

# GRI CONTENT INDEX

The GRI Index below lists the GRI Standards we are reporting against, and where the information can be found. The identification of the material aspects is based on our latest materiality assessment conducted in 2016. In 2018 we reviewed and refocused our Sustainability strategy, however our material issues remain essentially the same.

## GENERAL STANDARD DISCLOSURES

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information																				
<b>ORGANISATIONAL PROFILE</b>																							
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	GRI Index	Imperial Brands PLC headquarters are in Bristol, United Kingdom.																				
102-4	Location of operations	Website: Who we are	We are Imperial Brands PLC, a dynamic fast-moving consumer goods company borne out of a strong tobacco heritage. We have continually evolved to embrace changing market dynamics and develop new consumer experiences.																				
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 2018 (pages 16-19)	We operate across 160 markets worldwide. However, we are directing most of our investment to our ten priority markets, which account for around 50% of our volume and 70% of our operating profit.																				
102-7	Scale of the organisation	Website: Our Companies	Our business is built around great consumer brands. We also have powerful corporate brands: Imperial Tobacco, home to most of our tobacco subsidiaries around the world, Tabacalera, our cigar business, ITG Brands in the USA, Fontem Ventures and Logista.																				
102-8	Information on employees and other workers	GRI Index Website: Social Performance Data	<p><b>Employee Population by Region</b></p> <table border="1"> <thead> <tr> <th>Region</th> <th>No. of employees at the end of FY 18</th> <th>Female (%)</th> <th>Male (%)</th> </tr> </thead> <tbody> <tr> <td>European Union</td> <td>15,713</td> <td>36</td> <td>64</td> </tr> <tr> <td>USA</td> <td>8,565</td> <td>55</td> <td>45</td> </tr> <tr> <td>Rest of the World</td> <td>8,982</td> <td>37</td> <td>63</td> </tr> <tr> <td>Total</td> <td>33,260</td> <td>41</td> <td>59</td> </tr> </tbody> </table>	Region	No. of employees at the end of FY 18	Female (%)	Male (%)	European Union	15,713	36	64	USA	8,565	55	45	Rest of the World	8,982	37	63	Total	33,260	41	59
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Total	33,260	41	59																				
102-9	Supply chain	Website: Sustainability: Approach	We are proud of the contributions we make, not just wealth creation and employment but the mutual positive benefits we share with our global value chain.																				
102-10	Significant changes to the organisation and its supply chain	Website: Key Announcements																					
102-11	Whether and how the organization applies the Precautionary Principle or approach.	Website: Reporting and Criteria Document 2018																					

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
<b>ORGANISATIONAL PROFILE</b>			
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; water security since 2015; and forests since 2017. We are also members of the CDP Supply Chain Programme.</p> <p>We have been members of the global organization, 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.</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:</p> <p>Confederation of European Community Cigarette Manufacturers (CECCM)</p> <p>European Cigar Manufacturers Association (ECMA)</p> <p>Cooperation Centre for Scientific Research Relative to Tobacco (CORESTA)</p> <p>The UK Tobacco Manufacturers Association (TMA)</p>
102-41	Percentage of total employees covered by collective bargaining agreements	GRI Index	We have collective bargaining agreements in place in 20 countries, covering 45% of our employees.
<b>STRATEGY</b>			
102-14	Statement from senior decision maker	Website: CEO Statement on Sustainability	
<b>RISKS AND OPPORTUNITIES</b>			
102-15	Key impacts, risks and opportunities.	<p>Website: Sustainability: Approach; Annual Report and Accounts 2018 (page 24)</p> <p>Website: Human Rights Impact Assessment Report</p> <p>Website: Responding to our Stakeholders</p> <p>Website: Responding to the TCFD Recommendations</p>	
<b>ETHICS AND INTEGRITY</b>			
102-16	A description of the organization's values, principles, standards, and norms of behaviour.	Website: Our Values; Code of Conduct	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.
102-17	Mechanisms for advice and concerns about ethics	Website: Governance	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.
<b>GOVERNANCE</b>			
102-18	Governance structure.	Website: Leadership Team; Leadership and Governance	Our Chief Development Officer, who is a member of the Board and Operating Executive (OPEX) has responsibility for Environmental and Social Issues. The Company Secretary, who is also a member of the Board and OPEX has responsibility for Governance.
102-19	Delegating authority.	Website: Leadership and Governance	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.

