

# GRI AND SASB INDEX 2023



# OUR PEOPLE AND PLANET AMBITION

The GRI and SASB information on the following pages is colour-coded to align with our 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 operations and 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 2023

Our 2023 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 2023 we continued to build on the strong foundations of our ESG strategy established in 2022.

Following on from the materiality assessment we conducted in 2021 where we considered the views of consumers, customers, employees, investors, and shareholders to establish our priority ESG issues, in 2023 we conducted our first double materiality assessment. Results from the assessment confirmed that our eight ESG focus areas remain priorities. We have grouped these 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). Internally we refer to ESG as our "People and Planet" agenda. For further details please see our [Annual Report and Accounts 2023](#) and our [ESG: People and Planet Performance Summary 2023](#). 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
102-2	Activities, brands, products and services	Website: Brands of Choice	Our tobacco portfolio is made up of a combination of successful international and local brands and we're building a compelling range of next generation products too.
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 2023	
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 2023 (page 18)	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, our activities underpinned by consumer insights and validation. We 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.  We have identified additional opportunities to drive future growth through our broader market portfolio whilst realising efficiencies in how we operate these markets. We're selectively building those where we have attractive leadership positions and exiting a small number of others.
102-7	Scale of the organisation	Annual Report and Accounts 2023 Business Model (page 14)	
102-8	Information on employees and other workers	Annual Report and Accounts 2023 Note 6: Directors and Employees (page 193 - 194)	

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## ORGANISATIONAL PROFILE (CONTINUED)

102-9	Supply chain	Annual Report and Accounts 2023 (page 60)	We have five supply chain categories: 1. Tobacco leaf 2. Non-tobacco materials (NTM) 3. Next generation products (NGP) 4. Indirect goods and services 5. Logistics
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 2023	
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	We are a Board member of the Eliminating Child Labour in Tobacco Growing (ECLT) Foundation. 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. We have been members of the global organisation, Network of Employers for Traffic Safety (NETS), since 2014. 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.
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	At the end of financial year 2023 (FY23), we had 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 2023 (page 10)	Chief Executive's Statement
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## RISKS AND OPPORTUNITIES

102-15	Key impacts, risks and opportunities	Annual Report and Accounts 2023 (page 70 and 100)	Our Task force on climate-related financial disclosures (TCFD). Managing Risk: The principal risks faced by the Group and Imperial's risk management approach.
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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 2023 (page 16-17)	Our purpose and our vision are fully integrated into how we operate and the culture we are building. They guide both our big strategic decisions and the small choices each of us makes every day.  The destination is clear and ambitious. We want to see a healthier future both for our adult consumers and the planet we all share. That's why we are creating a broader and more compelling range of potentially less harmful products that provide moments of relaxation and pleasure. And that's also why we are committed to become fully Net Zero by 2040.
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. 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 2023 (pages 33, 39, 41, 42, 72, 73, 107)	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 2023 (page 116)	The People & Governance Committee reviews and evaluates the composition of the Board and its committees to maintain the appropriate balance of skills, knowledge, experience, and independence thereby enabling them to function effectively.
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 2023 (page 121)	The Board delegates matters to Board committees. Clearly defined terms of reference and written limits support these delegations.
102-25	Conflicts of interest	Annual Report and Accounts 2023 (page 131)	Each Director has a statutory duty to disclose actual or potential conflicts of interest.
102-26	Role of the highest governance body in setting purpose, values and strategy	Annual Report and Accounts 2023 (page 120)	The Board is responsible for the governance of the Company, undertaking its duties within a framework of clear authorities and governance structures, with effective controls that enable risk to be assessed and managed effectively.

