

GRI AND SASB INDEX

Our 2021 Sustainability Reporting, as detailed within the Annual Report and Accounts, corporate website and supplementary downloadable documents, has been prepared in accordance with the Global Reporting Initiative (GRI) Standards: Core Options.

The GRI Index below lists the GRI Standards we are reporting against, and where the information can be found. The identification of the material issues is based on our latest prioritisation of environment, social, governance (ESG) issues during our stakeholder panel in 2019. We have a formal approach to identifying material issues which is reviewed every three years to ensure that the issues we are addressing remain relevant to the business and our stakeholders. Following the refresh of the company strategy during 2021, a process of materiality assessment and stakeholder engagement is currently underway to confirm our priority ESG issues, to ensure we align to our new business strategy and to developing external expectations. We will report on our assessment in 2022.

We are also reporting against the Sustainable Accounting Standards Board (SASB) framework for Tobacco. Indicators are detailed against the relevant SASB reference in the table below. We are committed to increasing disclosure against the relevant SASB Standards in 2022.

GENERAL STANDARD DISCLOSURES

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
ORGANISATIONAL PROFILE			
102-1	Name of the organisation	Website: Homepage	Imperial Brands PLC
102-2	Activities, brands, products and services	Website: Brand Portfolio	Our portfolio of brands connects with adult smokers in all the key tobacco and next generation product (NGP) segments. We invest in brand innovation to meet evolving consumer preferences.
102-3	Location of headquarters	Website: Contacts	Imperial Brands PLC headquarters are in Bristol, United Kingdom.
102-4	Location of operations	Website: Reporting Criteria Document 2021	
102-5	Ownership and legal form	GRI Index	We are a public limited company (PLC). Further information is available in our share register analysis.
102-6	Markets served	Website: Our Strategy Annual Report and Accounts 2021 (pages 30-34)	Our core business is built around a comprehensive portfolio of cigarette, fine cut and other tobacco products. Our tobacco brands are sold in 120 markets worldwide. We are focused on five priority combustible markets representing around 70% of our adjusted operating profit. We're investing in improved sales execution and brand building to drive sustainable growth. We're building a targeted NGP business.
102-7	Scale of the organisation	Website: Who we are	We are Imperial Brands, a global consumer-focused organisation and the fourth largest international tobacco company.
102-8	Information on employees and other workers	Annual Report and Accounts 2021 (page 181)	

ORGANISATIONAL PROFILE (CONTINUED)			
102-9	Supply chain	Website: Sustainable Supply; Modern Slavery Statement 2020	We have two distinct supply chains, one for tobacco leaf and the other for non-tobacco materials, including Next Generation Products (NGP).
102-10	Significant changes to the organisation and its supply chain	Website: Key Announcements	
102-11	Whether and how the organization applies the Precautionary Principle or approach	Annual Report and Accounts 2021	
102-12	External initiatives: A list of externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses	GRI Index	<p>We are a Board member of the Eliminating Child Labour in Tobacco Growing (ECLT) Foundation. We have been disclosing information to the CDP on climate change, since 2010 and water security since 2015. We are also founding members of the CDP Supply Chain Programme.</p> <p>We have been members of the global organisation, Network of Employers for Traffic Safety (NETS), since 2014. We refer to the UN Guiding Principles and support the International Labour Organisation's (ILO) core conventions on human rights and responsible labour practices. We are also founding members of the Slave Free Alliance.</p>
102-13	Membership of associations	GRI Index	We are members of local industry and business associations in some of the countries where we operate, as well as being members of international organisations. These include: Confederation of European Community Cigarette Manufacturers (CECCM), European Cigar Manufacturers Association (ECMA), Cooperation Centre for Scientific Research Relative to Tobacco (CORESTA) and the UK Tobacco Manufacturers Association (TMA).
102-41	Percentage of total employees covered by collective bargaining agreements	GRI Index	We have collective bargaining agreements in place across the countries in which we operate, covering 56% of our employees.
STRATEGY			
102-14	Statement from senior decision maker	Website: Our Strategy Annual Report and Accounts 2021 (page 21)	In January 2021 we announced a new business strategy, which is supported by new ways of working to enhance our culture. By putting the consumer at the centre of the business, we seek to strengthen sustainable delivery and unlock long-term value for all our stakeholders. Our approach to ESG supports our new business strategy and defines our responsibilities as a business Details can be found on our website.
RISKS AND OPPORTUNITIES			
102-15	Key impacts, risks and opportunities	Website: Sustainability: Approach; Annual Report and Accounts 2021 Website: Performance Summary	

ETHICS AND INTEGRITY			
102-16	A description of the organization's values, principles, standards, and norms of behaviour	Website: Our Values; Code of Conduct Annual Report and Accounts 2021 (page 13)	Our Values and Code of Conduct are an essential part of our Sustainability agenda and reflect the behaviours we expect from everyone who works for us and with us. In 2021 we launched our five core behaviours which describe how we need to think and act in order to deliver successfully on our ambitions.
102-17	Mechanisms for advice and concerns about ethics	Website: Governance	We expect all our employees and business partners to act with integrity in accordance with the standards of behaviour described in our Code of Conduct. Concerns can be raised independently using our Speaking Up service which is available in 77 countries. Details available on our website.
GOVERNANCE			
102-18	Governance structure	Website: Leadership Team; Leadership and Governance	Our Board of Directors is responsible for the delivery of our strategy, and the financial, environmental, social and governance (ESG) performance of the company.
102-19	Delegating authority	Website: Leadership and Governance	The Board delegates responsibility for developing and implementing strategies and for the day-to-day management to the Chief Executive, who is supported by the Executive Leadership Team (ELT); comprising of the members of our senior management team.
102-20	Executive level responsibility for economic, environmental and social topics	Annual Report and Accounts 2021 (page 16, 51, 104) Website: Leadership and Governance	A cross-functional ESG Steering Committee, chaired by the CEO of Imperial Brands, meets twice a year. The Committee's remit on behalf of the Board is to oversee the management of our material ESG responsibilities and to ensure the successful delivery of our sustainability strategy.
102-22	Composition of the highest governance body and its committees	Website: Leadership Team Annual Report and Accounts 2021 (page 22)	
102-23	Chair of the highest governing body	Website: Chairman of the Board	The Chairman of the Board is a non-executive.
102-24	Nominating and selecting the highest governance body	Website: Governance Annual Report and Accounts 2021 (page 108)	The Succession and Nominations Committee reviews and evaluates the composition of the Board and its Committees to maintain the appropriate balance of skills, knowledge, experience, independence and diversity.
102-25	Conflicts of interest	Annual Report and Accounts 2021 (page 140)	Our Directors have a statutory duty to avoid situations where they have, or could have, a direct or indirect interest that conflicts, or possibly may conflict, with the interests of the Company, and give notice of any such conflict at the start of any Board meeting.
102-26	Role of the highest governance body in setting purpose, values and strategy	Website: Leadership and Governance Annual Report and Accounts 2021 (page 98)	The Board's role is to provide leadership and direction to the Group. Supported by its Committees, it maintains a strong governance framework which, together with our high ethical standards, supports the long-term sustainability of the Group. It also delegates responsibility for developing and implementing strategy and for day-to-day management to our Chief Executive Officer, Stefan Bomhard, who is supported by the Chief Financial Officer and by the Executive Leadership Team (ELT), which he chairs.

GOVERNANCE (CONTINUED)			
102-27	Collective knowledge of the highest governance body	Website: Leadership Team Annual Report and Accounts 2021 (pages 96, 97, 105)	The Succession and Nominations Committee has responsibility for ensuring the appropriate balance of skills, experience and knowledge, and oversees succession planning. We set out our Board composition and biographies of its members on pages 96 and 97 and a skills matrix of the Board can be found on page 105.
102-28	Evaluating the highest governance body's performance	Annual Report and Accounts 2021 (page 141)	The Board, Board Committees and individual Directors undertake an evaluation review annually.
102-29	Identifying and managing economic, environmental and social impacts	Website: Leadership and Governance	Our Board of Directors is responsible for the delivery of our strategies, activities and the financial, social, environmental and governance performance of the company.
102-30	Effectiveness of risk management processes	Website: Leadership and Governance Annual Report and Accounts 2021 (page 82)	In accordance with the UK Corporate Governance Code, the Board has overall responsibility for setting the Group's risk appetite, with accountability for maintaining effective risk management and internal control systems then being delegated to the Audit Committee. In the year we have added ESG as a principal risk, which was previously considered within other risks.
102-31	Review of economic, environmental and social topics	Website: Leadership and Governance	A formal annual review of our Sustainability Strategy and performance is held with both the Executive Leadership Team (ELT) and the PLC Board.
102-32	Highest governance body's role in sustainability reporting	Website: Leadership and Governance	We place responsibility in the context of good business management. Our PLC Board approves direction and remains informed with business reviews, progress reports and briefings. Our CEO supported by the Executive Leadership Team (ELT) is responsible for implementing Group strategy and monitoring operational performance.
102-33	Process for communicating critical concerns to the highest governance body	Website: Governance Annual Report and Accounts 2021 (pages 111, 61, 62)	The main objective of the Audit Committee is to assist the Board in fulfilling its corporate governance responsibilities relating to financial and narrative reporting and controls. This includes oversight of the Group's internal control systems, risk management process and framework, Speaking Up arrangements (see pages 61 to 62) and the internal and external audit processes.
102-35	Remuneration policies for the highest governance body and senior executives	Annual Report and Accounts 2021 (page 125)	There are no changes proposed to our Directors' Remuneration Policy approved by shareholders at our AGM held on 2 February 2021, which is intended to be in place for three years.
102-36	Process for determining remuneration	Annual Report and Accounts 2021 (page 120)	
102-37	Stakeholders involvement in remuneration	Annual Report and Accounts 2021 (page 123)	
STAKEHOLDER ENGAGEMENT			
102-21	Consulting stakeholders on economic, environmental and social topics	Annual Report and Accounts 2021 (page 38) Website: Stakeholder Panel Statement 2019	Building and maintaining trust with our stakeholders underpins the success and reputation of Imperial Brands. Through stakeholder collaboration we aim to develop the Company, minimise our environmental impact, make a positive social contribution and uphold high standards of governance.
102-40	List of stakeholder groups	Annual Report and Accounts 2021 (page 38) Website: Stakeholder Panel Statement 2019	
102-42	Identifying and selecting stakeholders	Annual Report and Accounts 2021 (page 42)	

STAKEHOLDER ENGAGEMENT			
102-43	Approach to stakeholder engagement	Annual Report and Accounts 2021 (page 42) Website: Sustainability Approach	
102-44	Key topics and concerns raised by stakeholders	Annual Report and Accounts 2021 (page 38, 43, 44) Website: Stakeholder Panel Statement 2019	
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES			
102-45	Entities included in the consolidated financial statements	Annual Report and Accounts 2021	
102-46	Defining report content and topic boundaries	Website: Reporting Criteria Document 2021	
102-47	List of material topics	Annual Report and Accounts 2021 (page 52) Website: Stakeholder Panel Statement 2019; Sustainability: Our: Approach	
102-48	Restatements of information	Annual Report and Accounts 2021	
102-49	Changes in reporting	Website: Reporting Criteria Document 2021	
REPORTING PROFILE			
102-50	Reporting period	Website: Reporting Criteria Document 2021	Our 2021 environmental data follows the reporting period 1 st July 2020 to 30 th June 2021, this is to allow for data collection, validation and external assurance. Our Health and Safety and people-related data is reported in line with our financial year.
102-51	Date of most recent report	GRI Index	December 2021
102-52	Reporting cycle (e.g. annual or biennial)	GRI Index	We report annually for each financial year.
102-53	Contact point for questions regarding the report	Website: Sustainability Contacts	
102-54	Claims of reporting in accordance with the GRI Standards	GRI Index	Our 2021 Sustainability Reporting has been prepared in accordance with the GRI Standards: Core Option.
102-55	GRI Content Index	GRI Index	
102-56	External Assurance	Website: Ernst and Young LLP Assurance Statement	

