8,724	39	61																				
Total	32,707	41	59																				
102-9	Supply chain	Website: Sustainable Supply; Modern Slavery Statement 2018	We have two distinct supply chains, one for tobacco leaf and the other for non-tobacco materials, including next generation products (NGP).																				
102-10	Significant changes to the organisation and its supply chain	Website: Key Announcements																					

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
ORGANISATIONAL PROFILE (CONTINUED)			
102-11	Whether and how the organization applies the Precautionary Principle or approach	Annual Report and Accounts 2019 (page 33)	
102-12	External initiatives: A list of externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.	GRI Index	<p>We are a member of the Eliminating Child Labour in Tobacco Growing (ECLT) Foundation.</p> <p>We have been disclosing information to the CDP on climate change, since 2010 and water security since 2015. We are also founding members of the CDP Supply Chain Programme.</p> <p>We have been members of the global organisation, Network of Employers for Traffic Safety (NETS), since 2014.</p> <p>We refer to the UN Guiding Principles and support the International Labour Organisation's (ILO) core conventions on human rights and responsible labour practices. We are also founding members of the Slave Free Alliance.</p>
102-13	Membership of associations	GRI Index	<p>We are members of local industry and business associations in some of the countries where we operate, as well as being members of international organisations. These include: Confederation of European Community Cigarette Manufacturers (CECCM), European Cigar Manufacturers Association (ECMA), Cooperation Centre for Scientific Research Relative to Tobacco (CORESTA) and the UK Tobacco Manufacturers Association (TMA).</p>
102-41	Percentage of total employees covered by collective bargaining agreements	GRI Index	<p>We have collective bargaining agreements in place in 34 countries, covering 67% of our employees.</p>
STRATEGY			
102-14	Statement from senior decision maker	Website: CEO Statement on Sustainability	
RISKS AND OPPORTUNITIES			
102-15	Key impacts, risks and opportunities	<p>Website: Sustainability: Approach;</p> <p>Annual Report and Accounts 2019</p> <p>Website: Responding to the TCFD Recommendations</p>	
ETHICS AND INTEGRITY			
102-16	A description of the organization's values, principles, standards, and norms of behaviour	Website: Our Values; Code of Conduct	<p>Our Values and Code of Conduct are an essential part of our Sustainability agenda and reflect the behaviours we expect from everyone who works for us and with us.</p>
102-17	Mechanisms for advice and concerns about ethics	Website: Governance	<p>Concerns can be raised independently by employees or our Business Partners using our Speaking Up service. The Expolink Hotline operates 24 hours a day, 7 days a week (except 25 December). Each country will have its own dedicated number, details of which can be found on our website.</p>
GOVERNANCE			
102-18	Governance structure	Website: Leadership Team; Leadership and Governance	<p>Our Chief Development Officer, who is a member of the Board and Operating Executive (OPEX) has responsibility for our overall sustainability agenda including environmental and social issues. The Company Secretary, who is also a member of the Board and OPEX has responsibility for Governance.</p>
102-19	Delegating authority	Website: Leadership and Governance	<p>The Board delegates responsibility for developing and implementing strategies and for the day-to-day management to the Chief Executive, who is supported by the Operating Executive (OPEX); comprising of the Executive Board of Directors and members of our senior management team.</p>

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
GOVERNANCE (CONTINUED)			
102-20	Executive level responsibility for economic, environmental and social topics	Website: Leadership Team	Our Board of Directors is responsible for the delivery of our strategies, activities and the financial, social, environmental and governance performance of the company.
102-22	Composition of the highest governance body and its committees	Website: Leadership Team Annual Report and Accounts 2019 (pages 42-43)	
102-23	Chair of the highest governing body	Website: Chairman of the Board	The Chairman of the Board is a non-executive.
102-24	Nominating and selecting the highest governance body	Website: Governance Annual Report and Accounts 2019 (page 48)	The Succession and Nominations Committee reviews and evaluates the composition of the Board and its Committees.
