

INDEPENDENT ASSURANCE STATEMENT



To: Japan Tobacco Inc.

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 sustainability indicators reported by JT Group in its annual Integrated Report 2022 ("the Report") and JT Global Site ("the Website").

The scope of work defined below was undertaken jointly by Bureau Veritas Japan and Bureau Veritas UK Limited ("Bureau Veritas"). 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 reported by JT Group for the period 1 January to 31 December 2022 (the 'Selected Information'):

- Zero Injuries (JTI: JTI consolidates the global operations of JT Group's tobacco business)
 - Recordable injury rate
 - Declining rate of recordable injury rate (Baseline year: FY2015)
- Community Investment (JT Group)
 - Amount of investment in our communities (From 2015)
 - Number of hours volunteered in company time (From 2015)
- Agricultural Labor Practices (JTI)
 - Percentage of supplier entities reporting against Agricultural Labor Practices (ALP)
 - Percentage of directly contracted growers covered by ALP
 - Percentage of third party leaf merchant's growers covered by ALP
 - Percentage of volumes covered by ALP

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

Reporting Criteria

The Selected Information included within the Report and the Website needs to be read and understood together with the reporting criteria stated in the Report and the Website.

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 in the Report and the Website are the sole responsibility of the management of JT Group.

Bureau Veritas was not involved in the drafting of the Report, the Website content, 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 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 level responsible for reporting and compiling the Selected Information;
2. Interviewing JTI personnel at four Markets reporting on Community Investment (Canada, Serbia, Sudan, and Taiwan) and two tobacco leaf origins sourcing from directly contracted growers (Zambia and Turkey);
3. Confirmation of accuracy of information with two third party tobacco leaf supplier entities;
4. Conducting physical site visits to verify Health and Safety data related to Zero Injuries on sample basis at the following locations:
 - Poland, Market
 - Gostków, GSC Manufacturing
5. Conducting virtual site visits to verify Health and Safety data related to Zero Injuries on sample basis at the following locations:
 - Indonesia, Market
 - Tainan, GSC Manufacturing
 - Danville, Global Leaf
 - Philippines, GBS
6. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
7. Reviewing documentary evidence provided by JT and JTI;
8. Agreeing a selection of the Selected Information to the corresponding source documentation;



9. Reviewing JT and JTI systems for quantitative data aggregation and analysis;
10. Reperforming a selection of aggregation calculations of the Selected Information;
11. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals; and
12. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured 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 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

