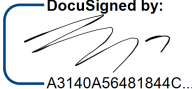


Carbon Neutrality Statement according to PAS 2060: 2014

“Qualifying Explanatory Statement”

“Carbon Neutrality¹ for the industrial/ services / logistics activities of TM&D Colombia Sites, British American Tobacco Colombia S.A.S., declared in accordance with standard PAS 2060: 2014 on November 24, 2022, for the period from December 1st, 2021 to November 30th 2022, certified by the Totum Institute.”

| Name of the Senior Representative | Signature of the Senior Representative |
|------------------------------------|---|
| Alexandre Campos – Country Manager |  |
| Date: November 24, 2022 | |

Company: British American Tobacco Colombia S.A.S.

Issue Date: November 24, 2022

Assurance Authority: Instituto Totum

Verification Report: IT-15-2023

Neutrality Report: 01/12/2021 a 30/11/2022

Previous Certifications Obtained: N/A

¹Note: the term “carbon” used throughout this document represents an abbreviation for the aggregate of greenhouse gases (GHG), reported as CO₂e (carbon dioxide equivalent)

INTRODUCTION

This document is the declaration of carbon neutrality to demonstrate that British American Tobacco Colombia S.A.S. has achieved carbon neutrality for its TM&D Sites located nationwide and its operation directed to distribution of Tobacco products, vapers, Liquids and partnership products managed, aligned to the guidelines of PAS 2060: 2014, in the period from December 1st, 2021 to November 30th, 2022.

| PAS 2060 Requirement | Explanation |
|--|---|
| Entity Responsible for the Declaration | British American Tobacco Colombia S.A.S. |
| Object of Declaration | - Alcoholic beverages and tobacco trade. -Products distribution such as: Alcoholic beverages, tobacco cigarettes, vapers and partnership products. |
| Object Description | BAT Colombia Sites are responsible for the distribution of cigarettes and vapers imported from other BAT markets. As well as the distribution and sale of third party suppliers. The product is received, distributed on the different Sites, organized and delivered to customers in their different establishments. |
| Object Limits | The scope includes all Scopes I and II GHG emissions calculated as tCO ₂ e (CO ₂ , N ₂ O and CH ₄), according to the GHG protocol accounting standards. The emission quantifications have been aligned to British American Tobacco Plc (BAT), CR360 reporting other than fugitive emissions. The fugitive emissions were accounted as per ISO 15848 standards. |
| Type of Assurance | Emission inventory have been assured at limited level by KPMG. Third Party Certification for obtaining Carbon Neutrality is completed with Totum Institute, Brazil (https://www.institutototum.com.br/) |
| Period of obtaining Carbon Neutrality | December 1 st , 2021 – November 30 th , 2022 |

This carbon neutrality statement is in accordance with PAS 2060: 2014, which contains information related to the objects for which neutrality is claimed. All information contained is an expression of the truth and is believed to be correct at the time of publication. If any information comes to the attention of the organization that affects the validity of this declaration, this document will be properly updated to accurately reflect the actual situation of the carbon neutral process related to the object.

DECLARATION OF OBTAINING CARBON NEUTRALITY

| PAS 2060 Requirement | Explanation |
|---|--|
| Specify the period in which the Company has demonstrated carbon neutrality for the object | December 1 st , 2021 – November 30 th , 2022 |
| Total emissions (location-based method) of the object in the period from December 1 st , 2021 to November 30 th , 2022. | Total of 708 tCO ₂ eq for scope 1 & 2 Total of 607.1 tCO ₂ eq for scope 1 Total of 100.6 tCO ₂ eq for scope 2 |
| Total emissions (market-based method) of the object in the period from December 1 st , 2021 to November 30 th , 2022. | Total of 607.1 tCO ₂ eq for scope 1 Total, of 0 tCO ₂ eq for scope 2 |
| Type of declaration of carbon neutrality. | I3P-2: Achieving carbon neutrality through independent third-party certification |
| Inventory of greenhouse gas emissions that provides the basis for the declaration. | Annex A |
| Description of the greenhouse gas emission reductions that provide the basis for the declaration. | Annex B |
| Description of the instruments for reducing the carbon footprint and for offsetting residual emissions. | Annex C |
| Independent third-party verification report of the GHG emissions inventory. | Annex D |
| Retirement statements for energy source assurance instruments (I-RECs) and carbon credits. | Annex E |
| BAT Management Statement for details of certified facilities | Annex F |

“Carbon Neutrality for the industrial/ services / logistics / activities of TM&D Sites, British American Tobacco Colombia S.A.S., declared in accordance with standard PAS 2060:2014 on November 24, 2022, for the period from December 1st, 2021 to November 30th 2022, certified by the Totum Institute.”

| Name of the Senior Representative | Signature of the Senior Representative |
|-----------------------------------|--|
| Alexandre Campos- Country Manager | |
| Date: 11/24/2022 | |

This statement is available on the company's website at [British American Tobacco Colombia \(batcolombia.com\)](http://batcolombia.com) and the custody and availability of documents and reports that support the statement under the responsibility of the EHS department.