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
<b>GOVERNANCE</b>			
102-20	Executive level responsibility for economic, environmental and social topics	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.
102-22	Composition of the highest governance body and its committees	Website: Leadership Team Annual Report and Accounts 2018 (pages 36-37)	
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 2018 (pages 39 -40)	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 2018 (page 49)	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	Website: Leadership and Governance	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 2018 (pages 36, 37, 39 and 40)	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 2018 (page 49)	
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 review of our Sustainability Strategy and performance is held with both the Operating Executive (OPEX) and the PLC Board, annually.
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	Through its formal agenda (maintained by the Company Secretary) and regular meetings, the Board exercises its key role in both setting our strategy and ensuring that its implementation is done by management operating responsibly within our governance framework, whilst clearly demonstrating our values and high ethical standards.  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
<b>GOVERNANCE</b>			
102-35	Remuneration policies for the highest governance body and senior executives.	Annual Report and Accounts 2018 (pages 57-71)	
102-36	Process for determining remuneration	Annual Report and Accounts 2018 (pages 57-71)	
102-37	Stakeholders involvement in remuneration	GRI Index Annual Report and Accounts 2018 (page 60)	<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 is taken on the way the policy is applied.</p> <p>Our Investor Relations team also discuss remuneration on a regular basis with different investors.</p>
<b>STAKEHOLDER ENGAGEMENT</b>			
102-21	Consulting stakeholders on economic, environmental and social topics	Website: Stakeholder Engagement	We take an integrated approach to stakeholder management which forms part of our day-to-day management.
102-40	List of stakeholder groups	Website: Stakeholder Engagement	
102-42	Identifying and selecting stakeholders	Website: Stakeholder Engagement	
102-43	Approach to stakeholder engagement	Website: Stakeholder Engagement; Our Approach	
102-44	Key topics and concerns raised by stakeholders	Website: Stakeholder Engagement	
<b>IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES</b>			
102-45	Entities included in the consolidated financial statements	Annual Report and Accounts 2018	
102-46	Defining report content and topic boundaries	Website: Reporting and Criteria Document 2018	
102-47	List of material topics	Website: Our Approach Annual Report and Accounts 2018 (pages 30-34)	
102-48	Restatements of information	Annual Report and Accounts 2018	
102-49	Changes in reporting.	Website: Reporting and Criteria Document 2018	
<b>REPORTING PROFILE</b>			
102-50	Reporting period	Website: Reporting and Criteria Document 2018	Financial year 2018 (FY18): 1st October 2017 to 30 September 2018
102-51	Date of most recent report	GRI Index	December 2018
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	We seek to be in general alignment with the Global Reporting Initiative (GRI) Standards. Whilst we have not sought specific GRI assurance, we provide an Index of disclosures.
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																											
<b>ECONOMIC PERFORMANCE</b>																														
DMA		Annual Report and Accounts 2018																												
201-1	Direct economic value generated and distributed	GRI Index Annual Report and Accounts 2018 Website: UK Tax Policy	<p><b>Shared Wealth Generated by Imperial Brands PLC</b></p> <table border="1"> <thead> <tr> <th>Item</th> <th>FY18 (£m)</th> <th>FY17 (£m)</th> </tr> </thead> <tbody> <tr> <td>Economic value generated</td> <td>30,524</td> <td>30,247</td> </tr> <tr> <td>Manufacturing costs (excluding employee costs)</td> <td>23,177</td> <td>22,979</td> </tr> <tr> <td>Operating costs (excluding employee costs and community investment)</td> <td>3,812</td> <td>3,931</td> </tr> <tr> <td>Payments to employees</td> <td>1,125</td> <td>1,056</td> </tr> <tr> <td>Payments to capital providers</td> <td>626</td> <td>450</td> </tr> <tr> <td>Payments to governments (excluding duty paid)</td> <td>396</td> <td>414</td> </tr> <tr> <td>Community Investment Budget</td> <td>2,365</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: FY18: £42m; FY17: £33m)</td> <td>1,385</td> <td>1,414</td> </tr> </tbody> </table> <p>Imperial Brands PLC make a global tax contribution through both corporate and global tobacco taxation which exceeds £17 billion annually</p>	Item	FY18 (£m)	FY17 (£m)	Economic value generated	30,524	30,247	Manufacturing costs (excluding employee costs)	23,177	22,979	Operating costs (excluding employee costs and community investment)	3,812	3,931	Payments to employees	1,125	1,056	Payments to capital providers	626	450	Payments to governments (excluding duty paid)	396	414	Community Investment Budget	2,365	3	Economic value retained by Imperial Brands (excluding share of profit from investments accounted for using the equity method: FY18: £42m; FY17: £33m)	1,385	1,414
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201-2	Financial implications and other risks and opportunities due to climate change	Website: Responding to the TCFD Recommendations																												
<b>MARKET PRESENCE</b>																														
DMA		Website: Leadership and Governance																												
202-2	Proportion of senior management hired from the local community	GRI Index	At the end of FY18, 50% of senior managers were hired from the local communities where the job was based.																											
<b>INDIRECT ECONOMIC IMPACTS</b>																														
DMA		Website: Tobacco – 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: Solar Boreholes in Malawi; Drone Technology: A Difference that Counts	<p>In 2018 we invested £2,365,000 in community investment projects which includes 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
<b>INDIRECT ECONOMIC IMPACTS</b>			
203-2	Significant indirect economic impacts	Case Studies: Raising Standards for Families in India; Laos: Supporting Tobacco Farmers to Diversify their Businesses; Tree Planting for Sustainability in Tanzania; Targeting Illegal Factories in Poland	<p>In Madagascar we have renovated a school building, provided 270 school benches and funded the renovations on three health centres which support the farming communities.</p> <p>In India our projects have funded 67 household toilets and two reverse osmosis tanks to assist in delivering clean water to the local communities.</p> <p>Group Security initiatives continue to support the actions of Regulatory Authorities on a global basis. In 2018 across 13 countries Imperial provided information that lead to the closure of four illicit production facilities and seizure of over 200 million illicit cigarettes, protecting legitimate business and state revenues.</p> <p>Throughout 2018 Imperial has run a series of Anti Illicit Trade projects in Poland. These projects, which are carefully coordinated with the various arms of Polish Law Enforcement have resulted in the closure of two production facilities estimated as depriving the Polish and bordering economies of more than Euro 100 million.</p>
<b>ANTI-CORRUPTION</b>			
DMA		GRI Index Website: Leadership and Governance; Our Code of Conduct; Maintaining High Standards of Governance	<p>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.</p> <p>Our Code of Conduct also contains our process for approval and recording of gifts and entertainment.</p> <p>Our Anti-Bribery and Corruption Policy is rolled-out directly to on-line employees, who are required to certify acceptance.</p> <p>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.</p>
205-1	Operations assessed for risks related to corruption	GRI Index	<p>All our operations are assessed for risks related to corruption.</p> <p>Internal Audit performs a risk-bases audit programme and the selection and use of our antibribery and corruption module considers the Corruption Perceptions Index and other relevant factors.</p> <p>During FY18, the module was used in 8 audits.</p>

