

Independent Assurance statement to the Directors of Imperial Brands plc

We have been engaged by Imperial Brands plc (“the Group”) to perform a ‘limited assurance engagement,’ as defined by the International Standards on Assurance Engagements, here after referred to as the engagement, to report on selected performance data and statements (the “Subject Matter Information”) presented in the Group’s 2021 Annual Report, the Sustainability Performance Summary and on imperialbrandspc.com (collectively referred to as “the Report”).

In preparing the Subject Matter Information, Imperial Brands plc applied the methodology as described in the Responsible Performance Reporting Criteria Document (the “Criteria”).

Respective responsibilities

The Group’s management is responsible for selecting the Criteria, and for presenting the Subject Matter Information in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates that are relevant to the preparation of the Subject Matter Information, such that it is free from material misstatement, whether due to fraud or error.

Our responsibility, in accordance with our engagement terms with Imperial Brands’ management, is to carry out a ‘limited level’ assurance engagement on the Subject Matter Information set out below on the evidence we have obtained. The Subject Matter Information has been indicated with a Δ symbol in the Report. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance any such third party may place on the Report is entirely at its own risk.

What we did to form our conclusions

Our assurance engagement has been planned and performed in accordance with the International Standard for Assurance Engagements (ISAE 3000 Revised)¹, Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. Those standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter Information is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

The ‘Subject Matter Information’ comprises the following data sets in the Report regarding the sustainability performance of the Group.

Sustainability Data Sets (Imperial Brands plc)

Environment	<ul style="list-style-type: none">• Relative environmental waste - tobacco segment (t/£m tobacco and NGP net revenue)• Absolute environmental waste - tobacco segment (t)• Relative environmental waste to landfill - tobacco segment (t/£m tobacco and NGP net revenue)• Absolute environmental waste to landfill - tobacco segment (t)• Relative water consumption - tobacco segment (m³/£m tobacco and NGP net revenue)• Absolute water consumption - tobacco segment (m³)• Relative energy consumption - tobacco segment (kWh / £m tobacco and NGP net revenue)• Absolute energy consumption - tobacco segment (GWh)
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¹ International Federation of the Accountants’ International Standard for Assurance Engagements (ISAE3000) Revised, *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*.

	<ul style="list-style-type: none"> • Relative energy consumption - fleet fuel (kWh / £m tobacco and NGP net revenue) • Absolute energy consumption - fleet fuel (GWh) • Relative Scope 1 CO₂ equivalent emissions - tobacco segment (t/£m tobacco and NGP net revenue) • Absolute Scope 1 CO₂ equivalent emissions - tobacco segment (t) • Relative Scope 1 CO₂ equivalent emissions - fleet fuel (t/£m tobacco and NGP net revenue) • Absolute Scope 1 CO₂ equivalent emissions - fleet fuel (t) • Relative Scope 2 CO₂ equivalent emissions - tobacco segment (t/£m tobacco and NGP net revenue) • Absolute Scope 2 CO₂ equivalent emissions - tobacco segment (t)
Safety	<ul style="list-style-type: none"> • Lost-time accident frequency rate (per 200,000 hours)
Diversity	<ul style="list-style-type: none"> • Female PLC Board members (%) • Female Executive Committee members (%)

The procedures we performed were based on our professional judgement and included the steps outlined below:

1. Interviewed a selection of the Group's management to understand the progress made in the area of sustainability performance during the reporting year and to test the coverage of topics within the Report.
2. Conducted remote business and site-level reviews for four of Imperial Brands' businesses to review and understand local level sustainability performance and data collection processes and to test back to underlying source evidence.
3. Reviewed the coverage of key issues within the Report against the topics discussed in our management interviews and business and site-level reviews.
4. Performed detailed testing on Group and Business Segment sustainability data and carried out the following activities to review the 'Subject Matter Information':
 - a. Reviewed the disaggregated sustainability data for a sample of businesses across Imperial Brands' operations.
 - b. Assessed whether the sustainability data has been collected, consolidated and reported appropriately at Group level in line with the Group's reporting guidance.
5. Reviewed information or explanation about selected statements and assertions regarding the sustainability performance of the Group.

Our Conclusions

Based on the scope of our review our conclusions are outlined below:

Completeness and accuracy of performance information

How complete and accurate is the 'Subject Matter Information' presented in the Report?

- With the exception of the limitations identified in the report, we are not aware of any material reporting units that have been omitted from the 'Subject Matter Information' relating to the topics above.
- Nothing has come to our attention that causes us to believe that the 'Subject Matter Information' was not prepared, in all material respects, in accordance with the Criteria, which were applied by management.

How plausible are the statements and claims within the Report?

- We have reviewed information or explanation on selected statements regarding the Group's sustainability activities presented in the Report and we are not aware of any misstatements in the assertions made.

Our independence and competence

We have implemented measures to comply with the applicable independence and professional competence rules as articulated by the IFAC Code of Ethics for Professional Accountants and ISQC1². EY's independence policies apply to the firm, partners and professional staff. These policies prohibit any financial interests in our clients that would or might be seen to impair independence. Each year, partners and staff are required to confirm their compliance with the firm's policies.

We confirm annually to the Group whether there have been any events including the provision of prohibited services that could impair our independence or objectivity. There were no such events or services in 2020/2021. Our assurance team has been drawn from our global Climate Change and Sustainability Services Practice, which undertakes engagements similar to this with a number of significant UK and international businesses.

Ernst & Young LLP, London

15th November 2021

²Parts A and B of the IESBA Code; and the International Standard on Quality Control 1 (ISQC1).