ANNEX A - INVENTORY OF GREENHOUSE GAS EMISSIONS THAT PROVIDE BASIS FOR DECLARATION

A.1. Object Description

The target object of carbon neutrality is the BAT Colombia sites and the operations arising there from taking into account the GHG Protocol methodology with the division of emissions by Scope 1 (fuel consumption and fugitive emissions) and the Scope 2 (energy consumption). BAT Colombia has 8 sites nationwide located in Cartagena, Barranquilla, Bucaramanga, Manizales, Medellin, Cali, Bogotá and Madrid (this last one since September 2022). BAT Colombia is a market that receives products through imports for distribution and sales projections in the different sites. In these places it stores, organizes, and distributes the product for delivery to the costumers through the fleet vehicles (cars and motorcycles) or for the personnel working on foot. The Sites included warehouses and offices that have fire extinguishers for emergencies, air conditioners, and administrative staff who connect their computers, mobile phones, printer and other electronic items to the power supply, as well as warehouse staff connecting forklifts to the power supply for product organization.

During the reference term (December 2021 to November 2022), 3 types of reports were registered monthly in the CR 360 platform to monitor Scope 1&2 consumptions and emisions. The first report (Sites and Offices) is filled in with total energy consumption nationwide based on the bills from electricity suppliers and with fuel consumption for power plants used as a source of energy in case of power failures in the Standard Grid.

The second report (Fleet vehicles) is related to fuels and energy consumption for the use of BAT's own fleet. It should be noted that for this report in 2022, the electricity consumption for the vehicles recharging wasn't included since this charge was made in the sites of BAT, so their associated emissions were already included in the Sites and Offices report with the monthly energy consumption. The third report (Fugitive emissions) consists of fugitive emissions related to the recharge or final disposal of refrigerants by the use of fire extinguishers and air conditioners in the sites.

The neutrality process encompasses all Scope 1, Scope 2 and fugitive emissions and does not include Scope 3 emissions, which are related to the import of products, transport of goods between cities, and waste disposal.

Currently BAT Colombia is acquiring 533 IREC and 663 Carbon Offsets for offsetting emissions generated during December 2021 to November 2022. The real amounts were 607.1 tCO₂ eq. and 100.6 Tco₂ eq for Scope 1 & 2 respectively.

A.2 Carbon Footprint Summary

Greenhouse gas emissions at the TM&D Sites in Colombia, in the reference period, amount 708 tons of CO₂eq, considering the estimated fugitive emissions and the Scope 1 & 2 (approach by location).

The GHG inventory is based on global warming potential data (GWP-Global Warming Potential) of the IPCC Fourth Assessment Report (AR4).

Considering the market choice approach in Scope 2, the total emissions add up 101 tons of CO₂eq.

| | |
|--|--|
| Total emissions (based on location) from the object in the period from December 1, 2021 to November 30, 2022. | Total of 708 tCO ₂ eq Scope 1 & 2 – 704.3 tCO ₂ eq Fugitive emissions – 3.4 tCO ₂ eq |
| Total emissions (based on purchase choice) of the object in the period from December 1, 2021 to November 30, 2022. | Total of 607.1 tCO ₂ eq Scope 1 – 603.7 tCO ₂ eq Scope 2 – 0 tCO ₂ eq Fugitive emissions – 3.4 tCO ₂ eq |

In relation to the Scopes, the details are as follows (approach by location):

- Scope 1 (own emissions): 607.1 tons of CO₂eq.
- Scope 2 (energy purchase emissions): 101 tons of CO₂eq.

Regarding the Scope, the details are as follows (approach by market choice):

- Scope 1 (own emissions): 607.1 toneladas de CO₂eq.
- Scope 2 (energy purchase emissions): zero tons of CO₂ eq.

At the BAT Group level, the calculation of GHG emissions uses internationally recognized methodologies and emission factors, in addition to the company presenting its results on platforms such as the CDP Report.

A.3 Standards and Methodologies Used

A.3.1 Reporting Period Covered and Frequency of Internal Reporting

The reference period for the declaration is December 2021 to November 2022. The Colombian TM&D greenhouse gas inventory reports are based on the standards and guidelines of the GHG Protocol and GRI standards. The data is collected through the reporting platform (CR360) on a monthly, quarterly or biannual basis depending on the report and on the worksheet of the GHG Protocol in Brazil (provided by the BAT Group), which allows the calculation of the CO₂eq fugitive emissions from the input of data by the respective EH&S teams and the in global heating potential data function (GWP - global heating Potential) of the Fourth IPCC Evaluation Report (AR4).

