

HUMAN RIGHTS POLICY

Imperial Brands PLC ('Imperial Brands') Human Rights Policy is guided by international human rights principles in line with the International Bill of Human Rights, the International Labour Organizations (ILO) Declaration on Fundamental Principles and Rights at Work and the principles and guidance contained within the United Nations Guiding Principles (UNGP) on Business and Human Rights.

Our policy is to respect and support the dignity, wellbeing and human rights of our employees, the workers in our supply chain and the communities in which we operate. We are committed to conducting our business in a responsible and sustainable way, ensuring we continue to manage and mitigate the risks of human rights abuses both within our direct and indirect operations.

Our commitment to human rights extends through several Group policies, including our Code of Conduct and Supplier Code. These documents set out the foundations to our approach to human rights, which all our employees, suppliers and business partners are required to adhere to. We comply with all human rights law and where local law is less stringent, this Human Rights Policy takes precedent.

WHO DOES IT APPLY TO?

This policy applies to all Imperial Brands companies and to any joint venture where Imperial Brands has management control. It applies to all employees, directors and officers of Imperial Brands companies, including temporary and contract staff.

We require all joint venture partners where we do not have management control to adopt similar standards to those set out in our Supplier Code, which is fully aligned with this policy. All third-party distributors, customers and suppliers are also required to adhere to the Supplier Code.

WHAT DOES IT MEAN?

We respect all human rights. An independent Human Rights Impact Assessment (HRIA) has helped define our approach to managing human rights. We consider the following human rights as those that are most relevant to our business and significant in terms of our ability to influence:

FORCED LABOUR

We do not tolerate any forms of forced labour, including trafficked labour and servitude. No employee, whether working directly or indirectly for us, should be subjected to debt bondage, restriction of freedom of movement nor the confiscation of personal papers. All forms of intimidation, including physical and verbal abuse and harassment are unacceptable.

CHILD LABOUR

We do not tolerate child labour. Child labour is work that can harm children's well-being, hinders their education, development and future livelihood. We refer to the main international and legal instruments which are contained in the ILO Conventions on the Rights of the Child.

No employee or supply chain worker under 18 can undertake tasks that are hazardous, which means any work likely to jeopardise a child's physical safety, mental or moral health. The minimum age for employment in non-hazardous work must not be below the mandatory school age, and in any event not less than 15 years or the minimum employment age in the relevant country's law, whichever is higher.

FREEDOM OF ASSOCIATION

We respect the right of employees and those who work with us to join or form trade unions of their own choosing and bargain collectively. There should be no fear of retaliation for communicating openly about workplace issues and conditions.

HEALTH AND SAFETY

We do not tolerate unsafe working conditions. We are committed to providing excellent care for our employees and everyone involved in our business. We provide a healthy, safe and productive working environment for all our people, business associates, visitors and nearby communities. Employees and those who work with us, do so in a safe and sanitary environment, where the appropriate training and equipment is provided to mitigate the risk of accident or injury.

HUMAN RIGHTS POLICY continued



We recognise that our supply chain has the potential for human rights abuses and we are committed to working with our suppliers and business partners to strengthen supply chain standards. In line with our obligations to the UK Companies Act (2006) and UK Modern Slavery Act (2015), we publicly disclose information on our progress against human rights issues annually on our website.

WHAT DO WE EXPECT OF OUR EMPLOYEES AND BUSINESS PARTNERS?

All our employees and business partners are expected to act with a respect of others and to uphold business practices that respect international human rights.

This means

- acting with due diligence to avoid infringing on the rights of others
- addressing any adverse impacts across our global operations
- speaking up when human rights abuses are found or suspected

There are many ways for our employees to raise concerns, including via their people manager, local human resources team, Company Secretary or Group Human Resources Director. Employees and third parties can also raise a concern anonymously or independently through the Expolink External Hotline service. www.expolink.co.uk. See also our Speaking Up (Whitleblowing) Policy.

ALISON COOPER

Chief Executive

November 2018

RELATED CONTENT

In additional to this policy, the Code of Conduct and Supplier Code, our commitment to the following human rights principles are detailed within the following policies.

Human Rights Principle	Related Policy
Fair Pay Working hours	Employment Policy Fairness at Work Policy
Diversity and Inclusion	Health Protection and Wellbeing Policy
Forced Labour	Modern Slavery Statement
Anti-bribery	Anti-Bribery and Corruption Policy
Procurement Practices	Global Procurement Policy
Duty of care to adult consumers	Product Stewardship and Health Policy Product Content Regulatory Compliance Product and Technical Development Policy
Grievance mechanisms	Speaking Up (Whistleblowing) Policy
Environmental Stewardship	Occupational Health, Safety and Environmental Policy
Anti-illicit trade	Product Supply Compliance Policy
Responsible Marketing	Imperial Tobacco International Marketing Standard E-Vapour Marketing Standard