

INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of JT International SA

Introduction and objectives of work

Bureau Veritas UK Limited (Bureau Veritas) has been engaged by JT International SA (JTI) to provide limited assurance over selected sustainability performance indicators for inclusion in the JT Group Sustainability Report. 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 JT Group Sustainability Report ('the Report') for the period 1st of January to the 31st of December 2018 (the 'Selected Information'):

- JTI Personnel/ Contractors Lost Time Injuries (LTIs)
- JTI Personnel/ Contractors Restricted Work Case (RWCs)
- JTI Personnel/ Contractors Medical Treatment Case (MTCs)
- JTI Personnel Recordable Injury Rate (RI Rate)
- JTI Personnel Lost Time Injury Rate (LTI Rate)
- Hours Worked (Presence Hours)
- JTI Personnel/ Contractors/ Third Parties Fatalities
- JTI Personnel Lost Working Days
- Fleet Vehicle Accidents
- Vehicle Kilometres Driven
- Vehicle Accident Frequency Rate

Limitations and exclusions

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

- Activities outside the defined verification period; and
- Other information included in JT Group Sustainability Report;

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. This independent 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 are the sole responsibility of the management of JTI.

Bureau Veritas was not involved in the drafting of the Report 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 management of JTI.

Assessment Standard

We performed our work in accordance with the 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).

Summary of work performed

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

1. Assessed the appropriateness of JTI's Reporting Criteria for the Selected Information;
2. Conducted interviews with relevant personnel of JTI;
3. Carried out five site visits, selected employing a risk-based approach, in Switzerland (Geneva and Dagmersellen), Germany (two different sites in Trier) and Romania;
4. Reviewed the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, the data scope and reporting boundaries;
5. Reviewed documentary evidence produced by JTI;
6. Agreed a sample of the Selected Information to the corresponding source documentation; and
7. Re-performed aggregation calculations of the Selected Information.

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.

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 185 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 a certified¹ Quality Management System which complies with the requirements of ISO 9001:2008, 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)² across the business to ensure that its

¹ Certificate of Registration FS 34143 issued by BSI Assurance UK Limited

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

employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with JTI.

Bureau Veritas UK Limited

London

29 March 2019

