



OUR PERFORMANCE:
GRI AND SASB INDEX



OUR PEOPLE AND PLANET AMBITION

The GRI and SASB information on the following pages is colour-coded to align with our refreshed ESG Strategy and our eight most material ESG focus areas, identified through a full materiality assessment.



CORPORATE

We are committed to operating responsibly in everything we do, respecting our people, our communities, and our planet.



GOVERNANCE

We have a comprehensive governance structure, ensuring appropriate levels of focus, cross-collaboration, risk management and escalation pathways covering every ESG area of focus.

HEALTHIER FUTURES



CONSUMER HEALTH

We are committed to strengthening our next generation products (NGP) and making a more meaningful contribution to harm reduction by offering adult smokers a range of potentially less harmful products.



CLIMATE CHANGE

We are committed to reducing our impact on the climate throughout our value chain. Focusing on both mitigation and adaptation.



PACKAGING & WASTE

We are committed to minimising waste associated with our products, packaging and production processes.

POSITIVE CONTRIBUTION TO SOCIETY



FARMER LIVELIHOODS & WELFARE

We are committed to engaging with our suppliers to support and develop farming communities and promote sustainable agriculture.



SUSTAINABLE & RESPONSIBLE SOURCING

We are committed to sourcing products and services in a compliant, sustainable and socially conscious manner. We will work with our suppliers to ensure continuous improvements.

Our ESG strategy remains aligned with the United Nations Sustainable Development Goals (SDGs).



SAFE & INCLUSIVE WORKPLACE



HUMAN RIGHTS

We are committed to raising awareness and improving processes in our supply chains recognising the importance, influence and role we have in promoting and protecting human rights.



EMPLOYEE HEALTH, SAFETY & WELLBEING

We are committed to achieving world-class occupational health, safety and wellbeing for all our employees.



DIVERSITY, EQUITY & INCLUSION

We are committed to creating a truly diverse and inclusive organisation renowned for celebrating difference, enabling our people to feel that they belong and be their authentic selves. We will respect, recognise and value the diversity of our consumers and reflect the communities in which we operate.

OUR PERFORMANCE:

GRI AND SASB INDEX

Our 2022 environmental, social and governance (ESG) 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. In December 2021 we completed an ESG materiality assessment, listening to the views of consumers, customers, employees, investors, and shareholders. This survey identified eight focus areas, which we have grouped into three broad categories: Healthier Futures, Positive Contribution to Society, and Safe & Inclusive Workplace. Each of our eight focus areas is also aligned to at least one of the United Nations'

Sustainable Development Goals (UN SDGs). We refer to ESG internally as our "People and Planet" agenda.

We are also reporting against the Sustainable Accounting Standards Board (SASB) framework for Tobacco. Indicators are detailed against the relevant SASB reference in the table below. We are committed to increasing disclosure against the relevant SASB Standards.

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: Contacts	Imperial Brands PLC
Imperial Brands PLC	Activities, brands, products and services	Website: Brands of Choice	We celebrate the enduring success of our iconic tobacco brands. At the same time, we are innovating to create alternative products, delivering increasingly satisfying experiences for consumers.
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 2022	
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 2022 (page 15)	We focus our investment and resources around our five most important markets of USA, Germany, UK, Australia, and Spain, which represent more than 70% of our combustible operating profit. We have reset our NGP strategy and focus our investment behind heated tobacco opportunities in Europe, and in selective market opportunities in vapour. Our oral nicotine business remains focused on its existing markets within Europe. As part of our strategy launched in January 2021, we overhauled our approach to NGP. The plan we are now rolling out plays to our strengths; it recognises our position as the smallest of the four global tobacco players. Please see page 19 of Annual Report 2022 for further information.
102-7	Scale of the organisation	Annual Report and Accounts 2022 Imperial Brands at a glance (page 2)	We are Imperial Brands, a global consumer-focused organisation and the fourth largest international tobacco company.
102-8	Information on employees and other workers	Annual Report and Accounts 2022 (page 181)	

