



GRI AND SASB INDEX 2024



OUR PEOPLE AND PLANET AMBITION

The GRI and SASB information on the following pages is colour-coded to align with our ESG Strategy and our eight most material ESG focus areas, identified through a full materiality assessment.



CORPORATE

We are committed to operating responsibly in everything we do, respecting our people, our communities, and our planet.



GOVERNANCE

We have a comprehensive governance structure, ensuring appropriate levels of focus, cross-collaboration, risk management and escalation pathways covering every ESG area of focus.

HEALTHIER FUTURES



CONSUMER HEALTH

We are committed to strengthening our next generation products (NGP) and making a more meaningful contribution to harm reduction by offering adult smokers a range of potentially less harmful products.



CLIMATE CHANGE

We are committed to reducing our impact on the climate throughout our value chain. Focusing on both mitigation and adaptation.



PACKAGING & WASTE

We are committed to minimising waste associated with our products, packaging and production processes.

POSITIVE CONTRIBUTION TO SOCIETY



FARMER LIVELIHOODS & WELFARE

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



SUSTAINABLE & RESPONSIBLE SOURCING

We are committed to sourcing products and services in a compliant, sustainable and socially conscious manner. We will work with our suppliers to ensure continuous improvements.

Our ESG strategy remains aligned with the United Nations Sustainable Development Goals (SDGs).



SAFE & INCLUSIVE WORKPLACE



HUMAN RIGHTS

We are committed to raising awareness and improving processes in our operations and supply chains recognising the importance, influence and role we have in promoting and protecting human rights.



EMPLOYEE HEALTH, SAFETY & WELLBEING

We are committed to achieving world-class occupational health, safety and wellbeing for all our employees.



DIVERSITY, EQUITY & INCLUSION

We are committed to creating a truly diverse and inclusive organisation renowned for celebrating difference, enabling our people to feel that they belong and be their authentic selves. We will respect, recognise and value the diversity of our consumers and reflect the communities in which we operate.

OUR PERFORMANCE:

GRI AND SASB INDEX 2024

Our 2024 environmental, social and governance (ESG) reporting, as detailed within the Annual Report and Accounts, corporate website, and supplementary downloadable documents, has been prepared in accordance with the Global Reporting Initiative (GRI) Standards: Core Options.

The GRI Index below lists the GRI Standards we are reporting against, and where the information can be found.

Our commitment to ESG issues is a core element of our business strategy and aligns to our purpose and vision. The Company's overarching vision is to be a strong challenger business, and we apply this same mindset to our ESG priorities. In 2024, while we face many challenges, overall, we are meeting


our commitments and demonstrating a consistent track record in ESG performance.

In 2023, we conducted our first double materiality assessment (DMA). This year, as part of our preparation for the upcoming Corporate Sustainability Reporting Directive (CSRD) we have designed our DMA approach to meet CSRD requirements. We are working towards a traceable and auditable process, suitable for external assurance as required. While our DMA is still in progress and pending sign off from independent auditors, early headline results indicate that our eight ESG topics and their relevant impacts, risks, and opportunities have been identified as material to our business.

Our eight ESG focus areas are grouped into three categories: Healthier Futures, Positive Contribution to Society, and Safe & Inclusive Workplace. Each focus area aligns with at least one of the United Nations' Sustainable Development Goals (SDGs). Internally we refer to ESG as our "People and Planet" agenda. For further details please see our [Annual Report and Accounts 2024](#) and our [ESG Performance Summary 2024](#).

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

GENERAL STANDARD DISCLOSURES

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information
 ORGANISATIONAL PROFILE			
102-1	Name of the organisation	Website: Contacts	Imperial Brands PLC
102-2	Activities, brands, products and services	Website: Brands of Choice	We are a consumer-led challenger business. Our tobacco portfolio is made up of a combination of successful international and local brands and we are building a compelling range of next generation products too.
102-3	Location of headquarters	Website: Contacts	Imperial Brands PLC headquarters are in Bristol, United Kingdom.
102-4	Location of operations	Website: Reporting Criteria Document 2024	
102-5	Ownership and legal form	GRI Index	We are a public limited company. Further information is available in our share register analysis.
102-6	Markets served	Website: How we are transforming Annual Report and Accounts 2024 (page 18)	We focus our investment and resources around our five most important markets of USA, Germany, UK, Australia, and Spain, which represent more than 70% of our combustible operating profit. We are rolling out potentially reduced harm products in markets where there is proven consumer demand and where we believe we can make an impact. We see additional opportunities to drive future growth while realising efficiencies in how we operate.
102-7	Scale of the organisation	Annual Report and Accounts 2024 Business Model (page 14)	
102-8	Information on employees and other workers	Annual Report and Accounts 2024 Note 7: Directors and Employees (page 161 – 162)	

