

UN Guiding Principles Reporting Framework 2021

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.

ESG Report [bat.com/sustainabilityreport](https://www.bat.com/sustainabilityreport)
 Human Rights Report [bat.com/humanrightsreport](https://www.bat.com/humanrightsreport)
 Modern Slavery Report [bat.com/msa](https://www.bat.com/msa)
 Human Rights on [BAT.com](https://www.bat.com)
 SoBC 2022 [bat.com/principles](https://www.bat.com/principles)

Annual Report [bat.com/annualreport](https://www.bat.com/annualreport)

| UNGPRF Reference | UNGPRF Section | Where to Find This Information in Our Reporting |
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| A. Governance of respect for human rights | | |
| Policy commitment | | |
| A.1 | What does the company say publicly about its commitment to respect human rights? | ESG Report 2021 > Human Rights > p66-75 Modern Slavery Statement 2021 > p1, 4 Annual Report and Form 20-F 2021 > p54 Human Rights Report 2020 > p12-13 Standards of Business Conduct (SoBC) 2022 > p17 Supplier Code of Conduct 2022 > p10 Human rights on bat.com |
| A.1.1 | How has the public commitment been developed? | ESG Report 2021 > Human Rights > p66-75 Human Rights Report 2020 > p12-13 Annual Report and Form 20-F 2021 > p48, p54 Modern Slavery Statement 2021 > p4 |
| A.1.2 | Whose human rights does the public commitment address? | ESG Report 2021 > Human Rights > p66-75 Annual Report and Form 20-F 2021 > p48, 54 Human Rights Report 2020 > p14-15 Standards of Business Conduct (SoBC) 2022 > p17-19 Supplier Code of Conduct 2022 > p10-12 |
| A.1.3 | How is the public commitment disseminated? | ESG Report 2021 > Human Rights > p66-75 ESG Report 2021 > Policies and Standards > p100-102 Modern Slavery Statement 2021 > p4, p12 Annual Report and Form 20-F 2021 > p48, 54 Human Rights Report 2020 > p40 Standards of Business Conduct (SoBC) 2022 > p17-19 |

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| Embedding respect for human rights | | |
| A.2 | How does the company demonstrate the importance it attaches to the implementation of its human rights commitment? | Standards of Business Conduct (SoBC) 2022 > p17-19 ESG Report 2021 > Strategy > p12-14 Annual Report and Form 20-F 2021 > p26-27, p25-26, p46-47, p54 Modern Slavery Statement 2021 > p1-2 Human Rights Report 2020 > p4-5, p11-15 |
| A.2.1 | How is day-to-day responsibility for human rights performance organised within the company, and why? | ESG Report 2021 > Human Rights > p66-75 Modern Slavery Statement 2021 > 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, p15, p41 Annual Report and Form 20-F 2021 > p103-105, p120-121 |
| 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? | ESG Report 2021 > Human Rights > p66-75 ESG Report 2021 > Policies and Standards > p100-103 Modern Slavery Statement 2021 > p4 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 2022 > p10 ESG Report 2021 > Human Rights > p66-75 ESG Report 2021 > Policies and Standards > p100-103 Modern Slavery Statement 2021 > 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 2021 > Human Rights > p66-75 Modern Slavery Statement 2021 > 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 bat.com |
| B. Defining a focus of reporting | | |
| Statement of salient issues | | |
| 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 |
| Determination of salient issues | | |
| B.2 | Determination of salient issues: describe how the salient human rights issues were determined, including any input from stakeholders. | ESG Report 2021 > Human Rights > p66-75 ESG Report 2021 > Engaging With Our Stakeholders > p104-105 Human Rights Report 2020 > p14-15 |