102-25	Conflicts of interest	Annual Report and Accounts 2019 (page 59)	Directors are required to avoid situations where they have, or could have, a direct or indirect interest that conflicts, or possibly may conflict, with the Company's interests.
102-26	Role of the highest governance body in setting purpose, values and strategy	GRI Index Website: Leadership and Governance Annual Report and Accounts 2019 (page 46)	The Board delegates responsibility for developing and implementing strategies and for the day-to-day management to the Chief Executive, who is supported by the Operating Executive (OPEX); comprising of the Executive Board of Directors and members of our senior management team.
102-27	Collective knowledge of the highest governance body	GRI Index Website: Leadership Team. Annual Report and Accounts 2019 (page 42)	Before a new appointment is made, our Succession and Nominations Committee decide upon the skill set required for the new candidate. Biographies for each member of the Board are provided on our website and in the Annual Report and Accounts.
102-28	Evaluating the highest governance body's performance	Annual Report and Accounts 2019 (page 59)	
102-29	Identifying and managing economic, environmental and social impacts	GRI Index Website: Leadership and Governance	Our Board of Directors is responsible for the delivery of our strategies, activities and the financial, social, environmental and governance performance of the company.
102-30	Effectiveness of risk management processes	GRI Index Website: Leadership and Governance	The Board has ultimate responsibility for the Group's strategy and related risk appetite and is also responsible for ensuring the effectiveness of the risk management and internal control systems, with the Audit Committee assisting with discharging these responsibilities.
102-31	Review of economic, environmental and social topics	GRI Index Website: Leadership and Governance	A formal annual review of our Sustainability Strategy and performance is held with both the Operating Executive (OPEX) and the PLC Board.
102-32	Highest governance body's role in sustainability reporting	GRI Index Website: Leadership and Governance	We place responsibility in the context of good business management. Our PLC Board approves direction and remains informed with business reviews, progress reports and briefings. Our Operating Executive (OPEX) is responsible for implementing Group strategy and monitoring operational performance.
102-33	Process for communicating critical concerns to the highest governance body	GRI Index	The Audit Committee assists the Board in fulfilling its corporate governance responsibilities. As well as reporting through the management structure, concerns may also be raised through our independent Speaking Up (Whistleblowing) process.

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
GOVERNANCE (CONTINUED)			
102-35	Remuneration policies for the highest governance body and senior executives	Annual Report and Accounts 2019 (page 66)	
102-36	Process for determining remuneration	Annual Report and Accounts 2019 (page 67)	
102-37	Stakeholders involvement in remuneration	GRI Index Annual Report and Accounts 2019 (page 68)	<p>Every three years our Remuneration Policy is presented to shareholders and a vote is taken on any changes proposed to it.</p> <p>Every year at the Annual General Meeting (AGM) an advisory vote it taken on the way the policy is applied.</p> <p>We will be actively engaging with our major shareholders and relevant institutional investor bodies during financial year 2020 and their views will be key inputs into the next Directors' Remuneration Policy.</p>
STAKEHOLDER ENGAGEMENT			
102-21	Consulting stakeholders on economic, environmental and social topics	Annual Report and Accounts 2019 Website: Stakeholder Panel Statement 2019	We take an integrated approach to stakeholder management which forms part of our day-to-day management.
102-40	List of stakeholder groups	Annual Report and Accounts 2019 (page 9 and 14) Website: Stakeholder Panel Statement 2019	
102-42	Identifying and selecting stakeholders	Annual Report and Accounts 2019 (page 14)	
102-43	Approach to stakeholder engagement	Annual Report and Accounts 2019 (page 14) Website: Sustainability Approach	
102-44	Key topics and concerns raised by stakeholders	Annual Report and Accounts 2019 (page 9) Website: Stakeholder Panel Statement 2019	
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES			
102-45	Entities included in the consolidated financial statements	Annual Report and Accounts 2019	
102-46	Defining report content and topic boundaries	Website: Reporting Criteria Document 2019	
102-47	List of material topics	Annual Report and Accounts 2019 (page 9) Website: Stakeholder Panel Statement 2019; Sustainability: Our Approach	
102-48	Restatements of information	Annual Report and Accounts 2019 (pages 23 and 71)	
102-49	Changes in reporting	Website: Reporting Criteria Document 2019	
REPORTING PROFILE			
102-50	Reporting period	GRI Index Website: Reporting Criteria Document 2019	<p>Our 2019 environmental data follows the reporting period Q4 financial year 2018 - Q3 financial year 2019, this is to allow for data collection, validation and external assurance.</p> <p>Our OHS data is reported in line with our financial year.</p>
102-51	Date of most recent report	GRI Index	December 2019
102-52	Reporting cycle (e.g. annual or biennial)	GRI Index	We report annually for each financial year.
102-53	Contact point for questions regarding the report	Website: Sustainability Contacts	
102-54	Claims of reporting in accordance with the GRI Standards	GRI Index	Our 2019 Sustainability Reporting has been prepared in accordance with the GRI Standards: Core Option.
102-55	GRI Content Index	GRI Index	
102-56	External Assurance	Website: PwC Assurance Statement	

SPECIFIC STANDARD DISCLOSURES

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information																											
ECONOMIC PERFORMANCE																														
DMA		Annual Report and Accounts 2019																												
201-1	Direct economic value generated and distributed	GRI Index Annual Report and Accounts 2019 Website: UK Tax Policy	<p>Shared Wealth Generated by Imperial Brands PLC</p> <table border="1"> <thead> <tr> <th>Item</th> <th>FY19 (£m)</th> <th>FY18 (£m) *</th> </tr> </thead> <tbody> <tr> <td>Economic value generated</td> <td>31,568</td> <td>30,006</td> </tr> <tr> <td>Manufacturing costs (excluding employee costs)</td> <td>24,063</td> <td>23,159</td> </tr> <tr> <td>Operating costs (excluding employee costs and community investment)</td> <td>3,885</td> <td>3,812</td> </tr> <tr> <td>Payments to employees</td> <td>1,108</td> <td>1,125</td> </tr> <tr> <td>Payments to capital providers</td> <td>562</td> <td>626</td> </tr> <tr> <td>Payments to governments (excluding duty paid)</td> <td>609</td> <td>396</td> </tr> <tr> <td>Community Investment Budget</td> <td>2,136</td> <td>3</td> </tr> <tr> <td>Economic value retained by Imperial Brands (excluding share of profit from investments accounted for using the equity method: FY19: £55m; FY18: £42m)</td> <td>1,340</td> <td>885</td> </tr> </tbody> </table> <p>* FY18 has been restated for the impact of IFRS 15</p> <p>Imperial Brands PLC make a global tax contribution through both corporate and global tobacco taxation which exceeds £17 billion annually</p>	Item	FY19 (£m)	FY18 (£m) *	Economic value generated	31,568	30,006	Manufacturing costs (excluding employee costs)	24,063	23,159	Operating costs (excluding employee costs and community investment)	3,885	3,812	Payments to employees	1,108	1,125	Payments to capital providers	562	626	Payments to governments (excluding duty paid)	609	396	Community Investment Budget	2,136	3	Economic value retained by Imperial Brands (excluding share of profit from investments accounted for using the equity method: FY19: £55m; FY18: £42m)	1,340	885
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201-2	Financial implications and other risks and opportunities due to climate change	Website: Responding to the TCFD Recommendations																												
MARKET PRESENCE																														
DMA		Website: Leadership and Governance																												
202-2	Proportion of senior management hired from the local community	GRI Index	At the end of FY19, 40% of senior managers were hired from the local communities where the job was based.																											