■ Corporate
 ■ Governance
 ■ Consumer Health
 ■ Climate Change
 ■ Packaging & Waste
 ■ Farmer Livelihoods & Welfare
 ■ Sustainable and Responsible Sourcing
 ■ Human Rights
 ■ Employee Health Safety and Wellbeing
 ■ Diversity, Equity & Inclusion

GRI CONTENT INDEX (continued)



ORGANISATIONAL PROFILE (CONTINUED)

102-9	Supply chain	ESG Performance Summary 2024 (page 27)	We have five supply chain categories: 1. Tobacco leaf 2. Non-tobacco materials (NTM) 3. Next generation products (NGP) 4. Indirect goods and services 5. Logistics
102-10	Significant changes to the organisation and its supply chain	Website: Key Announcements	
102-11	Whether and how the organization applies the Precautionary Principle or approach	Annual Report and Accounts 2024	
102-12	External initiatives: A list of externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes, or which it endorses	GRI Index	We are a Board member of the Eliminating Child Labour in Tobacco Growing (ECLT) Foundation. We have been disclosing information to the CDP on climate change since 2010, water security since 2015 and forests since 2022. We are also founding members of the CDP Supply Chain Programme. We have been members of the global organisation, Network of Employers for Traffic Safety (NETS), since 2014. We refer to the UN Guiding Principles and support the International Labour Organisation's (ILO) core conventions on human rights and responsible labour practices. We are also founding members of the Slave Free Alliance.
102-13	Membership of associations	GRI Index	We are members of local industry and business associations in some of the countries where we operate, as well as being members of international organisations. These include: Confederation of European Community Cigarette Manufacturers (CECCM), European Cigar Manufacturers Association (ECMA), Cooperation Centre for Scientific Research Relative to Tobacco (CORESTA) and the UK Tobacco Manufacturers Association (TMA).
102-41	Percentage of total employees covered by collective bargaining agreements	GRI Index	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: How we are transforming Annual Report and Accounts 2024 (page 10)	Chief Executive's Statement
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RISKS AND OPPORTUNITIES

102-15	Key impacts, risks and opportunities	Annual Report and Accounts 2024 (page 78 – 89) Website: ESG Performance Summary 2024	Our Task force on climate-related financial disclosures (TCFD). We report on the key impact, risk and opportunity for each of the eight ESG topic areas. These are preliminary results from our DMA which has not yet been completed and therefore maybe subject to change.
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GRI CONTENT INDEX (continued)



ETHICS AND INTEGRITY

102-16	A description of the organisation's values, principles, standards, and norms of behaviour	Website: Our Purpose and Vision Website: Life at Imperial Annual Report and Accounts 2024 (page 16)	Our purpose and our vision are fully integrated into how we operate and the culture we are building. They guide both our big strategic decisions and the small choices each of us makes every day. The destination is clear and ambitious. We want to see a healthier future both for our adult consumers and the planet we all share. That's why we are creating a broader and more compelling range of potentially less harmful products that provide moments of relaxation and pleasure. That's also why we are committed to become fully Net Zero by 2040.
102-17	Mechanisms for advice and concerns about ethics	Website: Governance Policies	The Imperial Brands Code of Conduct sets out the responsible behaviours we expect from employees in their dealings with colleagues, customers, consumers, suppliers, agents, intermediaries, advisers, governments and competitors. All employees and business partners are expected to act with integrity in accordance with the standards of behaviour set out in the Code. We are working to improve the Speak Up Service and will publish new phone numbers soon, in the meantime please use the email address: speakup@impbrands.com to raise a concern.



GOVERNANCE

102-18	Governance structure	Website: Our Leadership Team	The Board is responsible to shareholders and other stakeholders for the strategy, activities, financial and ESG performance of the Group.
102-19	Delegating authority	Website: Our Leadership Team	The Board delegates responsibility for day-to-day management of the business to the Chief Executive, who is supported by the Executive Leadership Team (ELT).
102-20	Executive level responsibility for economic, environmental, and social topics	Annual Report and Accounts 2024 (page 61, 79, 96)	The ESG Committee, chaired by the CEO, is responsible for overseeing, advising and guiding the implementation of our People and Planet agenda. It monitors the Company's progress on ESG commitments and objectives, ensuring that sufficient resources are allocated to achieve these goals. All the ELT are members of this committee.
102-22	Composition of the highest governance body and its committees	Website: Board committees	The People, Governance & Sustainability Committee monitors the management and mitigation of key ESG and ethics and compliance (E&C) risks as well as the Group's ESG and E&C performance. All the Board are members of this committee, and it is chaired by the Chair of Imperial Brands.
102-23	Chair of the highest governing body	Website: Our Leadership Team	The Chair of the Board is a non-executive.
102-24	Nominating and selecting the highest governance body	Website: Board Committees	The Board delegates matters to Board committees. Clearly defined terms of reference and written limits support these delegations.
102-25	Conflicts of interest	Annual Report and Accounts 2024 (page 107)	Each Director has a statutory duty to disclose actual or potential conflicts of interest. During the year, the Board approved a Board Conflicts of Interest policy which sets out guidance and process for the identification and approval of conflicts of interest.