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ORGANISATIONAL PROFILE (CONTINUED)

102-9	Supply chain	Website: Healthier Futures Modern Slavery Statement 2021	We have two distinct supply chains consisting of tobacco leaf supply and non-tobacco materials supply which includes Next Generation Products (NGP) and general goods and services supply.
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	Annual Report and Accounts 2022	
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 Board 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	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).
102-41	Percentage of total employees covered by collective bargaining agreements	GRI Index	We have collective bargaining agreements in place across the countries in which we operate, covering 56% of our employees.



STRATEGY

102-14	Statement from senior decision maker	Website: How we are transforming Annual Report and Accounts 2022 (page 6)	<p>CEO Stefan Bomhard describes Imperial's distinctive role as a nimble challenger within a dynamic sector on our website.</p> <p>Delivering on our strategy in the Annual Report.</p>
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RISKS AND OPPORTUNITIES

102-15	Key impacts, risks and opportunities	Annual Report and Accounts 2022 (page 59 and 82)	<p>Our Task force on climate-related financial disclosures (TCFD).</p> <p>Managing Risk: The principal risks faced by the Group and Imperial's risk management approach.</p>
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ETHICS AND INTEGRITY

102-16	A description of the organization's values, principles, standards, and norms of behaviour	Website: Our Purpose and Vision Website: Life at Imperial Annual Report and Accounts 2022 (page 23)	Our purpose defines why we are here and what we are trying to achieve over the long term. Underpinning this is our vision, which defines our medium-term priorities. Our own people defined the distinctive culture we are building. Transforming our culture, page 23 of Annual Report.
102-17	Mechanisms for advice and concerns about ethics	Website: Governance Policies	We expect all our employees and business partners to act with integrity in accordance with the standards of behaviour described in our Code of Conduct. Concerns can be raised independently using our Speaking Up service which is available in 78 countries. Details available on our website.



GOVERNANCE

102-18	Governance structure	Website: Our Leadership Team	The Board is responsible to shareholders and other stakeholders for the strategy, activities, and financial and ESG performance of the Group.
102-19	Delegating authority	Website: Our Leadership Team	The Board delegates responsibility for day-to-day management of the business to the Chief Executive, who is supported by the Executive Leadership Team.
102-20	Executive level responsibility for economic, environmental, and social topics	Annual Report and Accounts 2022 (pages 57, 60, 88, 105, 117, 140)	To ensure the Board has full oversight of all relevant ESG issues, we have established a cross-functional ESG Committee, chaired by the CEO of Imperial Brands.
102-22	Composition of the highest governance body and its committees	Website: Our Leadership Team Annual Report and Accounts 2022 (page 96)	
102-23	Chair of the highest governing body	Website: Our Leadership Team	The Chair of the Board is a non-executive.
102-24	Nominating and selecting the highest governance body	Website: Governance: Board Committees Annual Report and Accounts 2022 (page 102)	The People and Governance Committee reviews and evaluates the composition and succession plans of the Board and its Committees, to maintain an appropriate balance of skills, knowledge, experience, and diversity.
102-25	Conflicts of interest	Annual Report and Accounts 2022 (page 116)	Our Directors have a statutory duty to avoid situations where they have, or could have, a direct or indirect interest that conflicts, or possibly may conflict, with the interests of the Company, and must give notice of any such conflict at the start of any Board meeting.
102-26	Role of the highest governance body in setting purpose, values and strategy	Annual Report and Accounts 2022 (page 101)	The Board is responsible for the governance of the Company and sets the tone for the Group from the top delegating specific tasks to its committees. As part of the governance framework, the Board has adopted a schedule of matters on which it must take the final decision. These include approving the Group's strategy and business plans.

