





# 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.

-  Annual Report [bat.com/annualreport](https://bat.com/annualreport)
-  ESG Report [bat.com/sustainabilityreport](https://bat.com/sustainabilityreport)
-  Human Rights Report: [bat.com/humanrightsreport](https://bat.com/humanrightsreport)
-  Modern Slavery Statement: [bat.com/msa](https://bat.com/msa)

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?	Standards of Business Conduct (SoBC) 2020 > p13–14 Supplier Code of Conduct 2018 > p4 ESG Report 2020 > Protecting Human Rights > p66–75 Modern Slavery Statement 2020 > p2, 4 Annual Report and Form 20-F 2020 > p54 Human Rights Report 2020 > p12–13 Human rights on <a href="https://bat.com">bat.com</a>
A.1.1	How has the public commitment been developed?	ESG Report 2020 > Protecting Human Rights > p66–67 Human Rights Report 2020 > p12–13 Annual Report and Form 20-F 2020 > p48, 54 Modern Slavery Statement 2020 > p4
A.1.2	Whose human rights does the public commitment address?	SoBC 2020 > p14 Supplier Code of Conduct 2018 > p4 ESG Report 2020 > Protecting Human Rights > p66–67 Annual Report and Form 20-F 2020 > p48, 54 Human Rights Report 2020 > p14–15
A.1.3	How is the public commitment disseminated?	SoBC 2020 > p3 ESG Report 2020 > Protecting Human Rights > p66–75 ESG Report 2020 > Key ESG Policies and Programmes > p112–118 Modern Slavery Statement 2020 > p4, 12 Annual Report and Form 20-F 2020 > p48, 54 Human Rights Report 2020 > p40

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<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?	SoBC 2020 > p1 ESG Report 2020 > Our ESG Strategy > p9, 11 Annual Report and Form 20-F 2020 > p24–26, 46–48, 54 Modern Slavery Statement 2020 > p1–2 Human Rights Report 2020 > p4–5, 11–15
A.2.1	How is day-to-day responsibility for human rights performance organised within the company, and why?	SoBC 2020 > p3 ESG Report 2020 > Protecting Human Rights > p66–75 ESG Report 2020 > ESG Governance > p108 Modern Slavery Statement 2020 > p2–14 Human Rights Report 2020 > p12–13
A.2.2	What kinds of human rights issues are discussed by senior management and by the Board, and why?	Human Rights Report 2020 > p12–13, 15, 41 Annual Report and Form 20-F 2020 > p95, 100–101, 110–112
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?	SoBC 2020 > p3 ESG Report 2020 > Protecting Human Rights > p66–75 ESG Report 2020 > Key ESG Policies and Programmes > p112–118 Modern Slavery Statement 2020 > p4, 13–14 Human Rights Report 2020 > p40–41
A.2.4	How does the company make clear in its business relationships the importance it places on respect for human rights?	Supplier Code of Conduct 2018 > p3–4, 8 ESG Report 2020 > Protecting Human Rights > p66–75 ESG Report 2020 > Key ESG Policies and Programmes > p112–118 Modern Slavery Statement 2020 > p12 Human Rights Report 2020 > p18–29, 31–33
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?	ESG Report 2020 > Protecting Human Rights > p69–72 Modern Slavery Statement 2020 > p4–8, 10–11, 13–14 Human Rights Report 2020 > p7, 15, 20, 22, 24–25, 28–29, 32–33, 37–39 Human rights on <a href="https://www.bat.com">bat.com</a>
<b>B. Defining a focus of reporting</b>		
<b>Statement of salient issues</b>		
B.1	Statement of salient issues: state the salient human rights issues associated with the company's activities and business relationships during the reporting period.	Human Rights Report 2020 > p14–15
<b>Determination of salient issues</b>		
B.2	Determination of salient issues: describe how the salient human rights issues were determined, including any input from stakeholders.	ESG Report 2020 > Protecting Human Rights > p66–67 ESG Report 2020 > Engaging With Stakeholders > p109–110 Human Rights Report 2020 > p14–15

