

**To: The Stakeholders of JT International S.A.**

## 1. Introduction and Objectives of Work

Bureau Veritas UK Ltd ('Bureau Veritas') has been engaged by JT International S.A. ('JTI') to provide limited assurance over selected sustainability related indicators to be reported for the fiscal year 2024 in the JT Group Annual Integrated Report 2025 (the '[Report](#)'), the JTI website, the JT Global site, and other external disclosures. The objective is to provide assurance to JTI and its stakeholders over the accuracy and reliability of the reported information and data.

## 2. 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 2024 to 31 December 2024 (the 'Selected Information'):

### People

- % of farms in direct tobacco leaf supply chain origins that are monitored on human rights including child labour.
- Recordable injury rate (per 200,000 hours worked).
- Recordable injury total.
- Hours worked (presence hours) total.
- Road-related Recordable Injury Rate (per 1 million km driven).
- Vehicles kilometres driven.
- Road-related recordable injuries.

### Planet

- GHG Emissions Scope 1
- GHG Emissions Scope 2 (Market-based)
- Total GHG emissions Scope 1 & 2 (Market-based)
- GHG emissions Scope 3, Category 1.
- % of renewable electricity.
- Total electricity usage.
- Total renewable electricity usage.
- Other energy metrics: > total energy consumption.
- Water withdrawal.
- Other water metrics: > water discharge.
- % of total factory waste sent to landfill (GSC and GL factories).
- Total factory waste sent to landfill (GSC and GL factories).
- Other waste metrics:
  - Total waste generated.
  - Recycled including waste composted.
  - Waste incinerated with heat recovery.
  - Waste incinerated without heat recovery.
  - Waste landfilled.
- Sustainable agriculture:
  - 100% of directly contracted growers will have adopted JTI's Good Agricultural Practices (GAP) Protocol by 2030.
  - HHPs: % purchase of packed tobacco without Criterion 1 Highly Hazardous Pesticides (HHPs) from our direct tobacco leaf supply chain in calendar year 2024.

## Product

- Total weight of packaging.
- Weight of reusable and/or recyclable packaging.
- Weight of recycled materials in packaging.
- % of reusable and/or recyclable packaging.
- % of recycled content in packaging.
- % of recycled content in packaging as a progress vs 2022 scope.

### **3. Reporting Criteria**

The Selected Information needs to be read and understood together with the Basis of Reporting, as set out on JTI's website [here](#) until June 2025, and on JTI's website [here](#) from June 2025 onwards.

### **4. Limitations and Exclusions**

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

- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions; and
- Other information included in the Report other than the Selected Information.

The following limitations should be noted:

- This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails.
- The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

### **5. 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 Directors of JTI.

## 6. 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.

## 7. Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting interviews with relevant personnel of JTI;
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 JTI;
4. Agreeing a selection of the Selected Information to the corresponding source documentation;
5. Reviewing JTI systems for quantitative data aggregation and analysis;
6. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.
7. Conducting out 4 remote site visits, selected on a risk based basis to MKT Spain, GBS Poland, GL Japan, and GSC Kazakhstan;
8. Confirmation of accuracy of information with third parties and/or external stakeholders;
9. Reperforming a selection of aggregation calculations of the Selected Information;
10. Reperforming greenhouse gas emissions conversions calculations;
11. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals;
12. Evaluating the design of internal systems, processes and controls to collect and report the Selected Information.

A 5% materiality threshold was applied to this assurance. It should be noted that 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.

## 8. Conclusion

On the basis of our methodology and the activities and limitations described above nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

The list of KPIs assured is as follows:

Topic	Metric	Unit	Final Figure
Environment	Scope 1 GHG Emissions	tCO <sub>2</sub> e	246,164
	Scope 2 GHG Emissions (Market-based)	tCO <sub>2</sub> e	82,753
	Total Scope 1 & 2 GHG Emissions (Market-based)	tCO <sub>2</sub> e	328,917

	GHG emissions Scope 3, Category 1	tCO <sub>2</sub> e	3,875,299
	% renewable electricity	%	56
	Total electricity usage	MJ	2,656,924,080
	Total renewable electricity usage	MJ	1,476,563,326
	Total energy consumption	MJ	6,706,234,420
	Water withdrawal	M3	2,764,449
	Water discharge	M3	1,780,206
	Percentage of total factory waste sent to landfill (GSC and GL)	%	8
	Total factory waste sent to landfill (GSC and GL)	Tonne	5,307
	Total waste generated	Tonne	85,965
	Recycled including waste composted	Tonne	64,715
	Waste incinerated with heat recovery	Tonne	9,105
	Waste incinerated without heat recovery	Tonne	185
	Waste landfilled	Tonne	11,959
Sustainable Agriculture	GAP: % of growers receiving required VP visits	%	86
	HHPs: % purchase of packed tobacco without Criterion 1 Highly Hazardous Pesticides (HHPs) from our direct tobacco leaf supply chain in calendar year 2024	%	100
People	% of farms in our direct tobacco leaf supply chain origins that are monitored on human rights including child labour	%	100
	Recordable Injury Rate (per 200,000 hours worked)	Rate	0.24
	Recordable Injuries Total	Number	136
	Hours Worked (Presence Hours) Total	Hours	111,807,689
	Road-related Recordable Injury Rate (per million km driven)	Rate	0.06
	Vehicles kilometres driven	Km	362,430,466
	Road-related Recordable Injuries	Number	22
Packaging	Total weight of packaging	Tonne	228,257
	Weight of reusable and/or recyclable packaging	Tonne	207,235
	Weight of recycled materials in packaging	Tonne	38,697
	% of reusable and/or recyclable packaging	%	91
	% of recycled content in packaging	%	17
	% of recycled content in packaging as a progress vs 2022 scope	%	20

## 9. 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 a certified<sup>1</sup> Quality Management System which complies with the requirements of ISO 9001:2015, 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 & 2<sup>2</sup>.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)<sup>3</sup>, 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. We consider this to be equivalent to the requirements of the IESBA code<sup>4</sup>. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with JTI.



### **Bureau Veritas UK Ltd**

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**London, 15<sup>th</sup> April 2025**

Disclaimer: The maintenance and integrity of JTI's website and other external JT platforms is the sole responsibility of the Directors of JTI and, accordingly, we accept no responsibility for any changes that may have occurred to the Selected Information, Reporting Criteria or Report presented on JTI's website since the date of our Report.

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<sup>1</sup> Certificate available on request

<sup>2</sup> International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2

<sup>3</sup> International Federation of Inspection Agencies – Compliance Code – Third Edition

<sup>4</sup> Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants