Independent Assurance Statement to the Directors of Imperial Brands plc on Imperial Brands 2025 Annual Report and Accounts

Ernst & Young LLP ('EY') was engaged by Imperial Brands plc ('the Company') to perform a limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) to report on Imperial Brands plc's selected performance data (Table 1) and qualitative statements (Appendix I) ("the Subject Matter") for the year ended 30th September 2025. In preparing the Subject Matter, the Company applied the methodology as described in the Reporting Criteria Document 2025 ("The Criteria") presented in the below reports and on Imperial Brands' website.:

- The Group's 2025 Annual Report and Accounts (ESG Review section)
- The Group's 2025 ESG Performance Summary

Specifically, our statement is applicable to the following selected performance data. This is marked with a symbol (A) in the reports stated above and includes details noted in Appendix 2.

Table 1: Selected Performance Data (Imperial Brands plc)

ESG Pillar	Metric
Climate Change	• Relative water consumption (m3/£m net revenue) • Absolute water consumption (m3) • Absolute water consumption (m3) – Madagascar Farms • Relative energy consumption (kWh/£m net revenue) • Absolute energy consumption (GWh) • % of electricity from renewable sources • % of energy from renewable source • Relative Scope 1 CO2 equivalent emissions (t/£m net revenue) • Absolute Scope 1 CO2 equivalent emissions (t) • Relative Scope 2 CO2 equivalent emissions (location-based) (t/£m net revenue) • Absolute Scope 2 CO2 equivalent emissions (location-based) (t) • Relative Scope 2 CO2 equivalent emissions (market-based) (t/£m net revenue) • Absolute Scope 2 CO2 equivalent emissions (market-based) (t) • Absolute Scope 3 CO2 equivalent emissions – Purchased goods and services (t)
Packaging and Waste	• Absolute waste (t) • Relative waste (t/£m net revenue) • Waste to landfill (t) • Relative waste to landfill (t/£m net revenue) • Landfill avoidance rate (%) • Percentage of packaging in the EU and UK that is reusable, recyclable or compostable by packaging format (%) • Percentage of packaging in the EU and UK that is reusable, recyclable or compostable by weight of packaging in sales volumes (%) • Sustainably sourced wood fibre in packaging (%)
Employee Health, Safety & wellbeing	• Lost-time accident frequency rate (per 200,000 hours)
Diversity, Equity & Inclusion	• Female PLC Board members (%) • Female Executive Leadership Team (ELT) members (%) • Female employees in the workforce (%) • Female representation at senior management level (%) • Ethnic background on PLC Board (%) • FTSE Women Leaders Review Combined Executive Leadership Team & Direct Reports (%)
Farmer Livelihoods and Welfare	• Wood for use as tobacco curing fuel sourced from sustainable sources (%)

The selected statements within the Report that are included within the Subject Matter are included in Appendix 1 of our Assurance Statement.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter is not prepared, in all material respects, in accordance with the Criteria.

Basis for our conclusion

We conducted our engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, as promulgated by the International Auditing and Assurance Standards Board (IAASB) and the terms of our engagement letter dated 18th June 2025 as agreed with Imperial Brands plc.

In performing this engagement, we have applied International Standard on Quality Management ('ISQM') 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have maintained our independence and other ethical requirements of the Institute of Chartered Accountants of England and Wales ('ICAEW') Code of Ethics (which includes the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants ('IESBA')).

Responsibilities of the Company

The Subject Matter needs to be read and understood together with the Criteria. The directors of the Company are solely responsible for:

- The selection of the Subject Matter to be assured;
- Selecting suitable Criteria against which the Subject Matter is to be evaluated and ensuring the Criteria is relevant and appropriate;
- Preparing and presenting the Subject Matter in accordance with the Criteria; and
- Designing and implementing internal controls and other processes they determine is necessary, to enable the Subject Matter to be free from material misstatement, whether due to fraud or error.

Responsibilities of Ernst & Young LLP

It is our responsibility to:

- Plan and perform the engagement to obtain limited assurance in respect of whether the Subject Matter has not been prepared, in all material respects, in accordance with the Criteria;
- Form an independent conclusion on the basis of the work performed and evidence obtained; and
- Report our conclusion to the directors of the Company.

Our approach

We conducted our engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, as promulgated by the International Auditing and Assurance Standards Board (IAASB).

Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information and applying analytical and other appropriate procedures.

Because a limited assurance engagement can cover a range of assurance, the detail of the procedures we have performed is included below, so that our conclusion can be understood in the context of the nature, timing and extent of procedures we performed.

Our procedures involved:

1. **Interviewing a selection of the Group's management** to understand the progress made in the area of ESG performance during the reporting year and to test the coverage of topics within the Report.
2. **Conducting one in-person and three remote site visits** to understand local level ESG performance, data collection processes and to test samples back to underlying source evidence.
3. **Considering the coverage of key issues within the Report** against the topics discussed in our management interviews and business and site-level reviews.
4. **Performing detailed testing on the ESG Data Sets** and carrying out the following activities to assess the Subject Matter:

    a. Interviews with key personnel to understand the process for collecting, collating and reporting the Subject Matter during the reporting period;
    b. Analytical review procedures to understand the appropriateness of the data;
    c. When considered necessary, testing, on a sample basis, against underlying source information to check the accuracy and completeness of the data and the appropriate application of the Criteria;
    d. Assessing the Report for the appropriate presentation of the data including limitations and assumptions.

5. **Assessing supporting evidence for selected statements in The Report** to identify whether such statements are fairly stated considering the underlying documentation provided by management. Refer to Appendix 1 of this Assurance Statement for the statements subject to this procedure.

We also performed such other procedures as we considered necessary in the circumstances.

Inherent limitations

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying Subject Matter. Because there is not yet a large body of established practice upon which to base measurement and evaluation techniques, the methods used for measuring or evaluating non-financial information, including the precision of different techniques, can differ, yet be equally acceptable. This may affect the comparability between entities, and over time.

Our conclusion is based on historical information and the projection of any information or conclusions in the report to any future periods would be inappropriate.

Use of our report

This report is produced in accordance with the terms of our engagement letter dated 18th June 2025, solely for the purpose of reporting to the directors of the Company in connection with the Subject Matter for the period ended 30th September 2025. Those terms permit disclosure on the Company's website, solely for the purpose of the Company showing that it has obtained an independent assurance report in connection with the Subject Matter.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors as a body, for our work, for this report, or for the conclusions we have formed. This engagement is separate to, and distinct from, our appointment as the auditor of the company.

Signed by:

Ernst & Young LLP

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Ernst & Young LLP

London

17th November 2025

Appendix 1: Selected statements within the Reports, forming part of the Subject Matter

We list the selected statements, with the words underlined, that have been subject to the procedures described in step 5 of the procedures performed within our Assurance Statement.

Where the statements selected contain quantitative information, our procedures performed involved tying to the underlying documentation provided by management. Our procedures did not assess the completeness and accuracy of the underlying data.

Page number	Statement within The Group's 2025 Annual Report and Accounts
39	<u>We also invest in behavioural insights to promote more sustainable consumer choices, such as encouraging the recharging and recycling of vapes,</u> and to develop reduced packaging solutions that are both environmentally responsible and acceptable to consumers.
39	This year, <u>we conducted two real-world behavioural science studies to evaluate the harm reduction potential of our blu vaping product</u>. These studies involved adult smokers incorporating our vape into their daily routines, with the aim of reducing or replacing cigarette use.
39	<u>By adopting energy-efficient technologies and practices, we have successfully reduced our carbon footprint and generated cost savings</u>.
39	We have strengthened supplier oversight by <u>expanding third-party risk assessments through our partnership with Sedex (Supplier Ethical Data Exchange),</u> a global platform that helps companies manage ESG risk across their supply chains.
42	Our NGP are now availabl<u>e to more than 200 million tobacco/nicotine product users in 20 markets</u>, while our related <u>revenues have increased by 83% since 2020</u>.
43	In addition to applying our comprehensive scientific assessment framework, <u>we are undertaking a series of innovative in-market studies to evaluate the real-world effectiveness of our NGPs</u>.
43	<u>To build upon our strategies to prevent unintended use of our products, we actively advocate for robust and consistent regulatory enforcement</u> to enable product compliance, reduce illicit trade, and safeguard against misuse.
44	We <u>updated transition plans for 95% of our factories and 94% of fleet emissions</u>.
44	<u>We rolled out 35 energy standards to all our factory sites. To support this, we conducted both on-site and remote audits and established a monthly tracking process</u>.
44	As a result, we saw an <u>improvement in energy efficiency from 2.5% in FY24 2024 to 4.5% in FY25 across our factory footprint</u>.
46	We are committed to improving the sustainability and recyclability of materials and packaging used in our NGP. <u>We monitor existing</u>

	environmental regulations and communicate responsible disposal guidance to our consumers.
46	As part of this effort, we continue to operate "take-back" schemes for vaping devices and pods in selected markets, helping to reduce environmental impact and promote circularity. Blu vaping devices and pods can be taken directly – or indirectly throughout free take-back schemes – to local waste collection centres, where they are safely processed. Guidance on safe and proper disposal is included within the unpack literature for all our blu products.
47	Leaf Partnership projects are an important part of our commitment to improving farmer livelihoods and welfare. We collaborate directly with our leaf suppliers to complement and amplify their efforts by funding targeted projects.
47	In FY25, we provided financial support for projects in 12 countries across all basic needs, with more than 152,000 beneficiaries.
47	In FY25, 85.5%* of wood used was from sustainable, traceable sources. For a further 14.2%**, planting programmes are underway to support sustainable wood in the future. ** The volume of wood from managed planting programmes, calculated based on the wood equivalent of hectares planted, expressed as a proportion of the total wood used for curing.
48	This year, we expanded the number of strategic suppliers invited to disclose emissions data via the CDP Supply Chain platform from 250 to 391.
48	In recognition of the strategic value of partnerships, we brought together 30 of our key suppliers at the SRM 2025 Connect Conference and Awards.
49	At the end of FY25, 4,985 employees had completed the Human Rights Digital Learning.
49	In FY25 we conducted audits in six locations adding to the 13 audits we have conducted since 2023.
50	Our Behavioural Safety Programme focuses on identifying and observing safe and unsafe behaviours in the workplace, followed by constructive feedback to reinforce safe practices or address unsafe ones. The programme promotes engagement, empowerment, and shared responsibility for safety through peer-to-peer 'safety' conversations and by embedding behavioural safety into daily operations and existing systems. At the end of FY25, more than 31,500 safety conversations had been conducted.
50	We offer driver awareness training to enhance safe driving practices and equip employees with the knowledge to effectively manage and reduce road incidents. At the end of FY25, more than 1,600 sales and marketing employees had completed this training.