GRI CONTENT INDEX (continued)



GOVERNANCE (CONTINUED)

102-26	Role of the highest governance body in setting purpose, values and strategy	Website: Governance	The Board's role is to provide leadership and direction to the Group. Supported by its Committees, it has established a strong governance framework which, together with our high ethical standards, supports the long-term sustainable success of the Group.
102-27	Collective knowledge of the highest governance body	Annual Report and Accounts 2024 (page 96)	Board composition, biographies, skills and experience are detailed on page 96.
102-28	Evaluating the highest governance body's performance	Annual Report and Accounts 2024 (page 106)	The People and Governance Committee reviews and evaluates the composition and succession plans of the Board and its Committees, to maintain an appropriate balance of skills, knowledge, experience, and diversity. Retains oversight of the development plans for ELT members together with the Company's wider organisational structure, its diversity, equity and inclusion agenda, and its talent management processes.
102-29	Identifying and managing economic, environmental, and social impacts	Annual Report and Accounts 2024 (page 61)	The ESG Committee, chaired by the CEO of Imperial Brands, is responsible for overseeing, advising and guiding the implementation of our People and Planet agenda. It monitors the Company's progress on ESG commitments and objectives, ensuring that sufficient resources are allocated to achieve these goals.
102-30	Effectiveness of risk management processes	Website: Board Committees	The Audit Committee assists the Board in fulfilling its corporate governance responsibilities. This includes oversight of the Group's external audit, internal control systems, risk management framework and processes, and the Group Internal Audit department. The Committee's responsibilities also include ensuring the integrity of the Group's financial statements and related announcements.
102-31	Review of economic, environmental, and social topics	Website: Board Committees	The People, Governance & Sustainability Committee provides oversight of the Company's people and culture policies, frameworks and practices to ensure they align with the Group's values, strategy, performance and risk management framework. The Committee also monitors the management and mitigation of key ESG and ethics and compliance (E&C) risks as well as the Group's ESG and E&C performance. The Group Ethics and Compliance Committee is responsible for providing leadership and monitoring of our ethics and compliance programme. It supports and reinforces effective management of ethics and compliance risk, has oversight of investigations, reviews the Group and Supplier Codes of Conduct and establishes activities and processes that foster ethical business conduct, legal and regulatory compliance.
102-32	Highest governance body's role in sustainability reporting	GRI Index	To ensure the Board has oversight of all relevant ESG issues, the People & Governance Committee has been reframed as the People, Governance & Sustainability (PGS) Committee and is chaired by the Chair of Imperial Brands. The PGS Committee receives direct reports from two key Executive Committees: the Group ESG Committee and the Group Ethics and Compliance Committee, both chaired by our CEO. The PGS Committee plays a key role in reviewing Imperial's ESG and ethics and compliance practices and how risks in these areas are managed.

GRI CONTENT INDEX (continued)



GOVERNANCE (CONTINUED)

102-33	Process for communicating critical concerns to the highest governance body	Annual Report and Accounts 2024 (page 61)	Our Speaking Up platform is available both to our employees and to other stakeholders, including suppliers and farmers. The platform offers a wide range of reporting routes and supports anonymous reporting and feedback. All reports made to our Speaking Up platform were investigated by appropriate senior management, including from our People and Culture teams, Group Finance, Group Security, and Group Legal.
102-35	Remuneration policies for the highest governance body and senior executives	Annual Report and Accounts 2024 (page 115)	Shareholders approved our Directors' Remuneration Policy at the 2024 AGM with a vote of 95.51%.
102-36	Process for determining remuneration	Annual Report and Accounts 2024 (page 115)	
102-37	Stakeholders involvement in remuneration	Annual Report and Accounts 2024 (page 115)	



STAKEHOLDER ENGAGEMENT

102-21	Consulting stakeholders on economic, environmental, and social topics	Annual Report and Accounts 2024 (pages 54-58 and 60)	Building trust with our stakeholders. Double Materiality Assessment – preliminary results.
102-40	List of stakeholder groups	Annual Report and Accounts 2024 (pages 54 – 58)	
102-42	Identifying and selecting stakeholders	Annual Report and Accounts 2024 (pages 54 – 58)	
102-43	Approach to stakeholder engagement	Annual Report and Accounts 2024 (pages 54 – 58)	
102-44	Key topics and concerns raised by stakeholders	Annual Report and Accounts 2024 (pages 54 – 58)	



IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES

102-45	Entities included in the consolidated financial statements	Annual Report and Accounts 2024	
102-46	Defining report content and topic boundaries	Website: Reporting Criteria Document 2024	
102-47	List of material topics	Annual Report and Accounts 2024 (page 60)	
102-48	Restatements of information	Annual Report and Accounts 2024	
102-49	Changes in reporting	Website: Reporting Criteria Document 2024	



REPORTING PROFILE

102-50	Reporting period	Website: Reporting Criteria Document 2024	The reporting period for each ESG metric is detailed in the Reporting Criteria document.
102-51	Date of most recent report	GRI Index	December 2023
102-52	Reporting cycle (e.g., annual or biennial)	GRI Index	We report annually for each financial year.
102-53	Contact point for questions regarding the report	Website: Contacts	
102-54	Claims of reporting in accordance with the GRI Standards	GRI Index	Our 2024 ESG reporting has been prepared in accordance with the GRI Standards: Core Option.
102-55	GRI Content Index	GRI Index	
102-56	External Assurance	Website: Ernst and Young LLP Assurance Statement	This statement is available on our website.

GRI CONTENT INDEX (continued)

SPECIFIC STANDARD DISCLOSURES

GRI Standard No.	GRI Standard Disclosure Title	Online Location	Omissions and Additional Information																											
ECONOMIC PERFORMANCE																														
DMA		Annual Report and Accounts 2024																												
201-1	Direct economic value generated and distributed	GRI Index Annual Report and Accounts 2024	<table border="1"> <thead> <tr> <th>Item</th> <th>FY24 (£m)</th> <th>FY23 (£m)</th> </tr> </thead> <tbody> <tr> <td>Economic value generated</td> <td>32,411</td> <td>32,475</td> </tr> <tr> <td>Manufacturing costs (excluding employee costs)</td> <td>24,109</td> <td>24,360</td> </tr> <tr> <td>Operating costs (excluding employee costs and community investment)</td> <td>2,887</td> <td>2,981</td> </tr> <tr> <td>Payments to employees</td> <td>1,186</td> <td>1,140</td> </tr> <tr> <td>Payments to capital providers</td> <td>534</td> <td>298</td> </tr> <tr> <td>Payments to governments (excluding duty paid)</td> <td>282</td> <td>655</td> </tr> <tr> <td>Supporting communities</td> <td>1</td> <td>2</td> </tr> <tr> <td>Economic value retained by Imperial Brands (excluding share of profit from investments accounted for using the equity method: £55m)</td> <td>3,412</td> <td>3,039</td> </tr> </tbody> </table>	Item	FY24 (£m)	FY23 (£m)	Economic value generated	32,411	32,475	Manufacturing costs (excluding employee costs)	24,109	24,360	Operating costs (excluding employee costs and community investment)	2,887	2,981	Payments to employees	1,186	1,140	Payments to capital providers	534	298	Payments to governments (excluding duty paid)	282	655	Supporting communities	1	2	Economic value retained by Imperial Brands (excluding share of profit from investments accounted for using the equity method: £55m)	3,412	3,039
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201-2	Financial implications and other risks and opportunities due to climate change	Annual Report and Accounts 2024 (page 78)	Task Force on Climate-related Financial Disclosures (TCFD) reporting.																											
MARKET PRESENCE																														
DMA		Annual Report and Accounts 2024																												
202-2	Proportion of senior management hired from the local community	GRI Index	<p>At the end of FY24, 52.40% senior management hired from local communities*</p> <p>*Senior Management defined as grade 1 – 5</p> <p>*Geographical definition of 'local' is same nationality as host country</p> <p>*All active business locations are included as 'significant base of operations.'</p>																											
INDIRECT ECONOMIC IMPACTS																														
DMA		Annual Report and Accounts 2024 (page 70 and 72)	Farmer Livelihoods and Welfare. Sustainable and Responsible Sourcing.																											
203-1	Development and impact of infrastructure investments and services supported	GRI Index	<p>In 2024 we invested around £3.75 million in community investment projects which includes our long-standing contribution to the Eliminating Child Labour in Tobacco Growing (ECLT) Foundation, Hope for Justice, our Leaf Partnership Projects, and charitable donations made at a local market level.</p> <p>All charitable donations and partnership investments are subject to the requirements of our Code of Conduct.</p>																											

GRI CONTENT INDEX (continued)



INDIRECT ECONOMIC IMPACTS (CONTINUED)

203-2 Significant indirect economic impacts GRI Index

During 2024, we have maintained our global operations that target the production and movement of illegal tobacco, including counterfeit Imperial branded tobacco products. Our anti-illicit trade initiatives generate actionable intelligence that we provide to relevant enforcement agencies to help facilitate the seizure and destruction of illicit goods.

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

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

Specifically, this year we have focused resources to target illicit shipments impacting Imperial's priority markets. Most notably, we have generated intelligence resulting in the seizure of approximately 215 million illegal cigarettes being shipped to Australia and 140,000 booklets of counterfeit Rizla Red in South Africa. In addition, our intelligence identified circa. 3000 containers in transit from Asia and the Middle East to ports in North and West Africa suspected of containing illegal cigarettes. This was shared with Cluster management.