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102-27	Collective knowledge of the highest governance body	Annual Report and Accounts 2022 (pages 96, 100, 102)	<p>The People and Governance Committee reviews and evaluates the composition and succession plans of the Board and its Committees, to maintain an appropriate balance of skills, knowledge, experience, and diversity.</p> <p>We set out our Board composition and biographies of its members on page 96 and a skills matrix of the Board can be found on page 100.</p>
102-28	Evaluating the highest governance body's performance	Annual Report and Accounts 2022 (page 113)	<p>The People and Governance Committee reviews and evaluates the composition and effectiveness of the Board and its Committees to maintain the appropriate balance of skills, knowledge, experience, and independence, and makes recommendations to the Board about any changes, while having due regard to the benefits of diversity on the Board.</p>
102-29	Identifying and managing economic, environmental, and social impacts	Annual Report and Accounts 2022 (pages 57, 103)	<p>The ESG Committee's purpose is to define the Company's strategy relating to ESG and to provide oversight of its ESG programme, which is designed to assist in promoting the long-term sustainable success of the Company.</p> <p>This Committee is chaired by the Chief Executive Officer.</p>
102-30	Effectiveness of risk management processes	Annual Report and Accounts 2022 (page 102)	<p>The Audit Committee assists the Board in fulfilling its corporate governance responsibilities. This includes oversight of the Group's external audit, internal control systems, risk management framework and processes, and the Group Internal Audit department.</p>
102-31	Review of economic, environmental, and social topics	GRI Index	<p>The ESG Committee reports directly on its meetings to the Board, ensuring the Board retains oversight of this important topic. The Committee meets at least three times per year. Permanent members of the Committee include all the Executive Leadership Team (ELT), making it an executive committee to oversee the management of our material ESG issues and ensure the successful delivery of our ESG strategy.</p>
102-32	Highest governance body's role in sustainability reporting	GRI Index	<p>We place responsibility in the context of good business management. The ESG Committee, chaired by the CEO, is responsible for defining the ESG strategy which is designed to assist in promoting the long-term sustainable success of the Company.</p>
102-33	Process for communicating critical concerns to the highest governance body	Annual Report and Accounts 2022 (pages 58, 102)	<p>The main objective of the Audit Committee is to assist the Board in fulfilling its corporate governance responsibilities relating to financial and narrative reporting and controls. This includes oversight of the Group's internal control systems, risk management process and framework, Speaking Up arrangements (see page 58) and the internal and external audit processes.</p>
102-35	Remuneration policies for the highest governance body and senior executives	GRI Index	<p>There are no changes proposed to our Directors' Remuneration Policy approved by shareholders at our AGM held on 2 February 2021, which is intended to be in place for three years.</p>
102-36	Process for determining remuneration	Annual Report and Accounts 2022 (page 130)	
102-37	Stakeholders involvement in remuneration	Annual Report and Accounts 2022 (page 133)	

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STAKEHOLDER ENGAGEMENT

102-21	Consulting stakeholders on economic, environmental, and social topics	Annual Report and Accounts 2022 (page 36)	In December 2021 we completed an ESG materiality assessment, listening to the views of consumers, customers, employees, investors, and shareholders. This survey identified eight focus areas, which we have grouped into three broad categories: Healthier Futures, Positive Contribution to Society, and Safe & Inclusive Workplace.
102-40	List of stakeholder groups	Annual Report and Accounts 2022 (pages 11, 30, 36)	
102-42	Identifying and selecting stakeholders	Annual Report and Accounts 2022 (page 30)	
102-43	Approach to stakeholder engagement	Annual Report and Accounts 2022 (page 30)	
102-44	Key topics and concerns raised by stakeholders	Annual Report and Accounts 2022 (page 30)	



IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES

102-45	Entities included in the consolidated financial statements	Annual Report and Accounts 2022	
102-46	Defining report content and topic boundaries	Website: Reporting Criteria Document 2022	
102-47	List of material topics	Annual Report and Accounts 2022 (page 37)	
102-48	Restatements of information	Annual Report and Accounts 2022	
102-49	Changes in reporting	Website: Reporting Criteria Document 2022	