INDIRECT ECONOMIC IMPACTS																														
DMA		Website: Sustainable Supply	Through our leaf partnerships projects, we are targeting our support to communities in tobacco-growing countries identified as having the most need. We focus our projects on enhancing tobacco farmer productivity, income, reducing labour requirements and improving farming inputs.																											
203-1	Development and impact of infrastructure investments and services supported	Case Studies: Driving wood sustainability in Madagascar; Enhancing biodiversity through forestry; Solar boreholes in Malawi; Irrigation investment to support farmers; Promoting crop diversity to protect farmer livelihoods; and Guarding against soil erosion.	<p>In 2019 we invested around £2 million in community investment projects which includes our contribution to the Eliminating Child Labour in Tobacco Growing (ECLT) Foundation and Hope for Justice as well as funding for our Leaf Partnership Projects.</p> <p>All charitable donations and partnership investments are subject to the requirements of our Code of Conduct.</p>																											

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information										
INDIRECT ECONOMIC IMPACTS (CONTINUED)													
203-2	Significant indirect economic impacts	GRI Index Website: Maintaining high standards of governance – Illicit Trade Case Studies: Driving wood sustainability in Madagascar; Irrigation investment to support farmers; Promoting crop diversity to protect farmer livelihoods; Guarding against soil erosion; and Targeting illegal factories in Poland	Group Security intelligence initiatives in FY19 directly contributed to law enforcement intervention in 11 different countries resulting in the closure of four illegal production facilities, the seizure of 360 million illicit cigarettes, all alongside the dismantling of criminal gangs and the recovery of cash.										
ANTI-CORRUPTION													
DMA		GRI Index Website: Leadership and Governance; Our Code of Conduct; Maintaining High Standards of Governance	We have a zero-tolerance approach to bribery and corruption. This positioning is clearly stated both in our Code of Conduct and our Anti-Bribery and Corruption Policy. Our Code of Conduct also contains our process for approval and recording of gifts and entertainment. Our Anti-Bribery and Corruption Policy is rolled-out directly to on-line employees, who are required to certify acceptance. Anti-bribery controls (including gifts and entertainment) form part of our Group Control Matrix, which is applied to Group entities. Operational management are held accountable for the compliance of their business units to these controls.										
205-1	Operations assessed for risks related to corruption	GRI Index	All our operations are assessed for risks related to corruption. Internal Audit performs a risk-based audit programme and the selection and use of our antibribery and corruption module considers the Corruption Perceptions Index and other relevant factors. During FY19, the module was used in 15 audits.										
205-2	Communication and training about anti-corruption policies and procedures	GRI Index Website: Code of Conduct; Supplier Code	Both our Code of Conduct and Supplier Code deal specifically with anti-bribery and corruption. Code of Conduct and antibribery training continues to be rolled out to new employees. In FY19 the following specific training was provided to the relevant employee populations.										
			<table border="1"> <thead> <tr> <th>E-Learning Course Title</th> <th>Target audience</th> </tr> </thead> <tbody> <tr> <td>Competition Law: An Overview*</td> <td>All online employees</td> </tr> <tr> <td>Avoiding Bribery and Corruption in the Global Business Environment</td> <td>All online employees</td> </tr> <tr> <td>Give and Get Bribe: An Antibribery Vignette*</td> <td>All online employees</td> </tr> <tr> <td>Code of Conduct</td> <td>All online employees</td> </tr> </tbody> </table>	E-Learning Course Title	Target audience	Competition Law: An Overview*	All online employees	Avoiding Bribery and Corruption in the Global Business Environment	All online employees	Give and Get Bribe: An Antibribery Vignette*	All online employees	Code of Conduct	All online employees
E-Learning Course Title	Target audience												
Competition Law: An Overview*	All online employees												
Avoiding Bribery and Corruption in the Global Business Environment	All online employees												
Give and Get Bribe: An Antibribery Vignette*	All online employees												
Code of Conduct	All online employees												
			* Both courses include a policy certification										
205-3	Confirmed incidents of corruption and actions taken	GRI Index	There have been no confirmed material incidents of fraud or corruption during FY19										

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
ANTI-COMPETITIVE BEHAVIOUR			
DMA		Website: Leadership and Governance; Code of Conduct	
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	GRI Index Annual Report and Accounts 2019 (page 63)	A new e-learning Competition Compliance training was issued to all online users in July 2019. The training is accompanied by a policy self-certification element which requires users to confirm they have read the competition law policy. The e-learning has been translated into all our core languages and supports the training and other materials that are produced on this topic. Markets also provide their people with local law compliance materials as appropriate.
ENERGY			
DMA		Annual Report and Accounts 2019 (pages 9 and 21) Website: Leadership and Governance; Reducing our Environmental Impact	
302-1	Energy consumption within the organisation	Website: Performance Summary Annual Report and Accounts 2019 (page 17)	Independently assured data demonstrates that we have reduced absolute energy consumption by 7% since our 2017 base year.
302-2	Energy consumption outside of the organisation	Website: Performance Summary	
302-3	Energy intensity	Website: Performance Summary	
WATER AND EFFLUENTS			
DMA 303-1	Interactions with water as a shared resource	Website: Reducing our Environmental Impact: Water	
DMA 303-2	Management of water discharge-related impacts	Website: Reducing our Environmental Impact: Water	
303-3	Water withdrawal	Website: Performance Summary	
303-5	Water consumption	Website: Performance Summary	Independently assured data demonstrates that we have reduced absolute water consumption by 10% since our 2017 base year.
EMISSIONS			
DMA		Annual Report and Accounts 2019 (page 17) Website: Leadership and Governance; Reporting Criteria Document 2019; Reducing our Environmental Impact	
305-1	Direct (Scope 1) GHG Emissions	Annual Report and Accounts 2019 (page 17) Website: Performance Summary	
305-2	Energy indirect (Scope 2) GHG Emissions	Annual Report and Accounts 2019 (page 17) Website: Performance Summary	
305-3	Other indirect (Scope 3) GHG Emissions	Annual Report and Accounts 2019 (page 22)	
305-4	GHG emissions intensity	Website: Performance Summary	
305-5	Reduction of GHG emissions	Annual Report and Accounts 2019 (page 17) Website: Performance Summary	Independently assured data demonstrates that we have reduced absolute Scope 1 and 2 CO ₂ e emissions by 5% since our 2017 base year.
305-6	Emissions of ozone-depleting substances (ODS)	GRI Index Website: Performance Summary	At local level, our site improvement plans include monitoring, remedial action and the phasing out of refrigerants in line with national legislation and the Montreal Protocol.

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
EFFLUENTS AND WASTE			
DMA		Website: Leadership and Governance; Reducing our Environmental Impact: Waste	
306-2	Waste by type and disposal method	Website: Performance Summary Case Study: Rome goes plastic free	We require sites to hold any hazardous waste in secure storage, using suitable controls such as secondary containment, restricted access and appropriate ventilation, until suitable approved disposal is organised. Independently assured data demonstrates that we have reduced absolute waste and waste to landfill by 16% and 5% respectively, since our 2017 base year.
306-3	Significant spills	GRI Index	In FY19 there were no significant spills reported.
ENVIRONMENTAL COMPLIANCE			
DMA		GRI Index Website: Leadership and Governance	We always strive for improvement beyond legal expectations.
307-1	Non-compliance with environmental laws and regulations		In FY19 we did not have any material environmental fines.
SUPPLIER ENVIRONMENTAL ASSESSMENT			
DMA		Website: Reducing our Environmental Impact	
308-1	New suppliers that were screened using environmental criteria	GRI Index Website: Reducing our Environmental Impact	All our leaf suppliers are required to participate in the Sustainable Tobacco Programme (STP) which covers environmental related issues. All our non-tobacco material (NTM) suppliers and NGP suppliers, undergo a Supplier Qualification Programme which includes environmental related issues.