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## GOVERNANCE (CONTINUED)

102-27	Collective knowledge of the highest governance body	Annual Report and Accounts 2023 (page 116)	We set out our Board composition, biographies and skills and experience from page 116.
102-28	Evaluating the highest governance body's performance	Annual Report and Accounts 2023 (page 121)	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. Retains oversight of the development plans for Executive Leadership Team (ELT) members together with the Company's wider organisational structure, its diversity, equity and inclusion agenda, and its talent management processes.
102-29	Identifying and managing economic, environmental, and social impacts	Annual Report and Accounts 2023 (page 122)	The ESG Committee defines the Company's strategy relating to ESG and provides oversight of its ESG programme, which is designed to assist in promoting the long-term sustainable success of the Company.  This Committee is chaired by the Chief Executive Officer.
102-30	Effectiveness of risk management processes	Annual Report and Accounts 2023 (page 121)	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. The Committee's responsibilities also include ensuring the integrity of the Group's financial statements and related announcements.
102-31	Review of economic, environmental, and social topics	Annual Report and Accounts 2023 (page 122)	The ESG Committee reports to the Board, the People and Governance Committee, the Audit Committee, and the Remuneration Committee on the management of our material ESG topics. This includes the progress made to date against the plans we have in place for each of the ESG topic areas.  This approach ensures good governance is in place to deliver on our ESG commitments.
102-32	Highest governance body's role in sustainability reporting	GRI Index	The ESG Committee, chaired by the CEO, defines the Company's strategy relating to ESG and provides oversight of its ESG programme, which is designed to assist in promoting the long-term sustainable success of the Company.
102-33	Process for communicating critical concerns to the highest governance body	Annual Report and Accounts 2023 (page 43)	Our Speaking Up platform is available both to our employees and to other stakeholders, including suppliers and farmers. The platform offers a wide range of reporting routes and supports anonymous reporting and feedback. All reports made to our Speaking Up platform were investigated by appropriate senior management, including from our People and Culture teams, Group Finance, Global Security Operations, and Group Legal.
102-35	Remuneration policies for the highest governance body and senior executives	Annual Report and Accounts 2023 (page 142)	During the year, the Remuneration Committee undertook a comprehensive review of the current Directors' Remuneration Policy.
102-36	Process for determining remuneration	Annual Report and Accounts 2023 (page 143)	
102-37	Stakeholders involvement in remuneration	Annual Report and Accounts 2023 (page 143)	

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## STAKEHOLDER ENGAGEMENT

102-21	Consulting stakeholders on economic, environmental, and social topics	Annual Report and Accounts 2023 (page 38)	Following on from the materiality assessment we conducted in 2021 where we considered the views of consumers, customers, employees, investors, and shareholders to establish our priority ESG issues, in 2023 we conducted our first double materiality assessment.
102-40	List of stakeholder groups	Annual Report and Accounts 2023 (page 32-36)	
102-42	Identifying and selecting stakeholders	Annual Report and Accounts 2023 (page 32-36)	
102-43	Approach to stakeholder engagement	Annual Report and Accounts 2023 (page 32-36)	
102-44	Key topics and concerns raised by stakeholders	Annual Report and Accounts 2023 (page 32-36)	



## IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES

102-45	Entities included in the consolidated financial statements	Annual Report and Accounts 2023 (page 252)	
102-46	Defining report content and topic boundaries	Website: Reporting Criteria Document 2023	
102-47	List of material topics	Annual Report and Accounts 2023 (page 40)	
102-48	Restatements of information	Annual Report and Accounts 2023	
102-49	Changes in reporting	Website: Reporting Criteria Document 2023	



## REPORTING PROFILE

102-50	Reporting period	Website: Reporting Criteria Document 2023	The reporting period for each ESG metric is detailed in the Reporting Criteria document.
102-51	Date of most recent report	GRI Index	December 2023
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 2023 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	This statement is available on our website.