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information												
<b>ANTI-CORRUPTION</b>															
205-2	Communication and training about anti-corruption policies and procedures	GRI Index Website: Code of Conduct; Supplier Code	<p>Our Code of Conduct was updated in FY18 and we published a new Supplier Code. Both deal specifically with anti-bribery and corruption.</p> <p>Code of Conduct and antibribery training continues to be rolled out to new employees.</p> <p>A html (with video) was sent to all employees, reminding them of our anti-bribery and corruption policy and directing them to the available guidance.</p> <p>In FY18 the following specific training was provided to the relevant employee populations.</p> <table border="1"> <thead> <tr> <th>E-Learning Course Title</th> <th>Target audience</th> </tr> </thead> <tbody> <tr> <td>Global Competition Law</td> <td>All CMG and new starters</td> </tr> <tr> <td>ITUK Working with Competition Law</td> <td>ITUK sales force</td> </tr> <tr> <td>Avoiding Bribery and Corruption in the Global Business Environment</td> <td>All CMG and new starters</td> </tr> <tr> <td>Give and Get Bribe: An Antibribery Vignette</td> <td>All online employees and new starters</td> </tr> <tr> <td>Code of Conduct</td> <td>All new starters</td> </tr> </tbody> </table>	E-Learning Course Title	Target audience	Global Competition Law	All CMG and new starters	ITUK Working with Competition Law	ITUK sales force	Avoiding Bribery and Corruption in the Global Business Environment	All CMG and new starters	Give and Get Bribe: An Antibribery Vignette	All online employees and new starters	Code of Conduct	All new starters
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Code of Conduct	All new starters														
205-3	Confirmed incidents of corruption and actions taken	GRI Index	There have been no confirmed incidents of corruption during FY18												
<b>ANTI-COMPETITIVE BEHAVIOUR</b>															
DMA		Website: Leadership and Governance and the Code of Conduct													
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	GRI Index Annual Report and Accounts 2018 (page 53)	<p>A number of competition law investigations by national competition authorities in respect of the tobacco sector are ongoing in EU member states. In this regard, we were subject to an on-site inspection without notice conducted by the Spanish competition authority in February/March 2017 and which publicly opened a formal investigation on 16 June 2017. This matter is ongoing as at the date of publication. In so far as we are aware, we have not been found to have infringed relevant provisions of competition law in any of these ongoing investigations and have complied fully with any requests for information made by relevant EU national competition authorities. We continue to co-operate with the relevant competition authorities.</p> <p>A new competition law e-learning is being developed for FY19 and supports the training and other materials that are produced by Group Legal on this topic.</p>												
<b>ENERGY</b>															
DMA		Annual Report and Accounts 2018 (pages 33-34) Website: Leadership and Governance; Reducing our Environmental Impact													
302-1	Energy consumption within the organisation	Website: Environmental Performance	Independently assured data demonstrates that we have reduced energy consumption by 41% since our 2009 baseline year.												
302-2	Energy consumption outside of the organisation	Website: Environmental Performance													
302-3	Energy intensity	Website: Environmental Performance Annual Report and Accounts 2018 (page 34)													