REPORTING PROFILE

102-50	Reporting period	Website: Reporting Criteria Document 2022	Our 2022 environmental data follows the reporting period 1st July 2021 to 30th June 2022, this is to allow for data collection, validation, and external assurance. Our health and safety and people-related data is reported in line with our financial year.
102-51	Date of most recent report	GRI Index	December 2022
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: Contacts	
102-54	Claims of reporting in accordance with the GRI Standards	GRI Index	Our 2022 ESG reporting has been prepared in accordance with the GRI Standards: Core Option.
102-55	GRI Content Index	GRI Index	
102-56	External Assurance	Website: Ernst and Young LLP Assurance Statement	

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SPECIFIC STANDARD DISCLOSURES

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information		
ECONOMIC PERFORMANCE					
DMA		Annual Report and Accounts 2022			
201-1	Direct economic value generated and distributed	GRI Index Annual Report and Accounts 2022	Item	FY22 (£m)	FY21 (£m)
			Economic value generated	32,551	32,791
			Manufacturing costs (excluding employee costs)	25,390	25,524
			Operating costs (excluding employee costs and community investment)	3,108	2,691
			Payments to employees	877	1,052
			Payments to capital providers	117	-81
			Payments to governments (excluding duty paid)	886	331
			Supporting communities	1	2
			Economic value retained by Imperial Brands (excluding share of profit from investments accounted for using the equity method: £55m)	2,172	3,272
201-2	Financial implications and other risks and opportunities due to climate change	Annual Report and Accounts 2022 (page 59)	Task Force on Climate-related Financial Disclosures (TCFD) reporting.		
MARKET PRESENCE					
DMA		Annual Report and Accounts 2022			
202-2	Proportion of senior management hired from the local community	GRI Index	At the end of FY22, 49% of senior managers were hired from the local communities where the job was based. Senior management is defined as global grades 1-5.		
INDIRECT ECONOMIC IMPACTS					
DMA		Annual Report and Accounts 2022 (page 46 and 48)	Farmer Livelihoods and Welfare. Sustainable and Responsible Sourcing.		
203-1	Development and impact of infrastructure investments and services supported	Annual Report and Accounts 2022 (page 46)	In 2022 we invested around £3.3 million in community investment projects which includes our long-standing contribution to the Eliminating Child Labour in Tobacco Growing (ECLT) Foundation, Hope for Justice, our Leaf Partnership Projects, and charitable donations made at a local market level. All charitable donations and partnership investments are subject to the requirements of our Code of Conduct.		

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INDIRECT ECONOMIC IMPACTS (CONTINUED)

203-2 Significant indirect economic impacts GRI Index

During 2022 we have maintained our global operations targeting the production and movement of illegal tobacco, including counterfeit Imperial branded tobacco products. Our AIT initiatives have resulted in seizures of almost forty million illicit white cigarettes in Belgium, Cyprus, Greece, and Italy. Beyond this we have also provided intelligence in respect of seizures made in the UK and the Netherlands, as well as increasing illicit flows identified into Australia and Middle Eastern markets, resulting in the additional seizure of around ninety million sticks. Alongside this, our intelligence and forensics capabilities continue to underpin our support to enforcement agencies, notably in relation to at least nine raids conducted by national authorities against organised criminal networks identified in the production of Imperial-branded counterfeit across Europe during the period.



ANTI-CORRUPTION

DMA

Website: Governance: Our Code of Conduct
Annual Report and Accounts 2022 (page 57)

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 online 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.