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| Choice of focal geographies | | |
| 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 2021 > Human Rights > p66–75 Modern Slavery Statement 2021 > p6–10 Human Rights Report 2020 > p21, 31, 41 |
| Additional severe impacts | | |
| 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. | Modern Slavery Statement 2021 > p10 Human Rights Report 2020 > p7, 15, 24, 32, 38–39 |
| 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? | ESG Report 2021 > Policies and Standards > p100-103 Modern Slavery Statement 2021 > p4 Human Rights Report 2020 > p13 Policies, principles and standards on bat.com |
| 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 2021 > Human Rights > p66–75 ESG Report 2021 > Policies and Standards > p100-103 Annual Report and Form 20-F 2021 > p48, 54 Modern Slavery Statement 2021 > p4, 12 Human Rights Report 2020 > p20, 25–26, 40–41 |
| Stakeholder engagement | | |
| C.2 | What is the company’s approach to engagement with stakeholders in relation to each salient human rights issue? | ESG Report 2021 > Engaging with Our Stakeholders > p104-105 Annual Report and Form 20-F 2021 > p18-20 Human Rights Report 2020 > p14–15, p18–29, p32–33, p38, p41 Stakeholder engagement on bat.com |
| 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 2021 > Human Rights > p66 ESG Report 2021 > Engaging with Our Stakeholders > p104-105 Human Rights Report 2020 > p14–15, p21–22 |
| C.2.2 | During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why? | ESG Report 2021 > Engaging with Our Stakeholders > p104-105 Annual Report and Form 20-F 2021 > p18-20 Modern Slavery Statement 2021 > p5–11 Human Rights Report 2020 > p14–15, p20–21, p27, p35, p38, p41 |

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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 2021 > Engaging with Our Stakeholders > p104–105 ESG Report 2021 > Human Rights > p67-75 Annual Report and Form 20-F 2021 > p18-20 Modern Slavery Statement 2021 > p9–14 Human Rights Report 2020 > p14–15, p18–29, p31–35, p38–41 |
| Assessing impacts | | |
| C.3 | How does the company identify any changes in the nature of each salient human rights issue over time? | ESG Report 2021 > Human Rights > p67–75 Human Rights Report 2020 > p14–15, p21–25 Modern Slavery Statement 2021 > p5–14 Stakeholder engagement on bat.com |
| 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 2021 > Human Rights > p67–75 Human Rights Report 2020 > p6, p15, p19–20, p25, p32–33, p41 |
| 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 2021 > Human Rights > p67–75 Modern Slavery Statement 2021 > p10 Human Rights Report 2020 > p7, p14–15, p21–22, p24–25 |
| Integrating findings and taking action | | |
| C.4 | How does the company integrate its findings about each salient human rights issue into its decision-making processes and actions? | ESG Report 2021 > Human Rights > p67–75 ESG Report 2021 > Farmer Livelihoods > p58–62 Modern Slavery Statement 2021 > 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 2021 > Human Rights > p67-75 Modern Slavery Statement 2021 > p13 Human Rights Report 2020 > p12, p14, p31, p41 |
| 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? | Standards of Business Conduct (SoBC) 2022 > p17-19 Supplier Code of Conduct 2022> p10 ESG Report 2021 > Policies and Standards > p100–103 |
| 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 2021 > Human Rights > p67–75 ESG Report 2021 > Farmer Livelihoods > p58-62 Modern Slavery Statement 2021 > p5–14 |

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| Tracking performance | | |
| C.5 | How does the company know if its efforts to address each salient human rights issue are effective in practice? | ESG Report 2021 > Human Rights > p67-75 Modern Slavery Statement 2021 > 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 2021 > Human Rights > p67-75 Human Rights Report 2020 > p20 Modern Slavery Statement 2021 > p13-14 |
| Remediation | | |
| 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? | ESG Report 2021 > Policies and Standards > p100-103 Modern Slavery Statement 2021 > 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? | ESG Report 2021 > Business Ethics > p83-85 ESG Report 2021 > Policies and Standards > p100-103 Modern Slavery Statement 2021 > 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 2021 > Delivering with Integrity > p93-96 Modern Slavery Statement 2021 > p11 Human Rights Report 2020 > p20, 40 |
| C.6.3 | How does the company process complaints and assess the effectiveness of outcomes? | ESG Report 2021 > Policies and Standards > p100-103 Modern Slavery Statement 2021 > p5-8, p13-14 Human Rights Report 2020 > p13, p19-20, p25-26, p31-32, p41 |
| 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 2021 > Business Ethics > p83-85 Modern Slavery Statement 2021 > p5-8, p13-14 Human Rights Report 2020 > p19, p32, p41 |
| 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 2021 > Human Rights > p67-75 Modern Slavery Statement 2021 > p5-8 Human Rights Report 2020 > p19-20, p22, p25, p32-33, p41 Human rights on bat.com |