A.3.2 Report Standards and Scope

This report has been prepared in accordance with PAS 2060 standards and specification with guidance obtained during the verification process of Greenhouse Gas emission inventory. In addition, energy reporting and calculation of the carbon footprint has been guided by the standards of Greenhouse Gas Protocol, International Energy Agency (IEA), DEFRA/BEIS, Carbon

Disclosure Project (CDP) and GRI 305 and GRI 302 respectively. The BAT environmental reporting system has been designed following the same above-mentioned guidelines and principles, and all its subsidiaries shall adhere to same when conducting their environmental reporting basis.

The CR360 platform input data that have different units of measure (for example, kwh, tons, litres) are converted into energy units (GJ) and emission units (TCO₂eq) using the set of emission factors from the IPCC assessment report number 4/5. The data are reviewed by the regional EH&S team and checked by the EH&S group for consistency. Annually, Colombia TM&D data are aggregated with the BAT group data to produce group reports, including the ESG report.

Prior to publication, the data are subject to an annual external verification by an independent audit organization, whose report for the period is set out in annex D.

The input data related to CO₂e emissions for Scope 1 & 2 are: fuels (used for fleet vehicles and power plant recharging) and electricity purchased on the market, respectively. Furthermore, fugitive emissions control was included in the CR360 Platform, specifically for the use of refrigerants in fire extinguishers and air conditioners.

A.4 Information Assurance Level

The level of assurance of the greenhouse gas inventory at the TM&D Colombia, carried out by the independent organization KPMG and the Totum Institute, was limited, covering Scope 1 and 2 (according to the GHG Protocol) and other KPI reported in the ESG panels. The Totum Institute limited itself to verifying fugitive emissions and effluent emissions, belonging to Scope 1. The Independent Assurance Report (according to Annex D), was prepared in accordance with the ISAE 3000 standard, with an inventory materiality level of 1%.

The object (Colombia TM&D) has independent verification by a third party (Totum Institute) for the carbon neutrality process, based on the guidelines of PAS Standard 2060:2014, with a limited confidence level and 5% materiality for the neutrality process.

ANNEX B - DESCRIPTION OF REDUCTIONS OF GREENHOUSE GAS EMISSIONS THAT PROVIDE BASIS FOR DECLARATION

B1. History of Greenhouse Gas Emissions (GHG)

Scope 1 and 2 emissions (market-based and location-based) are tracked and compared monthly. Annual targets (projections for the next year) are defined, calculated and compared. Projected emission reductions from energy saving activities are calculated by site engineering teams using the same emission factors.

As of 2019, BAT also started to adopt the internal carbon price (shadow price) to encourage carbon reduction projects.

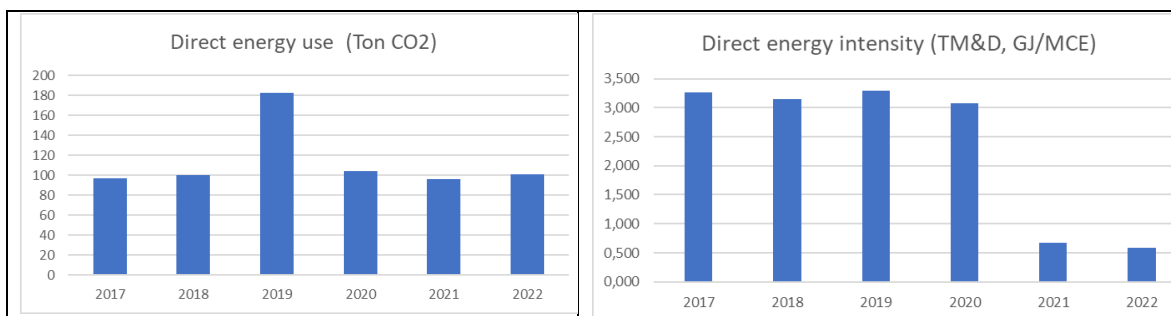
The declaration intended by the Colombia TM&D Sites are neutral for 2022 of a certain period (December 1, 2021 to November 30, 2022), without inferences regarding past or future commitments.

