



## Sustainability Accounting Standards Board Index (SASB)

This summary cross-references our reporting to the [SASB Tobacco](#) & [SASB Agricultural](#) Standards.

### 2024 Tobacco Standards- Updated July 2025

**Table 1. Sustainability Disclosure Topics & Metrics**

Go to [Altria.com](#) to learn more about our [2028 Enterprise Goals](#)

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, consistent with disclosure in our financial statements, versus 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 of the process to assess risks and opportunities associated with 'tobacco harm reduction' products	<a href="#">Moving Beyond Smoking At-A-Glance</a> , Altria.com <a href="#">Reduce the Harm of Tobacco Products</a> , Altria.com <a href="#">Smoke-free Product Platforms</a> , Altria.com <a href="#">Science, Research &amp; Development</a> , Altria.com <a href="#">Supporting Cessation</a> , Altria.com <a href="#">Communicating Tobacco Health Effects</a> , Altria.com <a href="#">Public Policy Positions</a> , Altria.com <a href="#">2024 Annual Report, 5-15; 30-41</a> <a href="#">Altria Science</a>	

Marketing Practices	FB-TB-270a.1	Total amount of monetary losses as a result of legal proceedings associated with marketing, labelling, or advertising practices <sup>1</sup>	<a href="#">2024 Annual Report, 17; 91-101</a>	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 entity's marketing policy and relevant positions on Articles 11 and 13 of the World Health Organization Framework Convention on Tobacco Control (WHO FCTC)	<a href="#">Responsible Marketing, Altria.com</a> <a href="#">Federal Regulation of Tobacco, Altria.com</a> Our companies, <a href="#">Philip Morris USA, U.S. Smokeless Tobacco Company, John Middleton</a> and <a href="#">NJOY</a> communicate their marketing policies on their corporate websites.  <a href="#">2024 Corporate Responsibility Progress Report, 17-20</a>  <a href="#">2024 Annual Report, 32-38</a>	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, Corporate Responsibility Report and on Altria.com.

**Table 2. Activity Metrics**

Topic	Code	Accounting Metric	Reference Location	Additional Information
Activity Metric	FB-TB-000.A	Combustible tobacco product sales volume: (1) cigarette, (2) cigar, and (3) other smoked tobacco products <sup>2</sup>	<a href="#">2024 Annual Report, 43</a>	
	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 <sup>3</sup>	<a href="#">2024 Annual Report, 45-46</a>	Heated tobacco product volumes are currently not material. We do not sell nicotine replacement therapy products.

<sup>1</sup> Note to FB-TB-270a.1 – The entity shall briefly describe the nature, context and any corrective actions taken because of monetary losses.

<sup>2</sup> Note to FB-TB-000.A – Cigar sales volume includes product sales of cigars, cigarillos and little cigars. Other smoked tobacco includes products sold by the entity such as pipe tobacco, loose leaf tobacco, bidis, and kreteks or clove cigarettes. The unit of measure shall be by number of sticks in millions, except for pipe tobacco and loose-leaf tobacco, which shall be by weight in metric tonnes.

<sup>3</sup> Note to FB-TB-000.B– Traditional smokeless tobacco sales volume includes product sales of chewing tobacco, snuff and dissolvable products, and shall be disclosed by number of cans or packs in millions. Non-tobacco nicotine products include e-vapour and e-cigarette devices and associated refill products and pharmaceutical nicotine-replacement therapy products (for example, gums, lozenges and patches). Heated tobacco products include devices and associated refill products. Nicotine-replacement therapy products shall be disclosed in number of packs in millions, and e-cigarette, e-vapour and heated tobacco products shall be disclosed in number of devices sold and the number of refill products sold in millions.

**2024 Agricultural Standards- Updated November 2025**
**Table 1. Sustainability Disclosure Topics & Metrics**

Topic	Code	Accounting Metric	Reference Location	Additional Information
Greenhouse Gas Emissions	FB-AG-110a.1	Gross global Scope 1 emissions	<a href="#">ESG Data Tables, Environment Tab</a> <a href="#">Assurance Letter 2024</a> <a href="#">CDP Corporate Questionnaire 2025 Response,* 7.6</a>	
	FB-AG-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	<a href="#">2024 Corporate Responsibility Progress Report- Protect the Environment</a> <a href="#">Corporate Responsibility Focus Areas Governance and Frameworks Report, Pg. 33; 35-37</a> <a href="#">Target Reset and Net-Zero Roadmap</a> <a href="#">CDP Corporate Questionnaire 2025 Response,* 2.1-2.5.1, 7.5, 7.53, 7.53.1, 7.54, 7.54.1</a> <a href="#">Climate Change, Altria.com</a>	
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	<a href="#">Assurance Letter 2024</a> <a href="#">CDP Corporate Questionnaire 2025 Response,* 3.5.2</a> <a href="#">ESG Data Tables, Environment Tab</a>	We report a breakdown of fuel consumption by fuel source from non-renewable sources. We do not report cumulative fleet use separately. We do not report fuel consumption from renewable sources.
Energy Management	FB-AG-130a.1	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	<a href="#">ESG Data Tables, Environment Tab</a> <a href="#">Assurance Letter 2024</a> <a href="#">Altria Accelerates Progress Towards Climate Goals With Renewable Electricity Virtual Power Purchase Agreement, Altria.com, Press Release</a>	We report our total energy consumption and a breakdown by fuel source and by business unit. We list total purchased electricity.

