

FORM OF RETURN

Calendar year: 01 January 2021 to 31 December 2021

Tobacco Product Class: Cigars

This Return is made in respect of all Products sold by the Scandinavian Tobacco Group in the Product Class in New Zealand.

(a) Tobacco Weight by Product Class (including additives and moisture): 1,872.402

(b) Weight of additives in total by Product Class (excluding water): 105.083

(a) List of additives and quantities not exceeded for each brand and brand variant in this Return: See attached Schedule A. Schedule A has been compiled as set out in the attached copy Accounting Firm Certificate.

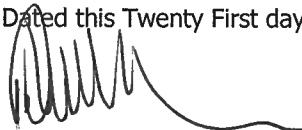
It is declared based on the copies of Certificates attached to Schedule A that:

- i All additives used in tobacco in the brands and brand variants in the calendar year have been listed in Schedule A.
- ii No additive has been named for inclusion in Schedule A unless that additive was used in such tobacco products.
- iii No additive was used in the Company's brands and brand variants in excess of the "Quantity Not Exceeded" as specified for Schedule A.

I, Bruce Robinson of GDF Partners, 525-527 Highett Road, Highett, Victoria 3190, Australia hereby certify that the information contained in and annexed to this Return is correct for the purposes of the Smoke-free Environments Regulations (No 2) 1990.

This information is provided in confidence and may not be communicated to others.

Dated this Twenty First day of January 2022.



Bruce Robinson CPA
Senior Accountant
GDF Partners



GDF Partners
is a CPA Practice

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a scheme approved
under Professional
Standards Legislation

**ADDITIVES LIST
(CIGARS)**

**ACCOUNTING FIRM CERTIFICATE
IN RESPECT OF THE CALENDAR YEAR TO 31ST DECEMBER 2021**

The Accounting Firm of GDF Partners hereby certifies the following:

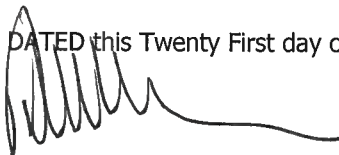
1. The attached list of cigar additives has been compiled from cigar additives supplied by the participating companies.
2. The participating companies for the cigar additives list are:

Scandinavian Tobacco Group

All of the cigar additives listed by any participating company are shown on the attached list.

3. A copy of the certificate, which accompanied the cigar additives list of each participating company, is annexed to the attached cigar additives list.
4. In the attached cigar additives list, the "Quantity Not Exceeded" is the highest "Quantity Not Exceeded" shown by any participating company in its cigar additives list.

DATED this Twenty First day of January 2022.



Bruce Robinson CPA
Senior Accountant
GDF PARTNERS



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**ADDITIVES LIST
CIGARS**

**LEGAL FIRM CERTIFICATE
IN RESPECT OF CALENDAR YEAR TO 31 DECEMBER 2021**

The Law Firm of Covington & Burling LLP hereby certifies as follows:

1. The attached list of cigars additives has been compiled from cigars additive lists supplied by the Participating Companies.
2. The Participating Companies for the cigars additives list are:
 - a. Scandinavian Tobacco Group
3. All of the cigars additives listed by any Participating Company are shown on the attached list.
4. A copy of the certificate which accompanied the cigars additives list of each Participating Company is annexed to the attached cigars additives list.
5. In the attached cigars additives list, the "Quantity Not Exceeded" is the highest "Quantity Not Exceeded" shown by any Participating Company in its cigars additives list.

DATED this 1/6/2022 day of January, 2022.

DocuSigned by:

Clausen Ely

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for Covington & Burling LLP

Manufacturer: SCANDINAVIAN TOBACCO GROUP
Importer: Scandinavian Tobacco Group New Zealand Ltd (“the Company”)
Calendar Year: 12 months to 31 December 2022
Tobacco Class: CIGARS

This Return has been made in respect of all products sold (both underbond and domestic sales) by the Company in the Class in New Zealand.

- (a) Tobacco weight by Product Class (including additives and moisture): 1,872,402 kg
- (b) Weight of additives in total by Product Class (excluding water): 105,083 kg
- (c) List of additives and quantities not exceeded for each brand and brand variant in this Return: see attached Schedule A. Schedule A has been compiled as set out in the attached copy Certified Practising Accountants Company Certificate.


It is declared, based upon the copies of Certificate attached to Schedule A that:

- i All additives used in tobacco in the brands and brand variants in the calendar year have been listed in Schedule A.
- ii No additive has been named for inclusion in Schedule A unless that additive was used in such tobacco products.
- iii No additive was used in the Company’s brands and brand variants in excess of the “Quantities Not Exceeded” as specified in Schedule A.

I, Graham Cunningham, Chief Supply Chain Officer of Scandinavian Tobacco Group hereby certify that the information contained in and annexed to this Return is correct for the purposes of the Smoke-free Environments Regulations (No 2) 1990.

This information is provided in confidence and may not be communicated to others.

January 4, 2022.

DocuSigned by:

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ADDITIVES LIST


CIGARS

PARTICIPATING COMPANY CERTIFICATE
IN RESPECT OF CALENDAR YEAR 1 JANUARY TO 31 DECEMBER 2021.

I, **Graham Cunningham, Chief Supply Chain Officer** of Scandinavian Tobacco Group hereby certifies in respect of the Company's attached product class list of additives that:

- (a) all additives which have been or will be used in the tobacco in the Company's brand in the product class for sale in New Zealand have been listed:
- (b) the Company has not included in the list any additive, which has not or will not be used in its brand in the product class for sale in New Zealand.
- (c) no additive has been or will be used in the product class in excess of the "Quantity not exceeded" as specified in the Company' list for that product class.

November 17, 2021.

DocuSigned by:

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CIGARS

Ingredients in Cigars produced by Scandinavian Tobacco Group, and sold in New Zealand in 2021

Prefix	Component Name	Quantity Not Exceeded (%)
	Cellulose acetate	11.4000
	Cellulose fiber	6.2000
	Propylene glycol	5.4000
	Methyl hydroxyethylcellulose	4.2000
	Cellulose	2.0000
	Ethyl vanillin	1.3000
	Calcium Carbonate	1.2000
	Triacetin	1.1000
	Carboxymethyl cellulose	0.8000
	Ethylene vinyl acetate copolymer	0.7000
1,3-	Butylene glycol	0.6000
	Sodium carboxymethylcellulose	0.6000
4-	Hydroxy-2,5-dimethyl-3(2H)-furanone	0.5000
	Propionic acid	0.5000
	Vanillin	0.5000
	Ethanol	0.4000
	Isopropyl alcohol	0.4000
	Ethylene vinyl acetate copolymer	0.3000
	Benzoic acid	0.2000
	Cocoa Extract	0.2000
	Glycerol	0.2000
	Wine	0.2000
	Acetoin	0.1000
	Allura Red	0.1000

	Anisyl acetate	0.1000
	Benzaldehyde	0.1000
	Benzyl alcohol	0.1000
	Brilliant Blue FCF	0.1000
	Butyric acid	0.1000
	Ethyl 2-methylbutyrate	0.1000
	Ethyl isovalerate	0.1000
	Ethyl phenylacetate	0.1000
cis-3-	Hexen-1-ol	0.1000
cis-3-	Hexen-1-yl acetate	0.1000
4-(para-)	Hydroxyphenyl-2-butanone	0.1000
beta-	Ionone	0.1000
	Iron Oxides (Black)	0.1000
	Isoamyl acetate	0.1000
	Isobutyric acid	0.1000
2-	Methylbutanoic acid	0.1000
	Nitrocellulose	0.1000
4-	Nonanolide	0.1000
	Paraffin wax, hydrotreated	0.1000
	Phenylacetic acid	0.1000
	Phosphoric acid	0.1000
	Potassium citrate	0.1000
	Silicate	0.1000
	Specially Denatured Alcohol#4	0.1000
	Starch, 2-hydroxy-3-(trimethylammonio)propyl ether, chloride	0.1000
	Sunset Yellow	0.1000
	Tartrazine yellow	0.1000
	Titanium dioxide	0.1000
gamma-	Undecalactone	0.1000

	White mineral oil	0.1000
	Ethyl-2-hydroxyethylcellulose	0.0500
	Hydrocarbon Resine	0.0500
	Paraffin	0.0500
	Piperonal	0.0500
	Starch, corn	0.0500
	Talc 85% and Chlorite Group Minerals 15%	0.0500
	Ethyl acetate	0.0250
	Ethyl butyrate	0.0250
	Lactic acid	0.0250
	Maltol	0.0250
	Polysorbate 20	0.0250
	Polyvinyl acetate / vinyl alcohol co polymer	0.0250
	Potassium sorbate	0.0250
	Saccharin	0.0250
	Sodium carboxymethylcellulose	0.0250
	Sorbitan monolaurate	0.0250
	Tributyl acetylcitrate	0.0250
	Aluminium sulphate	0.0100
	Buchu leaf oil	0.0100
	Castor oil	0.0100
	Ethyl decanoate	0.0100
	Guar gum, 2-hydroxy-3-(trimethylammonio)propyl ether	0.0100
	Ionone (alpha-)	0.0100
	Iron hydroxide oxide	0.0100
	Iron Oxides (Red)	0.0100
	Lovage oil	0.0100
3-	Methyl Cycloentane-1,2-Dione	0.0100