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ANTI-CORRUPTION (CONTINUED)

205-2	Communication and training about anti-corruption policies and procedures	Annual Report and Accounts 2022 (page 61) Website: Governance: Policies	Both our Code of Conduct and Supplier Code deal specifically with anti-bribery and corruption. Governance education modules are rolled out to employees with online access based on role and location. For employees who do not have access to the online system, we work with local markets to provide translated PDF versions of courses that can be used locally to deliver face-to-face training. All employees are required to complete these modules. Code of Conduct and antibribery training continues to be rolled out to new employees. In FY22 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>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> <tr> <td>Code of Conduct Part 2</td> <td>Applicable online employees</td> </tr> </tbody> </table>	E-Learning Course Title	Target audience	Competition Law: An Overview*	All online employees	Give and Get Bribe: An Antibribery Vignette*	All online employees	Code of Conduct	All online employees	Code of Conduct Part 2	Applicable online employees
E-Learning Course Title	Target audience												
Competition Law: An Overview*	All online employees												
Give and Get Bribe: An Antibribery Vignette*	All online employees												
Code of Conduct	All online employees												
Code of Conduct Part 2	Applicable online employees												
205-3	Confirmed incidents of corruption and actions taken	GRI Index	There have been no confirmed material incidents of fraud or corruption during FY22										



ANTI-COMPETITIVE BEHAVIOUR

DMA		Website: Governance: Code of Conduct Annual Report and Accounts 2022 (page 57)	
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Annual Report and Accounts 2022	Any material cases are reported in the Annual Report and Accounts (Note 30, contingent liabilities)



ENERGY

DMA		Annual Report and Accounts 2022 (page 41) Website: ESG: People and Planet Performance Summary (page 10)	Climate Change
302-1	Energy consumption within the organisation	Annual Report and Accounts 2022 (pages 29, 42) Website: ESG: People and Planet Performance Summary (pages 10-12)	We have reduced absolute energy consumption by 19% since our 2017 base year. Our target is to reduce energy consumption by 25% by 2030 versus a 2017 baseline.
302-2	Energy consumption outside of the organisation	Website: ESG: People and Planet Performance Summary (page 13)	
302-3	Energy intensity	Annual Report and Accounts 2022 (pages 29, 42) Website: ESG: People and Planet Performance Summary (page 12)	

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WATER AND EFFLUENTS

DMA 303-1	Interactions with water as a shared resource	Annual Report and Accounts 2022 (pages 43, 48) Website: ESG: People and Planet Performance Summary (page 19)	Farmer Livelihoods & Welfare Climate Change
DMA 303-2	Management of water discharge-related impacts	Website: ESG: People and Planet Performance Summary (page 13) Website: Reporting Criteria document 2022	
303-3	Water withdrawal	Website: ESG: People and Planet Performance Summary (page 13)	
303-5	Water consumption	Annual Report and Accounts 2022 (page 43) Website: ESG: People and Planet Performance Summary (pages 12-13)	Having already achieved the original target of 15% reduction in water consumption by 2030, we have set a new target of 30% by 2030 versus a 2017 baseline. In FY22, we saw a 28% reduction in water consumption compared to the 2017 baseline year.



EMISSIONS

DMA		Annual Report and Accounts 2022 (page 41) Website: ESG: People and Planet Performance Summary (page 10)	Climate Change
305-1	Direct (Scope 1) GHG Emissions	Annual Report and Accounts 2022 (page 42) Website: ESG: People and Planet Performance Summary (page 12)	
305-2	Energy indirect (Scope 2) GHG Emissions	Annual Report and Accounts 2022 (page 42) Website: ESG: People and Planet Performance Summary (page 12)	
305-3	Other indirect (Scope 3) GHG Emissions	Annual Report and Accounts 2022 (page 43) Website: ESG: People and Planet Performance Summary (page 12)	
305-4	GHG emissions intensity	Annual Report and Accounts 2022 (page 43) Website: ESG: People and Planet Performance Summary (page 12)	
305-5	Reduction of GHG emissions	Annual Report and Accounts 2022 (page 42) Website: ESG People and Planet Performance Summary (page 12)	We have seen a 19% decrease in our total Scope 1 and 2 emissions from our 2017 baseline. Our target is to be at Net Zero in our direct operations by 2030.

