CLIMATE TRANSITION PLAN

Our Climate goals support four of the United Nations Sustainable Development Goals

IMPERIAL BRANDS

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LETTER FROM OUR GLOBAL ESG DIRECTOR

Our materiality assessments show that climate change is a key priority for our stakeholders.

It is also a critical business concern that has the potential to directly impact financial performance and risk management. It brings financial risks and opportunities, which we disclose in our Task Force on Climate-related Financial Disclosures (TCFD) in our Annual Report and Accounts.

Acute weather events and supply chain disruptions pose direct threats to our operations, assets, and revenue streams. We must continually assess and quantify these physical risks – ensuring we continually mitigate and adapt. We also understand our exposure to transition risks, particularly those related to national carbon taxes on our business and our supply chain. With these risks come opportunities, such as the realisation of both cost savings and cost avoidance as we focus on energy efficiency.

As a business, we recognise our responsibility to manage these risks appropriately. That responsibility has driven us to set an ambitious goal: to achieve Net Zero emissions across our entire value chain by 2040. This commitment is a core part of our Triple Zero campaign and reflects our determination to eliminate our net greenhouse gas emissions – not just within our own operations, but across our supply chain.

Our Climate Transition Plan sets out how we will deliver this ambition through five clear steps:

1. Improve energy efficiency across all operations.
2. Source 100% of our grid electricity from traceable renewable sources by 2025.
3. Transition all other energy types to renewables.
4. Achieve Net Zero in our direct operations by 2030.
5. Become climate positive – saving more emissions than we generate.

This plan is embedded in our wider ESG strategy, which supports our 2030 business transformation. ESG is a strategic enabler – driving resilience, performance, and long-term value. It is also aligned with our double materiality assessment, ensuring we focus on what matters most to our business and stakeholders.

Change happens at all levels of the business, and we need to ensure our leaders have the right capabilities to assess and drive our climate goals. In 2024, we conducted a Board teach-in, to build on their knowledge, and better support their roles in having oversight of ESG, and our plans to deliver our goals.

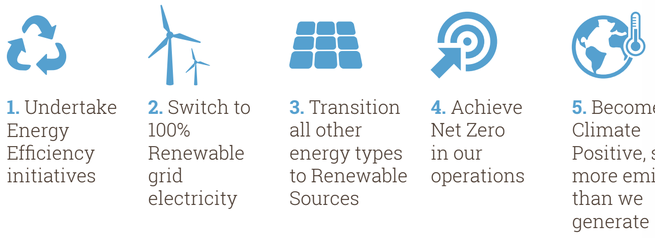
But plans alone do not deliver change – people do. Every one of our employees and partners has a part to play in this transition. We have already seen how their actions are making a real difference. From factory teams identifying energy-saving opportunities, to procurement colleagues embedding sustainability into supplier contracts, to local champions driving behavioural change – our progress is powered by people.

This culture of ownership and accountability is what sets us apart. It is not just about meeting targets – it is about embedding sustainability into how we think, act, and lead. Our evolving performance culture is key to making this happen, and it is already driving measurable impact across our operations.

We know the journey to Net Zero will be complex. But with clear targets, strong governance, and a workforce committed to doing the right thing, we are confident in our ability to deliver meaningful progress – for our business, our stakeholders, and the planet.

Tony Dunnage
Global ESG Director
ESG Executive sponsor for climate change

Our 5 step plan towards Net Zero



1. Undertake Energy Efficiency initiatives

2. Switch to 100% Renewable grid electricity

3. Transition all other energy types to Renewable Sources

4. Achieve Net Zero in our operations

5. Become Climate Positive, saving more emissions than we generate

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OUR ESG APPROACH SUPPORTS OUR STRATEGY, PURPOSE AND VISION

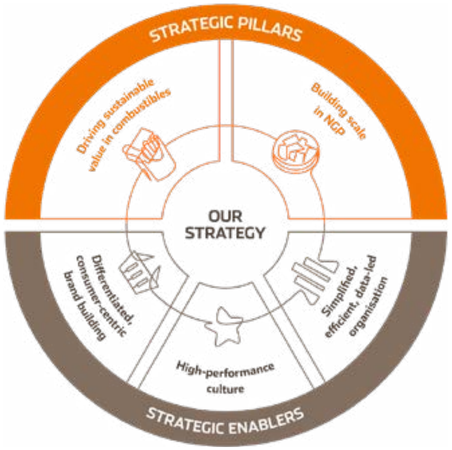
Board and senior management are highly engaged with our ESG agenda

Our Purpose:

To forge a path to a healthier future for moments of relaxation and pleasure.

Our Vision:

To build a strong challenger business powered by responsibility, focus and choice.



Start with the **Consumer**

Take accountability **with Confidence**

Collaborate **with Purpose**

Be Authentic, **Inclusive to all**

Build **our Future**

We have completed the fifth year of our five-year strategy to transform Imperial into a business better able to deliver sustainable growth year in, year out.

Our commitment to environmental, social, and governance (ESG) issues is integral to our business strategy and underpins our purpose and vision. Our purpose expresses our ambition to build a "healthier future", and this applies not only to our consumers but also to our communities and planet. Our vision states that our pursuit of commercial success will be "powered by responsibility". By focusing our employees on these topics, we can create Zero Heroes to help us achieve our ESG goals, collectively creating big impacts from small actions.

Each of our eight People and Planet topics is also aligned to at least one of the United Nations' Sustainable Development Goals (UN SDGs). For more information on our ESG strategy, refer to our ESG Performance Summary, available on the Imperial Brands website.

With this transition plan, we aim to further support open and transparent communication on our climate change activities.

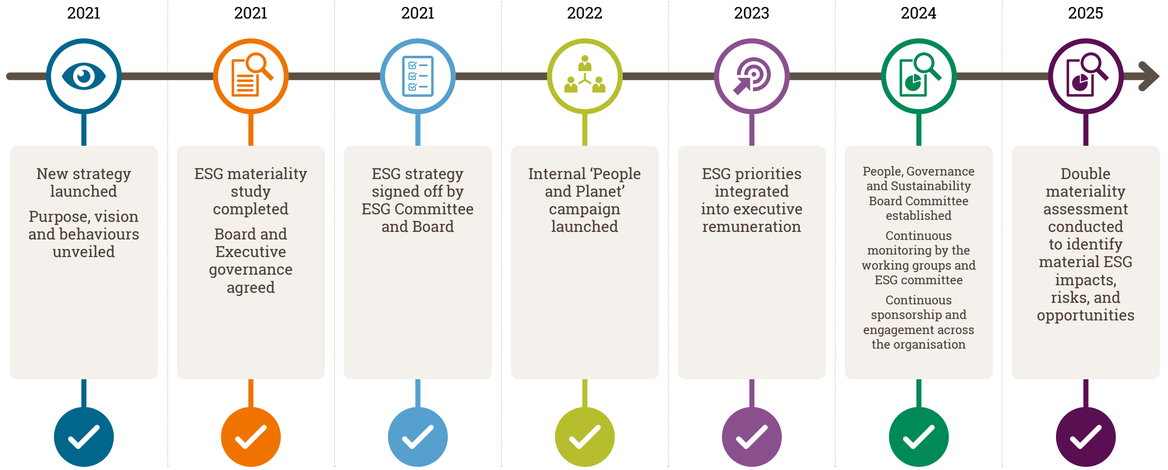
Our ESG Strategy

Climate change is one of our eight people and planet topics. Our double materiality assessment reconfirmed climate change as the second most material topic for our company.

HEALTHIER FUTURES	POSITIVE CONTRIBUTION TO SOCIETY	SAFE & INCLUSIVE WORKPLACE
Consumer Health	Sustainable & Responsible Sourcing	Human Rights
Climate Change	Farmer Livelihoods & Welfare	Health, Safety, & Wellbeing
Packaging & Waste		Diversity, Equity, & Inclusion

OUR PLAN WAS DEVELOPED THROUGH A COMPREHENSIVE REVIEW

Climate change is an ESG priority, fully integrated into strategy, vision, purpose and behaviours.



Our key risk and impact taken from our 2025 double materiality assessment:

Risk: Failure to implement adequate climate adaptation measures in response to climate change may lead to significant disruptions in operations.

Impact: Greenhouse gas emissions in our operations and across our value chain contribute to climate change.

In 2023, we introduced climate related metrics in our executive remuneration, and in 2024 and 2025 we allocated 10% of our long-term incentive (3 year) plan for achievement of energy and emissions targets. These targets are proposed by Group ESG based on industry standards and our Net Zero targets, reviewed by Group Finance and Group Reward, and approved by the Remuneration Committee – a Board level committee. Performance against them is reviewed biannually.

As a central topic of our ESG strategy, climate change is fully covered by the ESG Committee which has delegated authority from the Board's People, Governance and Sustainability committee. The ESG Committee approves company targets, and is informed about the performance and progress of the strategy three times a year by the ESG team and other internal subject matter experts. The Committee consists of members of the ELT, and is supported by the Planet Strategy Group, consisting of functional leaders from across the business, and the Environment Compliance Working Group, which includes employees covering all procurement, fleet, manufacturing operations, and strategy.

All our ESG topics are informed by a double materiality assessment, conducted in 2025, which includes feedback from employees, customers, consumers and investors, confirmed climate change as a material ESG topic for us.

OUR ACTIONS HAVE BEEN RECOGNISED

2025 CDP A list for climate change

Our actions to cut emissions and mitigate climate risks have earned us a position on the CDP's 'A List' for climate change in 2025. Our CDP scorecard is available on our Performance page.

CDP Supply Chain Engagement Leader 2024

Imperial has been recognised as a CDP supply chain engagement leader for our actions in engaging our suppliers to contribute to CDP supply chain.

SBTi

The Science Based Targets initiative (SBTi) has verified both our near-term and long-term science-based emissions reduction targets. Our overarching target to be Net Zero by 2040 has also been approved by the SBTi.

Race to Zero

In 2021, we joined the UN's Race to Zero, the world's largest coalition of non-state actors taking immediate action to halve global emissions by 2030.

Business Ambition for 1.5 degrees

The Business Ambition for 1.5 degree C campaign was an urgent call to action from a global coalition of UN agencies in partnership with the Race to Zero. We joined in November 2021, reaffirming our commitment to be Net Zero across all three scopes by 2040.

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WHY ADDRESS OUR IMPACT?

We are committed to reducing our impact on the climate throughout our value chain, focusing on both mitigation and adaptation. We conducted a double materiality assessment in 2025, confirming that climate change is our second most material ESG topic, after consumer health.

Why is it important?

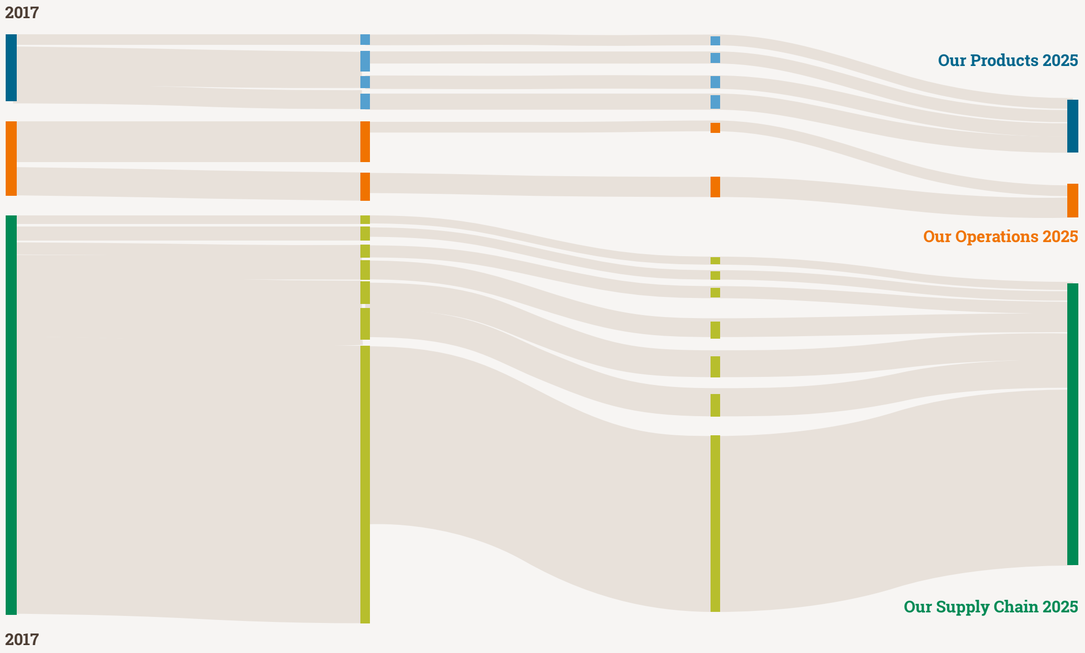
We know that climate change represents a potential long-term physical and financial risk across the whole of our value chain and to society in general. Disruption in climate and energy has the potential to impact our business from challenges as diverse as crop failure, asset destruction and interruption in distribution, with potential impacts to employees, suppliers, and our consumers, as well as the ecosystem and communities we operate in.

We recognise the importance of disclosing how we are managing climate-related risks and opportunities and we have reported on our approach for several years now, both through our CDP disclosures, and in our TCFD disclosure in our Annual Reports and Accounts. We also recognise the importance of taking action, through conservation and energy efficiency, and have formed a 5 step plan to approach this (page 2).

Our Carbon Footprint (percentages of our total carbon footprint)

Our Supply Chain:	Upstream Scope 3 emissions:	2017: **76.02%**	2025: **83.14%**
Our Operations:	Direct Scope 1 and 2 emissions:	2017: **16.42%**	2025: **8.09%**
Our Products:	Downstream Scope 3 emissions:	2017: **7.56%**	2025: **8.77%**

We have reduced our Scope 1, 2 and 3 carbon emissions **by 43% since 2017**



WHAT ARE WE FOCUSING ON

We have a strong track record of achieving climate change targets, having successfully reduced Scope 1 and 2 market-based emissions by 72% since 2017. We published our first climate transition plan in 2025, setting out our goals and achievement that underscore our commitment to be Net Zero by 2040 and our ability to drive significant environmental impact. In our environment policy we set out clearly how we intend to achieve our Net Zero goals, with reference to ensuring we respect human rights, and foster biodiversity. All our actions need to be considered in the wider context to ensure we do not cause unintended negative impacts as a result.

Additionally, we are committed to achieving further absolute emissions reductions in line with our validated SBTi targets, and 10% of long-term (3 year) executive remuneration is allocated through achievement of our energy and emissions targets, ensuring that leadership is aligned with our climate goals.

Four of our eight ESG topics, support our climate ambitions to reduce the environmental impact of our operations and supply chain. These priorities, integrated into our business strategy, form the framework of how we focus on our planet. Our five step plan starts with energy efficiency, and sets out our path on how to approach our entire carbon footprint.

Climate Change drives Scope 1 and 2 decarbonisation

By 2040 our value chain will be Net Zero emissions. Our first Net Zero target focuses on our Scope 1 and 2 market-based emissions – aiming to be Net Zero by 2030. We have a long history of tracking and reporting our Scope 1 and 2 emissions, and have a strong track record of absolute emissions reduction. Notably, our Net Zero strategy focusses on absolute reduction, rather than offsetting emissions, which we intend to do only once absolute reduction is not possible to achieve our goals, and in line with our validated SBTi targets for no more than 3% of our Scope 1 and 2 by 2030, or 9% of our Scope 3 by 2040. When we look at offsets, we will consult official guidance, such as that provided by the SBTi.

We have a clear data-led understanding of our biggest opportunities for decarbonisation: gas use within our manufacturing sites, and fuel use within our sales fleet. We collect data from all our sites and sales fleets monthly to ensure we are able to track performance. We set short, mid and long term goals internally and link them to executive remuneration.

We are committed to continuing compliance with future applicable regulations, improving our due diligence and transparency in line with international standards.

Packaging & Waste drives Scope 3 categories 5 and 12 decarbonisation

We recognise the important role we must play in protecting the natural environment and we actively work to minimise the environmental impact of our packaging and waste. Certain resources are finite and, as such, this presents us opportunities to explore solutions that support our business sustainably and protect the environment.

We are committed to compliance with environmental legislation.

Reducing our environmental impact can also support efficiency and cost optimisation. As part of our role in protecting the natural environment, we seek to minimise overall waste, eliminate waste to landfill and make all our packaging in the EU and UK reusable, recyclable or compostable. We also recognise the impact of wood fibre packaging on forestry, and are taking action to ensure this is managed responsibly.

Farmer Livelihoods & Welfare drives Scope 3 categories 1 and 4 decarbonisation

We are committed to engaging with our suppliers to support and develop farming communities and promote sustainable agriculture. While water, biodiversity and deforestation have not been identified at group as material issues for our own operations, they are crucial to ensuring the sustainable future of our tobacco supply. We are members of the industry-wide Sustainable Tobacco Programme (STP) which is independently managed. The STP is aimed at enhancing agricultural supply chain due diligence and accelerating the positive social and environmental impact in tobacco- growing communities. Salient issues identified as part of the work with the STP have included the risk of climate change, unsafe use of pesticides, protection of natural habitats, soil health and poor waste collection which all have associated emissions. For example, when considering climate change input required by our leaf suppliers through this platform, the STP considers relevant framework and reporting initiatives including CDP, GHG protocol, SBTi and SBTi Forestry, Land and Agriculture (FLAG) guidance, TCFD, EU Omnibus. We will continue to work with tobacco leaf suppliers on their commitments to Net Zero and other environmental goals. We will continue to follow the development of these action plans and forums to stay informed through dialogue with our suppliers on their progress.

Sustainable & Responsible Sourcing drives Scope 3 categories 1, 2, 3, 4 and 6 decarbonisation

Over 90% of our carbon footprint is in our value chain, accounted for in our Scope 3 emissions. We are working with our suppliers and other partners to better understand our Scope 3 emissions. We do this largely through the internationally recognised CDP Supply Chain Programme, as well as leveraging our recently launched Supplier Relationship Management (SRM) Connect Programme. We aim to embed sustainability into our supplier performance management. In the past year we have re-baselined our Scope 3 inventory and recalculated all 15 Scope 3 categories for 2023.

In reviewing our supply chain emissions, category 1, Purchased Goods and Services is our most material category, followed by Upstream Logistics and Distribution and Fuel and Energy related activities.

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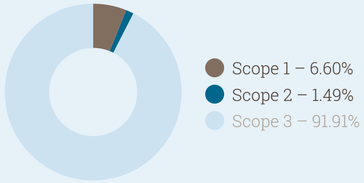
OUR GLOBAL GREENHOUSE GAS SCOPE 1 AND 2 DECARBONISATION APPROACH

Our Scope 1 and 2 emissions are within our control, and are our primary focus for decarbonisation.

These emissions are created as a result of producing our traditional and Next Generation Products (NGPs) and facilitating their sale.

We calculate these emissions in line with the global greenhouse gas protocol (GHGP).

GHG emissions across our value chain in 2025 (% tCO_2e)



Scope 1: Emissions that arise from stationary fuel combustion at our sites, refrigerant gases and from mobile fuel consumption in our fleet of company sales vehicles.

Scope 2: Indirect emissions which arise from the use of purchased electricity, heat and steam at our sites.

ESG TOPIC AREAS IN FOCUS:

Climate Change

SDGs SUPPORTED:

13 CLIMATE ACTION

Take urgent action to combat climate change and its impacts.

7 AFFORDABLE AND CLEAN ENERGY

Ensure access to affordable, reliable, sustainable, and modern energy for all.

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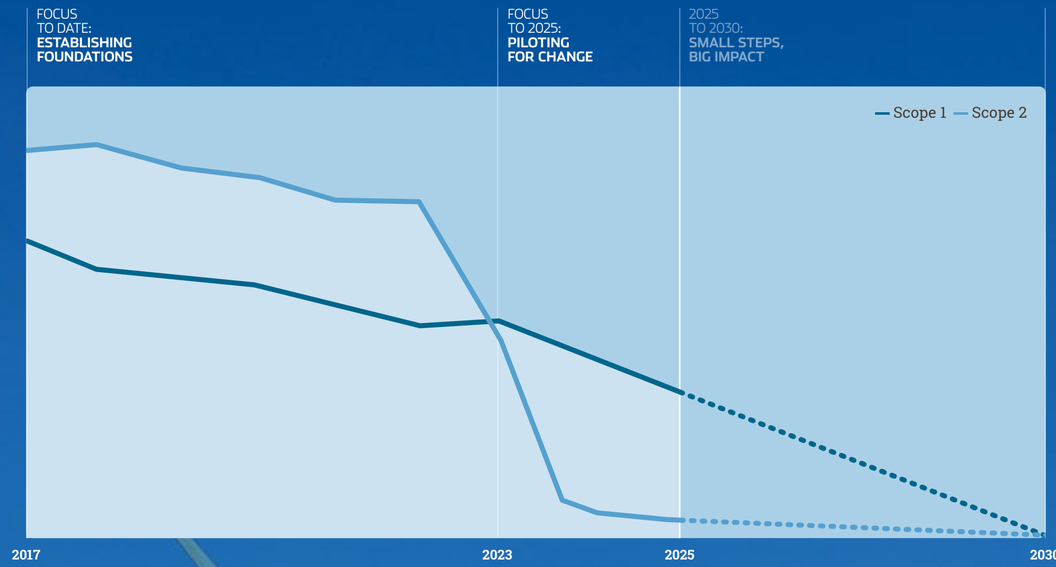
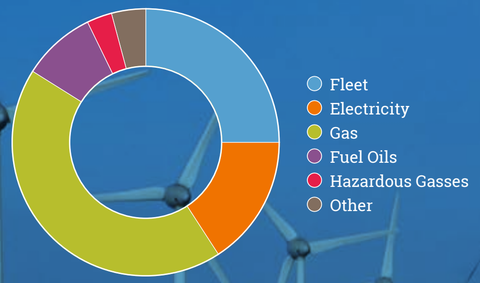
FOCUS TO DATE: **ESTABLISHING SCOPE 1 AND 2 FOUNDATIONS**



HIGHLIGHTS

- **34%** 34% energy consumption reduction*
- 100% traceable renewable purchased grid electricity
- **72%** 72% reduction in Scope 1 and 2 market-based emissions*
- Designed and launched climate change training

Emissions by source as a percentage of total



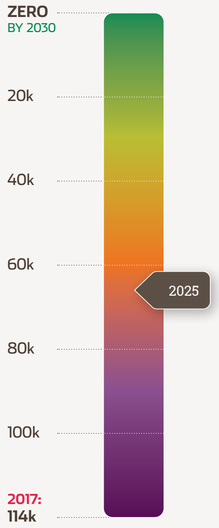
SCOPE 1 AND 2 PERFORMANCE

Conscious of our responsibility, we have made good progress on Scope 1 and 2 market based emissions, reducing our absolute emissions by 72%* since 2017. We have not used offsets for this reduction. Our transition starts with energy efficiency. While the decline in combustible product volumes contributes to our progress, we remain firmly committed to leading in energy conservation and efficiency. Our dedicated team of 'Zero Heroes' across our facilities is driving this ambition forward. We are close to achieving our 2030 target of zero Scope 2 market-based emissions, so now our focus is shifting towards addressing Scope 1 emissions. With two factories run on 100% renewable energy producing low carbon products, and other successful examples of decarbonisation and energy reduction, we have a solid foundation to guide our efforts in reducing Scope 1 emissions.

As a result, we are on track to meet our 2030 target within our own operations, in line with our Code of Conduct. We do not have all the answers yet, we are collaborating with our 20,000 employees to find solutions to bridge the gaps and help us achieve Net Zero.

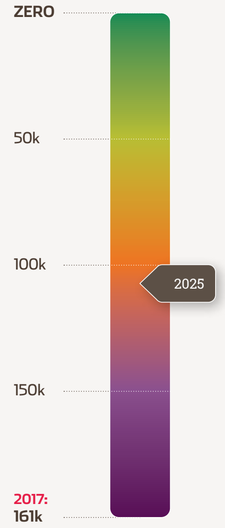
Scope 1

Absolute CO_2e emissions (tonnes)*



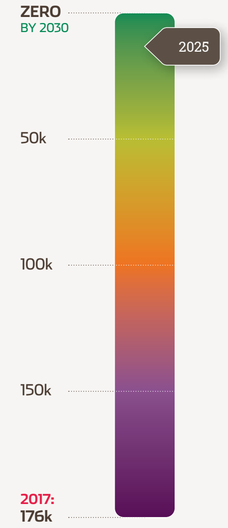
Scope 2 (location-based)

Absolute CO_2e emissions (tonnes)*



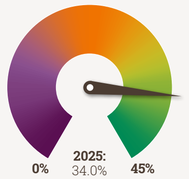
Scope 2 (market-based)

Absolute CO_2e emissions (tonnes)*



Reduction of absolute energy consumption

Reduce energy consumption by 45% by 2030 from a 2017 base year.*

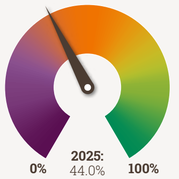


Electricity from purchased renewable sources

100% of our purchased grid electricity is renewable since December 2025.

Total renewable energy %

100% of the energy sourced for our operations will be from renewable sources by 2030.*



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*Data assured by a third party.

WE HAVE A CLEAR UNDERSTANDING OF OUR DECARBONISATION OPTIONS

We published our first Climate Transition Plan in January 2025, setting out our goals and achievements that underscore our commitment to be Net Zero by 2040 and our ability to drive significant environmental impact. We account for 10% of long-term executive remuneration with our energy and emissions targets, ensuring that leadership is aligned with our climate goals. These targets are mapped to our energy and emissions targets, which are part of our wider decarbonisation plan to achieve Net Zero, and cascaded through integrated target setting. We are committed to achieving further absolute emissions reductions in line with our validated Science-Based Targets initiative (SBTi) targets.

In 2025, we reanalysed our climate-related risk and opportunities, recalculating the likely financial impact in a new system, and consequently evolving our approach to managing climate related risks and opportunities in line with the TCFD listing rule recommendations through a more interactive dashboard. As a result, we have a greater understanding of where climate risk can impact our employees, suppliers, consumers, and the communities and ecosystems we operate in. Suppliers and customers are also increasingly requesting product level emissions data, in order to calculate their Scope 3 emissions. This underscores the importance of enhanced data granularity and transparency, an area we are actively prioritising.

Leveraging our assured FY24 data, we have developed a climate loss tree – a statistical analysis method to identify and reduce inefficiencies in processes – to systematically categorise and prioritise decarbonisation activities. This has enabled us to refine our decarbonisation plan, supported by factory and fleet decarbonisation plans which identify key opportunities such as retirement or repurposing of assets by year to 2030, associated costs, likelihood of realisation, and projected emissions impact. As part of these plans, we ensure we consider the wider impacts of our actions on our stakeholders and ecosystem as well, disclosed as part of business planning.

We will unlock the identified opportunities through integrated target setting, continued compliance with our environmental framework, consistent application of our Greenprints standards, and the development of action plans informed by our energy quick scans.

In FY24, we launched our shadow carbon price of 100GBP/ton of CO_2e, and in FY25 we maintained this, as we remain above the prices set by international agencies, such as the European Emissions Trading System (ETS). This is applicable to all energy related projects in our manufacturing operations, covering 75% of our Scope 1 and 2 emissions. As a result, we have steadily increased CAPEX allocation for climate change actions, to just over 10m in FY25. In FY25 we have integrated this into our Global Supply Chain (GSC) decision making framework, ensuring that our shadow price can be considered alongside other data used to review and approve projects. All projects must comply with our 3-year return on investment rules, creating a dependency between the cost of energy and technology and our decarbonisation strategy. All projects in GSC are approved through use of the GSC decision making framework, which requires summary of key aspects of projects, including impact to energy and emissions, and ensures projects are holistically reviewed before approval.

Environment Framework

In FY24, we developed our environment framework with 14 indicators covering topics aligned to ISO 14001 standard, and our own strategic goals to achieve Net Zero.

In FY25 we rolled out this framework, asking sites to achieve compliance to the foundational indicators. Our factories have met this challenge, continually improving compliance throughout the year, and contributing to a set of best practice and driving consistent standards for other sites to improve against. This framework is underpinned by templates and best practice examples from across the group, enabling consistent standards in decarbonisation planning, regulatory compliance, target setting, and water and waste management.

By analysing the data reported by our factories, we are now better equipped to support sites in reducing their environmental impact – ensuring continual improvement. As an example, we have updated factory decarbonisation plans including CAPEX/OPEX requirements for the coming years, giving us greater understanding of the challenges and opportunities that face sites on the road to Net Zero.

Integrated target setting in our Global Supply Chain function

In FY25, we rolled out a system of integrated target setting, ensuring targets are consistently applied across the organisation and performance is able to be tracked at Group, region, cluster, and individual site level. These targets are mirrored in a site's business plan, submitted at the beginning of a financial year, which include any capital allocation required to meet targets. Energy consumption reduction targets, supporting the first step of our 5 step plan to Net Zero, are available at site, region, and group levels, and are managed and tracked monthly throughout GSC, which manages around 80% of our energy consumption annually.

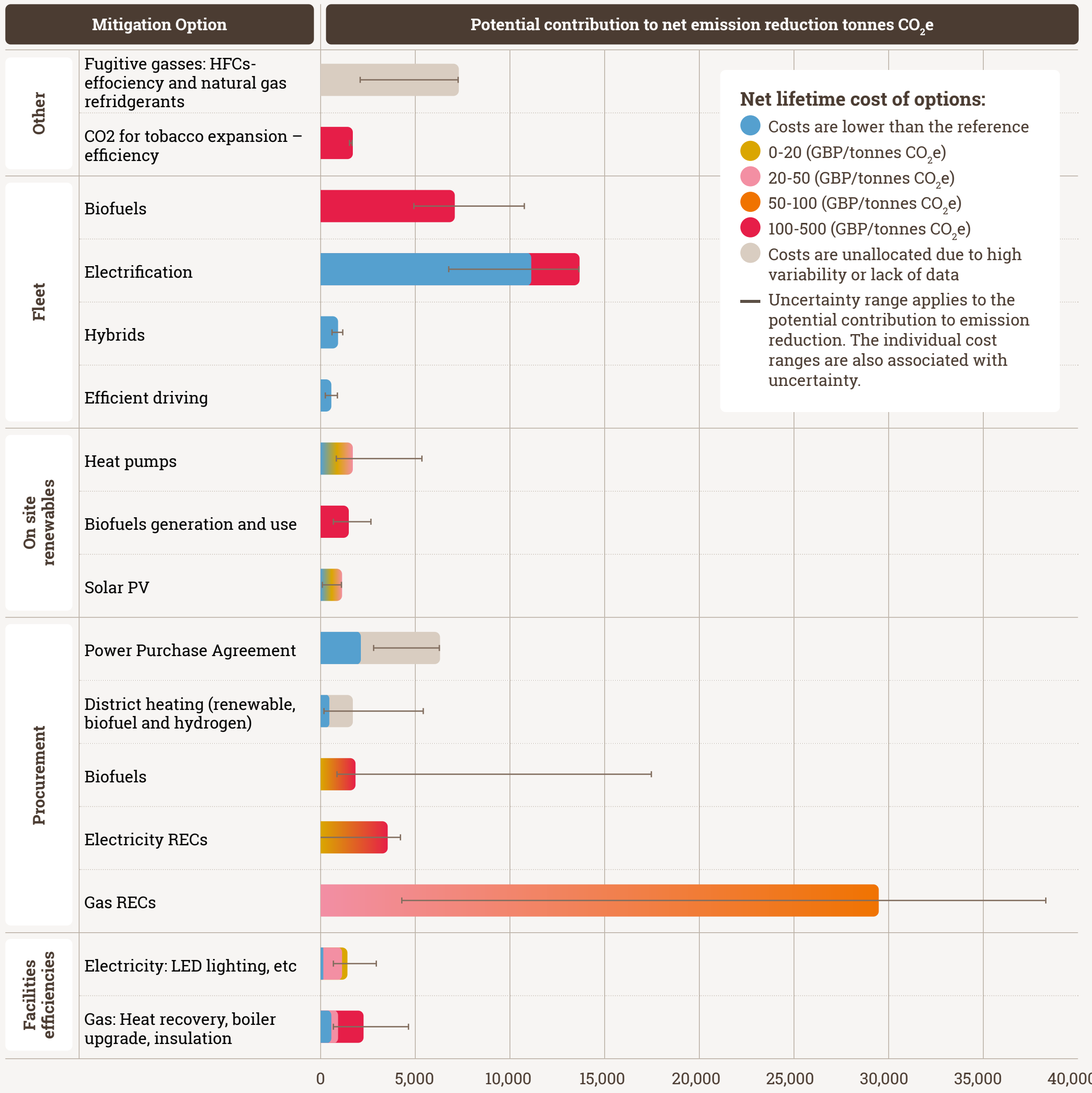
These targets are combined and tracked as part of the key targets identified for the Chief Supply Chain Officer, and as such, performance against them is reviewed in a cross-functional forum, the ESG GSC board, quarterly.

These targets are cascaded to all of the Supply Chain leadership team, who cascade accordingly within their functions. Global supply chain accounts for over 60% of our employees. In doing this, GSC support the allocation for energy and emissions in the executive remuneration LTIPs 2024 to 2026, and 2025 to 2027.

Our plan to reach 100% traceable renewable grid electricity by 2025 was developed and overseen through the ESG GSC board. Starting December 2025, we will source traceable renewable grid electricity for Taiwan, completing this commitment.

We will capitalise on opportunities with wider business benefits

Using our loss-tree analysis, and feedback from our sites on their individual decarbonisation plans and the costs they expect to face, we have mapped our biggest technology opportunities and challenges. Feedback from the factories and fleet show that we have to navigate geographical constraints to achieve our goals. To ensure alignment, we map our activities and CAPEX spend to the EU green taxonomy. The output of this process indicates how we consider future investments required to achieve Net Zero, demonstrating where we foresee opportunities, and where we need to explore more to reduce uncertainties, such as infrastructure availability near our sites, or reporting frameworks inclusion of technologies.



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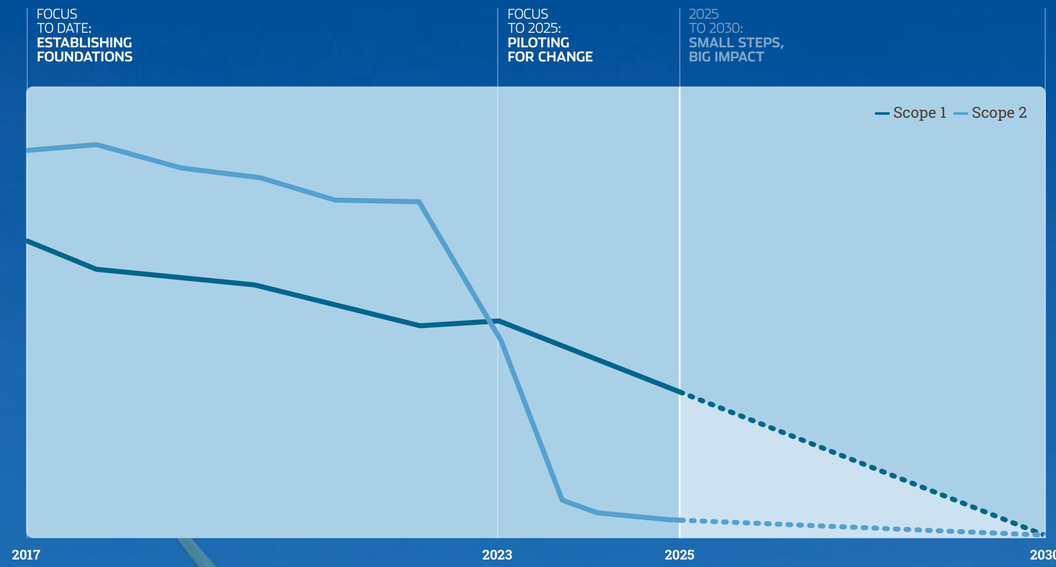
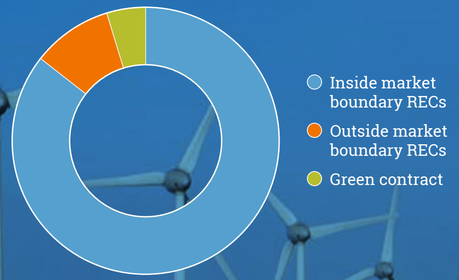
NET ZERO 2025 TO 2030: **SMALL STEPS, BIG IMPACT**



TARGETS

- Achieve 100% renewable energy
- 45% By 2030, reduce energy consumption by 45% vs 2017
- Achieve Net Zero operations
- Achieve Net Zero fleet

Our grid electricity breakdown by percentage of consumption



SCOPE 1 AND 2: FOCUS TO 2030

We have an ambition to fully decarbonise our direct operations by 2030.

We have mapped a five-step approach towards Net Zero:

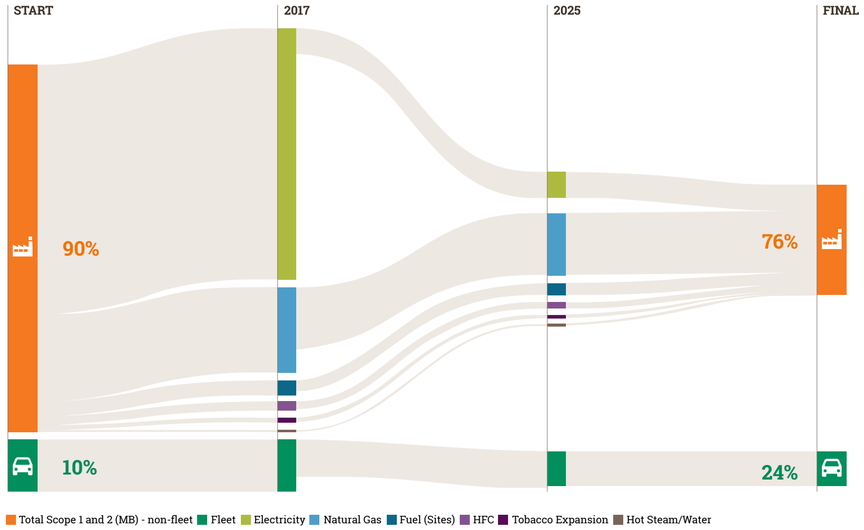
1. Undertake energy efficiency initiatives: we aim to improve our energy efficiency at a rate of at least 2% per year
2. Switch to 100% renewable grid electricity
3. Transition all other energy types to renewable sources
4. Achieve Net Zero in our operations
5. Become climate positive, saving more greenhouse gases than we generate

Since establishing our baseline, we have prioritised emissions from electricity, which was our greatest opportunity. With the majority of these emissions now addressed, our focus has shifted to natural gas and fleet fuel, which represent the most significant opportunities for further reduction.

Although we have reduced our fleet emissions since 2017, the rate of reduction has not equalled the rate achieved within manufacturing, and therefore fleet has grown in proportion.

Achieving Net Zero for Scopes 1 and 2 by 2030 will require the collective effort of our 20,000 employees, and we prioritise working with those managing our priority areas – in factories, energy procurement, and sales fleet. Our Zero Heroes are already exploring the potential of alternative solutions such as biomass, green gas, hydrogen, and battery storage. In parallel, we are also addressing non-energy-related emissions, including those from refrigerant gas leaks, to ensure a comprehensive approach to decarbonisation.

Refrigerant gas leaks represent a risk within our transition, and we consider it unlikely we will consistently achieve an absolute reduction to zero. However, we have piloted an approach at our factory in the Dominican Republic, which has the highest refrigerant gas emissions in Group. Since introducing their targeted maintenance programme, they have successfully reduced their emissions from refrigerant gases by 50%, and anticipate a further reduction possible as a result of gas changes.



We have a targeted and prioritised plan to achieve 100% renewable energy by 2030. To do this, we must focus on our biggest opportunities, ensuring we take action where there is cost benefit.

To support this, we will focus on energy efficiency. In 2023 we reported we achieved our 25% energy reduction target ahead of time. We have reset this target to reflect our greater focus on energy efficiency, and now aim to achieve a 45% reduction in energy use by 2030.

Manufacturing operations

Fleet

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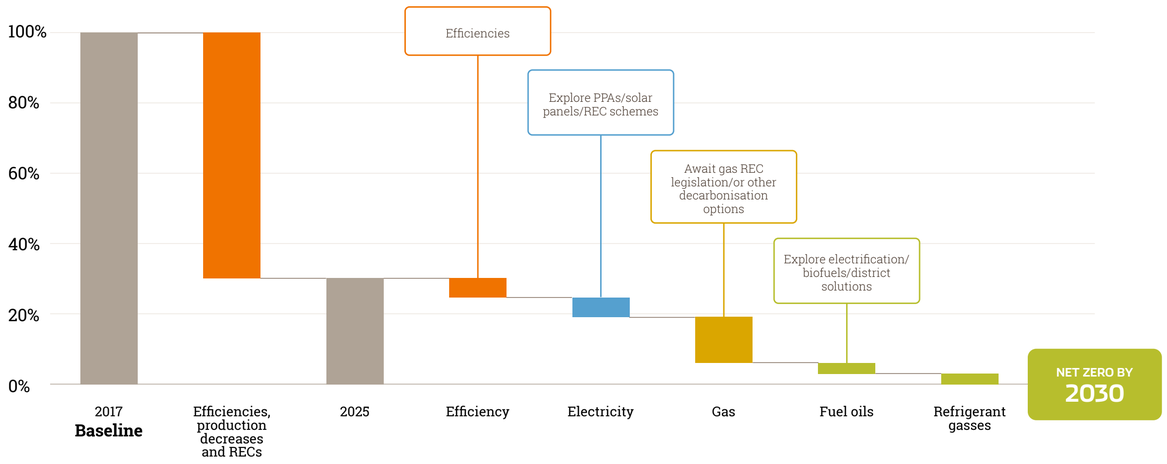
SCOPE 1 AND 2: OUR MANUFACTURING OPERATIONS APPROACH



Over the past two years we have worked to isolate our fuel and emissions sources, understand inefficiencies, and determine possibilities to reduce and decarbonise.

We have developed a hybrid approach to decarbonisation, integrating the initiatives from Global Engineering with the energy procurement management strategies of Global Procurement. The resulting plan ensures we will take the best approach for our business; maximising cost avoidance opportunities related to decarbonising.

We have established a robust governance structure to drive decarbonization efforts, with a dedicated Climate Change Forum for sites overseeing initiatives, and GSC Steering Committee overseeing performance. This year, site and region-level targets have been set, with performance tracked monthly. Group-level support is focused on the largest energy users, although all factories are engaged with at least 4 times a year, and new procurement routes are being explored in Germany and Poland to continue development of our renewable energy procurement strategy.

We are continuously enhancing our standards and frameworks, with 35 energy standards identified for factories to review and develop implementation plans for in FY25. The environment framework launched in October 2024, aligned with ISO 14001, to ensure consistent appliction of standards across all factories, including those unable to be ISO certified due to location. The Strata system, now online in nine factories and covering 70% of our GSC energy consumption helps identify energy usage and gaps, with most of the factories recovering the cost of the software through energy savings within a year.

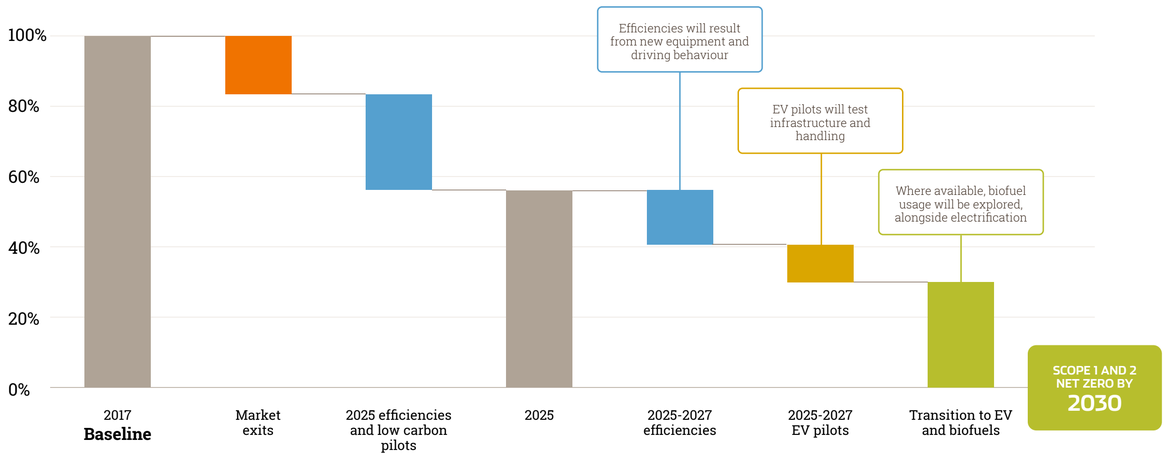
The Non-Financial Reporting (NFR) system and strata systems are being utilised for audits and energy quick scans, which have joined the Manufacturing Excellence Programme, designed to drive more efficient operations. In FY25 we also began purchasing in market boundary RECs for three more countries, further reducing our purchased electricity emissions.

As a result of our strategy to focus on the biggest opportunities, we are aware of some gaps and risks including the lack of central management for offices and warehouses, small unreported energy uses, and inconsistent data collection methods. Opportunities for improvement include streamlining energy reporting through our new Non-Financial Reporting system at the end of FY25 and introducing standards on behaviours within the future Greenprint versions. Addressing these gaps and leveraging identified opportunities will be crucial for achieving the Group's decarbonisation targets and improving overall energy management.

One of our biggest opportunities, currently under investigation, is the transition of some of our renewable grid electricity from RECs to PPAs (power purchase agreements). As part of our renewable energy strategy, we have explored the potential for PPAs across our footprint, and their potential to both maintain our renewable grid electricity and reduce costs. In FY25, we undertook a pilot in Europe covering two of our largest factories, and in Taiwan, aiming to partially cover our factories electricity consumption, and develop our own PPA capabilities. As you can see on page 7, we understand that there are cost optimisation opportunities with PPAs that we will continue to evaluate into FY26, with an aim to realise in FY28.

Our ability to deliver against these plans relies on the engagement of the technical teams and facilities managers in all our sites, as well as our network of procurement professionals. We understand there are risks to track and mitigate related to our decarbonisation of our manufacturing operations, namely the availability of gas RECs, and acceptance in GHGP guidance, carbon pricing regulations, and availability of affordable decarbonisation technology in locations where we have sites. We are closely monitoring these risks, and will put into place action plans if we are not able to mitigate them within our decarbonisation plan.

SCOPE 1 AND 2: OUR FLEET DECARBONISATION APPROACH



Due to the continuing decarbonisation of our manufacturing operations, our fleet is a growing proportion of our Scope 1 and 2 emissions. In FY25, fleet accounts for 24% of our Scope 1 and 2 CO_2e emissions.

Six markets make up more than half of our total fleet emissions, giving us a clear area to focus trials for decarbonisation, enabling us to both test and learn, and reduce our carbon emissions. As a result of these pilots, nearly a quarter of our fleet is now low carbon vehicles.

While awaiting infrastructure change, such as charging point or bio-fuel availability, these pilots will allow us to ensure we have the correct structure to drive change in the future.

We have established a cross-functional Fleet Steering Committee to strengthen the governance over the global fleet policy and bring together decision makers from across the business's sales fleets to oversee the progression of the decarbonisation plans, to meet Net Zero goals.

To support our markets, we developed a Fleet Greenprint, launched in Net Zero week. This document joins our manufacturing greenprints and aims to share case studies and best practices that can inspire our global sales fleets. Additionally, a new fleet policy is forthcoming, designed to enhance consistency and provide a clear focus on sustainability, safety, and cost management.

The new policy is collaboratively co-owned by the ESG and Procurement teams and will undergo an annual review by the Fleet Steering Committee, which will also consider any locally agreed exceptions. A robust governance framework has been established, with the ESG Fleet working group playing a pivotal role in guiding and supporting markets as they develop their localised decarbonisation plans, all while fleet operations are evolving to enhance efficiency.

We have initiated a pilot program in the UK that leverages an external partner to generate additional value. This partnership will help to collect and consolidate all fleet-related ESG data for reporting, ensuring that we maintain transparency and accountability in our sustainability efforts. This comprehensive approach not only strengthens our commitment to environmental stewardship but also aims to position other markets to profit from the learnings of this new approach.

New routes to decarbonise

Following our strategic priorities to source renewable fuels to reduce our natural gas and fleet fuel emissions, we have begun to explore biogenics, in particular biogas and biofuels. Although the biogas market is not yet recognised by the GHGP or SBTi, we anticipate some change in this, to cover some of our biggest areas of consumption such as the USA and Germany by 2027.

Biofuels represent an opportunity for some of our sales fleets that are unlikely to have an electric vehicle infrastructure by 2030. We also intend to monitor green hydrogen developments for use in manufacturing and in fleet, both sales and logistics as a future decarbonisation option.

5%

Reductions in emissions 2024 vs 2025, driven by transition to low carbon vehicles and efficiencies

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Case Study: Decarbonisation and cost saving creating business benefit in the UK

To support our Net Zero goals, in FY25, our UK sales fleet placed an order to transition a third of total sales fleet to zero emissions.

Electric vehicles can support our Net Zero goals, but we understand that a change to EVs can also have a positive impact on biodiversity by reducing air pollution in the areas where we sell our products- reducing emissions to meet our goals, and having a positive impact on our local ecosystems.

The infrastructure for electric vehicle charging in the UK is well developed, and through analysis of our fleet, and a pilot in FY24, we understand that most employees do not need to charge every day (85% of employees interviewed drive less than 100 miles/day) or can charge at home overnight, allowing them to maintain efficiency in daily operations.

As a result of collaboration between sales, People and Culture, Procurement, ESG and external partners, a transition plan was developed based on the upcoming fleet renewals, taking into account key business needs such as boot size and battery range.

After a comprehensive sourcing process, a model has been selected that can immediately deliver substantial savings based on total cost of ownership (TCO) while also providing significant tax benefits.

With this renewal, the UK fleet is set to save approximately £200,000 in the first year while also saving 250 tons of CO_2 emissions. There are also cost savings for the employees, incentivising them to transition.

To ensure our new vehicles are run using traceable renewable electricity, we have entered into a partnership with a key fuel provider, who will provide renewable electricity to all our UK electric vehicles.

Case Study: Driving fuel efficiency in our largest fleet

Our largest sales fleet in located in the United States, accounting for over 20% of our total fleet emissions each year. In FY23, the decision was taken to switch to hybrid vehicles, with the potential to be far more energy efficient than the current leased vehicles. In FY24, 50% of our fleet was transitioned to plug-in electric hybrids. Building on this progress, a further 50% of the remaining internal combustion vehicles were converted to mild hybrids in FY25. This shift to more energy-efficient vehicles has led to an additional 14% reduction in energy consumption for this sales fleet since FY24.

Taking this interim step toward full decarbonisation supports our energy efficiency goals, which form the foundation of our journey to Net Zero.

Amplifying best practice across the Group

In FY25, we published a further three greenprints for factories, warehouses and offices, Sales and Procurement, calling out best practice already implemented across group and providing it as a roadmap for other sites to follow on their own road to decarbonisation.

Volumes 2, 3 and 4 cover the next steps of our 5 step plan to Net Zero: Renewable Electricity, Renewable Energy, and Net Zero Operations.

Examples of best practice include the transition of our Australian office to a green contract which includes green attributes with a cost saving, the piloting of creation of biogas from food waste for use in the canteen in Laos, and the hazardous gas maintenance programme in use in the Dominican Republic which has reduced fugitive gas leaks significantly, as well as maintenance costs. We also expect an increase in the lifetime of the equipment. As with all of our activities, we classify spend according to the EU green taxonomy, and disclose it within our CDP climate disclosure.

Behaviour can have a big impact

One of the biggest quick wins identified in our energy quick scans was around the impact of changing behaviour, and the impact training employees can have in achieving our goals.

Whether turning lights off when you leave an office, or ensuring a machine with all its component parts is shut down correctly, what we do can make a difference.

A great example of this is from our factory in Taiwan, where an employee recognised that an extraction fan was running constantly, including between shifts when it was not required. Ensuring that all shift leaders were made aware that the fan should be turned off when production stops is expected to save around 44 MWh a year.

Following these findings, we have tasked all factories to examine behaviour standards on how to isolate energy consumers when not required.

This topic has been a key component of the online energy quick scans, and took central stage at our 2025 Net Zero week, when all sites ran campaigns on the impact of behavioural changes. All topics like these identified across the Group are collected by Global Engineering, and added to our greenprints, to drive this best practice further. In addition, we are building an ESG skills framework, aiming to provide further training as required.

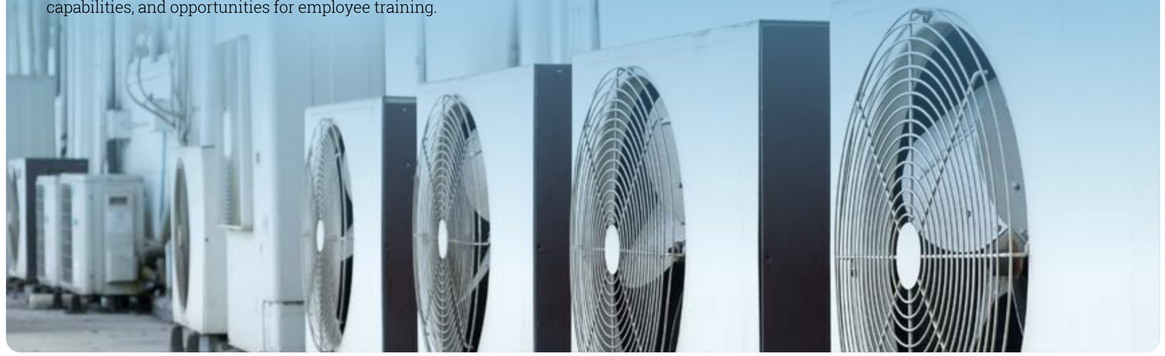
Emerging technologies

When deploying new technologies, we take a data-driven, analytical approach to ensure each initiative delivers multiple benefits and aligns with our business requirement of a three-year return on investment.

We are currently working to assess the options available with emerging technologies, as we shift our focus to gas and fossil fuel transition. With this we are assessing the possible use of hydrogen, battery storage, and biomass on site, as well as on-site and global capabilities, and opportunities for employee training.

In Madagascar, our farms use renewable biomass to cure tobacco. Our use of biomass, in line with our strategy will remain focused on reuse of waste in line with circular economy principles. As the biomass is renewable, we ensure we capture the non-CO_2 gasses in the CO_2e emitted, and consider them part of our decarbonization plan to achieve Net Zero by 2030.

In line with our business strategy, we intend to apply new technologies where they have re-payment window of three years or less.



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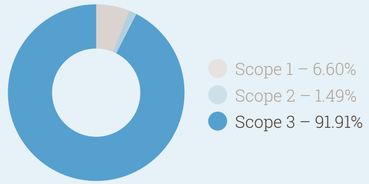
OUR GLOBAL GREENHOUSE GAS SCOPE 3 APPROACH

As Scope 3 emissions fall outside our direct control, it is essential that we collect accurate data to guide meaningful engagement with our stakeholders.

We calculate our Scope 3 emissions in line with the GHGP guidance.

GHG emissions across our value chain in 2025 (% tCO_2e)



Scope 3: All indirect emissions (not included in Scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions. An independent carbon life cycle analysis (LCA) conducted across our value chain identified that around 92% of our total carbon footprint is attributed to our Scope 3 emissions. Some examples of Scope 3 activities are extraction and production of purchased materials, transportation of goods, and use of products and services.

ESG TOPICS IN FOCUS:

- Sustainable & responsible sourcing
- Farmer livelihoods and welfare
- Packaging & waste

SDGs SUPPORTED:

We aim to ensure sustainable consumption and production patterns.

Ensure access to affordable, reliable, sustainable, and modern energy for all.

Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.

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SCOPE 3

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. We aim to ensure sustainable consumption and production patterns.

Our Procurement Strategy

Covers all third-party spend split into five main categories:

1. **Tobacco leaf**
   Covering souring in Africa, Americas, Asia and Europe.
2. **Non-tobacco materials (NTM)**
   The paper, filters, glue and ingredients for products.
3. **Next generation products (NGP)**
   The electronics, liquids and packaging materials for our NGPs.
4. **Indirect goods and services**
   IT hardware and software, professional services and utilities.
5. **Logistics**
   Suppliers both upstream and downstream of our operations.

Supplier Code of Conduct:

In 2023, we re-launched our Supplier Code of Conduct with a set of minimum environment standards our suppliers must sign up to, in order to work with us. This can be found in the policies section on our website: **www.imperialbrandsplc.com**

Our Supplier Code of Conduct also sets out minimum standards for health and safety, human rights, and business integrity, as well as supplier verification and continuous improvement, which can be found on page 15.

We will prioritise our Scope 3 activities by addressing our most material categories:

Category 1: Purchased goods and services

Purchased goods and services (PGS) emissions which include CO_2e emissions from our NTM, indirect and tobacco leaf procurement categories are 67% of our total carbon footprint and therefore are our priority Scope 3 category.

We have made significant progress in data collection and engagement with suppliers. Last year, PGS data and methodology were independently assured for the first time. The SRM Connect[1] Programme, which standardises communication with strategic suppliers, has been live for over a year and the first awards were held in 2025. The ESG award was given to a supplier for providing accurate product carbon footprint data. This year, the focus is on embedding ESG questions into supplier evaluations and engaging the industry through our SRM Connect Programme, and directly for CDP Supply Chain Programme submissions, achieving a response rate of 62% in FY25.

Looking ahead, we plan to source more detailed activity-level data directly from our suppliers, starting with our NTM suppliers, some of whom already share activity level data, and largest leaf suppliers, who we work with through the Sustainable Tobacco Programme (STP) to drive industry improvements across ESG topics. Of the tobacco and packaging suppliers managed globally, 100% have been invited to join CDP Supply Chain Programme. We held two supplier education webinars dedicated to educating suppliers on the importance of CDP and how best to complete the questionnaire, and in FY26 we have set a target to aim for 55% of our global procurement spend covered by suppliers CDP Supply Chain Programme submissions.

Category 4: Upstream transportation and distribution

The emissions within category 4 relate to the delivery of raw materials to Imperial Brands factories. This includes transportation and distribution of products from our tier 1 suppliers to our operations (mainly driven by raw tobacco and NTM transportation). It also includes third-party transportation between our facilities. We take into account different types of transportation such as sea, air, rail and road. This is our second most material Scope 3 category. In the future, we intend to apply learnings from how we have developed our PGS approach to this category, particularly on engaging with suppliers to drive change.

Ownership of these categories is governed through our Scope 3 Working Group, and initiatives are delivered and managed through Group Procurement and ESG. As such, the risks, controls, and compliance to requirements is managed through our Global Procurement and ESG functions, integrated into risk management. The Scope 3 Working Group provides an avenue for escalation as required, and ensures collaboration between procurement, ESG, and any other relevant functions to mitigate.

OUR SCOPE 3 PLAN

Conscious that our TCFD analysis has indicated that our biggest climate-related risk is related to the potential for carbon taxation within our supply chain, we are working on improving our data and piloting actions to ensure our suppliers, customers and consumers do not see the effect of carbon taxation. For FY26-27, we will focus on our most material categories, taking a data-led approach to driving decarbonisation, and focusing on our most material categories. This approach includes:

1. **Improve emissions accounting methodology** to establish a clear and detailed baseline and current year, allowing us to receive assurance if applicable.
2. **Conduct a data deep dive** analysing the data set to determine a list of priority actions, identifying any 'no regret' scenarios to drive Scope 3 category decarbonisation.
3. **Engage our suppliers** by spend category, driving inclusion in CDP Supply Chain Programme, pushing suppliers to set and improve science based targets, and utilising SRM connect for our partner suppliers performance management.
4. **Further supplier management** through structured engagement including introduction and performance management of targets on CDP and Net Zero.

Case Study: Pioneering Product Carbon Footprints for Enhanced Scope 3 GHG Transparency

In FY25, we held the first SRM connect awards, asking our strategic suppliers to submit their actions against a number of key topics for assessment, which included People and Planet. The project that won 2025's People and Planet SRM Connect Award addressed a critical challenge in supply chain sustainability: the lack of verified product carbon footprints, which led to inaccurate Scope 3 GHG reporting. As the first supplier to calculate and verify product carbon footprints for our filter tow (the material used to make cigarette filters) provided to Imperial Brands, Cerdia enabled precise emissions reporting, strengthening their ESG disclosures and supporting their carbon reduction goals. Through the project, Cerdia, a supplier of tobacco filter materials, adopted a robust methodology utilizing primary data across nearly all GHG scopes, avoiding reliance on spend-based approaches. The data integrity is ensured through third-party verification, and is shared with customers to create transparency and establish trust in their commitment to achieving their carbon reduction goals. By refining Cerdia's data collection processes and aligning Cerdia's efforts with Imperial Brands' sustainability objectives, we strengthened our partnership and established ourselves as a leader in supplier transparency. Key outcomes include enhanced Scope 3 reporting accuracy for Imperial Brands, improved operational efficiencies within our organisation, and a scalable framework for future projects. The project deepened trust between both parties, reinforced alignment on long-term ESG goals, and encouraged industry-wide adoption of best practices. This initiative has set a new standard for supplier collaboration on sustainability, driving mutual benefits and solidifying our shared commitment to a lower-carbon future.

1. SRM connect is our supplier relationship management programme, designed to transform our approach to working with strategic suppliers. For more information visit our website: https://www.imperialbrandsplc.com/who-we-are/how-we-work-with-our-suppliers

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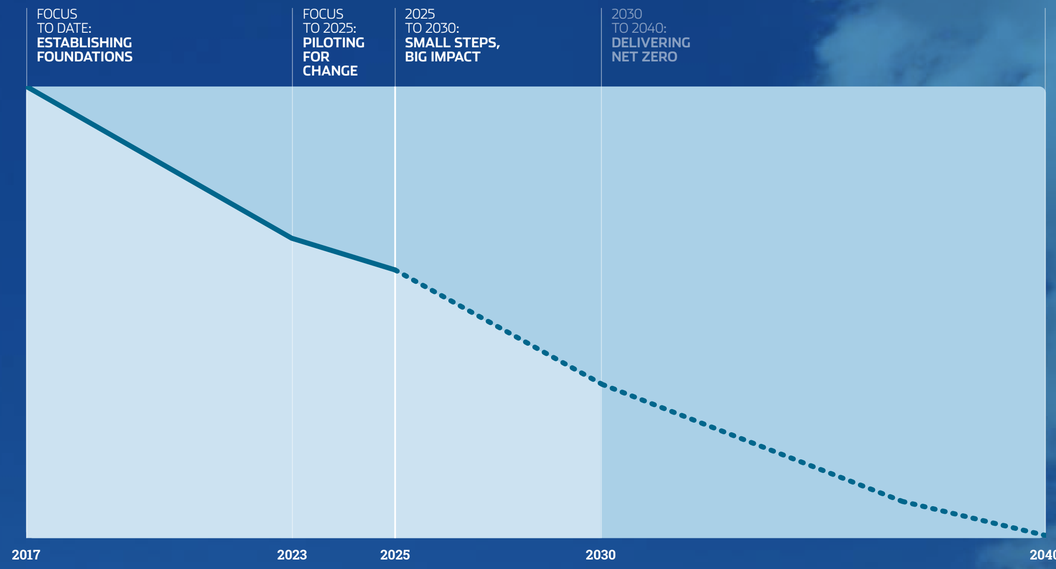
FOCUS TO DATE: **ESTABLISHING SCOPE 3 FOUNDATIONS**



HIGHLIGHTS

- We have launched a Supplier Code of Conduct with a specific section calling out the importance of environmental compliance, and how we are driving to Net Zero
- Launched Supplier Relationship Management programme (SRM Connect) to engage our strategic suppliers on crucial topics, such as decarbonisation
- 99.9% reduction in waste to landfill*
- 99% of our packaging formats are recyclable, reusable or compostable*

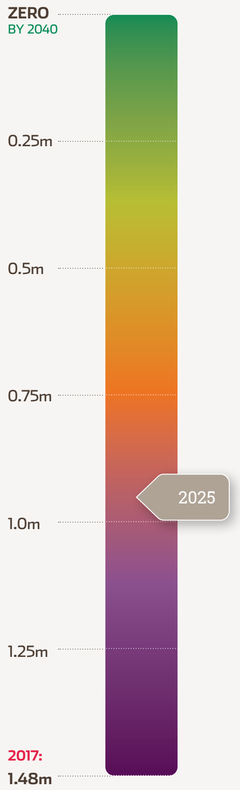
SCOPE 3: PERFORMANCE TO DATE

Our focus to date on Scope 3 has been improving data quality, to allow us to focus on the right priorities and drive decarbonisation. We work closely with our suppliers to better understand the impact of our supply chain, and its associated emissions. In FY25, we increased the number of suppliers we invited to CDP to 400, aiming to improve the coverage of spend we directly receive emissions data for. We continue to work on evolving our methodology and engagement on our most material category: Purchased Goods and Services (PGS). As both a risk and opportunity, we have engaged with our PGS suppliers to involve them in our Net Zero journey, achieving a 62% response rate to CDP Supply Chain Programme invitations in FY25. In FY26, we aim to achieve 55% of our global procurement spend covered by supplier submissions to the CDP Supply Chain Programme. We have already engaged with our leaf suppliers in particular, with 80% now aligned to our goal of achieving Net Zero across our value chain by 2040.