SPECIFIC STANDARD DISCLOSURES

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information																											
ECONOMIC PERFORMANCE																														
DMA		Annual Report and Accounts 2021																												
201-1	Direct economic value generated and distributed	GRI Index Annual Report and Accounts 2021 Website: UK Tax Policy	<table border="1"> <thead> <tr> <th>Item</th> <th>FY21 (£m)</th> <th>FY20 (£m)</th> </tr> </thead> <tbody> <tr> <td>Economic value generated</td> <td>32,791</td> <td>32,562</td> </tr> <tr> <td>Manufacturing costs (excluding employee costs)</td> <td>25,524</td> <td>25,149</td> </tr> <tr> <td>Operating costs (excluding employee costs and community investment)</td> <td>2,691</td> <td>3,298</td> </tr> <tr> <td>Payments to employees</td> <td>1,052</td> <td>1,084</td> </tr> <tr> <td>Payments to capital providers</td> <td>-81</td> <td>610</td> </tr> <tr> <td>Payments to governments (excluding duty paid)</td> <td>331</td> <td>608</td> </tr> <tr> <td>Supporting communities</td> <td>2</td> <td>2,975</td> </tr> <tr> <td>Economic value retained by Imperial Brands (excluding share of profit from investments accounted for using the equity method: FY21: £11m, FY20: £45m)</td> <td>3,272</td> <td>1,811</td> </tr> </tbody> </table>	Item	FY21 (£m)	FY20 (£m)	Economic value generated	32,791	32,562	Manufacturing costs (excluding employee costs)	25,524	25,149	Operating costs (excluding employee costs and community investment)	2,691	3,298	Payments to employees	1,052	1,084	Payments to capital providers	-81	610	Payments to governments (excluding duty paid)	331	608	Supporting communities	2	2,975	Economic value retained by Imperial Brands (excluding share of profit from investments accounted for using the equity method: FY21: £11m, FY20: £45m)	3,272	1,811
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201-2	Financial implications and other risks and opportunities due to climate change	Annual Report and Accounts 2021 (pages 63, 80) Website: Performance Summary																												
MARKET PRESENCE																														
DMA		Website: Leadership and Governance																												
202-2	Proportion of senior management hired from the local community	GRI Index	At the end of FY21, 64% of senior managers were hired from the local communities where the job was based.																											
INDIRECT ECONOMIC IMPACTS																														
DMA		Website: Sustainable Supply	Maintaining a dialogue with our tobacco leaf suppliers and supporting them through our Leaf Partnerships Programme to allocate funds to continually improve access to basic needs and diversification of income.																											
203-1	Development and impact of infrastructure investments and services supported	Website: Case Studies	<p>In 2021 we invested around £3.5 million in community investment projects which includes our long-standing contribution to the Eliminating Child Labour in Tobacco Growing (ECLT) Foundation, Hope for Justice, our Leaf Partnership Projects and charitable donations as a local market level.</p> <p>All charitable donations and partnership investments are subject to the requirements of our Code of Conduct.</p>																											
INDIRECT ECONOMIC IMPACTS (CONTINUED)																														
203-2	Significant indirect economic impacts	Website: Maintaining high standards of Governance – Illicit Trade Website: Case studies	Group Security intelligence initiatives in FY21 led to the closure of illegal cigarette factories in Poland and Belgium, the seizure of c150 million illicit cigarettes in transit in eight different countries. We also assisted the authorities by providing expert witness evidence in court proceeding resulting in the imprisonment of criminals involved in illegal production.																											

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information										
ANTI-CORRUPTION													
DMA		Website: Leadership and Governance; Our Code of Conduct; Maintaining High Standards of Governance	<p>We have a zero-tolerance approach to bribery and corruption. This positioning is clearly stated both in our Code of Conduct and our Anti-Bribery and Corruption Policy.</p> <p>Our Code of Conduct also contains our process for approval and recording of gifts and entertainment.</p> <p>Our Anti-Bribery and Corruption Policy is rolled-out directly to on-line employees, who are required to certify acceptance.</p> <p>Anti-bribery controls (including gifts and entertainment) form part of our Group Control Matrix, which is applied to Group entities. Operational management are held accountable for the compliance of their business units to these controls.</p>										
205-1	Operations assessed for risks related to corruption	GRI Index	<p>All our operations are assessed for risks related to corruption.</p> <p>Internal Audit performs a risk-based audit programme and the selection and use of our antibribery and corruption module considers the Corruption Perceptions Index and other relevant factors.</p>										
205-2	Communication and training about anti-corruption policies and procedures	Annual Report and Accounts 2021 (page 61) Website: Code of Conduct; Supplier Code of Conduct	<p>Both our Code of Conduct and Supplier Code deal specifically with anti-bribery and corruption.</p> <p>Governance education modules are rolled out to employees with online access based on role and location. For employees who do not have access to the online system, we work with local markets to provide translated PDF versions of courses that can be used locally to deliver face- to- face training. All employees are required to complete these modules.</p> <p>Code of Conduct and antibribery training continues to be rolled out to new employees.</p> <p>In FY21 the following specific training was provided to the relevant employee populations.</p> <table border="1"> <thead> <tr> <th>E-Learning Course Title</th> <th>Target audience</th> </tr> </thead> <tbody> <tr> <td>Competition Law: An Overview*</td> <td>All employees</td> </tr> <tr> <td>Give and Get Bribe: An Antibribery Vignette*</td> <td>All employees</td> </tr> <tr> <td>Code of Conduct</td> <td>All employees</td> </tr> <tr> <td>Code of Conduct Part 2</td> <td>All employees</td> </tr> </tbody> </table> <p>* Both courses include a policy certification</p>	E-Learning Course Title	Target audience	Competition Law: An Overview*	All employees	Give and Get Bribe: An Antibribery Vignette*	All employees	Code of Conduct	All employees	Code of Conduct Part 2	All employees
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Competition Law: An Overview*	All employees												
Give and Get Bribe: An Antibribery Vignette*	All employees												
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205-3	Confirmed incidents of corruption and actions taken	GRI Index	There have been no confirmed material incidents of fraud or corruption during FY21										
ANTI-COMPETITIVE BEHAVIOUR													
DMA		Website: Leadership and Governance; Code of Conduct											
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Annual Report and Accounts 2021	Any material cases are reported in the Annual Report and Accounts (Note 30, contingent liabilities)										

ENERGY			
DMA		Annual Report and Accounts 2021 (pages 37, 52, 54, 55) Website: Leadership and Governance; Reducing our Environmental Impact	
302-1	Energy consumption within the organisation	Website: Performance Summary Annual Report and Accounts 2021 (pages 13, 21, 22)	We have reduced absolute energy consumption by 17% since our 2017 base year. Our target is to reduce energy consumption by 25% by 2030.
302-2	Energy consumption outside of the organisation	Website: Performance Summary	
302-3	Energy intensity	Website: Performance Summary Annual Report and Accounts 2021 (pages 37, 54)	
WATER AND EFFLUENTS			
DMA 303-1	Interactions with water as a shared resource	Website: Reducing our Environmental Impact: Water	
DMA 303-2	Management of water discharge-related impacts	Website: Reducing our Environmental Impact: Water	
303-3	Water withdrawal	Website: Performance Summary	
303-5	Water consumption	Website: Performance Summary Annual Report and Accounts 2021 (page 56)	We have reduced absolute water consumption by 24% since our 2017 base year, which exceeds our target to reduce water consumption by 15 per cent by 2030. We are currently reviewing our ESG strategy and will set a new water target.
EMISSIONS			
DMA		Annual Report and Accounts 2021 (page 52) Website: Leadership and Governance; Reporting Criteria Document 2021; Website: Reducing our Environmental Impact	
305-1	Direct (Scope 1) GHG Emissions	Annual Report and Accounts 2021 (page 54) Website: Performance Summary	
305-2	Energy indirect (Scope 2) GHG Emissions	Annual Report and Accounts 2021 (page 54) Website: Performance Summary	
305-3	Other indirect (Scope 3) GHG Emissions	Annual Report and Accounts 2021 (page 54)	
305-4	GHG emissions intensity	Website: Performance Summary Annual Report and Accounts 2021 (pages 37, 54)	
305-5	Reduction of GHG emissions	Annual Report and Accounts 2021 (page 37, 54) Website: Performance Summary	We have reduced absolute Scope 1 and 2 CO ₂ e emissions by 14% since our 2017 base year. Our target is to reduce these emissions by 25% by 2030.
305-6	Emissions of ozone-depleting substances (ODS)	GRI Index Website: Performance Summary	At local level, our site improvement plans include monitoring, remedial action and the phasing out of refrigerants in line with national legislation and the Montreal Protocol.

EFFLUENTS AND WASTE			
DMA		Website: Leadership and Governance; Reducing our Environmental Impact: Waste	
306-2	Waste by type and disposal method	Annual Report and Accounts 2021 (page 56) Website: Performance Summary	<p>We require sites to hold any hazardous waste in secure storage, using suitable controls such as secondary containment, restricted access and appropriate ventilation, until suitable approved disposal is organised.</p> <p>We have reduced absolute waste by 15% from our 2017 baseline year. We are very disappointed to report a 40% increase in waste sent to landfill from our 2017 baseline year. This increase is mainly driven by two factors. Firstly, one of our sites in Central America recorded a doubling of waste to landfill in comparison to the previous year due to more accurate measurements by the waste management provider. Secondly, one of our sites was responsible for safely destroying menthol cigarettes due to the menthol cigarette ban in the UK, which subsequently led to an increase in total waste to landfill.</p> <p>Our target is to reduce waste sent to landfill by 50 per cent by 2030 which remains a key focus area for us.</p>
306-3	Significant spills	GRI Index	In FY21 there were no significant spills reported.
ENVIRONMENTAL COMPLIANCE			
DMA		GRI Index Website: Leadership and Governance	We always strive for improvement beyond legal expectations.
307-1	Non-compliance with environmental laws and regulations		In FY21 we did not have any material environmental fines.
SUPPLIER ENVIRONMENTAL ASSESSMENT			
DMA		Website: Reducing our Environmental Impact	
308-1	New suppliers that were screened using environmental criteria	GRI Index Website: Reducing our Environmental Impact	<p>All our leaf suppliers are encouraged to participate in the Sustainable Tobacco Programme (STP) which covers environmental related issues.</p> <p>All our non-tobacco material (NTM) suppliers and NGP suppliers, undergo a Supplier Qualification Programme which includes environmental related criteria.</p>
308-2	Negative environmental impacts in the supply chain and actions taken	GRI Index	In FY21 there were no reports of negative environmental issues in the supply chain.
EMPLOYMENT			
DMA		Website: Leadership and Governance; Responsible People and Operations	
401-1	New employee hires and employee turnover	Website: Performance Summary	Data excludes Logista and US Operations. The gender and age group figures exclude any individual who has chosen not to disclose their age and/or gender and so will not sum to the Total figures.

EMPLOYMENT (CONTINUED)			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	GRI Index Annual Report and Accounts 2021 (page 106)	<p>Group-wide benefits provided include items such as annual bonus, pensions and long-term incentive plans. Local benefits include items such as holiday entitlement, sick pay, medical insurance and flexible working. These benefits are normally offered to both full-time and part-time or temporary employees of eligible grade.</p> <p>In 2021, the Group operated four types of share-based incentive programmes which collectively operate in around 50 countries, designed to incentivise staff and encourage them to build a stake in the Group. In 2021, eligible employees in 23 countries were invited to participate in the Group's International Sharesave Plan, which is a three-year savings contract that gives employees the option to buy ordinary shares in Imperial Brands PLC at the end of the three-year savings period at a discounted price.</p>
OCCUPATIONAL HEALTH AND SAFETY			
DMA 403-1	Occupational health and safety management system	GRI Index Annual Report and Accounts 2021 (pages 57, 58) Website: Performance Summary Website: Responsible People and Operations	<p>The health, safety and welfare of our people continues to be of utmost importance to us. Across the business we adopt a OHSE Framework based on the principles of 'plan, do, check, act'.</p> <p>In our manufacturing operations we also use health and safety management systems independently certified to international standards to drive performance improvement. At the end of FY21, 74% of these sites were certified to OHSAS 18001 or ISO45001.</p>
DMA 403-2	Hazard identification, risk assessment, and incident investigation	GRI Index Website: Responsible People and Operations	<p>A standard process is used to assess risks and implement effective controls throughout our global operations.</p> <p>As well as lagging indicators such as accident rate, we continue to focus on leading indicators to ensure a consistent application of our OHSE Framework and associated operating standards. A standard incident report template and central incident reporting line are in place to provide a global overview of incidents and corrective actions. Sharing learning from incidents is key to continuous improvement.</p> <p>For situations where employees feel their concerns are not taken seriously, we operate a confidential whistleblowing service.</p>
DMA 403-5	Worker training on health and safety	GRI Index Website: Responsible People and Operations Case Study: Cutting risks on the roads	<p>Comprehensive arrangements are in place to ensure workers receive all relevant OHS training and are competent to carry out the duties assigned to them. This includes induction training and training specific to individual job roles.</p>
DMA 403-6	Promotion of worker health	GRI Index	<p>Health services vary throughout our global operations. In some countries onsite access is provided to doctors, dentists and physiotherapy services. Provision is often made in relation to services available in each country.</p>
DMA 403-7	Prevention and mitigation of occupational health and safety	GRI Index Website: Responsible People and Operations	<p>Within our supply chain, health and safety forms a key element of our Supplier Code, Sustainable Tobacco Programme (STP) and our non-tobacco material (NTM) supplier qualification programme, where we seek to promote management of good health and safety practices.</p>

