

## SASB Standard – Tobacco

### Public Health

Code	Topics & Accounting Metrics	Our Reporting
FB-TB-260a.1	(1) Gross revenue and (2) revenue net of excise taxes from (a) non-tobacco nicotine products and (b) heated tobacco products	<a href="#">FY2024 Earnings Report</a> >RRP-related revenue results: p7-11, 24, >For RRP definitions; p32-34
FB-TB-260a.2	Discussion on the process to assess risks and opportunities associated with “tobacco harm reduction” products	<a href="#">Science   JTI</a> <a href="#">Knowledge library   JTI</a> <a href="#">Reducing health impact   JTI</a>

### Marketing Practices

Code	Topics & Accounting Metrics	Our Reporting
FB-TB-270a.1	Total amount of monetary losses as a result of legal proceedings associated with marketing, labeling, and/or advertising practices	<a href="#">Notice Regarding Settlement of all Tobacco Claims against the JT Group's Canadian subsidiary, and Provision for Litigation Losses (Revision) Partial revisions of Consolidated Financial Results for the FY2024 &lt;under IFRS&gt;</a>  <a href="#">Annual Securities Report 2024 (Issued on March 26, 2025)</a> See the following pages for ongoing cases: Page 215: “V. Accounting, 1. Consolidated Financial Statements, (1) Consolidated Financial Statements, Notes to Consolidated Financial Statements, 39. Contingencies”
FB-TB-270a.2	Description of the company’s marketing policy and relevant positions on Articles 11 and 13 of the World Health Organization Framework Convention on Tobacco Control (WHO FCTC)	JTI Web: <a href="#">Our six core principles   JTI</a> <a href="#">Our marketing standards   JTI</a> <a href="#">Integrated Report 2025</a> >Regulation and key laws: P82-84

Code	Activity Metrics	Our Reporting
FB-TB-000.A	Combustible tobacco product sales volume: (1) cigarette, (2) cigar, and (3) other smoked tobacco products <sup>3</sup>	<a href="#">FY2024 Earnings Report</a> >RRP-related revenue results: p7-11, 24, For definitions: P32-34
FB-TB-000.B	Non-combustible product sales volume: (1) traditional smokeless tobacco, (2) non-tobacco nicotine products, (3) heated tobacco products, and (4) nicotine replacement therapy products	<a href="#">FY2024 Earnings Report</a> >RRP-related revenue results: p7-11, 24, >For RRP definitions; p32 – 34