52	With over 300 colleagues trained to date, survey feedback shows increased confidence and positive impact on workplace culture. An interactive training module was launched in 2024 for all colleagues, with a 90% completion rate to date.
52	An Inclusion Framework was designed and implemented in FY25, in partnership with business leaders.
59	We also require all our manufacturing sites to maintain robust business continuity plans to safeguard operational resilience and minimise risk exposure, and we maintain strategic operational flexibility to allow for efficient production shifts between sites as circumstances require.
59	22% of high-risk for flooding sites have mitigation plans in the physical alert system.
59	50% of high-risk for tropical cyclone sites have mitigation plans in the physical alert system.
60	This year, we invested £9.3 million in capital expenditure on carbon-related projects, including a range of mitigation initiatives.
60	We continue to monitor revenue generated from products manufactured at renewable energy sites, which accounted for 2.4% of net revenue in FY25.
65	Table 7, FY25 Performance: GSC decision-making framework launched with carbon pricing included.
65	Table 7, FY25 Performance: One of our high-risk sites has assessed the AWS certification for onward use.
Page number	**Statement within the 2025 ESG Performance Summary**
18	In partnership with an external institute, we conducted a full recyclability assessment of our EU and UK packaging formats. This revealed that olive-green MYO buckets, snus cans, and black snus cans were not recyclable due to carbon-based pigments that sorting systems cannot detect. To address this, we worked with suppliers to reformulate the colours, maintaining their appearance while making them fully detectable and recyclable. Implemented across FY24 and FY25, this initiative has diverted c.1300 tonnes of plastic from landfill or incineration, enabling these materials to re-enter the circular economy.
21	We launched a project in 2024 to upgrade 144 wells in rural Mozambique in partnership with our supplier Universal Leaf Tobacco and their subsidiary Mozambique Leaf Tobacco Limited.
22	Each of our field technicians are trained in-house before the crop season starts on the key areas, including supporting farmers to address the risk of child labour.

22	For the most recently completed crop year 2024, 1,535 farmers were directly contracted to grow, harvest, and supply us with tobacco leaf in Madagascar and Laos.
22	In 2024 we collaborated with our supplier, ITC, to provide clean water kiosks to 786 students across eight government-run schools in India.
23	We also provide financial support to forestry initiatives, including Imperial Brands' dedicated programme in Tanzania, which is managed in partnership with a key supplier.
23	We also support and engage with suppliers in the planting of indigenous trees to encourage and grow local biodiversity by supporting insect and bird life.
28	We have expanded the scope of the HRLI to include manufacturing sites, offices, and local markets.
30	Over 25 senior leaders actively participated in this year's "I Choose Safety" campaign, with 17 locations joining the celebrations.
31	100% compliance with the H&S framework.

Appendix 2: Subject Matter Details

Selected sustainability data	FY25 performance	Unit
Relative water consumption	106	m3/£m net revenue
Absolute water consumption	881,165	m3
Absolute water consumption – Madagascar Farms	1,122,189	m3
Relative energy consumption	69,340	kWh/£m net revenue
Absolute energy consumption	577	GWh
% of electricity from renewable sources	97	%
% of energy from renewable source	44	%
Relative Scope 1 and 2 location-based CO2e emissions	21.2	t/£m net revenue
Absolute Scope 1 CO2 equivalent emissions	66,646	tonnes
Absolute Scope 2 CO2 equivalent emissions (location-based)	109,293	tonnes
Relative Scope 1 and 2 market-based CO2e emissions	9.83	t/£m net revenue
Absolute Scope 2 CO2 equivalent emissions (market-based)	15,064	tonnes
Absolute Scope 3 CO2 equivalent emissions – Purchased goods and services	679,461	tonnes
Absolute waste	31,599	tonnes
Relative waste	3.8	t/£m net revenue
Waste to landfill	6.7	tonnes
Relative waste to landfill	0.001	t/£m net revenue
Landfill avoidance rate	99.5	%
Percentage of packaging in the EU and UK that is reusable, recyclable or compostable by packaging format	94	%
Percentage of packaging in the EU and UK that is reusable, recyclable or compostable by weight of packaging in sales volumes	99	%
Percentage of sustainably sourced wood for use as tobacco curing fuel	85.5	%
Sustainably sourced wood fibre in packaging	100	%
Lost-time accident frequency rate	0.29	Per 200,000 hours
Female PLC Board Members	40	%
Female Executive Leadership Team (ELT) members	45	%
Female employees in the workforce	41	%
Female senior management	36	%
Ethnic minority background on PLC Board	20	%
FTSE Women Leaders Review Combined Executive Leadership Team & Direct Reports	34.5	%