ANTI-CORRUPTION

DMA

Website: [Governance: Our Code of Conduct](#)

We have a zero-tolerance approach to bribery and corruption. This positioning is clearly stated both in our Code of Conduct and our Anti-Bribery and Corruption Policy.

Our Code of Conduct also contains our process for approval and recording of gifts and entertainment.

Our Anti-Bribery and Corruption Policy is rolled out directly to online employees, who are required to certify acceptance.

Anti-bribery controls (including gifts and entertainment) form part of our Group Control Matrix, which is applied to Group entities. Operational management are held accountable for the compliance of their business units to these controls.

205-1 Operations assessed for risks related to corruption GRI Index

All our operations are assessed for risks related to corruption.

Internal Audit performs a risk-based audit programme and the selection and use of our antibribery and corruption module considers the Corruption Perceptions Index and other relevant factors.

GRI CONTENT INDEX (continued)



ANTI-CORRUPTION (CONTINUED)

205-2	Communication and training about anti-corruption policies and procedures	Website: Governance: Policies GRI Index	Both our Code of Conduct and Supplier Code deal specifically with anti-bribery and corruption. Mandatory governance education modules on a variety of topics are rolled out to employees with online access, based on role and location. For employees who do not have access to our online systems, we work with markets to provide accessible local language versions of courses for face-to-face training. All employees who are assigned courses are required to complete these modules. One of our key e-learning courses is on our Code of Conduct and antibribery training continues to be rolled out to new employees.										
			<table border="1"> <thead> <tr> <th>E-Learning Course Title</th> <th>Target audience</th> </tr> </thead> <tbody> <tr> <td>Competition Law: An Overview*</td> <td>All online employees</td> </tr> <tr> <td>Give and Get Bribe: An Antibribery Vignette*</td> <td>All online employees</td> </tr> <tr> <td>Code of Conduct</td> <td>All online employees</td> </tr> <tr> <td>Code of Conduct Part 2</td> <td>Applicable online employees</td> </tr> </tbody> </table> <p>* Both courses include a policy certification</p>	E-Learning Course Title	Target audience	Competition Law: An Overview*	All online employees	Give and Get Bribe: An Antibribery Vignette*	All online employees	Code of Conduct	All online employees	Code of Conduct Part 2	Applicable online employees
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205-3	Confirmed incidents of corruption and actions taken	GRI Index	There have been no confirmed material incidents of fraud or corruption during FY24										



ANTI-COMPETITIVE BEHAVIOUR

DMA		Website: Governance: Code of Conduct Annual Report and Accounts 2024 (page 61)	
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Annual Report and Accounts 2024	Any material cases are reported in the Annual Report and Accounts (Note 30, contingent liabilities)



ENERGY

DMA		Annual Report and Accounts 2024 (page 66) Website: ESG Performance Summary 2024	Climate Change
302-1	Energy consumption within the organisation	Annual Report and Accounts 2024 (page 66) Website: ESG Performance Summary 2024	We have reduced absolute energy consumption by 32% since our 2017 base year. Our target is to reduce energy consumption by 25% by 2030 versus a 2017 baseline. We have exceeded this target and will set a new target subject to approval by the ESG Committee.
302-2	Energy consumption outside of the organisation	Website: ESG Performance Summary 2024	
302-3	Energy intensity	Website: ESG Performance Summary 2024	

GRI CONTENT INDEX (continued)



WATER AND EFFLUENTS

DMA 303-1	Interactions with water as a shared resource	Annual Report and Accounts 2024 (pages 66, 70) Website: ESG Performance Summary 2024	Climate Change Farmer Livelihoods & Welfare
DMA 303-2	Management of water discharge-related impacts	Website: ESG Performance Summary 2024 Website: Reporting Criteria document 2024	
303-3	Water withdrawal	Website: ESG Performance Summary 2024	
303-5	Water consumption	Website: ESG Performance Summary 2024	We set a target to reduce our absolute water consumption by 30% by 2030 versus a 2017 baseline. In FY24 we exceeded this target with a 38% reduction compared to the baseline. We will now set a new target subject to ESG Committee approval.



EMISSIONS

DMA		Annual Report and Accounts 2024 (page 66) Website: ESG Performance Summary 2024	Climate Change
305-1	Direct (Scope 1) GHG Emissions	Annual Report and Accounts 2024 (page 3) Website: ESG Performance Summary 2024	
305-2	Energy indirect (Scope 2) GHG Emissions	Annual Report and Accounts 2024 (page 3) Website: ESG Performance Summary 2024	
305-3	Other indirect (Scope 3) GHG Emissions	Annual Report and Accounts 2024 (page 66) Website: ESG Performance Summary 2024	
305-4	GHG emissions intensity	Website: ESG Performance Summary 2024	
305-5	Reduction of GHG emissions	Annual Report and Accounts 2024 (page 66) Website: ESG Performance Summary 2024	We achieved a 69% reduction in our total Scope 1 and Scope 2 market-based CO2e emissions compared to the baseline year. The baseline has been restated due to the correction in emissions relating to the source of heat and steam in our factory in Türkiye. Our target is to be at Net Zero in our direct operations by 2030.

