

Sustainability Accounting Standards Board Index (SASB) - Tobacco

This summary cross-references our reporting to the SASB Tobacco standards.

TOPIC	CODE	ACCOUNTING METRIC	REFERENCE LOCATION	ADDITIONAL INFORMATION
Public Health	FB-TB-260a.1	(1) Gross revenue and (2) revenue net of excise taxes from (a) non-tobacco nicotine products and (b) heated tobacco products		We disclose net revenues, not gross revenues. We do not disclose non-tobacco nicotine product or heated tobacco product revenues on a disaggregated basis since they are currently not financially material.
	FB-TB-260a.2	Discussion on the process to assess risks and opportunities associated with “tobacco harm reduction” products	Our Approach to Harm Reduction 2019 Corporate Responsibility Report , pgs. 15-23 2020 Annual Report , pgs. 5-14; 31-40	
Marketing Practices	FB-TB-270a.1	Total amount of monetary losses as a result of legal proceedings associated with marketing, labelling, and/or advertising practices	2020 Annual Report , pgs. 95-107	We disclose our legal proceedings, but we do not present the full level of detail or specifics noted in the metric.
	FB-TB-270a.2	Description of the company’s marketing policy and relevant positions on Articles 11 and 13 of the World Health Organization Framework Convention on Tobacco Control (WHO FCTC)	2019 Corporate Responsibility Report , pgs. 17-18; 21-22; 34-39; 75-79 2020 Annual Report , pgs. 32-34; 37	The U.S. is currently not a party to the WHO FCTC agreement, in part because the U.S. has a comprehensive regulatory framework that regulates all aspects of our tobacco operating company businesses, as discussed further in the noted pages of our Annual Report and Corporate Responsibility Report.
Activity Metric	FB-TB-000.A	Combustible tobacco product sales volume: (1) cigarette, (2) cigar, and (3) other smoked tobacco products	2020 Annual Report , pg. 41	
	FB-TB-000.B	Non-combustible product sales volume: (1) traditional smokeless tobacco, (2) non-tobacco nicotine products, (3) heated tobacco products, and (4) nicotine replacement therapy products	2020 Annual Report , pg. 43	Heated tobacco product volumes are currently not material to our reportable segments. We do not sell nicotine replacement therapy products.