

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 2025 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 2025 to 31 December 2025 (the 'Selected Information'):

### Planet

- GHG emissions Scope 1.
- GHG emissions Scope 2 (market-based).
- Total GHG emissions Scope 1 & 2 (non-FLAG).
- FLAG GHG emissions Scope 3 Category 1.
- Non-FLAG GHG emissions Scope 3 Category 1.
- Total GHG emissions Scope 3 Category 1.
- Proportion of renewable electricity.
- Total electricity usage.
- Total renewable electricity usage.
- Total energy consumption (other energy metrics).
- Water withdrawal.
- Water discharge (other water metrics).
- % of total factory waste sent to landfill (Global Supply Chain and Global Leaf factories).
- Total factory waste sent to landfill (Global Supply Chain and Global Leaf factories).
- Other waste metrics:
  - Total waste generated.
  - Waste recycled (including composting, but excluding waste incinerated with heat recovery).
  - Waste incinerated with heat recovery.
  - Waste incinerated without heat recovery.
  - Waste landfilled.
- Vehicle kilometres driven.
- Sustainable Agriculture:
  - GAP: % of growers receiving required VP visits.
  - HHPs: % purchase of packed tobacco without criterion 1 Highly Hazardous Pesticides (HHPs) from our direct tobacco leaf supply chain in calendar year (2025).
- Deforestation:
  - Proportion of vertically integrated tobacco that originates from areas identified as being at negligible risk of deforestation.
  - Status of no-deforestation for third-party tobacco volume.
  - Proportion of paper-based materials from global third-party suppliers that originate from areas identified as being at negligible risk of deforestation.
  - Status of no-deforestation assessment for locally sourced paper and pulp volume.

## People

- % of women in managerial positions.
- Total number of women in managerial positions.
- Total number of managerial positions.
- % of farms in our direct tobacco leaf supply chain origins that are monitored on human rights including child labour.
- Recordable injury rate.
- Recordable injuries total.
- Hours worked (presence hours) total.
- Road-related recordable injury rate per million km driven.
- Road-related recordable injuries.
- Number of work-related fatalities.
- Lost-time injury frequency rate (LTIFR).
- Number of lost-time injuries.
- Occupational illness frequency rate (OIFR).
- Number of occupational illnesses.
- % of farms in direct tobacco leaf supply chain origins that are monitored on human rights including child labour.

## Supplier Screening and Supply Chain Due Diligence

- Number of key suppliers screened against ESG criteria.
- Number of key suppliers.
- % of key suppliers screened against ESG criteria.

## Community Investment

- Investment in our communities (from 2015).
- Employee volunteering hours.

## 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 available from June 2026 [here](#), and the JT Basis of Reporting [here](#) until June 2026, and [here](#) from June 2026.

### **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. Carrying out four remote site visits, selected on a risk-based basis to GSC Tokai, GL Ethiopia, MKT Japan, and MKT Mexico;
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
Planet	GHG emissions Scope 1	tCO2e	246,313
	GHG emissions Scope 2 – Market-based	tCO2e	72,565
	Total GHG emissions Scope 1 & 2 (Non-FLAG)	tCO2e	318,878
	FLAG GHG emissions Scope 3, Category 1	tCO2e	1,964,382
	Non-FLAG GHG emissions Scope 3, Category 1	tCO2e	3,346,688
	Total GHG emissions Scope 3, Category 1	tCO2e	5,311,070
	Proportion of renewable electricity	%	62
	Total electricity usage	MJ	2,853,557,668
	Total renewable electricity usage	MJ	1,756,309,808
	Total energy consumption	MJ	6,837,775,527
	Water withdrawal	m3	2,891,082
	Water discharge	m3	1,669,413
	Percentage of total factory waste sent to landfill (GSC and GL)	%	7
	Total factory waste sent to landfill (GSC and GL)	tonne	4,378
	Total waste generated	tonne	81,775
	Waste recycled (including composting, but excluding waste incinerated with heat recovery)	tonne	63,361
	Waste incinerated with heat recovery	tonne	7,940
	Waste incinerated without heat recovery	tonne	250
	Waste landfilled	tonne	10,224

	Vehicle kilometres driven	km	333,178,814
	GAP: % of growers receiving required VP visits	%	87.32
	HHPs: % purchase of packed tobacco without criterion 1 Highly Hazardous Pesticides (HHPs) from our direct tobacco leaf supply chain in calendar year (2025)	%	100
	Proportion of vertically integrated tobacco that originates from areas identified as being at negligible risk of deforestation	%	94
	Status of no-deforestation for third-party tobacco volume	Narratives	For 3rd party tobacco volumes, JTI applies a risk-based approach to manage deforestation impacts and dependencies associated with tobacco. 3rd party tobacco represents a supply chain with heightened deforestation risk due to indirect sourcing and lower transparency into supply chain control. In 2025, JTI achieved full traceability of 3rd tobacco volumes to the country or regional level, establishing a robust baseline for deforestation risk identification and management. However, supplier level deforestation control evidence is not yet systematically available across this supply chain. JTI's priority is to address this data gap through targeted supplier engagement and enhanced data collection, with the objective of strengthening risk mitigation and enabling more robust performance assessment in future reporting cycles.
	Proportion of paper-based materials from global third-party suppliers that originate from areas identified as being at negligible risk of deforestation*	%	80

	Status of no-deforestation assessment for locally sourced paper and pulp volume	Narratives	Local paper and pulp sourcing was not included in our 2025 deforestation assessment scope, reflecting a prioritization of supply chains with potentially higher material deforestation risks. Local paper and pulp sourcing will be included in our deforestation assessment from 2026, subject to defined scope and data readiness. This will enable a more comprehensive coverage of forest related risks across JTI's paper and pulp supply chains.
<b>People</b>	Percentage of women in managerial positions	%	27.7
	Total number of women in managerial positions	Number	1,530
	Total number of managerial positions	Number	5,530
	Percentage of farms in our direct tobacco leaf supply chain origins that are monitored on human rights including child labour	%	99.9
	Recordable injury rate (per 200,00 hours worked)	Rate	0.20
	Recordable injuries total	Number	114
	Hours worked (presence hours) total	Hours	112,187,884
	Road-related recordable injury rate (per million km driven)	Rate	0.05
	Road-related recordable injuries	Number	18
	Number of work-related fatalities (employees)	Number	1
	Number of work-related fatalities (supervised workers)	Number	0
	Number of work-related fatalities (contractors)	Number	0
	Number of work-related fatalities (members of the public)	Number	1
	Lost-Time Injury Frequency Rate (LTIFR) (supervised workers) (per 1,000,000 working hours)	Rate	0.26
	Lost-Time Injury Frequency Rate (LTIFR) (total) (per	Rate	0.55

	1,000,000 working hours)		
	Number of lost-time injuries (employees)	Number	58
	Number of lost-time injuries (supervised workers)	Number	4
	Occupational Illness Frequency Rate (OIFR) (supervised workers) (per 1,000,000 working hours)	Rate	0
	Occupational Illness Frequency Rate (OIFR) (total) (per 1,000,000 working hours)	Rate	0.01
	Number of occupational illnesses (employees) - JTI definition (including non-lost-time cases)	Number	1
	Number of occupational illnesses (employees) - JT definition (excluding non-lost-time cases)	Number	0
	Number of occupational illnesses (supervised workers)	Number	0
	Working hours (employees)	Hours	96,581,158
	Working hours (supervised workers)	Hours	15,606,726
<b>Supplier Screening and Supply Chain Due Diligence</b>	Number of key suppliers screened against ESG criteria	Number	3,204
	Number of key suppliers	Number	3,204
	Percentage of key suppliers screened against ESG criteria	%	100
<b>Community Investment</b>	Investment in our communities (2025)	Yen	6,477,436,874
	Investment in our communities (2025)	Dollar	43,275,233
	2025 Employee volunteering hours	Hours	32,651
<b>Product</b>	Total weight of packaging	tonne	233,786
	Weight of reusable and/or recyclable packaging	tonne	213,986
	Weight of recycled materials in packaging	tonne	39,385
	Percentage of reusable and/or recyclable packaging	%	92
	Percentage of recycled content in packaging	%	17

	Percentage of recycled content in packaging as a progress vs 2022 scope	%	20
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\* For further details on the exclusions applied to the Deforestation KPI (“Proportion of paper-based materials from global third-party suppliers that originate from areas identified as being at negligible risk of deforestation”), please refer to the definitions and supporting information disclosed in the JTI FY25 Sustainability Performance Overview.

**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, 20<sup>th</sup> April 2026**

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