OCCUPATIONAL HEALTH AND SAFETY (CONTINUED)			
403-8	Workers covered by an occupational health and safety management system	Annual Report and Accounts 2021 (page 57) Website: Performance Summary	At the end of FY21, 74% of our manufacturing sites were certified to OHSAS 18001 or ISO45001.
403-9	Work-related injuries	Annual Report and Accounts 2021 (pages 57, 58) Website: Performance Summary Case Study: Cutting risks on the roads	<p>It is with deep regret that we report a work-related fatality following a motorcycle accident in Cambodia.</p> <p>In FY21 there has been an 19% decrease in the number of lost time accidents compared to last year (defined as failure to return to work for the next day/shift). There has been a 16% decline in our lost time accident rate compared to last year.</p> <p>Risk profiling and previous incident data indicate that working at height in our manufacturing sites and driving in the sales force pose a risk for high consequence injuries. These risks have been managed by global projects: Height Safe and Drive Safe. We also operate a campaign to influence behaviours called 'I own Safety'. Following the success of the inaugural Drive Safe Awards in 2020, we will repeat the awards in FY22</p>
403-10	Work-related ill health	GRI Index	<p>There were no fatalities due to work-related ill health.</p> <p>A breakdown of occupational ill health types is not separately recorded. This is to protect confidentiality and comply with legal requirements around disclosure of such information in some of the countries in which we operate.</p>
TRAINING AND EDUCATION			
DMA		Website: Leadership and Governance; Responsible People and Operations	
404-1	Average hours of training per year per employee	GRI Index Website: Performance Summary	<p>Through Group-led learning activities we delivered an average of 2.10 hours of learning per full-time employee (FTE) in FY21.</p> <p>This excludes any mandatory governance training and all locally organised training.</p>
404-2	Programs for upgrading employee skills and transition assistance programmes	GRI Index	<p>During FY20 our Group-led employee skills and transition assistance programmes included a range of self-learning tools and targeted programmes.</p> <p>All employees leaving the company are typically provided with support, whether this is retirement, severance pay, job placement or re-training to a work or non-work life. We have a global out-placement provider and policy which all countries can draw upon.</p> <p>There is no policy in place to provide employees with sabbatical assistance. Requests for sabbatical leave would be evaluated on a case-by-case basis.</p>
404-3	Percentage of employees receiving regular performance and career development reviews	GRI Index Website: Responsible People and Operations	We provide all employees and people managers with the relevant tools, guidance and support to undertake performance and career development reviews and encourage them to do so.

DIVERSITY AND EQUAL OPPORTUNITY																					
DMA		Website: Leadership and Governance; Responsible People and Operations																			
405-1	Diversity of governance bodies and employees	GRI Index Website: Governance Annual Report and Accounts 2021 (pages 57).	The Board recognises the value of gender diversity to Imperial and is committed to increasing the representation of females within senior management roles to 30% by 2023.																		
405-1	Gender Diversity of Governance Bodies		<table border="1"> <thead> <tr> <th>Governance Body</th> <th>Female (%)</th> <th>Male (%)</th> </tr> </thead> <tbody> <tr> <td>The Board</td> <td>22^A</td> <td>78</td> </tr> <tr> <td>The Executive Leadership Team (ELT)</td> <td>33^A</td> <td>67</td> </tr> <tr> <td>Succession and Nominations Committee</td> <td>29</td> <td>71</td> </tr> <tr> <td>Audit Committee</td> <td>25</td> <td>75</td> </tr> <tr> <td>Remuneration Committee</td> <td>40</td> <td>60</td> </tr> </tbody> </table> <p>A. Data has been assured by Ernst and Young LLP under the limited assurance requirements of the ISAE 3000 Standard. The Assurance Opinion is available on our website</p>	Governance Body	Female (%)	Male (%)	The Board	22 ^A	78	The Executive Leadership Team (ELT)	33 ^A	67	Succession and Nominations Committee	29	71	Audit Committee	25	75	Remuneration Committee	40	60
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CHILD LABOUR																					
DMA		Website: Our Code of Conduct; Supplier Code; Collaborating for Positive Societal Impact; Addressing Child Labour; Leadership and Governance	Child labour is unacceptable, and we continue to make every effort to stop it happening in our supply chain through: <ul style="list-style-type: none"> – The Sustainable Tobacco Programme (STP); – Our Leaf Partnership Projects; and – Support of the Eliminating Child Labour in Tobacco Growing Foundation. 																		
408-1	Operations and suppliers at significant risk for incidents of child labour	Website: Our Code of Conduct; Our Supplier Code; Addressing Child Labour; Modern Slavery Statement 2020																			
FORCED OR COMPULSORY LABOUR																					
DMA		Website: Our Code of Conduct; Our Supplier Code; Modern Slavery Statement 2020; Leadership and Governance; Collaborating for Positive Societal Impact																			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Website: Modern Slavery Statement 2020																			
HUMAN RIGHTS ASSESSMENT																					
DMA		Website: Collaborating for Positive Societal Impact; Modern Slavery Statement 2020																			
412-1	Operations that have been subject to human rights reviews or impact assessments	Modern Slavery Statement 2020																			
412-2	Employee training on human rights policies or procedures	Website: Modern Slavery Statement 2020; Collaborating for Positive Societal Change																			
LOCAL COMMUNITIES																					
DMA		Website: Leadership and Governance; Collaborating for Positive Societal Impact																			
413-1	Operations with local community engagement, impact assessments, and development plans	GRI Index	Undertook Supply Chain Impact Assessments with tobacco leaf suppliers to better understand important human rights issues in our global supply chains. We aim to report on the findings from these assessments in 2022.																		