GRI CONTENT INDEX (continued)



EFFLUENTS AND WASTE

DMA		Annual Report and Accounts 2024 (page 68) Website: ESG Performance Summary 2024	Packaging and Waste
306-2	Waste by type and disposal method	Website: ESG Performance Summary 2024	<p>We require sites to hold any hazardous waste in secure storage, using suitable controls such as secondary containment, restricted access, and appropriate ventilation, until suitable approved disposal is organised.</p> <p>Our target is to reduce waste by 20% by 2030. We have exceeded this target with a 32% reduction in waste compared to the 2017 baseline year.</p> <p>We will set a new target for waste reduction subject to approval by the ESG Committee.</p> <p>Our target is to achieve zero non-hazardous waste sent to landfill by 2025.</p> <p>We can report that since May 2024, we have sent zero waste to landfill from our manufacturing operations and main offices. Three sites in the Central African Republic, Mali and Ukraine are currently out of scope due to ongoing conflicts in these regions. Due to this and other challenges our focus is on maintaining this zero landfill status at our in-scope sites.</p>
306-3	Significant spills	GRI Index	In FY24 there were no significant spills reported.



ENVIRONMENTAL COMPLIANCE

DMA		GRI Index	We always strive for improvement beyond legal expectations.
307-1	Non-compliance with environmental laws and regulations		In FY24 we did not have any material environmental fines.



SUPPLIER ENVIRONMENTAL ASSESSMENT

DMA		Annual Report and Accounts 2024 (page 70 and 72) Website: ESG Performance Summary 2024	Farmer Livelihoods & Welfare Sustainable and Responsible Sourcing
308-1	New suppliers that were screened using environmental criteria	Annual Report and Accounts 2024 (page 70) Website: ESG Performance Summary 2024 Modern Slavery Statement 2023	<p>All our leaf suppliers are encouraged to participate in the Sustainable Tobacco Programme (STP) which covers environmental related issues.</p> <p>All new non-tobacco material (NTM) suppliers and NGP suppliers, undergo a Supplier Qualification Programme which includes environmental related criteria.</p> <p>Once on board, our Global Quality team perform their own reviews, which may include the supplier being asked to provide evidence for their management of ESG issues, including how the supplier communicates their own Code of Conduct and grievance policies across their operations and how they conduct audits and act on findings.</p>
308-2	Negative environmental impacts in the supply chain and actions taken	GRI Index	In FY24 there were no reports of negative environmental issues in the supply chain.

GRI CONTENT INDEX (continued)



EMPLOYMENT

DMA		Annual Report and Accounts 2024 (page 76) Website: ESG Performance Summary 2024	Diversity Equity & Inclusion
401-1	New employee hires and employee turnover	Website: ESG Performance Summary 2024	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	GRI Index	Group-wide benefits provided include items such as annual bonus, pensions, and long-term incentive plans. Local benefits include items such as holiday entitlement, sick pay, medical insurance, and flexible working. These benefits are normally offered to both full-time and part-time or temporary employees of eligible grade. In 2024, the Group operated four types of share-based incentive programmes which collectively operate in around 35 countries, designed to incentivise staff, and encourage them to build a stake in the Group. In 2024, eligible employees in 25 countries were invited to participate in the Group's International Sharesave Plan, which is a three-year savings contract that gives employees the option to buy ordinary shares in Imperial Brands PLC at the end of the three-year savings period at a discounted price.



OCCUPATIONAL HEALTH AND SAFETY

DMA 403-1	Occupational health and safety management system	Annual Report and Accounts 2024 (page 74) Website: ESG Performance Summary 2024	Employee Health, Safety & Wellbeing We are committed to achieving world class occupational health, safety & wellbeing for all our employees. In our manufacturing operations we use health and safety management systems independently certified to international standards to drive performance improvement. At the end of FY24, of the factories in scope, 79% have certification for the international standard for health and safety at work, ISO45001.
DMA 403-2	Hazard identification, risk assessment, and incident investigation	Annual Report and Accounts 2024 (page 74)	In FY24 we developed an app for incident investigations that standardises information capture, providing a clearer view of gaps and root causes for Group-level issue resolution. For situations where employees feel their concerns are not taken seriously, we operate a confidential whistleblowing service.
DMA 403-5	Worker training on health and safety	GRI Index	Comprehensive arrangements are in place to ensure workers receive all relevant training and are competent to carry out the duties assigned to them. This includes induction training and training specific to individual job roles.
DMA 403-6	Promotion of worker health	Annual Report and Accounts 2024 (page 75) Website: ESG Performance Summary 2024	Our wellbeing plan