308-2	Negative environmental impacts in the supply chain and actions taken	GRI Index	In FY19 there were no reports of negative environmental issues in the supply chain.
EMPLOYMENT			
DMA		Website: Leadership and Governance; Responsible People and Operations	
401-1	New employee hires and employee turnover	Website: Performance Summary	Data excludes Logista and US Operations. The gender and age group figures exclude any individual who has chosen not to disclose their age and/or gender and so will not sum to the Total figures.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	GRI Index Annual Report and Accounts 2019 (page 77)	Group-wide benefits provided include items such as annual bonus, pensions and long-term incentive plans. Local benefits include items such as holiday entitlement, sick pay, medical insurance and flexible working. These benefits are normally offered to both full-time and part-time or temporary employees. In 2019, the Group operated four types of share-based incentive programmes which collectively operate in around 35 countries, designed to incentivise staff and encourage them to build a stake in the Group. In 2019, eligible employees in 24 countries were invited to participate in the Group's International Sharesave Plan, which is a three-year savings contract that gives employees the option to buy ordinary shares in Imperial Brands PLC at the end of the three-year savings period at a discounted price.

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
OCCUPATIONAL HEALTH AND SAFETY			
DMA 403-1	Occupational health and safety management system	GRI Index Website: Responsible People and Operations	<p>A new OHS Framework was launched in FY19 to formally adopt a Plan, Do, Check, Act model across our entire global operations.</p> <p>In our manufacturing operations we also use health and safety management systems independently certified to the international standards to drive performance improvement. At the end of FY19, 83% of these sites were certified to OHSAS 18001.</p>
DMA 403-2	Hazard identification, risk assessment, and incident investigation	GRI Index Website: Responsible People and Operations	<p>A standard process is used to assess risks and implement effective controls throughout our global operations. A new process was introduced in FY19 of Leading Indicators which are used to measure compliance against risks as well as our overall OHS governance Framework</p> <p>A standard incident report template and central incident reporting line are in place to provide a global overview of incidents and corrective actions. Sharing learning from incidents is key to continuous improvement.</p> <p>For situations where employees feel their concerns are not taken seriously, we operate a confidential whistleblowing service.</p>
DMA 403-5	Worker training on health and safety	GRI Index Website: Responsible People and Operations Case Study: Cutting risks on the roads	<p>Comprehensive arrangements are in place to ensure workers receive all relevant OHS training and are competent to carry out the duties assigned to them. This includes induction training and training specific to individual job roles.</p>
DMA 403-6	Promotion of worker health	GRI Index	<p>Health services vary throughout our global operations. In some countries onsite access is provided to doctors, dentists and physiotherapy services. Provision is often made in relation to services available in each country.</p>
DMA 403-7	Prevention and mitigation of occupational health and safety	GRI Index Website: Responsible People and Operations	<p>Within our supply chain, health and safety forms a key element of our Supplier Code, Sustainable Tobacco Programme (STP) and our non-tobacco material (NTM) supplier qualification programme, where we seek to promote management of good health and safety practices.</p>
403-8	Workers covered by an occupational health and safety management system	GRI Index Website: Performance Summary	<p>A new OHS Framework was launched in FY19 to formally adopt a Plan, Do, Check, Act management system across our entire global operations.</p> <p>At the end of FY19, 83% of our manufacturing sites were certified to OHSAS 18001.</p>
