

# UN Guiding Principles Reporting Framework (UNGPRF) Index

This Index provides details of BAT's reporting against the UNGPRF, which provides comprehensive guidance for companies to report on how they respect human rights in accordance with the UN Guiding Principles for Business and Human Rights.

UNGPRF reference	UNGPRF section	Where to find this information in our reporting
<b>A. Governance of respect for human rights</b>		
<b>Policy commitment</b>		
A.1	What does the company say publicly about its commitment to respect human rights?	<a href="#">Human Rights Report 2020</a> (p12–13) <a href="#">Standards of Business Conduct (SoBC) 2020</a> (p13–14) <a href="#">Supplier Code of Conduct 2018</a> (p4) <a href="#">Modern Slavery Statement 2019</a> (p1) <a href="#">Annual Report and Form 20-F 2019</a> (p30) <a href="#">Human rights on bat.com</a>
A.1.1	How has the public commitment been developed?	<a href="#">Human Rights Report 2020</a> (p12–13) <a href="#">ESG Report 2019</a> (p26) <a href="#">Modern Slavery Statement 2019</a> (p3)
A.1.2	Whose human rights does the public commitment address?	<a href="#">Human Rights Report 2020</a> (p14–15) <a href="#">SoBC 2020</a> (p14) <a href="#">Supplier Code of Conduct 2018</a> (p4)
A.1.3	How is the public commitment disseminated?	<a href="#">Human Rights Report 2020</a> (p40) <a href="#">SoBC 2020</a> (p3) <a href="#">ESG Report 2019</a> (p25, 49–50) <a href="#">Modern Slavery Statement 2019</a> (p3, 9) <a href="#">Annual Report and Form 20-F 2019</a> (p30)
<b>Embedding respect for human rights</b>		
A.2	How does the company demonstrate the importance it attaches to the implementation of its human rights commitment?	<a href="#">Human Rights Report 2020</a> (p4–5, 11–15) <a href="#">SoBC 2020</a> (p1) <a href="#">ESG Report 2019</a> (p25) <a href="#">Annual Report and Form 20-F 2019</a> (p30) <a href="#">Modern Slavery Statement 2019</a> (p1–2)
A.2.1	How is day-to-day responsibility for human rights performance organised within the company, and why?	<a href="#">Human Rights Report 2020</a> (p12–13) <a href="#">SoBC 2020</a> (p3) <a href="#">ESG Report 2019</a> (p48) <a href="#">Modern Slavery Statement 2019</a> (p1–10)

UNGPRF reference	UNGPRF section	Where to find this information in our reporting
A.2.2	What kinds of human rights issues are discussed by senior management and by the Board, and why?	<a href="#">Human Rights Report 2020</a> (p12–13, 15, 41) <a href="#">Annual Report and Form 20-F 2019</a> (p69, 74–75)
A.2.3	How are employees and contract workers made aware of the ways in which respect for human rights should inform their decisions and actions?	<a href="#">Human Rights Report 2020</a> (p40–41) <a href="#">SoBC 2020</a> (p3) <a href="#">ESG Report 2019</a> (p50–51) <a href="#">Modern Slavery Statement 2019</a> (p3, 9–10)
A.2.4	How does the company make clear in its business relationships the importance it places on respect for human rights?	<a href="#">Human Rights Report 2020</a> (p18–29, 31–33) <a href="#">Supplier Code of Conduct 2018</a> (p3–4, 8) <a href="#">Modern Slavery Statement 2019</a> (p3–9)
A.2.5	What lessons has the company learned during the reporting period about achieving respect for human rights, and what has changed as a result?	<a href="#">Human Rights Report 2020</a> (p7, 15, 20, 22, 24–25, 28–29, 32–33, 37–39) <a href="#">Modern Slavery Statement 2019</a> (p7–8) <a href="#">Human rights on bat.com</a>

## B. Defining a focus of reporting

### Statement of salient issues

B1	State the salient human rights issues associated with the company’s activities and business relationships during the reporting period.	<a href="#">Human Rights Report 2020</a> (p14–15)
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### Determination of salient issues

B2	Describe how the salient human rights issues were determined, including any input from stakeholders.	<a href="#">Human Rights Report 2020</a> (p14–15)
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### Choice of focal geographies

B3	If reporting on the salient human rights issues focuses on particular geographies, explain how that choice was made.	<a href="#">Human Rights Report 2020</a> (p21, 31, 41) <a href="#">Modern Slavery Statement 2019</a> (p4–6)
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### Additional severe impacts

B4	Identify any severe impacts on human rights that occurred or were still being addressed during the reporting period, but which fall outside of the salient human rights issues, and explain how they have been addressed.	<a href="#">Human Rights Report 2020</a> (p7, 15, 24, 32, 38–39) <a href="#">An open letter from Jack Bowles on BAT’s response to the COVID-19 pandemic</a> <a href="#">Statement from Reynolds American on Black Lives Matter</a>
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## C. Management of salient human rights issues

