



## Independent Statement of Limited Assurance

BAT - British American Tobacco Chile S.A.

Verification Period: April 26<sup>th</sup> to May 15<sup>th</sup> 2021

Process Code: IT-02-2021

**Verification Team:** Celina Almeida (Lead Auditor) and Fernando Giachini Lopes (Revisor) – Totum Institute

BAT - British American Tobacco Chile S.A. contracted Totum Institute to conduct a limited assurance assessment regarding the Carbon Neutrality Declaration (“Qualifying Explanatory Statement” document) for the Casablanca Unit - Chile, for the period from *December 1<sup>st</sup> 2019 to November 30<sup>th</sup> 2020*.

**Conclusion:** Based on the procedures Totum Institute has performed and the evidence obtained, nothing has come to verification team attention that causes it to believe that the Carbon Neutrality Declaration (“Qualifying Explanatory Statement”) is not fairly stated and has not been prepared, in all material respects, in accordance with the Reference Standard. This conclusion relates only to the referenced Carbon Neutrality Declaration (“Qualifying Explanatory Statement”), and should be read in the context of this Independent Statement of Limited Assurance, particularly with regard to the details listed below.

### Scope of Limited Assurance Work

The scope and limits of this work are restricted to the verification of the Carbon Neutrality Declaration referenced in this Statement, in accordance with Standard PAS 2060:2014 - “Specification for the demonstration of carbon neutrality” (reference standard). The object for which compliance to the reference standard is claimed is the Casablanca Unit - Chile, which belongs to BAT - British American Tobacco Chile S.A.. Totum Institute did not carry out any activity and did not express any conclusions that could be published outside the defined scope, for the period of compliance with the established reference standard.

### Factual Basis of Conclusion

Totum Institute planned and executed a limited assurance verification work, with the objective of minimizing the risks of not detecting material errors in relation to the reference standard, including, but not limited to:

- Allocation of qualified verification team with respect to the scope of work and reference standard;
- Conducting interviews with key personnel of the organization to obtain knowledge about the applied processes, systems and controls;
- Verification of data, information and documented records of the organization itself, preferably audited by an independent third party;
- Verification of documents from sources outside the company, traced back to their origin through consultation with public or private sources;
- Critical analysis of the evidence verified within the context of compliance with the reference standard;
- List of requested clarifications, observations and corrective actions that are attached to this statement.

### Independence

Totum Institute has internal policies and guidelines to ensure that the certifier itself, its verification team and internal team are independent in relation to the client's activities. Totum Institute does not have other contracts with the client that may signify a conflict of interest.

Totum Institute is accredited by the General Accreditation Coordination of INMETRO Brazil (CGCRE) by the ABNT NBR ISO 14.065: 2012 Standard.

### Inherent Limitations

The verification process was based on sampling of existing data and information, not including the generation of additional data to those that were already available. The assurance of Totum Institute is made on the premise that the data and information were provided by the client organization in good faith. There are inherent limitations to the limited verification process. The detection of contingencies, liabilities and data consolidation errors, when they exist, are subject to limitations imposed by their evidence and materiality, always subject to sampling. The process of generating information contained in the greenhouse gas inventory of the client organization was not part of the scope of this verification, and the Audit Report issued by a third party (other than the Totum Institute) was considered as sufficient evidence of the reliability of greenhouse gas inventory data at a limited level. The list of observations and notes made in the verification process is not intended to be the complete list of discrepancies in relation to the reference standard in the audited scope. Eventual items considered “compliant” due to the sampling are not necessarily exempt from real or potential problems. The work performed on a verification with a limited confidence level varies in nature, timing and is less extensive and in-depth than work performed on a verification with a reasonable level of confidence. Totum Institute planned and executed the work to obtain evidence considered sufficient to support his opinion, and the risk linked to this conclusion is reduced, but not reduced to the point of being very low. The Statement attests only to what was found within the analyzed sample. Totum Institute expressly disclaims any responsibility for any decision by any person or organization based on this Independent Limited Assurance Statement.

## PROTOCOLO DE ASSINATURA(S)

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- Fernando Giachini Lopes - 140.251.098-59 em 12/05/2021 15:03 UTC-03:00  
**Tipo:** Certificado Digital
- Nome no certificado:** Celina Maria Tuckumantel de Almeida em 12/05/2021 14:31 UTC-03:00  
**Tipo:** Assinatura Eletrônica  
**Identificação:** Por email: calmeida@institutototum.com.br

### Evidências

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