GRI CONTENT INDEX (continued)



OCCUPATIONAL HEALTH AND SAFETY (CONTINUED)

DMA 403-7	Prevention and mitigation of occupational health and safety	Annual Report and Accounts 2024 (page 74) Website: Supplier Code of Conduct	Within our supply chain, health and safety forms a key element of our Supplier Code, Sustainable Tobacco Programme (STP) and our non-tobacco material (NTM) and NGP supplier qualification programme, where we seek to promote management of good health and safety practices.
403-8	Workers covered by an occupational health and safety management system	Annual Report and Accounts 2024 (page 75)	Of the factories in scope, 79% have certification for the international standard for health and safety at work, ISO 45001.
403-9	Work-related injuries	Annual Report and Accounts 2024 (page 75) Website: ESG Performance Summary 2024	Although we have reduced the number of lost time accidents, the lost time accident rate has remained unchanged from last year due to a corresponding reduction in hours worked. We have seen a 25% decrease in the LTA rate compared to the 2019 baseline year.
403-10	Work-related ill health	Annual Report and Accounts 2024 (page 75)	There were no employee fatalities due to work-related ill health. Sadly, one of our employees did pass away during commuting in one of our vehicles following a road accident.



TRAINING AND EDUCATION

DMA		Annual Report and Accounts 2024 (page 76) Website: ESG Performance Summary 2024	Diversity, Equity & Inclusion
404-1	Average hours of training per year per employee	GRI Index	Through Group-led learning activities, in FY24, for full-time employees, we delivered an average of 1 hour 21 minutes of training to female employees and 1 hour 44 minutes to male employees. This excludes any mandatory governance training and all locally organised training.
404-2	Programs for upgrading employee skills and transition assistance programmes	GRI Index	Since January 2023, we have started deploying skill frameworks for each function of the organisation which detail the key technical, business, people & leadership skills, and context requirements for role groupings within the function. This provides very clear and tangible guidance for colleagues on the skills required to be proficient in their current role and to support career progression across the organisation with blended learning solutions aligned to the skills which supports self-driven learning and development. It also provides a tool for our people leaders that enables them to have meaningful career development conversations with their people that links back to the performance and talent management processes. All employees leaving the company are typically provided with support, whether this is retirement, severance pay, job placement or re-training to a work or non-work life. We have a global out-placement provider and policy which all countries can draw upon. There is no policy in place to provide employees with sabbatical assistance. Requests for sabbatical leave would be evaluated on a case-by-case basis.
404-3	Percentage of employees receiving regular performance and career development reviews	GRI Index	We provide all employees and people managers with the relevant tools, guidance, and support to undertake performance and career development reviews and encourage them to do so.

GRI CONTENT INDEX (continued)



DIVERSITY AND EQUAL OPPORTUNITY

DMA		Annual Report and Accounts 2024 (page 76) Website: ESG Performance Summary 2024	Diversity, Equity & Inclusion																		
405-1	Diversity of governance bodies and employees	Website: Governance Annual Report and Accounts 2024 (page 77)	The Board recognises the value of gender and ethnic diversity to Imperial.																		
405-1	Gender Diversity of Governance Bodies	Website: Governance Annual Report and Accounts 2024 (page 77)	<table border="1"> <thead> <tr> <th>Governance Body</th> <th>Female (%)</th> <th>Male (%)</th> </tr> </thead> <tbody> <tr> <td>The Board</td> <td>45^A</td> <td>55</td> </tr> <tr> <td>The Executive Leadership Team (ELT)</td> <td>45^A</td> <td>55</td> </tr> <tr> <td>People, Governance & Sustainability Committee</td> <td>56</td> <td>44</td> </tr> <tr> <td>Audit Committee</td> <td>25</td> <td>75</td> </tr> <tr> <td>Remuneration Committee</td> <td>67</td> <td>33</td> </tr> </tbody> </table>	Governance Body	Female (%)	Male (%)	The Board	45 ^A	55	The Executive Leadership Team (ELT)	45 ^A	55	People, Governance & Sustainability Committee	56	44	Audit Committee	25	75	Remuneration Committee	67	33
Governance Body	Female (%)	Male (%)																			
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Remuneration Committee	67	33																			

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



CHILD LABOUR

DMA		Annual Report and Accounts 2024 (page 71) Website: ESG Performance Summary 2024	Farmer Livelihoods & Welfare
408-1	Operations and suppliers at significant risk for incidents of child labour	Website: Governance: Our Code of Conduct; Our Supplier Code Modern Slavery Statement 2023	