403-9	Work-related injuries	GRI Index Annual Report and Accounts 2019 (page 17) Website: Performance Summary Case Study: Cutting risks on the roads	<p>In FY19 we had zero employee fatalities In FY19 we had 100 lost time accidents (defined as failure to return to work for the next day/shift). Our lost time accident rate for FY19 is 0.40</p> <p>Risk profiling and previous incident data indicate that working at height in our manufacturing sites and driving in the sales force pose a risk for high consequence injuries. These risks have been managed by global projects: Height Safe and Drive Safe We also operate a campaign to influence behaviours called 'I own Safety'.</p>

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information																		
OCCUPATIONAL HEALTH AND SAFETY (CONTINUED)																					
403-10	Work-related ill health	GRI Index	<p>There were no fatalities due to work-related ill health.</p> <p>A breakdown of occupational ill health types is not separately recorded. This is to protect confidentiality and comply with legal requirements around disclosure of such information in some of the countries in which we operate.</p>																		
TRAINING AND EDUCATION																					
DMA		Website: Leadership and Governance; Responsible People and Operations																			
404-1	Average hours of training per year per employee	GRI Index Website: Performance Summary	<p>Through Group-led learning activities we delivered an average of 1.85 hours of learning per employee in FY19.</p> <p>This excludes any mandatory governance training and all locally organised training.</p>																		
404-2	Programs for upgrading employee skills and transition assistance programmes	GRI Index	<p>During FY19 our Group-led employee skills and transition assistance programmes included a range of self-learning tools and targeted programmes.</p> <p>All employees leaving the company are typically provided with support, whether this is retirement, severance pay, job placement or re-training to a work or non-work life. We have a global out-placement provider and policy which all countries can draw upon.</p> <p>There is no policy in place to provide employees with sabbatical assistance. Requests for sabbatical leave would be evaluated on a case-by-case basis.</p>																		
404-3	Percentage of employees receiving regular performance and career development reviews	GRI Index	<p>We provide all employees and people managers with the relevant tools, guidance and support to undertake performance and career development reviews and encourage them to do so.</p>																		
DIVERSITY AND EQUAL OPPORTUNITY																					
DMA		Website: Leadership and Governance; Responsible People and Operations																			
405-1	Diversity of governance bodies and employees	GRI Index Annual Report and Accounts 2019 (page 48)	<p>The Board recognises the value of gender diversity to Imperial and is committed to increasing the representation of females within senior management roles to 30% by 2023.</p>																		
405-1	Gender Diversity of Governance Bodies		<table border="1"> <thead> <tr> <th>Governance Body</th> <th>Female (%)</th> <th>Male (%)</th> </tr> </thead> <tbody> <tr> <td>The Board</td> <td>40^A</td> <td>60</td> </tr> <tr> <td>The Operating Executive</td> <td>11^A</td> <td>89</td> </tr> <tr> <td>Succession and Nominations Committee</td> <td>33</td> <td>67</td> </tr> <tr> <td>Audit Committee</td> <td>60</td> <td>40</td> </tr> <tr> <td>Remuneration Committee</td> <td>60</td> <td>40</td> </tr> </tbody> </table> <p>^A Data has been assured by PwC under the limited assurance requirements of the ISAE 3000 Standard. The PwC Assurance Opinion is available on our website</p>	Governance Body	Female (%)	Male (%)	The Board	40 ^A	60	The Operating Executive	11 ^A	89	Succession and Nominations Committee	33	67	Audit Committee	60	40	Remuneration Committee	60	40
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GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
CHILD LABOUR			
DMA		Website: Our Code of Conduct; Supplier Code; Collaborating for Positive Societal Impact; Addressing Child Labour; Leadership and Governance	Child labour is unacceptable, and we continue to make every effort to stop it happening in our supply chain through: <ul style="list-style-type: none"> – The Sustainable Tobacco Programme (STP); – Our Leaf Partnership Projects; and – Support of the Eliminating Child Labour in Tobacco Growing Foundation.