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
<b>WATER AND EFFLUENTS</b>			
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: Environmental Performance	
303-5	Water consumption	Website: Environmental Performance	Independently assured data demonstrates that we have reduced water consumption by 50% since our 2009 baseline year.
<b>EMISSIONS</b>			
DMA		Annual Report and Accounts 2018 (page 34) Website: Leadership and Governance; Reducing our Environmental Impact	
305-1	Direct (Scope 1) GHG Emissions	Annual Report and Accounts 2018 (page 34) Website: Environmental Performance	
305-2	Energy indirect (Scope 2) GHG Emissions	Annual Report and Accounts 2018 (page 34) Website: Environmental Performance	
305-3	Other indirect (Scope 3) GHG Emissions	Annual Report and Accounts 2018 (page 34)	
305-4	GHG emissions intensity	Annual Report and Accounts 2018 (page 34)	
305-5	Reduction of GHG emissions	Annual Report and Accounts 2018 (page 34)	Independently assured data demonstrates that we have reduced CO <sub>2</sub> e emissions by 40% since our 2009 baseline year.
305-6	Emissions of ozone-depleting substances (ODS)	GRI Index Website: Environmental Performance	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.  We continue to make progress with replacing ozone-depleting substances ahead of the Montreal Protocol, and are committed to eliminate use of these substances by 2020. In FY18, loss to the atmosphere of R22 was 270kg.
<b>EFFLUENTS AND WASTE</b>			
DMA		Website: Leadership and Governance; Reducing our Environmental Impact: Waste	
306-2	Waste by type and disposal method	Website: Environmental Performance Case Study: Turning Waste into Fuel in Madagascar	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 waste and waste to landfill by 12% and 58% respectively since our 2009 baseline year.
306-3	Significant spills	GRI Index	In FY18 there were no significant spills reported.
<b>ENVIRONMENTAL COMPLIANCE</b>			
DMA		GRI Index; Leadership and Governance	We always strive for improvement beyond legal expectations.
307-1	Non-compliance with environmental laws and regulations		In FY18 we did not have any material environmental fines.

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
<b>SUPPLIER ENVIRONMENTAL ASSESSMENT</b>			
DMA		Website: Reducing our Environmental Impact	
308-1	New suppliers that were screened using environmental criteria	GRI Index Website: The Sustainable Tobacco Programme	All of our leaf suppliers are required to participate in the Sustainable Tobacco Programme (STP) which covers environmental related issues.  All of 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 FY18 there were no reports of negative environmental issues in the supply chain.
<b>EMPLOYMENT</b>			
DMA		Website: Leadership and Governance; Behaving Responsibly – People and Operations	
401-1	New employee hires and employee turnover	Website: Social Performance	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 2018 (page 63)	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 2018, the Group operated four types of share-based incentive programmes, designed to incentivise staff and encourage them to build a stake in the Group. In 2018, eligible employees in 25 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.
<b>OCCUPATIONAL HEALTH AND SAFETY</b>			
DMA 403-1	Occupational health and safety management system	GRI Index	In our manufacturing operations we use health and safety management systems independently certified to the international standard OHSAS 18001 to drive performance improvement. At the end of FY18, 90% of these sites were certified to OHSAS 18001.
DMA 403-2	Hazard identification, risk assessment, and incident investigation	GRI Index Website: Social Performance; Behaving Responsibly – People and Operations	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.  In FY18 we piloted on App in our mobile sales force across several markets, which allows digital reports to be made on the spot when an incident occurs. For situations where employees feel their concerns are not taken seriously, we operate a confidential whistleblowing service.
DMA 403-5	Worker training on health and safety	GRI Index Website: Behaving Responsibly – People and Operations Case Studies: Cutting Risks on the Roads and Barn Work Safety Improvements	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.

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
<b>OCCUPATIONAL HEALTH AND SAFETY</b>			
DMA 403-6	Promotion of worker health	GRI Index Case Study: Employee Interest in Wellbeing Globally	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. We also promote good health and wellbeing through global initiatives like the Step Challenge.
DMA 403-7	Prevention and mitigation of occupational health and safety	GRI Index Website: Behaving Responsibly – People and Operations	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.
403-8	Workers covered by an occupational health and safety management system	GRI Index Website: Social Performance	At the end of FY18, 90% of our manufacturing sites were certified to OHSAS 18001.
403-9	Work-related injuries	GRI Index Annual Report and Accounts 2018 (page 34) Website: Social Performance; Case Studies: Cutting Risks on the Roads and Barn Work Safety Improvements	In FY18 we had zero employee fatalities. In FY18 we had 118 lost time accidents (defined as failure to return to work for the next day/shift). The total number of hours worked in FY18 = 51599281 The rate is calculated as the number of lost time accidents divided by total number of hours worked in FY18 multiplied by 200000 hours worked. The lost time accident rate = 0.46  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.
403-10	Work-related ill health	Website: Social Performance	There were no fatalities because of work-related ill health.  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.
<b>TRAINING AND EDUCATION</b>			
DMA		Website: Leadership and Governance; Behaving Responsibly – People and Operations	
404-1	Average hours of training per year per employee	GRI Index	Through Group-led learning activities we delivered an average of 1.2 hours of learning per employee in FY18.  This excludes any mandatory governance training and all locally organised training.
404-2	Programs for upgrading employee skills and transition assistance programmes	GRI Index Website: Social Performance	During FY18 our Group-led employee skills and transition assistance programmes included a range of self-learning tools and targeted programmes.  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.  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.
404-3	Percentage of employees receiving regular performance and career development reviews	GRI Index	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.