Water Management	FB-AG-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	<a href="#">ESG Data Tables, Environment Tab</a> <a href="#">Assurance Letter 2024</a> <a href="#">CDP Corporate Questionnaire 2025 Response,* 9.2.2, 9.2.4, 9.2.6, 9.2.7</a>	
	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	<a href="#">2024 Corporate Responsibility Progress Report-Protect the Environment</a> <a href="#">Corporate Responsibility Focus Areas Governance and Frameworks Report, Pg. 33; 35-37</a> <a href="#">CDP Corporate Questionnaire 2025 Response,* 2.1-2.5.1, 9.3, 9.15</a> <a href="#">Natural Resource Conservation, Altria.com</a>	
	FB-AG-140a.3	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	<a href="#">CDP Corporate Questionnaire 2025 Response,* 3.3</a>	
Workforce Health & Safety	FB-AG-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) seasonal and migrant employees	<a href="#">ESG Data Tables, Social Tab, Health &amp; Safety Measurements</a> <a href="#">Workplace &amp; Culture, Altria.com</a>	We do not report near miss frequency rate (NMFR).

Environmental & Social Impacts of Ingredient Supply Chain	FB-AG-430a.1	Percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard, and percentages by standard	<a href="#">ESG Data Tables, Social Tab</a> <a href="#">2024 Corporate Responsibility Progress Report-Protect the Environment &amp; Drive Responsibility Through Our Value Chain</a> <a href="#">CDP Corporate Questionnaire 2025 Response,* 8.2, 8.5, 8.8, 8.9.1, 8.9.2, 8.12</a>	
	FB-AG-430a.2	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	<a href="#">ESG Data Tables, Environment Tab</a> <a href="#">2024 Corporate Responsibility Progress Report-Protect the Environment &amp; Drive Responsibility Through Our Value Chain</a> <a href="#">Grower Support &amp; Agricultural Sustainability, Altria.com</a>	
	FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	<a href="#">Corporate Responsibility Focus Areas Governance and Frameworks Report, Pg. 36-38; 40-52</a> <a href="#">2024 Corporate Responsibility Progress Report-Protect the Environment &amp; Drive Responsibility Through Our Value Chain</a> <a href="#">CDP Corporate Questionnaire 2025 Response,* 1.22-1.24.7, 2.2-2.2.2.16, 3.1-3.1.1.29, 5.11-5.11.1.6, 8.7-8.9.1</a> <a href="#">Drive Responsibility Through our Value Chain, Altria.com</a> <a href="#">2024 Annual Report Pg. 4; 8-9; 12-13; 20-21; 38-41; 101</a>	
GMO Management	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	<a href="#">Tobacco Good Agricultural Practices Program-Supplemental Guidelines to the Altria Code of Conduct, Pg. 3</a>	

Ingredient Sourcing	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	<a href="#">Drive Responsibility Through our Value Chain Altria.com</a> <a href="#">Task Force on Climate-related Financial Disclosures Report 2020-2021,** Pg. 10-18</a> <a href="#">CDP Corporate Questionnaire 2025 Response,* 1.22, 1.23, 2.2.1, 7.68, 7.70</a> <a href="#">2024 Annual Report Pg. 2-3; 12-13; 40-41</a>	
	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	<a href="#">ESG Data Tables, Environment Tab</a> <a href="#">CDP Corporate Questionnaire 2025 Response,* 9.2.6</a>	
Topic	Code	Accounting Metric	Reference Location	Additional Information
Activity Metric	FB-AG-000.A	Production by principal crop	<a href="#">CDP Corporate Questionnaire 2025 Response,* 1.22, 1.23</a>	We do not report the volume of tobacco sourced externally.
	FB-AG-000.B	Number of processing facilities	<a href="#">2024 Corporate Responsibility Progress Report-Where We Operate Pg. 7</a>	We report Altria-owned manufacturing facilities.
	FB-AG-000.C	Total land area under active production	<a href="#">2024 Corporate Responsibility Progress Report Pg. 13</a>	We report the total number of suppliers.
	FB-AG-000.D	Cost of agricultural products sourced externally		We do not report the cost of agricultural products sourced externally.

\*CDP Corporate Questionnaire 2025 Response references 2024 full year data submitted in September 2025.

\*\*References to our Task Force on Climate-related Financial Disclosures Report 2020-2021 focus on foundational details of environmental governance, strategy and risk management. For the most recent updates on progress, see additional references included in each section.