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EFFLUENTS AND WASTE

DMA		Annual Report and Accounts 2022 (page 44) Website: ESG: People and Planet Performance Summary (page 17)	Packaging and Waste
306-2	Waste by type and disposal method	Website: ESG: People and Planet Performance Summary (page 17)	<p>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.</p> <p>Our target is to reduce waste by 20% by 2030. We have seen a 15% decrease in waste from our 2017 baseline year. We have seen a slight increase of 0.6% in waste compared to last year which is mainly due to increased production volumes at our McAdoo site.</p> <p>Our target is to achieve zero non-hazardous waste sent to landfill by 2025. This year we have redefined waste to landfill to include waste incinerated without energy recovery and have therefore restated our data. Compared to last year, we have seen a 20% decrease in waste sent to landfill.</p>
306-3	Significant spills	GRI Index	In FY22 there were no significant spills reported.



ENVIRONMENTAL COMPLIANCE

DMA		GRI Index	We always strive for improvement beyond legal expectations.
307-1	Non-compliance with environmental laws and regulations		In FY22 we did not have any material environmental fines.



SUPPLIER ENVIRONMENTAL ASSESSMENT

DMA		Annual Report and Accounts 2022 (pages 46-48) Website: ESG: People and Planet Performance Summary 2022 (pages 20-22)	Farmer Livelihoods & Welfare Sustainable and Responsible Sourcing
308-1	New suppliers that were screened using environmental criteria	GRI Index Annual Report and Accounts 2022 (pages 46-48) Website: ESG: People and Planet Performance Summary 2022 (pages 20-22)	<p>All our leaf suppliers are encouraged to participate in the Sustainable Tobacco Programme (STP) which covers environmental related issues.</p> <p>All our non-tobacco material (NTM) suppliers and NGP suppliers, undergo a Supplier Qualification Programme which includes environmental related criteria.</p>
308-2	Negative environmental impacts in the supply chain and actions taken	GRI Index	In FY22 there were no reports of negative environmental issues in the supply chain.

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EMPLOYMENT

DMA		Annual Report and Accounts 2022 (page 55) Website: ESG: People and Planet Performance Summary 2022 (page 31)	Diversity Equity & Inclusion
401-1	New employee hires and employee turnover	Website: ESG: People and Planet Performance Summary 2022 (page 32)	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	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 of eligible grade. In 2022, the Group operated four types of share-based incentive programmes which collectively operate in around 55 countries, designed to incentivise staff, and encourage them to build a stake in the Group. In 2022, 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.



OCCUPATIONAL HEALTH AND SAFETY

DMA 403-1	Occupational health and safety management system	Annual Report and Accounts 2022 (page 52) Website: ESG: People and Planet Performance Summary 2022 (page 26)	Employee Health, Safety & Wellbeing We are committed to achieving world class occupational health, safety & wellbeing for all our employees. In our manufacturing operations we use health and safety management systems independently certified to international standards to drive performance improvement. At the end of FY22, 71% of these sites were certified to OHSAS 18001 or ISO45001.
DMA 403-2	Hazard identification, risk assessment, and incident investigation	GRI Index	We have global procedures to help maintain consistent standards across the entire business, covering areas such as hazard identification, risk assessment, road risk and incident investigation. These are applicable to all locations and are audited as part of our internal and external audit programmes. 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	Comprehensive arrangements are in place to ensure workers receive all relevant training and are competent to carry out the duties assigned to them. This includes induction training and training specific to individual job roles.
DMA 403-6	Promotion of worker health	Annual Report and Accounts 2022 (page 52) Website: ESG: People and Planet Performance Summary 2022 (page 26)	The wellbeing of our employees is of paramount importance to us and has been confirmed as an ESG priority, following the refresh of our ESG strategy and the outcome of a materiality assessment. The personal support we give employees is focused on three key areas: mental, physical, and social wellbeing.