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
<b>DIVERSITY AND EQUAL OPPORTUNITY</b>			
DMA		Website: Leadership and Governance; Behaving Responsibly – People and Operations	
405-1	Diversity of governance bodies and employees	GRI Index Annual Report and Accounts 2018 (page 39) Website: Social Performance	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.
<b>CHILD LABOUR</b>			
DMA		Website: Our Code of Conduct; Supplier Code; Tackling Child Labour; The Sustainable Tobacco Programme; Leadership and Governance	Child labour is unacceptable and we continue to make every effort to stop it happening in our supply chain through: The Sustainable Tobacco Programme Our Leaf Partnership Projects Support of the Eliminating Child Labour in Tobacco Growing Foundation
408-1	Operations and suppliers at significant risk for incidents of child labour	Website: Human Rights Impact Assessment Report	
<b>FORCED OR COMPULSORY LABOUR</b>			
DMA		Website: Our Code of Conduct; The Supplier Code; The Sustainable Tobacco Programme; Leadership and Governance	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Website: Human Rights Impact Assessment Report	
<b>RIGHTS OF INDIGENOUS PEOPLES</b>			
DMA		Website: Leadership and Governance; Human Rights Impact Assessment Report	
411-1	Incidents of violations involving rights of indigenous peoples	Website: Human Rights Impact Assessment Report	
<b>HUMAN RIGHTS ASSESSMENT</b>			
DMA		Website: Leadership and Governance; Human Rights Impact Assessment Report; The Sustainable Tobacco Programme	
412-1	Operations that have been subject to human rights reviews or impact assessments	Human Rights Impact Assessment Report	
412-2	Employee training on human rights policies or procedures	GRI Index	Our respect for human rights extends throughout our operations and is reflected in our: Human Rights Policy Code of Conduct Supplier Code The Sustainable Tobacco Programme The Supplier Qualification Programme
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Website: Collaborating for Positive Societal Impact	We are a Board member of the Eliminating Child Labour in Tobacco Growing (ECLT) Foundation.
<b>LOCAL COMMUNITIES</b>			
DMA		Website: Leadership and Governance; Human Rights Impact Assessment Report	
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 one for our operations in Australia.

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
<b>SUPPLIER SOCIAL ASSESSMENT</b>			
DMA		Website: The Sustainable Tobacco Programme; Collaborating for Positive Societal Impact	
414-1	New suppliers that were screened using social criteria	Website: The Sustainable Tobacco Programme; Collaborating for Positive Societal Impact	All our leaf suppliers are required to participate in the Sustainable Tobacco Programme (STP) which covers social criteria.  All of 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: How We've Responded	
<b>PUBLIC POLICY</b>			
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 FY18, no political donations were made to EU political parties, organisations or candidates.
<b>CUSTOMER HEALTH AND SAFETY</b>			
DMA		Website: Leadership and Governance	
416-1	Assessment of the health and safety impacts of product and service categories	GRI Index Annual Report and Accounts 2018 (page 31) Website: Imperial Brands Science website Website: Fontem Science website Website: Imperial Brands website Case Studies: A Scientific Approach to Vaping; Tobacco-Free Innovation Ushers in New Era	Our leading-edge science underpins our commitment to create something better for the world's smokers. We want smokers to switch 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.  Our research has shown that vapour from our blu brand is over 95% less toxic than smoke from a cigarette, contains over 99% fewer toxicants and carcinogens and does not negatively impact indoor air quality.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	GRI Index	In FY18, 0.2% 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 FY18, 0.07% of the consumer complaints we received for NGP products were of a health-related nature and so were accelerated to or RAP. Following RAP assessments there were no product recalls or product modifications required.
<b>MARKETING AND LABELLING</b>			
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.

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
<b>MARKETING AND LABELLING</b>			
417-2	Incidents of non-compliance concerning product and service information and labelling	GRI Index	In FY18 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 FY18 we did not have any reported material incidents of non-compliance concerning marketing communications.
<b>SOCIOECONOMIC COMPLIANCE</b>			
419-1	Non-compliance with laws and regulations in the social and economic area	GRI Index	In FY18 we did not have any reported material incidents of non-compliance concerning laws and regulations in the social and economic area.