

Anexo 31



To whom it may concern

July 18, 2022

Dear Sir, Madam,

I, MM van Egmond, Corporate Secretary Director of the JTI group of companies, hereby certify that the attached managing board resolution of JT International Holding B.V. is duly and validly signed on July 15, 2022 in accordance with the laws and regulations in the Netherlands and the articles of association by the board members in office.

Name: MM van Egmond
Title: Corporate Secretary Director of the JTI
group of Companies

APOSTILLE

(Convention de La Haye du 5 octobre 1961)

1. Country: THE NETHERLANDS
This public document
2. has been signed by **mr. I.J.C. van Straten**
3. acting in the capacity of notary at Amsterdam
4. bears the seal/stamp of aforesaid notary

Certified

5. in Amsterdam
6. on 20-07-2022
7. by the registrar of the district court of Amsterdam
8. no. 17621
9. Seal/stamp:
10. Signature:

C.M. Demmers



**WRITTEN RESOLUTIONS OF THE BOARD OF MANAGING DIRECTORS
OF
JT INTERNATIONAL HOLDING B.V.
DATED
July 15, 2022**

Re: Project Strike

The board of managing directors ("**Board**") of JT International Holding B.V., a private company with limited liability (*besloten vennootschap met beperkte aansprakelijkheid*) organized and existing under the laws of the Netherlands, with Dutch Ministry of Justice number B.V. 1070685, having its corporate seat in Amsterdam, the Netherlands, and office address at Bella Donna 4, 1181 RM Amstelveen, the Netherlands, registered with the Dutch Chamber of Commerce under number 32073749 ("**Company**").

WHEREAS

- (A) The Board noted the intention of (i) the gratuitous share transfer of the 50% share capital of LA TABACALERA, S.A., a corporation duly incorporated and organized in accordance with the laws of the Dominican Republic, with National Taxpayer Registry (RNC) number 1-02-34765-4, holder of the Mercantile Registry certificate number 377-STI, with registered office and headquarters in the Calle Numa Silverio núm. 1, Villa González, Santiago Province, Dominican Republic, in favor of FONDO PATRIMONIAL DE LAS EMPRESAS REFORMADAS ("**FONPER**") and the wish of the Company to grant a power of attorney to Armando Jose Sánchez Valles, Christopher Peter. Hill and Rodrigo Jacinto to sign all documents in relation to Project Strike, including but not limited to the share transfer agreement between the Company and FONDO PATRIMONIAL DE LAS EMPRESAS REFORMADAS ("**STA**"), the notarial transfer act and the unilateral debt relief act to be executed by the Company, as well as any document that may be required under the STA, to assist, participate and vote, on behalf of the Company, at the Ordinary and Extraordinary General Meeting of Shareholders to be held on July 29, 2022 (the "**Meeting**") of the company LA TABACALERA, S.A. in accordance with written voting instructions to be provided by the Company in due course, and any other from time to time for the perfection of the transaction (altogether, the "**Documents**").
- (B) Pursuant to article 5.3 of the Company's articles of association the Board may adopt written resolutions without convening a meeting of the Board, provided that these resolutions are adopted in writing and by unanimous votes of all members of the Board. The managing board charter (*bestuursreglement*) contains no provision that would preclude the Board from validly adopting resolutions in lieu of a meeting.
- (C) The Company's general meeting of shareholders has not adopted resolutions pursuant to which clearly specified resolutions of the Board require approval of the general meeting pursuant to article 7.1 of the Company's articles of association.
- (D) The resolutions contained herein are not included in the list of resolutions (laundry list) which require prior approval of the supervisory board, as contained in clause 6 of the managing board

charter (*bestuursreglement*) and the supervisory board charter (*commissarissenreglement*), so that the Board may validly adopt the resolutions contained herein.

- (E) The Company's general meeting of shareholders has not given instructions to the Board to be pursued by the Company as referred to in article 7.3 of the Company's articles of association.

HEREBY RESOLVES AS FOLLOWS

1. Authorizes the signing of the Documents.
2. That it be approved that the Company appoints the Attorneys (as defined below) on the terms and conditions set out below.