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OCCUPATIONAL HEALTH AND SAFETY (CONTINUED)

DMA 403-7	Prevention and mitigation of occupational health and safety	Annual Report and Accounts 2022 (pages 46-49) Website: ESG: People and Planet Performance Summary 2022 (pages 18- 23)	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) and NGP 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	Website: ESG: People and Planet Performance Summary 2022 (page 27)	At the end of FY22, 71% of our manufacturing sites were certified to OHSAS 18001 or ISO45001.
403-9	Work-related injuries	Annual Report and Accounts 2022 (page 54) Website: ESG: People and Planet Performance Summary 2022 (page 28)	We have seen an 11% decrease in our lost time accident rate compared to last year. During FY22 we continued to increase the use of leading indicators to better manage risk throughout our operations. There has been a 29% decrease in our vehicle accident rate compared to last year. Road safety remains a key priority for us. We adopt global standards for road safety and use our Drive Safe campaign to promote awareness and influence behaviour.
403-10	Work-related ill health	GRI Index	There were no fatalities due to 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.



TRAINING AND EDUCATION

DMA		Annual Report and Accounts 2022 (page 55) Website: ESG: People and Planet Performance Summary 2022 (page 31)	Diversity, Equity & Inclusion
404-1	Average hours of training per year per employee	GRI Index	Through Group-led learning activities, in FY22, for full-time employees, we delivered an average of 7.38 hours of training to female employees and 7.82 hours to male employees. This excludes any mandatory governance training and all locally organised training.
404-2	Programs for upgrading employee skills and transition assistance programmes	GRI Index	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.

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DIVERSITY AND EQUAL OPPORTUNITY

DMA		Annual Report and Accounts 2022 (page 55) Website: ESG: People and Planet Performance Summary 2022 (page 31)	Diversity, Equity & Inclusion																		
405-1	Diversity of governance bodies and employees	Website: Governance Annual Report and Accounts 2022 (pages 113, 119, 130).	The Board recognises the value of gender and ethnic diversity to Imperial. We made a commitment to increase female representation in senior management roles to 30% by 2023. We are pleased to report that on 30 September 2022 (end of FY22) female representation on the Board was 40%.																		
405-1	Gender Diversity of Governance Bodies	Annual Report and Accounts 2022 (pages 113, 119, 130).	<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 Executive Leadership Team (ELT)</td> <td>30^A</td> <td>70</td> </tr> <tr> <td>People and Governance Committee</td> <td>44</td> <td>56</td> </tr> <tr> <td>Audit Committee</td> <td>40</td> <td>60</td> </tr> <tr> <td>Remuneration Committee</td> <td>50</td> <td>50</td> </tr> </tbody> </table> <p>A. Data has been assured by Ernst and Young LLP under the limited assurance requirements of the ISAE 3000 Standard. The Assurance Opinion is available on our website</p>	Governance Body	Female (%)	Male (%)	The Board	40 ^A	60	The Executive Leadership Team (ELT)	30 ^A	70	People and Governance Committee	44	56	Audit Committee	40	60	Remuneration Committee	50	50
Governance Body	Female (%)	Male (%)																			
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Remuneration Committee	50	50																			



CHILD LABOUR

DMA		Annual Report and Accounts 2022 (page 47) Website: ESG: People and Planet Performance Summary 2022 (page 19)	Farmer Livelihoods & Welfare
408-1	Operations and suppliers at significant risk for incidents of child labour	Website: Governance: Our Code of Conduct; Our Supplier Code Modern Slavery Statement 2021	



FORCED OR COMPULSORY LABOUR

DMA		Annual Report and Accounts 2022 (page 50)	Human Rights
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Modern Slavery Statement 2021	



