

INDEPENDENT ASSURANCE STATEMENT

To: Japan Tobacco Inc.



Bureau Veritas Japan Co., Ltd. (Bureau Veritas) has been engaged by Japan Tobacco Inc. (JT) and its group companies including JT International S.A. (JTI), which is called JT Group as a whole, to provide limited assurance over their sustainability information selected by JT Group. This Assurance Statement applies to the related information included within the scope of work described below.

Selected information

The scope of our work was limited to assurance over the following information (the 'Selected Information'):

- 1) The following environmental data through JT Group's business operations for the period of January 1, 2025 through December 31, 2025 included within JT Group Integrated Report 2026 (the 'Report') and JT Global Site (the 'Website'):
 - Total energy consumption
 - Proportion of renewable electricity (%)
 - Greenhouse gas Scope 1, Scope 2 and Scope 3 Category 1 emissions (Scope 1: limited to CO₂ emissions and fluorocarbons (CFCs, HCFCs and HFCs) emissions)
 - Water withdrawal and Wastewater discharged
 - Waste generated, Waste recycled (including composting, but excluding waste incinerated with heat recovery), Waste incinerated with heat recovery, Waste incinerated without heat recovery and Waste landfilled
 - Total packaging weight
 - Reusable and/or recyclable packaging weight
 - Proportion of reusable and/or recyclable packaging (%)
- 2) The following environmental data through JT Group's business operations for the period of January 1, 2025 through December 31, 2025 reported internally to JT Group only for the purpose of internal management:
 - Total electricity usage
 - Total renewable electricity usage
- 3) The following environmental data through business operations of JT (Processed Food Business) and related group companies' offices in Japan for the period of January 1, 2025 through December 31, 2025 reported internally to JT Group only for the purpose of internal management:
 - Total waste generated, Waste recycled (including composting, but excluding waste incinerated with heat recovery), Waste incinerated with heat recovery, Waste incinerated without heat recovery, and Waste landfilled
- 4) The following environmental data through business operations of JT (Processed Food Business) and related group companies' offices in Japan for the period of January 1, 2025 through December 31,

2025 included within the Report and the Website:

- Waste recycling rate (excluding waste heat recovery)

Our assurance does not extend to any other information from that stated above.

Reporting criteria

The Selected Information included within the Report and the Website needs to be read and understood together with the reporting criteria stated in the Report and the Website.

The Selected Information reported internally to JT Group only for the purpose of internal management needs to be read and understood together with the internal reporting criteria defined by JT Group.

Limitations and Exclusions

Excluded from the scope of our work is any verification of information relating to:

- Activities outside the defined verification period;
- Any other information within the Report or the Website, which is not listed as the 'Selected Information'.

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. This independent assurance statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Selected Information in the Report and the Website are the sole responsibility of the management of JT Group.

Bureau Veritas was not involved in the drafting of the Report, of the Website or of the Reporting Criteria.

Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the Directors of JT Group.

Assessment Standard

We performed our work in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information (Effective for assurance reports dated on or after December 15, 2015) issued by the International Auditing and Assurance Standards Board.

For the greenhouse gas emissions data, we undertook verification in accordance with the requirements of ISO14064-3 (2019): Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.

Summary of work performed

As part of our independent verification, our work included:

1. Conducting interviews with relevant personnel of JT Group;
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting

- boundaries;
3. Reviewing documentary evidence provided by JT Group;
 4. Reviewing JT Group systems for quantitative data aggregation and analysis;
 5. Verification of sample of data back to source by carrying out three physical site visits and reviewing four sites remotely, selected on a risk-based bases at the following locations:
 - [Physical site visits]
 - JT Head Office
 - FOODLEC Co., Ltd.
 - KatokichiSuisan Co., Ltd. Fukushima Factory
 - [Remote review]
 - JTI GSC Tokai
 - JTI GL Ethiopia
 - JTI MKT Japan
 - JTI MKT Mexico
 6. Reperforming a selection of aggregation calculations of the Selected Information
 7. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Verified greenhouse gas emissions

We performed our verification work on greenhouse gas emissions data in accordance with the requirements of ISO14064-3(2019).

Verified data in greenhouse gas assertion made by JT Group are as follows.

Verified greenhouse gas emissions		
Scope 1 310 kt-CO ₂ e	Scope 2 (market-based) 154 kt-CO ₂ e	Scope 3 Category 1 5,875 kt-CO ₂ e

Conclusion

- On the basis of our methodology and the activities described above:
- Nothing has come to our attention to indicate that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria;
 - It is our opinion that JT Group has established appropriate systems for the collection, aggregation and analysis of quantitative data within the scope of our work.

Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.



Bureau Veritas operates Quality Management System which complies with the requirements of globally recognized quality management standard, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2¹.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)², across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behavior and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code³.

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May 11, 2026

¹ International Standard on Quality Management 1 & 2

² International Federation of Inspection Agencies - Compliance Code - Third Edition

³ Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants