

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	FY2022 Earnings Report >RRP-related revenue results: p7-11, 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	Integrated Report FY2022 >Tobacco business: p56-67 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 2022 (March 24, 2023) Consolidated Financial Statements, Notes to Consolidated Financial Statements, 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 Integrated Report FY2022 >Regulation and key laws: p120-123

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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	FY2022 Earnings Report p7-11, 14, 24-30
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	FY2022 Earnings Report p7-11, 14, 24-30