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<b>Choice of focal geographies</b>		
B.3	Choice of focal geographies: if reporting on the salient human rights issues focuses on particular geographies, explain how that choice was made.	ESG Report 2020 > Protecting Human Rights > p69–74 Modern Slavery Statement 2020 > p6–10 Human Rights Report 2020 > p21, 31, 41
<b>Additional severe impacts</b>		
B.4	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.	ESG Report 2020 > Responding to the COVID-19 Pandemic > p6 ESG Report 2020 > Black Lives Matter > p87 Modern Slavery Statement 2020 > p10 Human Rights Report 2020 > p7, 15, 24, 32, 38–39 An open letter from Jack Bowles on BAT's response to the COVID-19 pandemic Statement from Reynolds American on Black Lives Matter
<b>C. Management of salient human rights issues</b>		
<b>Specific policies</b>		
C.1	Does the company have any specific policies that address its salient human rights issues and, if so, what are they?	ESG Report 2020 > Key ESG Policies and Programmes > p112–118 Modern Slavery Statement 2020 > p4 Human Rights Report 2020 > p13 Policies, principles and standards on <a href="https://www.bat.com">bat.com</a>
C.1.1	How does the company make clear the relevance and significance of such policies to those who need to implement them?	ESG Report 2020 > Protecting Human Rights > p66–75 ESG Report 2020 > Key ESG Policies and Programmes > p112–118 Annual Report and Form 20-F 2020 > p48, 54 Modern Slavery Statement 2020 > p4, 12 Human Rights Report 2020 > p20, 25–26, 40–41
<b>Stakeholder engagement</b>		
C.2	What is the company's approach to engagement with stakeholders in relation to each salient human rights issue?	ESG Report 2020 > Engaging with Stakeholders > p109–110 Annual Report and Form 20-F 2020 > p82–83, 98–99 Human Rights Report 2020 > p14–15, 18–29, 32–33, 38, 41 Stakeholder engagement on <a href="https://www.bat.com">bat.com</a>
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?	ESG Report 2020 > Protecting Human Rights > p67 ESG Report 2020 > Engaging with Stakeholders > p109–110 Human Rights Report 2020 > p14–15, 21–22
C.2.2	During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why?	ESG Report 2020 > Engaging with Stakeholders > p109–110 Annual Report and Form 20-F 2020 > p82–83, 97–99 Modern Slavery Statement 2020 > p5–11 Human Rights Report 2020 > p14–15, 20–21, 27, 35, 38, 41

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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?	ESG Report 2020 > Engaging with Stakeholders > p109–110 ESG Report 2020 > Protecting Human Rights > p69–72 Annual Report and Form 20-F 2020 > p82–83, 97–99 Modern Slavery Statement 2020 > p9–14 Human Rights Report 2020 > p14–15, 18–29, 31–35, 38–41
<b>Assessing impacts</b>		
C.3	How does the company identify any changes in the nature of each salient human rights issue over time?	ESG Report 2020 > Protecting Human Rights > p69–75 Human Rights Report 2020 > p14–15, 21–25 Modern Slavery Statement 2020 > p5–14 Stakeholder engagement on <a href="https://www.bat.com">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?	ESG Report 2020 > Protecting Human Rights > p73–75 Human Rights Report 2020 > 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?	ESG Report 2020 > Responding to the COVID-19 Pandemic > p6 ESG Report 2020 > Protecting Human Rights > p73–75 Modern Slavery Statement 2020 > p10 Human Rights Report 2020 > p7, 14–15, 21–22, 24–25 An open letter from Jack Bowles on BAT's response to the COVID-19 pandemic
<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?	ESG Report 2020 > Protecting Human Rights > p66–75 ESG Report 2020 > Farmer Livelihoods > p76–79 Modern Slavery Statement 2020 > p10–14 Human Rights Report 2020 > p14–15
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?	ESG Report 2020 > Protecting Human Rights > p66–72 Modern Slavery Statement 2020 > p13 Human Rights Report 2020 > p12, 14, 31, 41
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?	SoBC 2020 > p3 Supplier Code of Conduct 2018 > p3, 8 ESG Report 2020 > Key ESG Policies and Programmes > p112–118
C.4.3	During the reporting period, what action has the company taken to prevent or mitigate potential impacts related to each salient issue?	ESG Report 2020 > Protecting Human Rights > p66–75 ESG Report 2020 > Farmer Livelihoods > p76–79 Modern Slavery Statement 2020 > p5–14

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<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?	ESG Report 2020 > Protecting Human Rights > p73–75 Modern Slavery Statement 2020 > p13–14 Human Rights Report 2020 > p6
C.5.1	What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	ESG Report 2020 > Protecting Human Rights > p70–75 Human Rights Report 2020 > p20 Modern Slavery Statement 2020 > p13–14
<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?	SoBC > p3, 13–14 ESG Report 2020 > Key ESG Policies and Programmes > p112–118 Modern Slavery Statement 2020 > p5–8 Human Rights Report 2020 > p12, 19–22, 25–26, 41
C.6.1	Through what means can the company receive complaints or concerns related to each salient issue?	SoBC 2020 > p5 ESG Report 2020 > Delivering with Integrity > p94–96 ESG Report 2020 > Key ESG Policies and Programmes > p112–118 Modern Slavery Statement 2020 > p11 Human Rights Report 2020 > p20, 40 'Speak Up' channels
C.6.2	How does the company know if people feel able and empowered to raise complaints or concerns?	ESG Report 2020 > Delivering with Integrity > p93–96 Modern Slavery Statement 2020 > p11 Human Rights Report 2020 > p20, 40
C.6.3	How does the company process complaints and assess the effectiveness of outcomes?	ESG Report 2020 > Key ESG Policies and Programmes > p112–118 Modern Slavery Statement 2020 > p5–8, 13–14 Human Rights Report 2020 > p13, 19–20, 25–26, 31–32, 41
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?	ESG Report 2020 > Delivering with Integrity > p96 Modern Slavery Statement 2020 > p5–8, 13–14 Human Rights Report 2020 > p19, 32, 41
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?	ESG Report 2020 > Protecting Human Rights > p69–75 Modern Slavery Statement 2020 > p5–8 Human Rights Report 2020 > p19–20, 22, 25, 32–33, 41 Human rights on <a href="https://www.bat.com">bat.com</a>