

INDEPENDENT ASSURANCE STATEMENT



To: **Japan Tobacco Inc.**

Introduction and Objectives of Work

Bureau Veritas Japan Co., Ltd. ("Bureau Veritas Japan") has been engaged by Japan Tobacco Inc. ("JT") and its group of companies including JT International S.A. ("JTI"), comprising JT Group as a whole, to provide limited assurance over selected health and safety performance indicators reported by JTI (JTI consolidates the global operations of JT Group's tobacco business), a copy of which is contained in Appendix I.

The scope of work defined below was undertaken jointly by Bureau Veritas Japan and Bureau Veritas UK Limited ("Bureau Veritas") and forms part of a broader assurance engagement with JT Group. This Assurance Statement applies to the related information included within the scope of work described below.

Scope of Work

The scope of our work was limited to assurance over the following information included within the report for the period 1 January to 31 December 2022 (the 'Selected Information'):

- Number of Fatalities (employees)
- Number of Fatalities (supervised workers)
- Total Number of Fatalities
- Lost Time Injury Frequency Rate (LTIFR : employees / 1,000,000hours worked)
- Lost Time Injury Frequency Rate (LTIFR : supervised workers / 1,000,000hours worked)
- Lost Time Injury Frequency Rate (LTIFR : employees / 200,000hours worked)
- Lost Time Injury Frequency Rate (LTIFR : supervised workers / 200,000hours worked)

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

Reporting Criteria

The Selected Information needs to be read and understood together with the JT Group Sustainability Basis of Reporting document published annually on the JT Group website (as set out at <https://www.jt.com/sustainability/reporting/bor/index.html>), as well as JTI's internal Data Integrity and Reporting Corporate H&S Standard (effective April 2022).

Limitations and Exclusions

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

- Activities outside the defined verification scope and period;
- Any statements or claims made in relation to the Selected Information;
- The appropriateness of the Reporting Criteria for the Selected Information; and

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 are the sole responsibility of the management of JT Group.

Bureau Veritas was not involved in the preparation and presentation of the Selected Information or 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 to a limited level of assurance 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.

Summary of Work Performed

As part of our independent verification, Bureau Veritas undertook the following activities:

1. Interviewing relevant personnel of JT and JTI at corporate and site levels;
2. Conducting physical site visits at the following locations:
 - Poland, Market
 - Gostków, GSC Manufacturing
3. Conducting virtual site visits at the following locations:
 - Indonesia, Market
 - Tainan, GSC Manufacturing
 - Danville, Global Leaf
 - Philippines, GBS
4. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
5. Reviewing documentary evidence provided by JT and JTI;
6. Agreeing a selection of the Selected Information to the corresponding source documentation;
7. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals
8. Reviewing JT and JTI systems for quantitative data aggregation and analysis;
9. Reperforming aggregation calculations of the Selected Information

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.



Conclusion

Based on 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.

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 and applicable legal and regulatory requirements.

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

Bureau Veritas Japan Co., Ltd.
Yokohama, Japan
May 31, 2023



Appendix I

Reported data by JTI for year ending 31 December 2022		
1	Number of Fatalities (employees)	2
2	Number of Fatalities (supervised workers)	0
3	Total Number of Fatalities	2
4	Lost Time Injury Frequency Rate (LTIFR : employees / 1,000,000hours worked)	1.10
5	Lost Time Injury Frequency Rate (LTIFR : supervised workers / 1,000,000hours worked)	0.31
6	Lost Time Injury Frequency Rate (LTIFR : employees / 200,000hours worked)	0.22
7	Lost Time Injury Frequency Rate (LTIFR : supervised workers / 200,000hours worked)	0.06