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## 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 2023																												
201-1	Direct economic value generated and distributed	GRI Index Annual Report and Accounts 2023	<table border="1"> <thead> <tr> <th>Item</th> <th>FY23 (£m)</th> <th>FY22 (£m)</th> </tr> </thead> <tbody> <tr> <td>Economic value generated</td> <td>32,475</td> <td>32,551</td> </tr> <tr> <td>Manufacturing costs (excluding employee costs)</td> <td>24,360</td> <td>25,390</td> </tr> <tr> <td>Operating costs (excluding employee costs and community investment)</td> <td>2,981</td> <td>3,108</td> </tr> <tr> <td>Payments to employees</td> <td>1,140</td> <td>877</td> </tr> <tr> <td>Payments to capital providers</td> <td>298</td> <td>117</td> </tr> <tr> <td>Payments to governments (excluding duty paid)</td> <td>655</td> <td>886</td> </tr> <tr> <td>Supporting communities</td> <td>2</td> <td>1</td> </tr> <tr> <td>Economic value retained by Imperial Brands (excluding share of profit from investments accounted for using the equity method: £55m)</td> <td>3,039</td> <td>2,172</td> </tr> </tbody> </table>	Item	FY23 (£m)	FY22 (£m)	Economic value generated	32,475	32,551	Manufacturing costs (excluding employee costs)	24,360	25,390	Operating costs (excluding employee costs and community investment)	2,981	3,108	Payments to employees	1,140	877	Payments to capital providers	298	117	Payments to governments (excluding duty paid)	655	886	Supporting communities	2	1	Economic value retained by Imperial Brands (excluding share of profit from investments accounted for using the equity method: £55m)	3,039	2,172
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201-2	Financial implications and other risks and opportunities due to climate change	Annual Report and Accounts 2023 (page 70)	Task Force on Climate-related Financial Disclosures (TCFD) reporting.																											
<b>MARKET PRESENCE</b>																														
DMA		Annual Report and Accounts 2023																												
202-2	Proportion of senior management hired from the local community	GRI Index	<p>At the end of FY23, 50.33% senior management hired from local communities*</p> <p>*Senior Management defined as grade 1 – 5</p> <p>*Geographical definition of 'local' is same nationality as host country.</p> <p>*All active business locations are included as "significant base of operations".</p>																											
<b>INDIRECT ECONOMIC IMPACTS</b>																														
DMA		Annual Report and Accounts 2023 (page 55 and 59)	Farmer Livelihoods and Welfare. Sustainable and Responsible Sourcing.																											
203-1	Development and impact of infrastructure investments and services supported	GRI Index	<p>In 2023 we invested around £3.8 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.</p> <p>All charitable donations and partnership investments are subject to the requirements of our Code of Conduct.</p>																											

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## INDIRECT ECONOMIC IMPACTS (CONTINUED)

203-2 Significant indirect economic impacts GRI Index

During 2023, we have maintained our global operations that target the production and movement of illegal tobacco, including counterfeit Imperial branded tobacco products. Our anti-illicit trade initiatives generate actionable intelligence that we provide to relevant enforcement agencies to help facilitate the seizure and destruction of illicit goods.

In relation to seizure of Imperial contraband we have also shared information from our private repository in relation to the supply of the goods.

Alongside this, our forensics capabilities continue to underpin our efforts to combat illicit trade and we frequently provide forensic intelligence to enforcement agencies.

Specifically, this year we have focused resources to target illicit shipments impacting Imperial's priority markets. Most notably, we have generated intelligence resulting in the seizure of more than 200 million illegal cigarettes being shipped to Australia and c. 3,900 containers suspected to contain illegal cigarettes in transit from Asia and the Middle East to ports in North and West Africa.

Our intelligence was also a material factor in the identification of an illegal manufacturing facility in the Kingdom of Saudi Arabia (KSA) which was determined to be producing illicit white and counterfeit cigarettes, including Imperial branded products. The subsequent raid by local authorities and the arrest of those involved was significant as it was the first of its kind in KSA.

## ANTI-CORRUPTION

DMA Website: Governance: Our Code of Conduct Annual Report and Accounts 2023 (page 42)

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 2023 (page 42) Website: Governance: Policies	Both our Code of Conduct and Supplier Code deal specifically with anti-bribery and corruption.  Mandatory governance education modules on a variety of topics are rolled out to employees with online access, based on role and location. For employees who do not have access to our online systems, we work with markets to provide accessible local language versions of courses for face-to-face training. All employees who are assigned courses are required to complete these modules. One of our key e-learning courses is on our Code of Conduct and antibribery training continues to be rolled out to new employees.  In FY23 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> <p>* Both courses include a policy certification</p>	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
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205-3	Confirmed incidents of corruption and actions taken	GRI Index	There have been no confirmed material incidents of fraud or corruption during FY23										



## ANTI-COMPETITIVE BEHAVIOUR

DMA		Website: Governance: Code of Conduct Annual Report and Accounts 2023 (page 41)	
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Annual Report and Accounts 2023 (page 230)	Any material cases are reported in the Annual Report and Accounts (Note 29, contingent liabilities)



## ENERGY

DMA		Annual Report and Accounts 2023 (page 48-51) Website: ESG: People and Planet Performance Summary 2023	Climate Change
302-1	Energy consumption within the organisation	Annual Report and Accounts 2023 (page 50) Website: ESG: People and Planet Performance Summary 2023	We have reduced absolute energy consumption by 26% since our 2017 base year.  Our target is to reduce energy consumption by 25% by 2030 versus a 2017 baseline. We have exceeded this target and will now set a new target for energy reduction moving forward.
302-2	Energy consumption outside of the organisation	Website: ESG: People and Planet Performance Summary 2023	
302-3	Energy intensity	Annual Report and Accounts 2023 (page 50) Website: ESG: People and Planet Performance Summary 2023	

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## WATER AND EFFLUENTS

DMA 303-1	Interactions with water as a shared resource	Annual Report and Accounts 2023 (pages 48, 55) Website: ESG: People and Planet Performance Summary 2023	Farmer Livelihoods & Welfare Climate Change
DMA 303-2	Management of water discharge-related impacts	Website: ESG: People and Planet Performance Summary 2023 Website: Reporting Criteria document 2023	
303-3	Water withdrawal	Website: ESG: People and Planet Performance Summary 2023	
303-5	Water consumption	Annual Report and Accounts 2023 (page 51) Website: ESG: People and Planet Performance Summary 2023	We set a target to reduce our absolute water consumption by 30% by 2030 versus a 2017 baseline. In FY23 we exceeded this target with a 32% reduction compared to the baseline. We will now set a new target for water consumption moving forward.



## EMISSIONS

DMA		Annual Report and Accounts 2023 (pages 48-51) Website: ESG: People and Planet Performance Summary 2023	Climate Change
305-1	Direct (Scope 1) GHG Emissions	Annual Report and Accounts 2023 (page 50) Website: ESG: People and Planet Performance Summary 2023	
305-2	Energy indirect (Scope 2) GHG Emissions	Annual Report and Accounts 2023 (page 50) Website: ESG: People and Planet Performance Summary 2023	
305-3	Other indirect (Scope 3) GHG Emissions	Annual Report and Accounts 2023 (page 51) Website: ESG: People and Planet Performance Summary 2023	
305-4	GHG emissions intensity	Annual Report and Accounts 2023 (page 50) Website: ESG: People and Planet Performance Summary 2023	
305-5	Reduction of GHG emissions	Annual Report and Accounts 2023 (page 50) Website: ESG People and Planet Performance Summary 2023	We have seen a 65% decrease in our total Scope 1 and Scope 2 market-based emissions from our 2017 baseline year. This has been driven by our increased use of electricity purchased from traceable renewable sources.  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 2023 (page 52-54) Website: ESG: People and Planet Performance Summary 2023	Packaging and Waste
306-2	Waste by type and disposal method	Website: ESG: People and Planet Performance Summary 2023	<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 exceeded this target with a 27% reduction in waste compared to the 2017 baseline year.</p> <p>We will set a new target for waste reduction moving forward.</p> <p>Our target is to achieve zero non-hazardous waste sent to landfill by 2025. We have seen a 38% decrease in waste sent to landfill since the 2017 baseline year. This decrease has been driven by our zero waste to landfill initiatives across our operations.</p>
306-3	Significant spills	GRI Index	In FY23 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 FY23 we did not have any material environmental fines.



## SUPPLIER ENVIRONMENTAL ASSESSMENT

DMA		Annual Report and Accounts 2023 (pages 55-61) Website: ESG: People and Planet Performance Summary 2023	Farmer Livelihoods & Welfare Sustainable and Responsible Sourcing
308-1	New suppliers that were screened using environmental criteria	GRI Index Annual Report and Accounts 2023 (pages 55-58) Website: ESG: People and Planet Performance Summary 2023	<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 FY23 there were no reports of negative environmental issues in the supply chain.