### Specific policies

C.1	Does the company have any specific policies that address its salient human rights issues and, if so, what are they?	<a href="#">Human Rights Report 2020</a> (p13) <a href="#">ESG Report 2019</a> (p25) <a href="#">Modern Slavery Statement 2019</a> (p3) <a href="#">Policies, principles and standards on bat.com</a>
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UNGPRF reference	UNGPRF section	Where to find this information in our reporting
C.1.1	How does the company make clear the relevance and significance of such policies to those who need to implement them?	<a href="#">Human Rights Report 2020</a> (p20, 25–26, 40–41) <a href="#">Modern Slavery Statement 2019</a> (p3, 9) <a href="#">Annual Report and Form 20-F 2019</a> (p30)
<b>Stakeholder engagement</b>		
C.2	What is the company's approach to engagement with stakeholders in relation to each salient human rights issue?	<a href="#">Human Rights Report 2020</a> (p14–15, 18–29, 32–33, 38, 41) <a href="#">ESG Report 2019</a> (p59–60) <a href="#">Stakeholder engagement on bat.com</a> <a href="#">Annual Report and Form 20-F 2019</a> (p26–27)
C.2.1	How does the company identify which stakeholders to engage with in relation to each salient issue, and when and how to do so?	<a href="#">Human Rights Report 2020</a> (p14–15, 21–22) <a href="#">ESG Report 2019</a> (p59)
C.2.2	During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why?	<a href="#">Human Rights Report 2020</a> (p14–15, 20–21, 27, 35, 38, 41) <a href="#">ESG Report 2019</a> (p59–60) <a href="#">Modern Slavery Statement 2019</a> (p9)
C.2.3	During the reporting period, how have the views of stakeholders influenced the company's understanding of each salient issue and/or its approach to addressing it?	<a href="#">Human Rights Report 2020</a> (p14–15, 18–29, 31–35, 38–41) <a href="#">ESG Report 2019</a> (p60) <a href="#">Modern Slavery Statement 2019</a> (p9–10)
<b>Assessing impacts</b>		
C.3	How does the company identify any changes in the nature of each salient human rights issue over time?	<a href="#">Human Rights Report 2020</a> (p14–15, 21–25) <a href="#">Modern Slavery Statement 2019</a> (p4–6, 10) <a href="#">Stakeholder engagement on bat.com</a>
C.3.1	During the reporting period, were there any notable trends or patterns in impacts related to a salient issue and, if so, what were they?	<a href="#">Human Rights Report 2020</a> (p6, 15, 19–20, 25, 32–33, 41)
C.3.2	During the reporting period, did any severe impacts occur that were related to a salient issue and, if so, what were they?	<a href="#">Human Rights Report 2020</a> (p7, 14–15, 21–22, 24–25) <a href="#">An open letter from Jack Bowles on BAT's response to the COVID-19 pandemic</a>
<b>Integrating findings and taking action</b>		
C.4	How does the company integrate its findings about each salient human rights issue into its decision-making processes and actions?	<a href="#">Human Rights Report 2020</a> (p14–15) <a href="#">ESG Report 2019</a> (p26, 48)
C.4.1	How are those parts of the company whose decisions and actions can affect the management of salient issues, involved in finding and implementing solutions?	<a href="#">Human Rights Report 2020</a> (p14, 12, 22, 41) <a href="#">ESG Report 2019</a> (p25, 48) <a href="#">Modern Slavery Statement 2019</a> (p9–10)
C.4.2	When tensions arise between the prevention or mitigation of impacts related to a salient issue and other business objectives, how are these tensions addressed?	<a href="#">SoBC 2020</a> (p3) <a href="#">Supplier Code of Conduct 2018</a> (p3, 8)

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C.4.3	During the reporting period, what action has the company taken to prevent or mitigate potential impacts related to each salient issue?	<a href="#">Human Rights Report 2020</a> (p14, 12, 22, 41) <a href="#">ESG Report 2019</a> (p26–32) <a href="#">Modern Slavery Statement 2019</a> (p4–10)
<b>Tracking performance</b>		
C.5	How does the company know if its efforts to address each salient human rights issue are effective in practice?	<a href="#">Human Rights Report 2020</a> (p6) <a href="#">ESG Report 2019</a> (p32) <a href="#">Modern Slavery Statement 2019</a> (p10)
C.5.1	What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	<a href="#">Human Rights Report 2020</a> (p20) <a href="#">ESG Report 2019</a> (p32) <a href="#">Modern Slavery Statement 2019</a> (p9–10)
<b>Remediation</b>		
C.6	How does the company enable effective remedy if people are harmed by its actions or decisions in relation to a salient human rights issue?	<a href="#">Human Rights Report 2020</a> (p12, 19–22, 25–26, 41) <a href="#">SoBC</a> (p3, 13–14) <a href="#">ESG Report 2019</a> (p49) <a href="#">Modern Slavery Statement 2019</a> (p4–8)
C.6.1	Through what means can the company receive complaints or concerns related to each salient issue?	<a href="#">Human Rights Report 2020</a> (p20, 40) <a href="#">SoBC 2020</a> (p5) <a href="#">Speak Up channels</a>
C.6.2	How does the company know if people feel able and empowered to raise complaints or concerns?	<a href="#">Human Rights Report 2020</a> (p20, 40) <a href="#">ESG Report 2019</a> (p50–51) <a href="#">Modern Slavery Statement 2019</a> (p10)
C.6.3	How does the company process complaints and assess the effectiveness of outcomes?	<a href="#">Human Rights Report 2020</a> (p13, 19–20, 25–26, 31–32, 41) <a href="#">ESG Report 2019</a> (p49–50) <a href="#">Modern Slavery Statement 2019</a> (p7–8, 10)
C.6.4	During the reporting period, what were the trends and patterns in complaints or concerns and their outcomes regarding each salient issue, and what lessons has the company learned?	<a href="#">Human Rights Report 2020</a> (p19, 32, 41) <a href="#">ESG Report 2019</a> (p49–50) <a href="#">Modern Slavery Statement 2019</a> (p7–8, 10)
C.6.5	During the reporting period, did the company provide or enable remedy for any actual impacts related to a salient issue and, if so, what are typical or significant examples?	<a href="#">Human Rights Report 2020</a> (p19–20, 22, 25, 32–33, 41) <a href="#">ESG Report 2019</a> (p32, 51) <a href="#">Modern Slavery Statement 2019</a> (p7–8) <a href="#">Human rights on bat.com</a>