

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	FY2023 Earnings Report >RRP-related revenue results: p7-14, 24, >For RRP definitions; p32-33
FB-TB-260a.2	Discussion on the process to assess risks and opportunities associated with “tobacco harm reduction” products	FY2023 Integrated Report >Tobacco business: p76-89 Tobacco Investor Conference May 2023 A purpose and a strategy fit for the future Funding our RRP expansion Consumer centricity at the core Growing in RRP JT Science.com

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	Annual Securities Report 2023 (March 22, 2024) See the following pages for ongoing cases: pages208-211: “V. Accounting, 1. Consolidated Financial Statements, (1) Consolidated Financial Statements, Notes to Consolidated Financial Statements, 38. 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)	JT Global Web: Our tobacco principles Global Tobacco Marketing Principles FY2023 Integrated Report >Regulation and key laws: p132-134

Code	Activity Metrics	Our Reporting
FB-TB-000.A	Combustible tobacco product sales volume: (1) cigarette, (2) cigar, and (3) other smoked tobacco products ³	FY2023 Earnings Report p7-14, 24-30 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	FY2023 Earnings Report p7-14, 24, 28 For definitions: P32-34