	Pentaerythritol tetrakis(3,5-di-tert-butyl- 4-hydroxyhydrocinnamate)	0.0100
	Peppermint Oil (Mentha Piperita)	0.0100
	Resin Acids	0.0100
	Sodium saccharin	0.0100
	Starch, 2-hydroxy-3-(trimethylammonio)propyl ether, chloride	0.0100
	Talc	0.0100
	Thaumatococin	0.0100
para-	Tolyl aldehyde	0.0100
	Vanilla extract	0.0100
	Acetic acid	0.0010
	Aluminium oxide	0.0010
	Benzyl benzoate	0.0010
	C.I. Pigment Red 57, calcium salt	0.0010
	Citronellol	0.0010
gamma-	Decalactone	0.0010
alpha-alpha-	Dimethylphenethyl butyrate	0.0010
	Ethyl benzoate	0.0010
	Ethyl cinnamate	0.0010
	Ethyl heptanoate	0.0010
	Ethyl maltol	0.0010
	Ethyl propionate	0.0010
	Ethyl valerate	0.0010
5-	Ethyl-3-hydroxy-4-methyl-2(5H)-furanone	0.0010
	FD&C Blue 1 Aluminum Lake	0.0010
	Geraniol	0.0010
4-	Heptanolide	0.0010
3,4-	Hexanedione	0.0010
	Linalyl acetate	0.0010

	Myristic acid	0.0010
	Polyethylene	0.0010
	Silicon dioxide	0.0010
	Zirconium Oxide	0.0010
	2-Benzyl-2-Propanol	0.0001
	Acetanisole	0.0001
	Acetophenone	0.0001
2-	Acetylpyrazine	0.0001
	Benzyl acetate	0.0001
	Benzyl butyrate	0.0001
beta-	Caryophyllene	0.0001
	Citric acid	0.0001
delta-	Decalactone	0.0001
4,5-	Dimethyl-3-hydroxy-2,5-dihydrofuran-2-one	0.0001
delta-	Dodecalactone	0.0001
	Ethyl nonanoate	0.0001
	Nerol	0.0001
	Rose absolute	0.0001

Cigars (if applicable)

Brand	Brand Variant	Pack size of brand variant (number of cigars/ stks in pack)	Volume of cigars released for sale, in stks	Recommended retail price, per Pk (in dollars)
Amanda	Slim Corona	5	35,785	\$ 46.30
Café Crème	Regular	10	219,950	\$ 26.00
Café Crème	Blue	10	219,660	\$ 26.00
Café Crème	Aroma	10	219,660	\$ 26.00
Colts	Rum	20	110,880	\$ 35.00
Colts	Vanilla	20	170,220	\$ 35.00
Colts	Cherry	20	63,680	\$ 35.00
Henri Wintermans	Halfs	5	2,260	\$ 50.90
Schimmelpenninck	Panatella	5	81,232	\$ 40.60
Schimmelpenninck	Cubero	10	370,820	\$ 23.80
Van Hartog	Elfino	10	118,020	\$ 37.70
Van Hartog	Panatella	1	90,465	\$ 7.30
Van Hartog	Panatella	5	286,905	\$ 36.30
CAO	Vanilla Petite Corona	1	516	\$ 29.90
CAO	Moontrance Bourbon Petite Corona	1	474	\$ 29.90
CAO	Eileens Dream Irish Cream Petite Corona	1	285	\$ 29.90
CAO	Cherry Bomb Petite Corona	1	265	\$ 29.90
CAO	Moontrance Bourbon mini	1	135	\$ 17.90
CAO	Bella Vanilla mini	1	162	\$ 17.90
CAO	Eileens Dream Irish Cream mini	1	127	\$ 17.90
Macanudo	Café Ascot	1	448	\$ 17.90
Macanudo	Café Court	1	696	\$ 29.00
Macanudo	Minis	8	21	\$ 77.00
Don Tomas	Corona	1	2,430	\$ 39.90
Don Tomas	Robusto	1	1,208	\$ 57.00
Don Tomas	No.4	1	865	\$ 39.90


**ADDITIVES LIST
PIPE TOBACCO**

**LEGAL FIRM CERTIFICATE
IN RESPECT OF CALENDAR YEAR TO 31 DECEMBER 2021**

The Law Firm of Covington & Burling LLP hereby certifies as follows:

1. The attached list of pipe tobacco additives has been compiled from pipe tobacco additive lists supplied by the Participating Companies.
2. The Participating Companies for the pipe tobacco additives list are:
 - a. Scandinavian Tobacco Group
3. All of the pipe tobacco additives listed by any Participating Company are shown on the attached list.
4. A copy of the certificate which accompanied the pipe tobacco additives list of each Participating Company is annexed to the attached pipe tobacco additives list.
5. In the attached pipe tobacco additives list, the "Quantity Not Exceeded" is the highest "Quantity Not Exceeded" shown by any Participating Company in its pipe tobacco additives list.