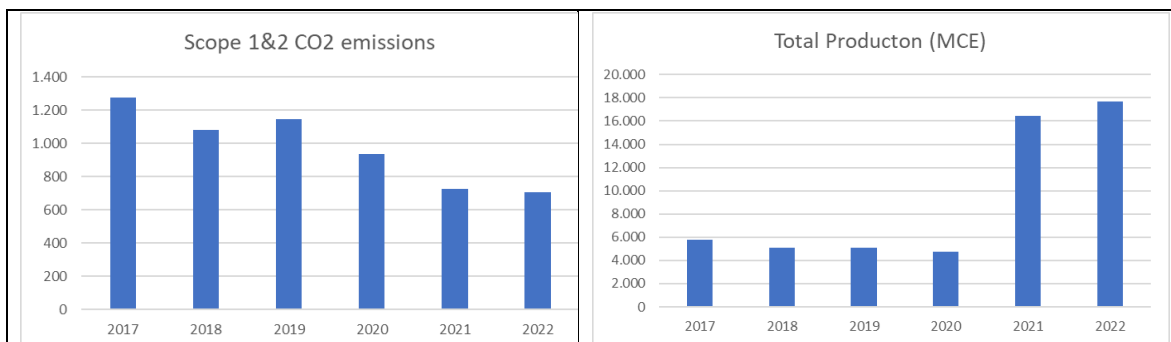
B2. Description of GHG Emissions Reduction in Reference Year

During 2022, there was an increase in MCE sales volume of 8% compared to 2021. There was a 100% reduction (Market-based) in the absolute value of energy consumption thanks to the purchase of IRECs, 0.2% increase (Located Based) and a 23% reduction in the intensity value, demonstrating a improvement in the unit's efficiency. In addition, there was a 45% reduction in emissions (Scope 1 and Scope 2 Location Based) of tCO₂e from 2017 to 2022, without considering fugitive and effluent emissions; similarly, considering these new reported emissions, the reduction between 2017 and 2022 is equal to 45%.

B2.1 Reduction through Regular Monitoring and Continuous Interventions

This is due to the implementation of several projects between 2017 to 2022 in order to decrease both ranges. On one hand, electric and hybrid vehicles were implemented, as well as the replacement of cars with motorcycle to increase efficiencies. On the other hand, the warehouses were replaced with smaller ones to reduce consumption, and the lighting was replaced with LEDs to increase efficiency.





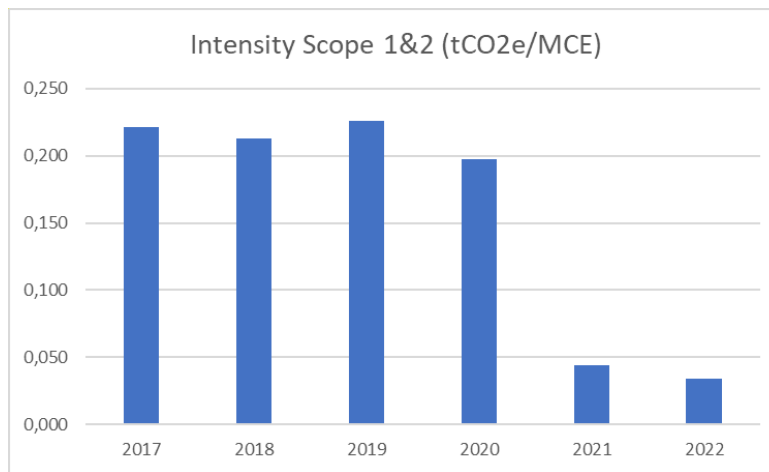
The source that provides this data is the CR360 platform (global environmental reporting platform BAT). In order to improve GHG accounting and based on the GHG Protocol, from December 2021 Colombia TM&D started to account for fugitive emissions from the use of refrigerants in fire extinguishers and air conditioners, reaching a total of 708 TCO2eq (Scope 1 & Scope 2) for the reporting period. From this point on, plans will be developed for the reduction of these emissions in the coming reporting periods, starting in 2023.

The decreased amounts and the specification of each project are as follows:

| Year | Scope 1 tCO2 | Change | Change vrs. 2017 | Projects |
|------|--------------|--------|------------------|---|
| 2020 | 831 | -14% | -30% | Electric cars implementation |
| 2021 | 624 | -25% | -47% | Pegasus project: Changes on the distribution model, routes optimizarion, reoute people, type of vehicle definition in acordance with the clients volume |
| 2022 | 607 | -3,3% | -49% | -Hybrid cars implementation - Colombia BAT bought 663 tCO2 of Carbon offsets in order to compensate emissions generated during Dic 2021- Nov 2022. |

| Year | Scope 2 tCO ₂ | | Change vs. 2017 | Projects |
|------|--------------------------|--------|-----------------|--|
| | | Change | | |
| 2020 | 104 | -43% | 7% | NDR Project, LED luminaries implementation |
| 2021 | 96 | -8% | 1% | -NDR Project: Sites area reduction in order to decrease consumptions - IRECs |

B2.2 Reduction from Efficiency Improvement Focus



The reduction of intensity that was not achieved was on the period before 2019. This was because emissions were not yet decreasing, and sale products categories was smaller than from 2019 onwards. For the next years the plan is to continue with the sale of MoDi and new categories (Which are the new sale products since 2019 to 2022, respectively) and keep a similar emission rate. This will continue with a median intensity of 0,04 TCO₂/MCE.

Since 2020 sales increased due to the implementation of new products on the sales catalogue (BAT and other suppliers' products). At the same time as shown, the tendence on Scope 2 is decrease since 2019. Hence, the intensity since 2019 decreased, especially for 2021 and 2022 with the sale of new products.

B3. Description of Renewable Energy Tracking Instruments

According to the independently verified inventory of emissions, the total consumption of electricity was 533 MWh, resulting in a total emission (approach by location) of 101 tons of CO₂ eq (referring to the use of CR360 factors).

Colombia TM&D acquired Renewable Energy Certificates to ensure the renewable origin of energy and reduce total Scope 2 emissions , as follows:

| Provider | Total I-RECs | Type of Energy | Production Period |
|-----------------------------------|---------------------|-----------------------|--------------------------|
| Strive Climate Action,S.L. | 533 | Hydro | 2022 |

All energy origin guarantees are from zero emission sources, with a total of 533 I-RECs acquired and a total of 533 MWh of energy consumption.

In this way, the energy consumption in the period was monitored by Renewable Energy Certificates and by supplier generating I-REC certificates (supported by I-REC attached), therefore, in the Scope 2 emissions inventory report, according to the market methodology, it can be said that the Total Scope 2 emissions are zero.

ANNEX C - DESCRIPTION OF THE INSTRUMENTS FOR REDUCING THE CARBON FOOTPRINT AND COMPENSATING THE RESIDUAL EMISSIONS

C.1. Description of Renewable Energy Traceability Instruments (I-REC)

The renewable energy traceability instruments for calculating Scope 2 emissions using the market choice approach were detailed in item B.3 of this declaration.

C.2. Description of Offsetting Instruments - Carbon Credits

Carbon credits were acquired according to the residual emissions contained in the emissions inventory audited by KPMG and Instituto Totum and reported in CR 360 during December 21 and November 2022. These emissions include all those generated by activities related to TM&D, specifically for the 8 sites that Colombia BAT has nationwide, since the data that are uploaded to CR 360 are the total of individual issues.

To this end, 663 Verified were purchased Carbon Standard credits from the VCS Project (Improved Forest Management made in China) with 608 credits officially retired. Proof of operation can be found in the link below:

<https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=187901>

C.3. Use of instruments for Carbon Neutrality

Scope 1 residual emissions, according to the inventory audited by KPMG and Instituto Totum, amount to 608 tons of CO₂ eq. Residual Scope 2 emissions, according to the inventory audited by KPMG and due to the market choice approach using the I-REC (according to item B.3), will be considered zero.

In this sense, the function of the 663 carbon credits acquired is to offset the emissions of 608 tons of CO₂ eq related to Scope 1, this making the Colombia TM&D carbon neutral.

C.4. Quality Criteria for Clearing Instruments

The carbon credits acquired, as mentioned in C.2, meet all the quality criteria set forth in Norm PAS 2060:2014, namely:

- Credits purchased represent an emission reduction considered additional (ID number 1715: INNER MONGOLIA WU'ERQIHAN IFM (CONVERSION OF LOGGED TO PROTECTED FOREST) PROJECT)
- Projects from which carbon credits originate meet the criteria of additionality, permanence and do not have the risk of double counting (ID number 1715: INNER MONGOLIA WU'ERQIHAN IFM (CONVERSION OF LOGGED TO PROTECTED FOREST) PROJECT)

-- The carbon credits have been verified by an independent third party (Inc and China Quality Certification Center (CQC) and Rainforest Alliance), with the monitoring report available at <https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=187901>

--The Carbon Bonuses were withdrawn within a period of 12 months from the neutrality declaration closing date (18th of January 2023). Verra public platform, which is an international standard and a platform that has Quality principles (Verra's Quality Guarantee Principles included additionality, permanence, escape y avoided double account). <https://verra.org/project/vcs-quality-assurance-principles/> and on the public platform (Verra registry) <https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=187901>.

ANNEX D - REPORT ON THE VERIFICATION OF THIRD PART INDEPENDENT OF THE GHG EMISSIONS INVENTORY

BAT Annual Report and Form 20-F 2022

Strategic Report

Governance Report

Financial Statements

Other Information

Strategic Management

ESG 2022 Assured Metrics

KPMG have conducted independent, limited assurance in accordance with ISAE 3000 over the 2022 ESG 'Selected Information' listed below, as contained in this Annual Report. KPMG's Independent Limited Assurance Report is provided on page 95.

[^] Refer to KPMG Independent Limited Assurance Report on page 2 for details on selected information.

| Underlying Selected Information | Selected Information |
|---|----------------------|
| Consumers of non-combustible products (number of, in millions) | 22.50 |
| Scope 1 CO ₂ e emissions (thousand tonnes) | 308 |
| Scope 2 CO ₂ e emissions (market based) (thousand tonnes) | 113 |
| Scope 2 CO ₂ e emissions (location based) (thousand tonnes) | 356 |
| Scope 1 and Scope 2 CO ₂ e emissions intensity ratio (tonnes per £m revenue) | 15.20 |
| Scope 1 and Scope 2 CO ₂ e emissions intensity ratio (tonnes per EUR m revenue) | 13.00 |
| Total Scope 3 CO ₂ e emissions (thousand tonnes) [^] - for 2021, Scope 3 emissions are reported one year later | 5,243 |
| Total energy consumption (GWh) | 2,344 |
| Energy consumption intensity (GWh per million £ revenue) | 0.08 |
| Energy consumption intensity (GWh per million EUR revenue) | 0.07 |
| Renewable energy consumption (GWh) | 771 |
| Non-Renewable energy consumption (GWh) | 1,574 |
| Waste generated (tonnes) | 125,686 |
| Hazardous waste and radioactive waste generated (tonnes) | 1,753 |
| Total waste recycled (tonnes) | 105,997 |
| Total water withdrawn (million m ³) | 3.50 |
| Total water recycled (million m ³) | 1.02 |
| Total water discharged (million m ³) | 1.66 |
| % of operations sites reported no production process use of priority substances [^] | 100 |
| % operations sites not using priority substances in any on-site ancillary / support processes [^] | 38 |
| Number of operations sites in areas of high-water stress with and without water management policies | 16 / 0 |
| % of sources of wood used by our contracted farmers for curing fuels that are from sustainable sources | 99.9 |
| % of all paper and pulp volume that is certified as sustainably sourced | 94 |
| % of tobacco hectares reported to have appropriate best practice soil and water management plans implemented [^] | 82 |
| % of tobacco farmers reported to grow other crops for food or as additional sources of income | 92.8 |
| % of farms monitored for child labour [^] | 99.99 |
| % of farms with incidents of child labour identified [^] | 0.38 |
| Number of child labour incidents identified [^] | 942 |
| % of child labour incidents reported as resolved by end of the growing season [^] | 100 |
| % of farms monitored for grievance mechanisms [^] | 100 |
| % of farms reported to have sufficient PPE for agrochemical use [^] | 99.9 |
| % of farms reported to have sufficient PPE for tobacco harvesting [^] | 99.6 |
| H&S - Lost Time Incident Rate (LTIR) | 0.19 |
| H&S - Number of serious injuries (employees) | 22 |
| H&S - Number of serious injuries (contractors) | 11 |
| H&S - Number of fatalities (employees) | 1 |
| H&S - Number of fatalities (contractors) | 2 |
| H&S - Number of fatalities to members of public involving BAT vehicles | 1 |
| % female representation in management roles | 41 |
| % female representation on senior leadership teams | 30 |
| % of key leadership teams with at least a 50% spread of distinct nationalities | 100 |
| Unadjusted gender pay gap (average %) | 24 |
| Incidents of non-compliance with regulations resulting in fine or penalty | 3 |
| Incidents of non-compliance with regulations resulting in a regulatory warning | 2 |
| Number of established SoBC breaches | 84 |
| Number of disciplinary actions taken as a result of established SoBC breaches that resulted in people leaving BAT | 58 |
| Number of established SoBC breaches - relating to workplace and human rights | 33 |
| % of product materials and high-risk indirect service suppliers that have undergone at least one independent labour audit within a three-year cycle | 36.6 |



ESG Limited Assurance Report

Independent Limited Assurance Report to British American Tobacco p.l.c.

KPMG LLP ("KPMG" or "we") were engaged by British American Tobacco p.l.c. ("BAT") to provide limited assurance over the Selected Information described below for the year ended 31 December 2022.

Our conclusion

Based on the work we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information on pages ## and ## marked with a ♦ and listed as 'Assured' on page 1 has not been properly prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of the remainder of this report, in particular the inherent limitations explained below and this report's intended use.

Selected Information

The scope of our work includes only the information included on pages ## and ## marked with a ♦ and that listed as 'Assured' on page 1 (being together the Selected Information) within BAT's Combined Report (the Report) for the year ended 31 December 2022.