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## EMPLOYMENT

DMA		Annual Report and Accounts 2023 (page 67-69) Website: ESG: People and Planet Performance Summary 2023	Diversity Equity & Inclusion
401-1	New employee hires and employee turnover	Website: ESG: People and Planet Performance Summary 2023	
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 2023, 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 2023, 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.



## OCCUPATIONAL HEALTH AND SAFETY

DMA 403-1	Occupational health and safety management system	Annual Report and Accounts 2023 (pages 64-66) Website: ESG: People and Planet Performance Summary 2023	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 FY23, of the factories in scope, 72% were certified to ISO45001.
DMA 403-2	Hazard identification, risk assessment, and incident investigation	GRI Index Annual Report and Accounts 2023 (page 65)	We are improving our processes for determining the root causes of incidents, to aid in a more targeted approach in addressing and educating our people. In FY24 we will launch updated Incident Reporting and Investigation Standards, alongside an app, for our people to report incidents which will be linked to a dashboard for better monitoring. 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	GRI Index Annual Report and Accounts 2023 (page 65) Website: ESG: People and Planet Performance Summary 2023	We have set an ambition to provide appropriate and prompt support to our employees, ensuring their wellbeing at work and reducing the likelihood of psychological harm due to workplace factors. In FY23 we developed a wellbeing framework to achieve this, co-created through an inclusive approach considering the needs of our people from responses to key questions in our employee experience survey and via employee wellbeing focus groups.

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# GRI CONTENT INDEX (continued)



## OCCUPATIONAL HEALTH AND SAFETY (CONTINUED)

DMA 403-7	Prevention and mitigation of occupational health and safety	Annual Report and Accounts 2023 (pages 55-61) Website: ESG: People and Planet Performance Summary 2023	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	Annual Report and Accounts 2023 (page 66)	Of the factories in scope, 72% have certification for the international standard for health and safety at work, ISO 45001.
403-9	Work-related injuries	Annual Report and Accounts 2023 (page 31, 66) Website: ESG: People and Planet Performance Summary 2023	We have seen an 25% increase in our lost time accident (LTA) rate compared to last year. The number of LTAs stayed the same as last year whilst the number of hours worked has reduced, leading to the 25% increase in LTA rate. During FY23 we continued to increase the use of leading indicators to better manage risk throughout our operations.
403-10	Work-related ill health	GRI Index	There were no employee fatalities due to work-related ill health. Regretfully, a contractor fatality occurred in April 2023, at the external premises of the Skopje Factory, North Macedonia. The impacted person was an employee of the Government-owned contractor who was performing a routine waste collection activity.



## TRAINING AND EDUCATION

DMA		Annual Report and Accounts 2023 (pages 67-69) Website: ESG: People and Planet Performance Summary 2023	Diversity, Equity & Inclusion
404-1	Average hours of training per year per employee	GRI Index	Through Group-led learning activities, in FY23, for full-time employees, we delivered an average of 2 hours of training to female employees and 2 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	Since January 2023, we have started deploying skill frameworks for each function of the organisation which detail the key technical, business, people & leadership skills, and context requirements for role groupings within the function. This provides very clear and tangible guidance for colleagues on the skills required to be proficient in their current role and to support career progression across the organisation with blended learning solutions aligned to the skills which supports self-driven learning and development. It also provides a tool for our people leaders that enables them to have meaningful career development conversations with their people that links back to the performance and talent management processes. 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 2023 (pages 67-69) Website: ESG: People and Planet Performance Summary 2023	Diversity, Equity & Inclusion																		
405-1	Diversity of governance bodies and employees	Website: Governance: Board Committees Annual Report and Accounts 2023 (pages 129-145)	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 2023 (end of FY23) female representation on the Board was 40%.																		
405-1	Gender Diversity of Governance Bodies	Annual Report and Accounts 2023 (pages 129-145)	<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<sup>A</sup></td> <td>60</td> </tr> <tr> <td>The Executive Leadership Team (ELT)</td> <td>30<sup>A</sup></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>33</td> <td>67</td> </tr> <tr> <td>Remuneration Committee</td> <td>60</td> <td>40</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 <sup>A</sup>	60	The Executive Leadership Team (ELT)	30 <sup>A</sup>	70	People and Governance Committee	44	56	Audit Committee	33	67	Remuneration Committee	60	40
Governance Body	Female (%)	Male (%)																			
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Remuneration Committee	60	40																			



## CHILD LABOUR

DMA		Annual Report and Accounts 2023 (pages 55-58) Website: ESG: People and Planet Performance Summary 2023	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 2022	We launched our refreshed Supplier Code of Conduct in September 2023.



## FORCED OR COMPULSORY LABOUR

DMA		Annual Report and Accounts 2023 (pages 62-63)	Human Rights
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Modern Slavery Statement 2022	



## HUMAN RIGHTS ASSESSMENT

DMA		Annual Report and Accounts 2023 (pages 55, 62)	Farmer Livelihoods & Welfare Human Rights
412-1	Operations that have been subject to human rights reviews or impact assessments	Annual Report and Accounts 2023 (page 56) Modern Slavery Statement 2022	Farmer Livelihoods & Welfare
412-2	Employee training on human rights policies or procedures	Annual Report and Accounts 2023 (page 63) Modern Slavery Statement 2022	In early 2023, we launched a new digital learning programme on human rights for our employees worldwide.

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## LOCAL COMMUNITIES

DMA		Annual Report and Accounts 2023 (pages 55-58)	Farmer Livelihoods & Welfare
413-1	Operations with local community engagement, impact assessments, and development plans	Annual Report and Accounts 2023 (page 56)	



## SUPPLIER SOCIAL ASSESSMENT

DMA		Annual Report and Accounts 2023 (pages 55-61)	Farmer Livelihoods & Welfare Sustainable and Responsible Sourcing
414-1	New suppliers that were screened using social criteria	Annual Report and Accounts 2023 (pages 55-61) Modern Slavery Statement 2022	All our leaf suppliers are encouraged to participate in the Sustainable Tobacco Programme (STP) which covers social criteria. We are using Sedex to encourage our partner suppliers to undertake an ethical trading self-assessment. This not only allows us to identify risks within our supply chain, but also target areas of focus to improve on with our partners. All new 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 2022	



## 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 FY23, 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 2023 (pages 44-47)	Consumer Health
416-1	Assessment of the health and safety impacts of product and service categories	Annual Report and Accounts 2023 (pages 44-47). ESG: People and Planet Performance Summary 2023 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 FY23, 0.46% 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 FY23, 0.39% 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 2023 (page 6, 30)	Our NGP net revenue has increased by 41% between FY21 and FY23*  * FY23 NGP net revenue was £265 million and has been independently assured by Ernst & Young LLP (EY) under the limited assurance requirements of the ISAE 3000 standard. EY's Assurance Opinion is available on our website.
FB-TB-260a.2	Discussion of the process to assess risks and opportunities associated with 'tobacco harm reduction' products	Annual Report and Accounts 2023 (pages 44-47) ESG: People and Planet Performance Summary 2023 Imperial Brands Science website	NGP have the potential to make a significant contribution to harm reduction.

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## MARKETING AND LABELLING

DMA		Annual Report and Accounts 2023 (pages 44-47)	Consumer Health
417-1	Requirements for product and service information and labelling	Annual Report and Accounts 2023 (page 47)	We are committed to marketing and advertising our products responsibly within the laws, codes of practice and voluntary agreements of those countries where we operate. Our commitment to responsible marketing and sale of our NGP and combustible tobacco products is summarised by our Marketing Principles and underpinned by a strict Group-wide International Marketing Standard for Next Generation Products.
417-2	Incidents of non-compliance concerning product and service information and labelling	GRI Index	In FY23 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 FY23 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 2023 (pages 138, 188, 189) 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 2023 (pages 44-47)	Consumer Health.



## SOCIOECONOMIC COMPLIANCE

419-1	Non-compliance with laws and regulations in the social and economic area	GRI Index	In FY23 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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