



BUREAU
VERITAS

INDEPENDENT LIMITED ASSURANCE STATEMENT



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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 ('the 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 the Report for the period 1st of January 2019 to the 31st of December 2019 (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 Party Fatalities
- JTI Personnel Lost Working Days
- Fleet Vehicle Accidents
- Vehicle Kilometres Driven
- Vehicle Accident Frequency Rate

Reporting criteria

The Selected Information are reported according to the JT Group Sustainability Report Basis of Reporting document published annually on the JT Group website, as well as JTI's internal Environment, Health and Safety Definitions Manual.

Limitations and exclusions

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

- Activities outside the defined verification scope and period; and
- Any statements or claims made in relation to the selected information;
- The appropriateness of JTI's Reporting Criteria for the Selected Information.

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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 preparation and presentation of the Selected Information, nor in the drafting of the Report or 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 to a limited level of assurance 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. Conducted interviews with relevant personnel of JTI;
2. Carried out four physical site visits in Brazil (two operational sites), and Poland (two operational sites). Two additional operational sites were reviewed remotely located in the Philippines and Russia. Sites were selected on the basis of their contribution to total impacts related to the Selected Information whilst also representing the geographical spread of JTI;
3. Reviewed the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, the data scope and reporting boundaries;
4. Reviewed documentary evidence produced by JTI;
5. Agreed a sample of the Selected Information to the corresponding source documentation; and
6. 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

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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 certified¹ 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 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 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,
3 April 2020**

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¹ Certificate of Registration can be provided on request.

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