We have not performed any work, and do not express any conclusion, over any other information that may be included in the Report or displayed on BAT's website for the current year or for previous periods unless otherwise indicated.

Where Selected Information is calculated in areas or includes periods outside of the year ended 31 December 2022, this is outlined within the reporting criteria.

Reporting Criteria

The Reporting Criteria we used to form our judgements are BAT's Reporting Guidelines 2022 as set out at www.bat.com/sustainabilityreporting (the Reporting Criteria). The Selected Information needs to be read together with the Reporting Criteria.

Inherent limitations

The nature of non-financial information, the absence of a significant body of established practice on which to draw, and the methods and precision used to determine non-financial information, allow for different, but acceptable evaluation and measurement techniques and can result in materially different measurements, affecting comparability between entities and over time. The Reporting Criteria has been developed to assist BAT in reporting ESG information selected by BAT as key KPIs to measure the success of its ESG strategy. As a result, the Selected Information may not be suitable for another purpose.

Directors' responsibilities

The Board of Directors of BAT are responsible for overseeing:

- the designing, operating and maintaining of internal controls relevant to the preparation and presentation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- the process of selecting and/or developing objective Reporting Criteria;
- the measurement and reporting of the Selected Information in accordance with the Reporting Criteria; and
- the contents and statements contained within the Report and the Reporting Criteria.

Our responsibilities

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been properly prepared, in all material respects, in accordance with the Reporting Criteria and to report to BAT in the form of an independent limited assurance conclusion based on the work performed and the evidence obtained.

Assurance standards applied

We conducted our work in accordance with International Standard on Assurance Engagements (UK) 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information ("ISAE (UK) 3000") issued by the Financial Reporting Council and, in respect of the greenhouse gas emissions information included within the Selected Information, in accordance with International Standard on Assurance Engagements 3410 – Assurance Engagements on Greenhouse Gas Statements ("ISAE 3410"), issued by the International Auditing and Assurance Standards Board.

Those standards require that we obtain sufficient, appropriate evidence on which to base our conclusion.

Independence, professional standards and quality control

We comply with the Institute of Chartered Accountants in England and Wales ("ICAEW") Code of Ethics, which includes independence, and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the

IESBA "Code of Ethics". We apply International Standard on Quality Control (UK) 1 Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements and accordingly we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of work performed

A limited assurance engagement involves planning and performing procedures to obtain sufficient appropriate evidence to obtain a meaningful level of assurance over the Selected Information as a basis for our limited assurance conclusion. Planning the engagement involves assessing whether the Reporting Criteria are suitable for the purposes of our limited assurance engagement. The procedures selected depend on our judgement, on our understanding of the Selected Information and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.

The procedures performed included:

- conducting interviews with BAT management to obtain an understanding of the key processes, systems and controls in place over the preparation of the Selected Information;
- selected limited substantive testing, including agreeing a selection of the Selected Information to the corresponding supporting information;
- considering the appropriateness of the carbon conversion factor calculations and other unit conversion factor calculations used by reference to widely recognised and established conversion factors;
- reperforming a selection of the carbon conversion factor calculations and other unit conversion factor calculations;
- performing analytical procedures over the aggregated Selected Information, including a comparison to the prior period's amounts having due regard to changes in business volume and the business portfolio; and
- reading the narrative accompanying the Selected Information in the Report with regard to the Reporting Criteria, and for consistency with our findings.

The work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

For the KPIs marked with a * symbol on page 1, our procedures did not include physical visits to the farms which provided the source data for the Leaf Data and Human Rights KPIs and testing the accuracy of the sales volumes in BAT's Procurement IT system which were used in calculating Scope 3 CO₂e emissions (thousand tonnes) including the Scope 3 supply chain CO₂e emissions (thousand tonnes) from purchased goods and services. Additionally, our procedures did not include physical visits to the operational sites which provided the source data for the Emissions to Water KPIs.

This report's intended use

This assurance report is made solely to BAT in accordance with the terms of the engagement contract between us. These terms permit disclosure to other parties, solely for the purpose of BAT showing that it has obtained an independent assurance report in connection with the Selected Information.

We have not considered the interest of any other party in the Selected Information. To the fullest extent permitted by law, we accept no responsibility and deny any liability to any party other than BAT for our work, for this assurance report or for the conclusions we have reached.

George Richards

for and on behalf of KPMG LLP
Chartered Accountants
15 Canada Square
London E14 5GL
08 February 2023

The maintenance and integrity of BAT's website is the responsibility of the Directors of BAT; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Information, Reporting Criteria or Report presented on BAT's website since the date of our report.