PGS is linked to our other ESG topic areas, in particular Farmer Livelihoods and Welfare and Packaging and Waste. Other categories such as waste disposal and end-of-life treatment of sold products that are also covered by activities within our wider ESG strategy.

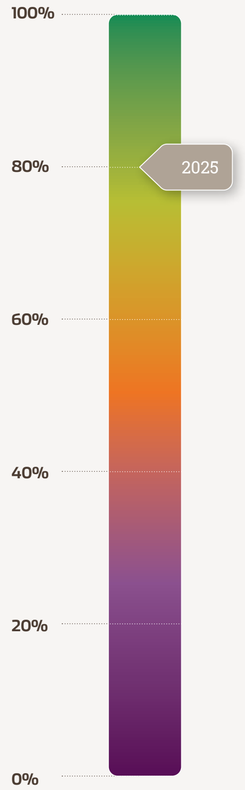
Scope 3

Absolute CO_2e emissions (tonnes)



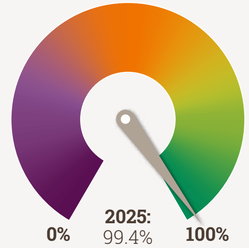
Leaf suppliers aligned to Net Zero

We are engaging with our tobacco suppliers, contributing significantly to purchased goods and services emissions to ensure alignment to Net Zero by 2040



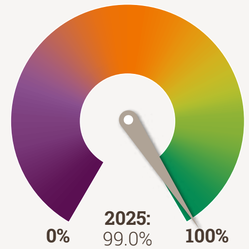
Zero Waste to Landfill

by 2025 (non-hazardous waste)*



Packaging Recyclability

All our EU and UK packaging reusable, recyclable, compostable by 2025 (Level 1 and 2)*



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*Data assured by a third party. Level one packaging is the consumer unit, level 2 packaging is the retailer unit.

PURCHASED GOODS AND SERVICES ARE OUR BIGGEST OPPORTUNITY

Purchased Goods and Services (PGS), which includes NTM and tobacco leaf emissions, are 67% of our total carbon footprint and therefore are our priority Scope 3 category.

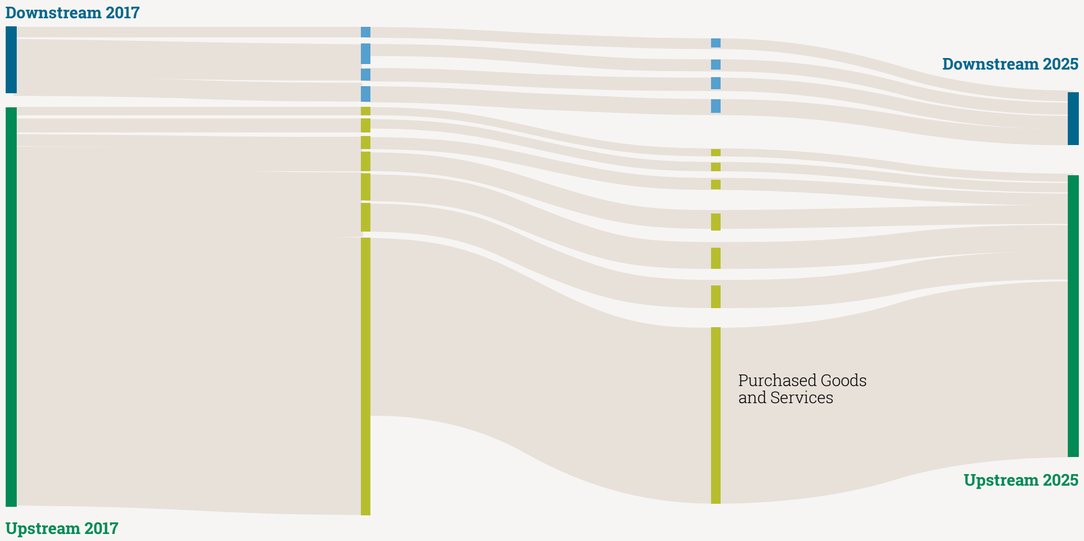
We continue to make improvements in our collection, analysis, and reporting of Scope 3 data, starting with our most material category: PGS. For FY25 we have introduced ESG questions into supplier evaluations, and engaged our suppliers through the SRM Connect Programme. We also have a CDP Tobacco Working Group where we can discuss industry wide supplier submissions and engagement with other members of the tobacco industry.

Standards and frameworks are being updated to improve reporting and procurement processes. An external-facing document outlining ESG expectations for suppliers will be published on the website and included in tender packs. The global procurement process is also being updated to standardise climate considerations and manage suppliers based on new segmentation. Our Scope 3 Working Group governs these actions, tracks performance against them, and introduces new actions if progress is not on track. The Scope 3 Working Group is part of the wider ESG governance structure, which is governed ultimately by the ESG Committee, chaired by the CEO.

We know we need to continue to drive better data availability, work to comply with the changing external requirements including regulations, and can further capitalise on opportunities from our suppliers to collaborate on climate-related projects.

Sustainable & Responsible Sourcing

Our Products:	Downstream Scope 3 emissions:	2017: **9.05%**	2025: **9.54%**
Our Supply Chain:	Upstream Scope 3 emissions:	2017: **90.85%**	2025: **90.46%**



We have been collecting and reporting Scope 3 data since 2019 for our 2017 baseline year. We publish our data collection, calculation methodology and scope in our reporting criteria document, available on the ESG pages of our website.

Based on our business model, we do not report on categories 8; 10; 13 and 14 as we have no activities and therefore no emissions in these categories.

The CDP Supply Chain Programme is a leading disclosure platform for climate, water and forests disclosure. Each year we invite certain suppliers in our highest emitting categories to disclose information within the CDP Supply Chain Programme. For our Scope 3 Purchased Goods and Services emissions accounting, we make use of the data in CDP to provide emissions factors. We also integrate CDP disclosure into vendor rating as part of SRM Connect, where we ask suppliers specifically to disclose their emissions, water use[1], and collaborative opportunities to us through CDP.

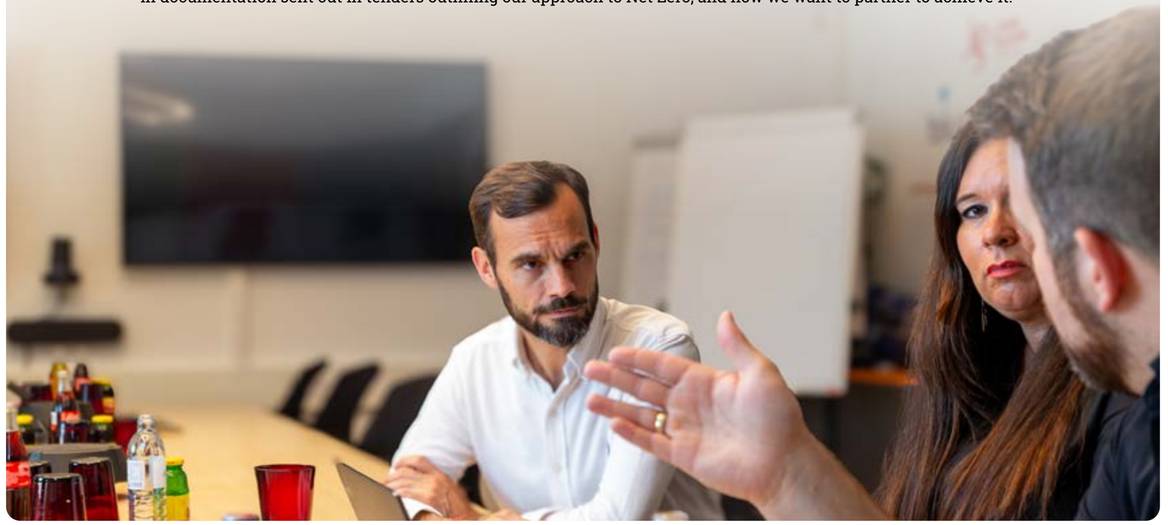
We understand that our ability to decarbonise our Scope 3 depends on us working with our partners to drive change. As it is crucial we partner to achieve Net Zero emissions we are beginning pilots with suppliers now, aiming to get better data availability and develop our understanding on how to achieve Net Zero across Scope 3. Working with suppliers such as our key tobacco leaf suppliers directly and through the STP, we know we can drive change, creating precedent for others to follow and multiply the impact.

Case Study: Improving our standards to drive consistency

We know that to drive engagement and our approaches in the right way globally, we need to support our suppliers and partners with consistent and transparent guidance.

Following the assurance of our Purchased Goods and Services data in FY24, in FY25 we worked to consolidate approaches into a procurement policy, allowing us to conduct due diligence and decarbonisation conversations in supplier engagements across our business. The process this policy will outline will standardise climate considerations and manage suppliers in a new segmentation, which will also aid our Scope 3 calculations.

To compliment this, we have also launched an additional document which will be made available on our website and included in documentation sent out in tenders outlining our approach to Net Zero, and how we want to partner to achieve it.



Supplier due diligence

We must balance decarbonisation actions with responsible partnering to ensure we drive for change in the right way.

To do this, we have partnered with Sedex, to help us manage global suppliers, comply with regulation and source responsibly according to international standards.

In FY24 we piloted this approach with contract manufacturers, identified as being higher risk. In FY25 we have rolled this approach out to include all NGP and tobacco leaf suppliers.

The Sedex platform includes a self assessment which contains questions on environmental impact and management, covering topics such as pollution, waste, and emissions reporting.

Partnering with Sedex, any supplier with a low score on their self assessment will be audited, and together we will agree an action plan to improve key topics identified.

This helps us during supplier selection to have a transparent view on the potential risks and opportunities of partnering with new partners.

New Approach: Taking a data-led approach to Purchased Goods and Services

As part of our climate risk and opportunity assessment to determine our most material future financial impacts under different temperature scenarios we have also calculated our supplier's emissions intensity.

Emissions intensity is a helpful view to take when determining the biggest areas of our value chain for focus in pilots, and in engagement activities like those we undertake within the CDP supply chain programme.

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1. We only invite NTM and tobacco suppliers to disclose water, as we understand these are the most water reliant areas of our supply chain.

OTHER PERFORMANCE TO DATE

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

Our ESG targets focus predominately on reducing emissions and waste, prioritizing initiatives that are either cost-neutral or provide mutual benefits. Deforestation, water and biodiversity management are topics that are not considered material at group level, but do have specific focuses in parts of our operations, where we take our responsibilities seriously.

Forests and Biodiversity

We aim to achieve 100% sustainably sourced wood-based packaging materials by the end of December 2025, with 99% already assured in 2025. This involves managing costs through supplier contracts and ensuring all wood-based packaging materials are sourced from forests that are FSC certified or equivalent. We are also working towards improving packaging recyclability, the average recyclability score of our packaging is 81.6%, and by weight of sold volumes, 99% of our packaging is deemed recyclable. Additionally, to meet anticipated EU requirements we aim to use 10% recycled materials by 2030, although challenges remain in maintaining food-grade quality. Regulatory compliance is a key focus, with preparations underway for upcoming Packaging and Packaging Waste regulation and local regulations on recycled content. We are also updating our standards to ensure sustainable sourcing and recyclability, aligning with frameworks like the Accountability Framework Initiative (AFI) and Corporate Sustainability Reporting Directive and EU taxonomy. As part of our commitment to ensure compliance, our markets pay fees under extended responsibility schemes related to the EU's single use plastic directive, which we track centrally.

As set out in our environment policy, we are committed to achieving zero net deforestation for our tobacco leaf supply, reducing emissions, our impact on local communities including our farmers, and ecosystems.

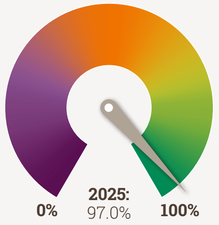
In FY24, we reported 99% of the wood used to cure our tobacco came from sustainable sources or was matched by managed planting. In FY25, we refined our approach: 85.5% is from traceable and sustainable sources, and for a further 14.2% planting programmes are underway to support sustainable wood in the future. We remain committed to continuing to ensure a sustainable source of wood for tobacco curing into the future, and are evolving our approach to align with our SBTi FLAG target setting ambition. We also continue to track and report on the number of farmers growing complementary crops, as a marker of biodiversity and supplementary income.

Despite the progress made, ongoing challenges include regulatory compliance where exact requirements are unclear. Opportunities for improvement include conducting an analysis on FLAG emissions, mapping activities to the EU taxonomy, and ensuring brand standards are fully embedded. We also intend to integrate wood-use activity level data into Scope 3.1 calculations, to identify low carbon tobacco leaf, and best practice to multiply.

By addressing these challenges and leveraging identified opportunities, we aim to drive consistent reporting and performance, ultimately achieving our sustainability targets and prevent or, where prevention is not possible, minimise any negative impact on biodiversity and our planet's natural resources.

Farmers growing complementary crops

We monitor our directly contracted farmers growing complimentary crops



Working with other members of the tobacco industry in the Sustainable Tobacco Programme (STP), we collect farm level data from all our tobacco farmers on biodiversity, climate and water, amongst other metrics covering topics like human rights.

December 2025

We support suppliers to provide access to **100% SUSTAINABLE** wood use

85.5% REQUIRES FOCUS

100% OF WOOD FIBRE for packaging sourced sustainably

100% COMPLETE

We aim to send **ZERO WASTE** to landfill in our operations

100% COMPLETE

MAKE 100% of our packaging reusable, recyclable or compostable in EU and UK

99% COMPLETE

Case Study:

We are promoting the reduction in wood requirement, through supporting research and development into more efficient tobacco curing barns, in order to reduce the overall wood requirement for tobacco curing.

Water

Water management is a critical issue that varies significantly across different regions. While it may not be a material concern at Group level, it is essential to address local challenges effectively, and we do have some sites subject to water scarcity*, now and in the future. Despite achieving a 30% reduction target in FY24, future efforts must focus on these water-scarce areas, emphasizing annual reductions, discharge reporting, and clear management protocols. Improving data collection and reporting is crucial, and in FY25 we have taken action to update the scope of water treatment reporting and report metered withdrawals from Madagascar farms.

Efforts to enhance water management practices are ongoing, with some sites adopting innovative approaches. At one of our European factories, water usage for cleaning in specific processes has been reduced by 50% through targeted process changes. This sets a best practice example of how impact can be effectively measured using the metering, monitoring, and targeting system now implemented in our largest factories. All sites are working to adhere to our ISO 14001 aligned environment framework's indicators on water treatment and targets, and we are piloting Alliance for Water Stewardship (AWS) certification in one site already exposed to water stress in the Dominican Republic.

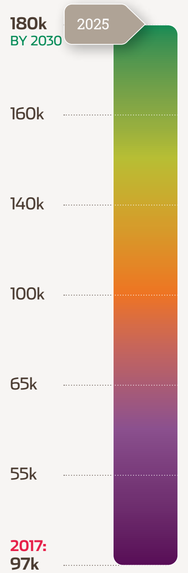
With approximately 99% of water use occurring outside our direct operations, Imperial recognises the importance of understanding water use across its entire value chain. We are initiating efforts to map and quantify water use within our supply chain to identify where the greatest risks and opportunities lie. While 100% of our tobacco leaf suppliers complete the Sustainable Tobacco Programme (STP) self-assessment, we acknowledge that current reporting may not fully capture water use at all tiers, particularly beyond tier 1.

By committing to a more robust understanding of water use we aim to strengthen our due diligence approach, improve data quality, and set meaningful, context-driven targets. This will enable us to apply industry-standard practices more effectively and responsibly, ensuring that our actions are grounded in insight, not assumption.

The low cost of water in many areas poses a risk, as it diminishes the business case for action. Opportunities for improvement include developing a clear methodology for estimating discharge volumes, ensuring comprehensive reporting from all sites, and leveraging learnings from suppliers to reduce water use at Madagascar farms. Collaborative efforts and targeted actions will be essential to drive progress and achieve meaningful water management across group.

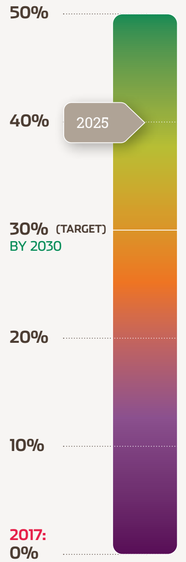
Clean water

Improve access to clean water for farmers and their families



Reduction of absolute water consumption

Reduce water consumption by 30% by 2030 from a 2017 base year.



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* WRI Aqueduct is a tool from the World Resources Institute that enables users to measure, map, and mitigate water risks around the world, including defining our sites located in water scarce areas.

NET ZERO 2030 TO 2040: SMALL STEPS, BIG IMPACT

TARGETS

- 50% Reduce Scope 3 emissions by 50% by 2030
- Include Net Zero clauses in contracts
- Develop consumer waste approach
- Net Zero selection criteria to be used for assessing suppliers
- 25% Reduce water withdrawals at factories in water scarce areas by 25% by 2030
- Enact plans across all our Scope 3 categories
- Reach Net Zero by 2040

We have committed to reducing our Scope 3 emissions by 50% by 2030. We plan to take a dual approach to achieving this goal, focusing on both robust methodology and active stakeholder engagement.

In FY24, we updated our methodology using CDP submissions and sectoral averages for our Purchased Goods and Services assurance. We intend to continue to expand this to include our other material Scope 3 categories: Upstream Logistics and Distribution, and Capital Goods.

There are some specific topics that we are already starting to take steps on, for example: fertiliser use, and end-of-life treatment of our sold products relating to Scope 3 categories 1 and 12. We track production of products by revenue in our renewable energy factories, and disclose our progress in our TCFD disclosure. This should reach 100% of product revenue produced in Imperial Brands factories by 2030. We anticipate some emissions in Scope 3 categories 11 and 12 will increase with NGP product volumes, and envision these rises can be partially mitigated through product design. For each category, we will be data-led, by conducting detailed analysis following emissions methodology establishment. Through this activity we will identify and rank decarbonisation activities by priority, identifying 'easy to implement' and 'no regret' activities, alongside those that might require more time, engagement, or investment to undertake. As part of our commitment to support our suppliers and customers, we fill out the Sedex self-assessment questionnaire (SAQ) and the EcoVadis forms, and disclose our results and answers to partners as requested.

END-OF-LIFE TREATMENT OF SOLD PRODUCTS

Cigarette butts

Consumer acceptance and emissions regulation have meant that we are yet to find an adequate alternative substitute for the traditional cigarette filter.

We do not make any product or marketing claims on biodegradability and/or compostability of filters.

We believe that the most effective approach to combatting littering and ecotoxicity resulting from the littering of used filters (cigarette butts), is through partnership of key stakeholders, such as other tobacco companies, government, environmental bodies, businesses, and local communities educating consumers on the importance of the proper disposal of used filters.

We recognise the importance of this issue and continue to search for alternative materials for filters which contain single-use plastics.

We participate in different Extended Producer Responsibility (EPR) schemes across the world, both on a voluntary basis and to fulfil regulatory requirements, and track our investment centrally. We capture these emissions within Scope 3 category 12.

NGP waste

Vaping products

To support our consumers with the responsible disposal of our blu products, several markets have introduced 'take- back' schemes for vaping devices and pods. In those markets, we have provided incentives to consumers to return their empty pods, which enhances the commercial offering of blu in addition to achieving our environmental objectives.

Heated tobacco products

For our Pulze 2.0 product packaging we have achieved a 92% reduction in use of plastic compared to the packaging for Pulze 1.1. We continue to focus on packaging improvements with further solutions under development.

Oral nicotine delivery

The sustainability aims are focused on recyclability improvements, exploring more sustainable materials including bio-circular cans, refilling options and return schemes are being investigated across our footprint.

SCOPE 3 DECARBONISATION BY 2040

We are committed to achieving decarbonisation of our entire value chain by 2040. To do this, we are focusing first on improving the quality of our data, disclosing and assuring it where possible. Secondly, we are driving engagement of our suppliers in achieving Net Zero by 2040, by introducing clauses into contracts and other routes like SRM Connect. Finally, we intend to develop a selection of KPIs and incentives, through the application of an internal carbon price to further drive decarbonisation performance.

Below, we have set out our priorities for Scope 3, the key activities we are taking, and some examples of activities already undertaken. These answer a number of risks that have been identified within Scope 3 emissions, predominately data quality. While we do not have all the answers on how to decarbonise Scope 3, and we know we need to partner with key stakeholders to make to make it happen.

	Priority	Scope 3 Category	Key activities we are considering	% of 2025 emissions	Activities to decarbonise taken or initiated in 2025
Upstream Scope 3	1	1. Purchased Goods and Services	• Introduce supplier or product specific activity data • Introduce Net Zero clauses into contracts	67.24%	We have worked with our tobacco suppliers to introduce formal Net Zero by 2040 agreements. Within our NTM procurement category, we have begun collection of product specific emissions factors in supplier conversations.
	1	2. Capital goods	• Map suppliers • Disclose and assure data • Further improve data accounting methodology by introducing supplier or product specific emissions factors • Introduce Net Zero clauses into contracts	2.49%	Exploring decarbonisation opportunities with suppliers.
	2	3. Fuel and energy related activities	• Gain better data clarity	4.43%	On site renewables for two sites where business cases had a return on investment of less than three years.
	1	4. Upstream Transportation and distribution	• Explore PPAs with renewable energy generators, in line with our renewable energy procurement strategy • Map suppliers • Disclose and assure data • Further improve data accounting methodology by introducing supplier or product specific emissions factors • Introduce Net Zero clauses into contracts	6.44%	Rail transport routes piloted in the EU.
	2	5. Waste accumulated in Operations	• Drive through our zero waste program	0.05%	Zero waste ambition kicked off globally following achievement of zero waste to landfill for our manufacturing sites.
	3	6. Business Travel	• Improve data collection • Undertake employee engagement and awareness campaigns	1.38%	Addressing the global fleet policy to consider decarbonised options.
	3	7. Employee Commuting	• Improve data collection • Undertake employee engagement and awareness campaigns	1.12%	Net Zero week and earth overshoot day campaigns raised awareness of the impact employees can have on our carbon footprint.
Downstream Scope 3	2	9. Downstream Transportation and distribution	• Map suppliers and customers routes • Disclose and assure data • Further improve data accounting methodology by introducing supplier or product specific emissions factors • Introduce Net Zero clauses into contracts	2.01%	Exploring rail routes with customers where possible.
	2	11. Use of sold products	• Improve data collection • Undertake employee engagement and awareness campaigns	1.79%	We have implemented several projects to improve the battery life of vaping and heated tobacco devices, which account for the majority of emissions in this category.
	2	12. End of Life treatment of sold products	• Improve data collection • Undertake employee engagement and awareness campaigns	2.67%	Within our Packaging and Waste category we have committed to ensuring that all our packaging is recyclable, reusable, or compostable by 2025.
	3	15. Investments	• Improve data collection • Undertake employee engagement and awareness campaigns	2.30%	We continue to work with subsidiaries, like our distribution business Logista, on management of climate change, including risks and opportunities.
	Total			91.91%	(Scope 1 and 2 = 8.09%)

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CLIMATE-RELATED RISK AND OPPORTUNITY MANAGEMENT

We have a climate-related risk programme

We conduct climate scenario analyses bi-annually to better understand the risks, opportunities, and regulatory developments our business must navigate. The following table summarises our climate-related risks and opportunities, as well as the predicted impact and associated mitigation actions and metrics and targets from our 2025 analysis. The analysis assessed the financial impacts under plausible future climate conditions. It drew on scenarios from the Intergovernmental Panel on Climate Change (IPCC) and the Network for Greening the Financial System (NGFS), focusing on two primary pathways: a low emissions pathway consistent with the Paris Agreement reflecting an orderly but ambitious decarbonisation trajectory (NGFS Below 2°C Scenario / Representative Concentration Pathway (RCP) 2.6). As well as a high emissions, 'hot house world' pathway representing current policy trajectories with limited climate intervention and regulatory pressure (NGFS 4°C Scenario / RCP 8.5).

As a result, we have an understanding of the areas we operate in which have higher exposure to future climate related risks, affecting not only our buildings, but also our employees, customers and consumers.

The estimated financial impact of these is considered within our enterprise-wide risk framework and have been assessed using their Maximum Financial Impact (MFI).

While our financial planning focuses on the short to medium term, we recognise that climate-related market risks are likely to have a high impact over the longer term and have therefore integrated them into our annual strategic and financial planning.

There are currently no climate-related liabilities with third parties requiring provision. However, we considered the potential MFI of relevant risks in financial statement areas extending beyond our three-year planning cycle and the defined climate risk horizons. As appropriate, these MFIs are integrated into our financial models and reflected in assessments of goodwill, impairment, and deferred tax assets, as well as in our going concern and viability evaluations.

Current forecasts do not indicate a material impact on performance or cash flows in the short term. However, as we transition to a lower carbon economy goodwill and impairments costs linked to market risk are expected to become material over the longer term.

Furthermore, our Board of Directors provides strategic oversight of climate matters and has endorsed all climate-related targets and capital commitments necessary to advance our climate strategy. Detailed oversight is delegated to the People, Governance and Sustainability Committee, that review climate-related objectives and this Climate Transition Plan.

The Board also considers climate-related factors when reviewing and guiding our strategy, budgets, and major plans of action. It oversees the integration of climate risks and opportunities into long-term planning, performance objectives, and material investment decisions. The Board includes two Non-Executive Directors with relevant climate expertise, including executive-level experience in energy reduction practices, leadership in advancing global sustainability reporting standards, and working with regulators to promote assurance of climate-related disclosures.

The ESG governance structure ultimately reports into the People, Governance, and Sustainability Committee, a Board-level Committee which delegates oversight of ESG matters to the ESG Committee, which is chaired by the CEO. The Board receive a report following ESG Committee meetings on key decisions made, and performance against targets. The governance structure under the ESG Committee consists of forums which cover all eight People and Planet topics. Specifically for climate change, the Environment Compliance Working Group manages all elements related to our climate transition plan, escalating issues to the ESG committee through the planet strategy group, if necessary, which consists of functional leaders from across the business.

More information is detailed in our TCFD disclosure within our Annual Reports and Accounts.

Assumption Summary

Climate-Related Policies

- No additional decarbonisation measures beyond stated targets are considered.
- Excludes effects of inflation, future policies, subsidies, or unmodeled mitigation investments.
- Market risk extrapolated from Purchased Goods and Services emissions to cover all Scope 3; assumes 100% supplier emissions cost passed on.
- Emissions reductions applied uniformly across future years. Net Zero investment costs excluded.

Macroeconomic Trends

- Carbon prices based on 2010US$/ton for long-term comparison.
- Financial impact based on % of FY24 net revenue, held constant over time.
- We have not included any regulatory impact, other than the potential for carbon taxes. Our Corporate Affairs function closely track developments. We will integrate them in future as necessary.

National/Regional Variables

- Physical risk analysis uses site geolocations from 2024 Property Damage and Business Interruption (PDBI) Report.
- Asset values from 2024 PDBI Report; offices assumed unaffected by climate hazards.
- Scope 1 and 2 emissions intensity based on factory-level emissions and revenue.
- Market risk based on projected carbon prices at supplier origin.
- Material costs based on financial impacts in the supply chain, including asset damage and business interruption.

Energy Usage and Mix

- Energy cost avoidance based on FY24 electricity costs and projected price changes.

Technology Developments

- Net Zero depends on technological affordability, infrastructure and biofuels availability, and supplier participation.

Risks and Opportunities	Financial impact by scenario	Predicted Impact (long term: 11-25 years)	Mitigating Actions	Related Metrics
Physical Risks				
Flood Risk	○ RCP 2.6 ○ RCP 8.5 ○ Following climate strategy implementation (forecast)	Flooding from rivers and surface water is Imperial's most significant physical climate risk, with projected asset damage of £3.8 million annually by 2050. Nine sites are classified as high risk.	A global physical risk alert system across all sites provides early warnings. High-risk locations are progressively developing mitigation plans and manufacturing sites are required to maintain business continuity frameworks.	• 22% of high risk for flooding sites have or are working on mitigation plans in the physical alert system • 97% of our tobacco leaf supply is not vertically integrated
Tropical Cyclone Risk	○ RCP 2.6 ○ RCP 8.5 ○ Following climate strategy implementation (forecast)	Tropical cyclones pose a growing risk in East Asia, the Caribbean, and Puerto Rico, with four sites projected to incur up to £175,000 in annual losses by 2050. Four sites are classified as high risk.	As above. In addition, targeted analysis of these risks informs strategic investment and resilience planning at vulnerable sites.	• 50% of high risk for tropical cyclone sites have or are working on mitigation plans in the physical alert system • 97% of our tobacco leaf supply is not vertically integrated
Transition Risks				
Carbon Cost Risk	◐ RCP 2.6 ○ RCP 8.5 ◐ Following climate strategy implementation (forecast)	Annual carbon costs from Scope 1 and 2 emissions are expected to reach £38 million by 2050. These costs are primarily driven by Scope 1 emissions, with 74% of the total burden originating from operations in Europe and the United States.	Our climate strategy spans a wide range of decarbonisation initiatives and a transition to renewable energy. This Climate Transition Plan outlines the policy frameworks, energy strategies, technological solutions, and other pathways that are integral to our strategy.	• 44% renewable energy • 81,710 tCO_2e Total Scope 1 and Scope 2 market-based emission • 2.4% of our revenue is from products produced in renewable energy sites
Market Risk	● RCP 2.6 ○ RCP 8.5 ● Following climate strategy implementation (forecast)	Scope 3 market risks, primarily from supplier pass-through of carbon costs, represents our largest exposure with potential cumulative supply chain costs exceeding £2.5 billion by 2050, driven largely by NTM and Leaf suppliers in Europe.	Our climate strategy prioritises engagement with our high-emission, high-spend suppliers and this Climate Transition Plan outlines our approach. We leverage a range of tools and initiatives including the Supplier Code of Conduct and the Net Zero supplier contract clause, the CDP Supply Chain Programme and our internal Supplier Relationship Management programme, SRM Connect.	• 400 global suppliers invited to the CDP Climate questionnaire • 679,461 tCO_2e Total Scope 3 (category 3.1) emissions
Climate-related Opportunity				
Energy Cost Opportunity	○ RCP 2.6 ○ RCP 8.5 ○ Following climate strategy implementation (forecast)	If current consumption patterns persist, energy costs are projected to rise by approximately £99.1 million by 2050. Our targeted 45% reduction in energy consumption from the 2017 baseline is expected to deliver cumulative cost avoidance of £34.1 million by 2030.	Our climate strategy includes a five-step pathway to achieving Net Zero, beginning with a strong focus on energy efficiency. This first step includes a range of conservation and optimisation initiatives across our operations. This Climate Transition Plan supports this by detailing actions to accelerate energy efficiency gains, reduce energy consumption, transition to renewable electricity, and decarbonise our fleet.	• 34% energy consumption reduction

Our most significant financial impacts are in the long term (11-15 years), so we summarise them here.

○ Lower financial impact: <0.2% of tobacco and NGP net revenue
◐ Medium financial impact: 0.2-1% of tobacco and NGP net revenue
● High financial impact: >1% of tobacco and NGP net revenue

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SUMMARY OF OUR TARGETS

Target/ Objective	Metric (Absolute/ intensity)	Link to renumeration	Link to international agreement/ methodology	2017	2024	2025	2026	2030	2040	Way forward
100% OF PURCHASED GRID ELECTRICITY from traceable renewable sources by 2025 (Absolute target)	% purchased grid electricity	5% of long-term incentive plan is awarded for delivery against emissions targets	Sustainable Development Goal	<3%	97%	100% ✓	100%			Execute the contract in place for our Taiwan factory, to reach 100% by the end of December 2025.
NET ZERO BY 2030 in our direct operations (Scope 1 and 2) (Absolute target)	Tonnes CO_2e (Scope 1 and 2) % reduction vs 2017 (tonnes/ GBPm net revenue)	5% of our executives long-term incentive plan is awarded for delivery against emissions targets GSC bonus includes reward for meeting emissions target	Sustainable Development Goal/ Paris Agreement/ SBTi verified/ GHG Protocol	100% 290k tonnes (37.44)	-69% 89k tonnes (10.93)	-72% ✓ 82k tonnes (9.83)		<3%		Build out our site and fleet level decarbonisation plans to include all relevant technologies as well as further developing our understanding of capabilities to support transition. We track carbon pricing exposure annually to understand our exposure to financial risk.
NET ZERO BY 2040 in our operations (Scope 1, 2 and 3) With an interim target of 50% Scope 3 reduction by 2030 (Absolute target)	Tonnes CO_2e (Scope 3) % reduction vs 2017	5% of our executives long-term incentive plan is awarded for delivery against emissions targets GSC bonus includes reward for meeting emissions, Landfill and Waste targets	Sustainable Development Goal/ Paris Agreement/ SBTi verified	100% 1478k tonnes	-34% 982k tonnes	-37% ✓ 929k tonnes		-50%	-100%	We will continue to improve our methodology, to introduce more activity related data. We are developing a supplier engagement program to drive commitment to Net Zero, focusing on our biggest emissions sources first.
Reduce energy consumption 45% by 2030 versus 2017 baseline (Absolute target)	% reduction vs 2017 (kWh/ GBPm net revenue)	5% of our executives long-term incentive plan is awarded for delivery against energy targets GSC bonus includes reward for meeting energy target	Sustainable Development Goal	975 GWh 875 GWh (112,801)	-32% 595 GWh (72,943)	-34% ✓ 577 GWh (69,384)		-45%		Ongoing energy reduction activities such as insulation, energy efficient motors and improving MMT (monitoring, metering and targeting), as well as a focus on the impact of behavior will continue to drive energy consumption reduction.

In line with the greenhouse gas protocol, in 2025 we disclose actual data from 2017, 2023 and 2024, as well as 2025. We also calculate and track intensity metrics for energy and emissions against revenue. These data are all included in our ESG Performance Summary, available on our website. All forward-looking data in this table is estimated.

THE FUTURE

While significant challenges exist to reduce GHG emissions, there are many opportunities for innovation. We are uniquely positioned to collaborate across our entire value chain to achieve our goals, with a consolidated footprint and supply chain. It is our responsibility to address our impact on the environment, and transparently communicate our actions and plans.

We have set ambitious environmental goals and have a strong track record of demonstrating progress to and achieving those targets.

Reaching Net Zero GHG emissions is one of the most complex challenges that global businesses face, and we believe that creating transparency on our plans to achieve Net Zero is important.

While the global landscape and our technology will continue to change, Imperial remain committed to the actions required to address climate change and achieve our climate goals through our 5 step plan.

Ultimately, we intend to go beyond Net Zero carbon emissions, and become a carbon positive business.

To do this we will harness the culture of the company, engaging more Zero Heroes through education and awareness to ensure we continue to make the right decisions for our business on energy composition and consumption. All employees are trained on the Code of Conduct, which includes information actions to protect our environment, people and business integrity, and grievance mechanism to report concerns.

We will continue to engage our board and ESG committee to approve our transition plans and ensure our climate goals remain aligned and on track.

We are taking a data-driven approach to identifying our priorities and have launched internal climate change training to deepen understanding of climate science, our data, and strategic focus areas The training offers a background in climate change and our targets, empowering employees with practical actions they can take. We are committed to expanding this effort to further strengthen knowledge, awareness, and climate action across the business, taking a priority first approach, such as the capabilities within GSC to implement new technology.

We will also bring a greater focus to biodiversity – in both our impact on our biodiverse environment, and how we can act to reduce it, and the wider impact of our supply chain. We know our decarbonisation can also have a positive impact on biodiversity, such as the introduction of electric vehicles in reducing air pollution.

As set out in our Net Zero vision, we continue to drive for culture, consumption, and composition change to support our transition to Net Zero. We will continue to review this plan annually, disclosing information in line with the Transition Plan Taskforce framework to drive consistency and comparability.

Case Study: Net Zero Week 2025 – Turning Awareness into Action

In July 2025, we held our second annual Net Zero week, using our internal social media platform, Viva Engage to drive global employee engagement around climate action. The campaign focused on raising awareness and promoting practical steps toward our Net Zero 2040 goal.

Each day featured one of our five Greenprints – guides supporting our 5 step decarbonisation strategy: Energy Efficiency, Renewable Electricity, Renewable Energy, Net Zero Operations, and Fleet. These resources helped employees understand how their actions contribute to our key climate goals: to reduce energy and emissions.

The campaign generated over 60 posts across all regions, with more than 1,000 employees actively participating and 13,000 interactions recorded. A key theme was behavioural change to drive energy efficiency, with employees sharing examples like switching off idle equipment and adopting more efficient driving habits.

Net Zero week 2025 showcased how digital engagement and practical tools can mobilize meaningful climate action across our global workforce.

Refer to our Reporting Criteria Document (https://www.imperialbrandsplc.com/people-and-planet/our-esg-performance) for the scope and methodology behind these metrics. All figures are consistent with our data reported in to 2025 Annual Reports and Accounts or our ESG Performance Summary 2025. All forward looking data are estimated.

GLOSSARY

AFI	Accountability Framework Initiative
AWS	Alliance for Water Stewardship
CAPEX	Capital Expenditure
CDP	Carbon Disclosure Project
CEO	Chief Executive Officer
CO_2e / tCO_2e	Carbon Dioxide Equivalent (tonnes)
ELT	Executive Leadership Team
EPR	Extended Producer Responsibility
ESG	Environmental, Social & Governance
ETS	Emissions Trading System
EU	European Union
EV / EVs	Electric Vehicle(s)
FLAG	Forestry, Land and Agriculture (SBTi framework)
GHG	Greenhouse Gas
GHGP	Greenhouse Gas Protocol
GSC	Global Supply Chain
HFCs	Hydrofluorocarbons
IPCC	Intergovernmental Panel on Climate Change
IT	Information Technology
KPI / KPIs	Key Performance Indicator(s)
LCA	Life Cycle Analysis
LED	Light-Emitting Diode
LTIP / LTIPs	Long-Term Incentive Plan(s)
MMT	Monitoring, Metering & Targeting
NGFS	Network for Greening the Financial System
NGP / NGPs	Next Generation Products
NFR	Non-Financial Reporting
NTM	Non-Tobacco Materials
OPEX	Operational Expenditure
PDBI	Property Damage & Business Interruption
PGS	Purchased Goods & Services
PPA / PPAs	Power Purchase Agreement(s)
PV	Photovoltaic
RCP	Representative Concentration Pathway
REC / RECs	Renewable Energy Certificate(s)
ROI	Return on Investment
SAQ	Self-Assessment Questionnaire
SBTi	Science Based Targets Initiative
SRM	Supplier Relationship Management
TCFD	Task Force on Climate-related Financial Disclosures
TCO	Total Cost of Ownership
UK	United Kingdom
UN	United Nations

Registered Office:
Imperial Brands PLC
121 Winterstoke Road
Bristol BS3 2LL
UK
www.imperialbrandsplc.com

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