408-1	Operations and suppliers at significant risk for incidents of child labour	Website: Our Code of Conduct; Our Supplier Code; Human Rights Policy; Addressing Child Labour; Modern Slavery Statement 2018; Case Study: Child labour in Nicaragua	
FORCED OR COMPULSORY LABOUR			
DMA		Website: Our Code of Conduct; Our Supplier Code; Human Rights Policy; Modern Slavery Statement 2018; Leadership and Governance; Collaborating for Positive Societal Impact	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Website: Modern Slavery Statement 2018	
HUMAN RIGHTS ASSESSMENT			
DMA		Website: Collaborating for Positive Societal Impact; Modern Slavery Statement 2018	
412-1	Operations that have been subject to human rights reviews or impact assessments	Modern Slavery Statement 2018	
412-2	Employee training on human rights policies or procedures	Website: Modern Slavery Statement 2018; Collaborating for Positive Societal Change	
LOCAL COMMUNITIES			
DMA		Website: Leadership and Governance; Collaborating for Positive Societal Impact	
413-1	Operations with local community engagement, impact assessments, and development plans	GRI Index	We have conducted a number of socio-economic impact assessments for different locations over the years including in Morocco and West Africa. In 2017 we conducted an impact assessment of our operations in Australia.
SUPPLIER SOCIAL ASSESSMENT			
DMA		Website: Collaborating for Positive Societal Impact; Modern Slavery Statement 2018	
414-1	New suppliers that were screened using social criteria	Website: Modern Slavery Statement 2018; Collaborating for Positive Societal Impact	All our leaf suppliers are required to participate in the Sustainable Tobacco Programme (STP) which covers social criteria. All our non-tobacco material (NTM) suppliers and NGP suppliers, undergo a Supplier Qualification Programme which includes social criteria.
414-2	Negative social impacts in the supply chain and the actions taken	Case study: Child Labour in Nicaragua	

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
PUBLIC POLICY			
DMA		Website: Our Code of Conduct	
415-1	Political donations	GRI Index Website: Our Code of Conduct	Our policy is not to make donations to political parties. In FY19, no political donations were made to EU political parties, organisations or candidates.
CUSTOMER HEALTH AND SAFETY			
DMA		Website: Leadership and Governance	
416-1	Assessment of the health and safety impacts of product and service categories	GRI Index Website: Imperial Brands Science website Website: Imperial Brands website	Our leading-edge science underpins our commitment to create something better for the world's smokers. We want smokers to transition to less harmful alternatives to cigarettes, so we are developing a range of Next Generation Products (NGP) that have the potential to reduce smoking-related disease.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	GRI Index	In FY19, 0.23% of the consumer complaints we received for tobacco-containing products were of a health-related nature and so were accelerated to our Risk Assessment Panel (RAP). Following RAP assessments there were no product recalls or product modifications required. In FY19, 0.05% of the consumer complaints we received for NGP products were of a health-related nature and so were accelerated to RAP. Following RAP assessments there were no product recalls or product modifications required.
MARKETING AND LABELLING			
DMA		Website: Leadership and Governance	
417-1	Requirements for product and service information and labelling	Website: International Marketing Standard (IMS); E-Vapour Products Marketing Standard	We support markets and functions in the interpretation and understanding of the IMS and provide training as required. This includes the provision of Brand Tool Kits which are highly prescriptive to avoid any misinterpretation of the guidelines. All our Brand Tool Kits are signed off by Brand and Product Regulation, Group Legal. Local Corporate and Legal Affairs then approve or reject for in-market application depending on local tobacco control legislation. Fontem Ventures has its own stringent marketing standards for e-vapour products and ensures that all marketing activity is only ever aimed at adults.
417-2	Incidents of non-compliance concerning product and service information and labelling	GRI Index	In FY19 we did not have any reported material incidents of non-compliance concerning product and service information and labelling.
417-3	Incidents of non-compliance concerning marketing communications	GRI Index	In FY19 we did not have any reported material incidents of non-compliance concerning marketing communications.
SOCIOECONOMIC COMPLIANCE			
419-1	Non-compliance with laws and regulations in the social and economic area	GRI Index	In FY19 we did not have any reported material incidents of non-compliance concerning laws and regulations in the social and economic area.