DATED this 1/6/2022 day of January, 2022.

DocuSigned by:

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for Covington & Burling LLP

Manufacturer: SCANDINAVIAN TOBACCO GROUP
Importer: Scandinavian Tobacco Group New Zealand Ltd (“the Company”)
Calendar Year: 12 months to 31 December 2022
Tobacco Class: PIPE TOBACCO

This Return has been made in respect of all products sold (both underbond and domestic sales) by the Company in the Class in New Zealand.

- (a) Tobacco weight by Product Class (including additives and moisture): 30,0 kg
- (b) Weight of additives in total by Product Class (excluding water): 4,829 kg
- (c) List of additives and quantities not exceeded for each brand and brand variant in this Return: see attached Schedule A. Schedule A has been compiled as set out in the attached copy Certified Practising Accountants Company Certificate.


It is declared, based upon the copies of Certificate attached to Schedule A that:

- i All additives used in tobacco in the brands and brand variants in the calendar year have been listed in Schedule A.
- ii No additive has been named for inclusion in Schedule A unless that additive was used in such tobacco products.
- iii No additive was used in the Company’s brands and brand variants in excess of the “Quantities Not Exceeded” as specified in Schedule A.

I, **Graham Cunningham, Chief Supply Chain Officer** of Scandinavian Tobacco Group hereby certify that the information contained in and annexed to this Return is correct for the purposes of the Smoke-free Environments Regulations (No 2) 1990.

This information is provided in confidence and may not be communicated to others.

January 4, 2022.

DocuSigned by:

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ADDITIVES LIST

PIPE TOBACCO

PARTICIPATING COMPANY CERTIFICATE
IN RESPECT OF CALENDAR YEAR 1 JANUARY TO 31 DECEMBER 2021.

I, **Graham Cunningham, Chief Supply Chain Officer** of Scandinavian Tobacco Group hereby certifies in respect of the Company's attached product class list of additives that:

- (a) all additives which have been or will be used in the tobacco in the Company's brand in the product class for sale in New Zealand have been listed:
- (b) the Company has not included in the list any additive, which has not or will not be used in its brand in the product class for sale in New Zealand.
- (c) no additive has been or will be used in the product class in excess of the "Quantity not exceeded" as specified in the Company' list for that product class.

November 17, 2021.

DocuSigned by:

Graham Cunningham

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PIPE TOBACCO

Ingredients in Pipe Tobacco produced by Scandinavian Tobacco Group, and sold in New Zealand in 2021

Prefix	Component Name	Quantity Not Exceeded (%)
	Sugar, invert	9.8000
	Sugar syrup	5.1000
	Glycerol	4.7000
	Honey	2.3000
	Licorice extract, fluid	1.8000
	Propylene glycol	1.2000
	Ethanol	0.3000
	Benzyl alcohol	0.2000
	Potassium citrate	0.2000
	Potassium sorbate	0.2000
	Vanillin	0.2000
	Benzyl benzoate	0.1000
	Glycyrrhizic acid	0.1000
	Rum extract, non-alcoholic	0.1000
	Sodium benzoate	0.1000
	Piperonal	0.0500
	Tolualdehydes (mixed)	0.0500
	Benzaldehyde	0.0250
	Benzoic acid	0.0250
	Black Currant Juice	0.0250
	Ethyl acetate	0.0250
	Ethyl butyrate	0.0250
4-(para-)	Hydroxyphenyl-2-butanone	0.0250
	Isoamyl acetate	0.0250

gamma-	Undecalactone	0.0250
	Acetanisole	0.0100
	Amyl butyrate	0.0100
	Benzyl acetate	0.0100
	Black Currant Bud Extract	0.0100
	Citral	0.0100
	Cocoa Extract	0.0100
	Ethyl heptanoate	0.0100
	Ethyl hexanoate	0.0100
	Ethyl phenylacetate	0.0100
4-	Heptanolide	0.0100
	Isoamyl hexanoate	0.0100
	Isoamyl isovalerate	0.0100
	Jasmine Absolute	0.0100
	Licorice and licorice extract	0.0100
	Methyl cinnamate	0.0100
	Methyl Cycloentane-1,2-Dione, [3-]	0.0100
	Methyl ethyl ketone	0.0100
4-	Methylacetophenone	0.0100
	Myristic acid	0.0100
gamma-	Octalactone	0.0100
	p-Anisaldehyde	0.0100
omega-	Pentadecalactone	0.0100
2-	Phenethyl acetate	0.0100
	Phenethyl alcohol	0.0100
	Phenethyl isobutyrate	0.0100
	Phenylacetic acid	0.0100
	Rum	0.0100
	Rum Dark	0.0100

	Storax	0.0100
gamma-	Valerolactone	0.0100
	Acetic acid	0.0010
	Acetoin	0.0010
	Acetophenone	0.0010
	Allspice oil	0.0010
alpha-	Amylcinnamaldehyde	0.0010
	Benzoin Gum Sumatra	0.0010
	Benzyl cinnamate	0.0010
	Cinnamaldehyde	0.0010
	Cinnamyl acetate	0.0010
	Citric acid	0.0010
	Coriander oil	0.0010
delta-	Decalactone	0.0010
gamma-	Decalactone	0.0010
alpha-alpha-	Dimethylphenethyl butyrate	0.0010
	Ethyl valerate	0.0010
	Ethyl vanillin	0.0010
	Geranyl butyrate	0.0010
	Glycyrrhizin, ammoniated	0.0010
	Guaiac wood oil	0.0010
gamma-	Hexalactone	0.0010
alpha-	Ionone	0.0010
beta-	Ionone	0.0010
	Methyl phenylacetate	0.0010
2-	Methylbutanoic acid	0.0010
2-	Methylhexanoic acid	0.0010
	Nerol	0.0010
4-	Nonanolide	0.0010

	Palmarosa oil/extract	0.0010
	Sorbic acid	0.0010
	Anisyl acetate	0.0001
	Anisyl alcohol	0.0001
	Benzyl butyrate	0.0001
	Benzyl hexanoate	0.0001
	Benzyl isobutyrate	0.0001
	Benzyl propionate	0.0001
	Black Currant Bud Absolute	0.0001
	Bornyl acetate	0.0001
	Buchu leaf oil	0.0001
	Butter absolute	0.0001
	Butyl acetate	0.0001
	Butyric acid	0.0001
	Cinnamon leaf oil	0.0001
	Citronellol	0.0001
	Citronellyl acetate	0.0001
	Diethyl malonate	0.0001
	Dill seed oil	0.0001
ortho-	Dimethoxybenzene	0.0001
para-	Dimethoxybenzene	0.0001
delta-	Dodecalactone	0.0001
	Ethyl 2-octenoate	0.0001
	Ethyl decanoate	0.0001
	Ethyl laurate	0.0001
	Ethyl octanoate	0.0001
	Ethyl propionate	0.0001
	Ethyl salicylate	0.0001
4-	Ethylguaiacol	0.0001

	Geranyl isovalerate	0.0001
	Glucose syrup	0.0001
	Guaiac resin	0.0001
	Guaiacol	0.0001
	Gum locust bean	0.0001
	Hexanoic acid	0.0001
trans-2-	Hexenal	0.0001
	Hexyl acetate	0.0001
	Hexyl alcohol	0.0001
alpha-	Irone	0.0001
	Isobutyl acetate	0.0001
	Isobutyl isovalerate	0.0001
	Isoeugenyl methyl ether	0.0001
	Isovaleric acid	0.0001
	Lactic acid	0.0001
	Lemon oil, distilled	0.0001
	Linalyl acetate	0.0001
	Lovage extract	0.0001
	Maltol	0.0001
2-	Methoxy-4-methylphenol	0.0001
	Methyl hexanoate	0.0001
3-	Methyl-1-butyl isobutyrate	0.0001
	Phenethyl phenylacetate	0.0001
	Phenylacetaldehyde	0.0001
	Rose absolute	0.0001
alpha-	Terpineol	0.0001
	Terpinyl acetate-Alpha	0.0001

Pipe Tobacco *(if applicable)*

Brand	Brand variant	Pack size of brand variant (in grams)	Volume of pipe tobacco released for sale (in kgs)	Recommended retail price per 50gm pack (in dollars)
Borkum	Cherry Cavendish	50	211.75	\$ 120.70
Erinmore	Flake (Tin)	50	155.45	\$ 122.00
Erinmore	Flake (Pouch)	50	8.90	\$ 120.70
Erinmore	Mixture (Tin)	50	285.60	\$ 122.00