SUPPLIER SOCIAL ASSESSMENT			
DMA		Website: Collaborating for Positive Societal Impact; Modern Slavery Statement 2020	
414-1	New suppliers that were screened using social criteria	Website: Modern Slavery Statement 2020; Collaborating for Positive Societal Impact	All our leaf suppliers are encouraged to participate in the Sustainable Tobacco Programme (STP) which covers social criteria. All our non-tobacco material (NTM) suppliers and NGP suppliers, undergo a Supplier Qualification Programme which includes social criteria.
414-2	Negative social impacts in the supply chain and the actions taken	Modern Slavery Statement 2020	
PUBLIC POLICY			
DMA		Website: Our Code of Conduct	
415-1	Political donations	GRI Index Website: Our Code of Conduct	Our policy is not to make donations to political parties. In FY21, no political donations were made to EU political parties, organisations or candidates.
CUSTOMER HEALTH AND SAFETY			
DMA		Website: Leadership and Governance	
416-1	Assessment of the health and safety impacts of product and service categories	Website: Imperial Brands Science website Website: Imperial Brands website; Potentially Reduced Harm Products	.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	GRI Index	In FY21, 1.08% of the consumer complaints we received for combustible tobacco products were of a health-related nature and so were accelerated to our Risk Assessment Panel (RAP). Following RAP assessments there were no product recalls or product modifications required. In FY21, 0.26% of the consumer complaints we received for NGP products were of a health-related nature and so were accelerated to RAP. Following RAP assessments there were no product recalls or product modifications required.
SASB STANDARD TOBACCO – PUBLIC HEALTH			
FB-TB-260a.1	Gross revenue and revenue net of excise taxes from non-tobacco nicotine products and heated tobacco products	Annual Report 2021 (page 36)	
FB-TB-260a.2	Discussion of the process to assess risks and opportunities associated with 'tobacco harm reduction' products	Annual Report 2021 (pages 18, 29, 52, 59) Website: Imperial Brands website; Potentially Reduced Harm Products Website: Imperial Brands Science website	A priority for our refreshed strategy is to build a distinctive presence in next NGP, which, over time, delivers a material contribution both to harm reduction, through offering potentially reduced harm products to consumers, and investor returns. Our new approach offers consumers greater choice of NGP in markets where they already express a preference for a particular proposition.

MARKETING AND LABELLING			
DMA		Website: Leadership and Governance	
417-1	Requirements for product and service information and labelling	Annual Report 2021 (page 62) Website: Maintaining High Standards of Governance	<p>We support markets and functions in the interpretation and understanding of the International Marketing Standards (IMS) and provide training as required. This includes the provision of Brand Tool Kits which are highly prescriptive to avoid any misinterpretation of the guidelines. All our Brand Tool Kits are signed off by Brand and Product Regulation, Group Legal, Local Corporate and Legal Affairs then approve or reject for in-market application depending on local tobacco control legislation.</p> <p>This year we updated our marketing standards to reflect developments in technology and our NGP portfolio. We created overarching Marketing Principles for our Combustible and NGP categories, which are available on our website.</p>
417-2	Incidents of non-compliance concerning product and service information and labelling	GRI Index	In FY21 we did not have any reported material incidents of non-compliance concerning product and service information and labelling.
417-3	Incidents of non-compliance concerning marketing communications	GRI Index	In FY21 we did not have any reported material incidents of non-compliance concerning marketing communications.
SASB STANDARD TOBACCO – MARKETING PRACTICES			
FB-TB-270a.1	Total amount of monetary losses as a result of legal proceedings associated with marketing, labelling, and/or advertising	Annual Report 2021 (pages 154, 155) where relevant GRI Standard 417-2 and 417-3	
FB-TB-270a.2	Description of the company's marketing policy and relevant positions on Articles 11 and 13 of the World Health Organisation Framework Convention on Tobacco Control (WHO FCTC)	Annual Report 2021 (page 62) Website: Maintaining High Standards of Governance	
SOCIOECONOMIC COMPLIANCE			
419-1	Non-compliance with laws and regulations in the social and economic area	GRI Index	In FY21 we did not have any reported material incidents of non-compliance concerning laws and regulations in the social and economic area.