**ANNEX E - RETIREMENT STATEMENTS FOR ENERGY ORIGIN GUARANTEE
INSTRUMENTS (I-RECS) AND CARBON CREDITS**

**CERTIFICATE
FOR CARBON OFFSETTING**

FOR

British American Tobacco Colombia SAS

CERTIFICATE NUMBER: 041028-20231601-1

CERTIFICATE DATE: 16/01/2023

VINTAGE: 2013

PROJECT NAME: Inner Mongolia Wu'erqihan Improved Forest Management (conversion of logged to protected forest) Project

VOLUME OF OFFSETS RETIRED: 608 tCO₂

RETIEMENT LINK: <https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=187901>

NOTE: Credits were retired on behalf of British American Tobacco Colombia SAS as part of its climate strategy in the 2022 reporting period.



Voluntary carbon offset schemes allow individuals and companies to invest in environmental projects around the world in order to balance out their own carbon footprints.



This Redemption Statement has been produced for

BRITISH AMERICAN TOBACCO COLOMBIA SAS

by

STRIVE CLIMATE ACTION SL

confirming the Redemption of

533.000000

I-REC Certificates, representing 533.000000 MWh of
electricity generated from renewable sources

This Statement relates to electricity consumption located at or in

Colombia

in respect of the reporting period

2021-12-01 to 2022-11-30

The stated Redemption Purpose is

Cancelled on behalf of British American Tobacco Colombia SAS, representing 100% of electricity consumption
in December 2021 to November 2022 by the facilities in Colombia.

Evident



QR Code Verification

Verify the status of this Redemption Statement by scanning the QR code on the
left and entering in the Verification Key below

Verification Key

4 0 0 0 7 2 6 2

<https://evident.app/public/certificates/en/8j/hvL2/V6PdU8KhT69hDeZbbyUfg0B400aQu4cMK71azo/rvzg8F>

ANNEX F – MANAGEMENT DECLARATION

BRITISH AMERICAN TOBACCO COLOMBIA S.A.S., NIT 900.462.511-9, with its principal place of business in Bogotá Ak 72 No. 80 - 94 P 9, sets out and requests the following:

Carbon Offset Certificates and I-RECs were purchased to ensure carbon neutrality of TM&D activities located at the specified coordinaires:

| Sites | Latitude, Altitude |
|-----------------------------------|--|
| Barranquilla- | 11.038433190080546, -74.82644510934871 |
| Cartagena- Bodega Bloc Port | 10.330338038898445, -75.49521830357517 |
| Cartegan Bodega Zona franca | 10.36746843589047, -75.49192257706811 |
| Bucaramanga | 7.063644529165765, -73.15925453842777 |
| Medellin | 6.166940264608509, -75.61175174591534 |
| Manizales | 5.072172297726664, -75.49535876058843 |
| Cali | 3.4605190087769873, -76.50325304591945 |
| Montevideo | 4.647414642149583, -74.12359603242463 |
| Madrid | 4.7894317499079735, -74.26702324591834 |

For the period December 2021 to November 2022, in the amounts described bellow:

| IREC Certificates – Scope 2 Colombia TM&D | | | | |
|--|-------------------------------|----------------------------|--------------------------------|------------------------------------|
| Period | Supplier | Certified Volumes (MWh) | From Certificate ID | To Certificate ID |
| 01/12/2021 a 31/12/2022 | Strive Climate Action,S.L. | 533 | 0000-0002-9018- 8255.000000 | 0000-0002- 9018- 8787.999999 |

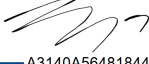
| CARBON OFFSETTING – Scope 1 Colombia TM&D | | | |
|--|--------------|----------------------------|-------------------|
| Scope 1 CO2e Emissions | UM | 01/12/2021 a 30/11/2022 | Nº Certificates |
| Diesel | tCO2e | 22,37 | 041028-20231601-1 |
| Petrol/gasoline | tCO2e | 581,14 | |
| Diesel on Site | tCO2e | 0,20 | |
| Air conditioning + CO2 fire extinguisher | tCO2e | 3,35 | |
| Total | tCO2e | 607 | |

Due to CO2 emissions and electricity consumption in the period from December 2021 to November 2022, the Carbon Compensation and IREC Certificates were acquired in the amounts described in the previous tables, in order to guarantee the neutrality of the emissions from the Colombia TM&D.

Finally, we request that this Declaration be used as an instrument to ensure that the certificates attached to the Totum System are considered as references to the Colombia TM&D and validated for the PAS 2060 Certification.

Being what depended on us for the moment, we subscribed,

Sincerely,

DocuSigned by:

 A3140A56481844C...

Colombia TM&D
 British American Tobacco Colombia S.A.S.