HUMAN RIGHTS ASSESSMENT

DMA		Annual Report and Accounts 2022 (pages 46, 50)	Farmer Livelihoods & Welfare Human Rights
412-1	Operations that have been subject to human rights reviews or impact assessments	Annual Report and Accounts (page 46) Modern Slavery Statement 2021	
412-2	Employee training on human rights policies or procedures	Annual Report and Accounts 2022 (page 50) Modern Slavery Statement 2021	

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LOCAL COMMUNITIES

DMA Annual Report and Accounts 2022 (page 46) Farmer Livelihoods & Welfare

413-1 Operations with local community engagement, impact assessments, and development plans Annual Report and Accounts 2022 (page 46)



SUPPLIER SOCIAL ASSESSMENT

DMA Annual Report and Accounts 2022 (pages 46, 48) Farmer Livelihoods & Welfare Sustainable and Responsible Sourcing

414-1 New suppliers that were screened using social criteria Annual Report and Accounts 2022 (pages 46, 48) Modern Slavery Statement 2021 All our leaf suppliers are encouraged to participate in the Sustainable Tobacco Programme (STP) which covers social criteria. All our non-tobacco material (NTM) 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 Modern Slavery Statement 2021



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 FY22, no political donations were made to EU political parties, organisations, or candidates.

GRI CONTENT INDEX (continued)



CUSTOMER HEALTH AND SAFETY

DMA		Annual Report and Accounts 2022 (page 38)	Consumer Health
416-1	Assessment of the health and safety impacts of product and service categories	Annual Report and Accounts 2022 (page 38) Imperial Brands Science website	Consumer Health
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	GRI Index	In FY22, 0.59% of the consumer complaints we received for combustible tobacco 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 FY22, 0.42% 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.



SASB STANDARD TOBACCO – PUBLIC HEALTH

FB-TB-260a.1	Gross revenue and revenue net of excise taxes from non-tobacco nicotine products and heated tobacco products	Annual Report and Accounts 2022 (page 28)	
FB-TB-260a.2	Discussion of the process to assess risks and opportunities associated with 'tobacco harm reduction' products	Annual Report and Accounts 2022 (page 38) Imperial Brands Science website	During 2021 alongside our new strategy, we began articulating a new purpose: "forging a path to a healthier future for moments of relaxation and pleasure" as well as a clear vision "to build a strong challenger business powered by responsibility, focus and choice". In the past year we have evolved these high-level aspirations into granular objectives for our most material ESG priorities. Our most important area of focus will continue to be consumer health.

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MARKETING AND LABELLING

DMA		Annual Report and Accounts 2022 (page 38)	Consumer Health
417-1	Requirements for product and service information and labelling	Annual Report and Accounts 2022 (page 40)	<p>We are committed to marketing and advertising our products responsibly within the laws, codes of practice and voluntary agreements of those countries within which we operate. Our commitment to responsible marketing and sale of our NGP and combustible tobacco products is summarised by our Marketing Principles.</p> <p>We support markets and functions in the interpretation and understanding of the International Marketing Standards (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.</p>
417-2	Incidents of non-compliance concerning product and service information and labelling	GRI Index	In FY22 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 FY22 we did not have any reported material incidents of non-compliance concerning marketing communications.



SASB STANDARD TOBACCO – MARKETING PRACTICES

FB-TB-270a.1	Total amount of monetary losses as a result of legal proceedings associated with marketing, labelling, and/or advertising	Annual Report and Accounts 2022 (pages 163, 177) where relevant GRI Standard 417-2 and 417-3	
FB-TB-270a.2	Description of the company's marketing policy and relevant positions on Articles 11 and 13 of the World Health Organisation Framework Convention on Tobacco Control (WHO FCTC)	Annual Report and Accounts 2022 (page 40)	Consumer Health.



SOCIOECONOMIC COMPLIANCE

419-1	Non-compliance with laws and regulations in the social and economic area	GRI Index	In FY22 we did not have any reported material incidents of non-compliance concerning laws and regulations in the social and economic area.
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