FORCED OR COMPULSORY LABOUR

DMA		Annual Report and Accounts 2024 (page 73)	Human Rights
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Modern Slavery Statement 2023	



HUMAN RIGHTS ASSESSMENT

DMA		Annual Report and Accounts 2024 (pages 70, 73) Modern Slavery Statement 2023	Farmer Livelihoods & Welfare Human Rights
412-1	Operations that have been subject to human rights reviews or impact assessments	Modern Slavery Statement 2023	Farmer Livelihoods & Welfare
412-2	Employee training on human rights policies or procedures	Annual Report and Accounts 2023 (page 74) Modern Slavery Statement 2023	Human Rights Human rights training is mandatory for a large proportion of our management population

GRI CONTENT INDEX (continued)



LOCAL COMMUNITIES

DMA		Annual Report and Accounts 2024 (page 70) Modern Slavery Statement 2023	Farmer Livelihoods & Welfare
413-1	Operations with local community engagement, impact assessments, and development plans	Modern Slavery Statement 2023	



SUPPLIER SOCIAL ASSESSMENT

DMA		Annual Report and Accounts 2024 (pages 55-61) Modern Slavery Statement 2023	Farmer Livelihoods & Welfare Sustainable and Responsible Sourcing
414-1	New suppliers that were screened using social criteria	Annual Report and Accounts 2024 (page 72) Modern Slavery Statement 2023	All our leaf suppliers are encouraged to participate in the Sustainable Tobacco Programme (STP) which covers social criteria. We have opted to use Sedex (Supplier Ethical Data Exchange) to enhance supply chain visibility, assess risks and ensure compliance with legislation. We expect our partner suppliers to be registered with Sedex (or an equivalent platform) and to have initially completed a self-assessment questionnaire covering the following categories: Labour, Health & Safety, Environment, and Business Ethics. All new non-tobacco material (NTM) and NGP suppliers, undergo a Supplier Qualification Programme which includes social criteria.
414-2	Negative social impacts in the supply chain and the actions taken	Modern Slavery Statement 2023	



PUBLIC POLICY

DMA		Website: Our Code of Conduct	
415-1	Political donations	GRI Index Website: Our Code of Conduct	We engage with governments, political parties and candidates in the same way that we engage with many other external stakeholders: openly, ethically, and solely to support the delivery of our legitimate business objectives. Improper conduct involving governments or public officials can carry significant reputational and legal risks for Imperial Brands. In some circumstances, our engagement may include political contributions. Any such contributions must be subject to the highest levels of transparency and accountability and approved in accordance with company guidance.

GRI CONTENT INDEX (continued)



CUSTOMER HEALTH AND SAFETY

DMA		Annual Report and Accounts 2024 (page 64)	Consumer Health
416-1	Assessment of the health and safety impacts of product and service categories	Annual Report and Accounts 2024 (page 64) Website: ESG Performance Summary 2024 Website: Imperial Brands Science	Consumer Health
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	GRI Index	In FY24, we did not identify any non-compliance with regulations concerning health and safety of our products resulting in a fine, penalty or warning or incidents of non-compliance with our Code of Conduct.



SASB STANDARD TOBACCO – PUBLIC HEALTH

FB-TB-260a.1	Gross revenue and revenue net of excise taxes from non-tobacco nicotine products and heated tobacco products	Annual Report and Accounts 2024 (page 64)	NGP net revenue has increased by 64% since 2020. FY24 NGP net revenue was £329 million and has been independently assured by Ernst & Young LLP (EY) under the limited assurance requirements of the ISAE 3000 standard. EY's Assurance Opinion is available on our website.
FB-TB-260a.2	Discussion of the process to assess risks and opportunities associated with 'tobacco harm reduction' products	Annual Report and Accounts 2024 (page 64) Website: ESG Performance Summary 2024 Website: Imperial Brands Science	We are committed to strengthening our next generation products to make a more meaningful contribution to harm reduction by offering adult smokers a range of potentially less harmful products.

GRI CONTENT INDEX (continued)



MARKETING AND LABELLING

DMA		Annual Report and Accounts 2024 (page 64)	Consumer Health
417-1	Requirements for product and service information and labelling	Website: ESG Performance Summary 2024	Our commitment to responsible marketing and sale of our NGP and combustible tobacco products is summarised by our Marketing Principles and underpinned by a strict group-wide International Marketing Standard for NGP. We support markets and functions in the interpretation and understanding of the International Marketing Standards 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.
417-2	Incidents of non-compliance concerning product and service information and labelling	GRI Index	In FY24 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 FY24 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	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)	Website: ESG Performance Summary 2024	Consumer Health.



SOCIOECONOMIC COMPLIANCE

419-1	Non-compliance with laws and regulations in the social and economic area	GRI Index	In FY24 we did not have any reported material incidents of non-compliance concerning laws and regulations in the social and economic area.
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