AND, ACTING ON BEHALF OF THE COMPANY

3. Authorises any two of the following: (i) Armando Jose Sánchez Valles, Spanish citizen, of legal age, (ii) Christopher Peter Hill, French citizen, of legal age, or (iii) Rodrigo Jacinto, Italian citizen, of legal age, (collectively: "**Attorneys**" and each: "**Attorney**"), acting jointly, to negotiate, amend, adapt, waive, sign, execute, deliver and (where relevant) perform for and on behalf of the Company the Documents in connection with Project Strike in such forms as any Attorney may approve (such approval to be conclusively evidenced by an Attorney's execution thereof) and to do all such acts and things as may be ancillary thereto and/or necessary and/or useful and/or desirable in the sole opinion of any Attorney in connection with or for the purpose of the entering into, execution, delivery or performance of the Documents and the entering into and performance of the transactions contemplated thereby ("**Power of Attorney**").
4. Covenants and agrees to indemnify and to hold harmless each Attorney and person designated by any Attorney from and against any liability he might incur for any steps taken by him in connection with the Power of Attorney.
5. Declares that the Power of Attorney shall be governed by and construed in accordance with the laws of the Netherlands.
6. Declares that this appointment also applies to situations where an Attorney also acts as the Company's counterparty (*Selbsteintritt*) or as a representative of the Company's counterparty.
7. Declares that the Power of Attorney expressly includes the authority for each Attorney to cancel or postpone the entering into, delivery, signing or performance of any Document.
8. Undertakes, when so requested, that the Company will ratify and confirm whatever any one Attorney shall lawfully do or cause to be done pursuant to the powers conferred to such Attorney hereunder.

AND HEREBY

9. Confirms that the members of the Board together constitute the entire managing board of the Company, and that the members of the Board have considered the Documents with the appropriate care and diligence.
10. Confirms that it deems the resolutions above to be (i) in the best corporate interest (*vennootschappelijk belang*) of the Company and conducive to the realisation of and useful in connection with the corporate object (*doelomschrijving*) of the Company, (ii) not prejudicial to (a) the Company's ability to pay its debts when they fall due, and (b) the interests of the present and future creditors of the Company, and (iii) not in violation with the articles of association or any other constitutional document of the Company.
11. Confirms that to the best of its knowledge at the date hereof no resolution has been adopted concerning the statutory merger (*juridische fusie*) or de-merger (*splitsing*), in both cases involving the Company as disappearing entity, or the voluntary liquidation (*ontbinding*) of the Company or the filing of a request for its bankruptcy (*faillissement*) or for a (provisional) suspension of payments (*voorlopige surseance van betaling*) or any similar proceedings pursuant to the EU Insolvency Regulation and that the Company has not received a notice concerning its dissolution from (i) the Chamber of Commerce under section 2:19a of the Dutch Civil Code or (ii) the relevant District Court under section 2:21 of the Dutch Civil Code.
12. Confirms that the Company's general meeting of shareholders has not adopted resolutions pursuant to which clearly specified resolutions of the Board require approval of the general meeting pursuant to article 7.1 of the Company's articles of association.
13. Confirms that the resolutions contained herein are not included in the list of resolutions (laundry list) which require prior approval of the supervisory board, as incorporated in clause 6 of the managing board charter (*bestuursreglement*) and the supervisory board charter (*commissarissenreglement*), so that the Board may validly adopt the resolutions contained herein.
14. Confirms that the Company's general meeting of shareholders has not given instructions to the Board to be pursued by the Company as referred to in article 7.3 of the Company's articles of association.
15. Confirms that the Company has not established, is not in the process of establishing, and is not required to have a works council (*ondernemingsraad*) or a central works council (*centrale ondernemingsraad*).
16. Ratifies and confirms any Documents already executed, delivered or entered into by the Company on the date hereof.
17. Confirms that this resolution may be executed in counterparts, each of which, when executed and delivered, shall be deemed to be an original, and all of which, when taken together, shall constitute but one and the same resolution.

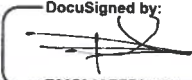
AND, EACH MEMBER OF THE BOARD

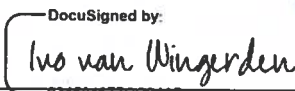


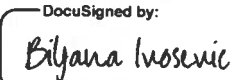
18. Confirms that he does not have a direct or indirect personal interest that conflicts with the interest of the Company and its enterprise (*een direct of indirect persoonlijk belang dat in strijd is met het belang van de vennootschap en de met haar verbonden onderneming*) in respect of the entering into and performance of the Documents and in respect of the transactions contemplated thereby.

These written resolutions are signed by each member of the Board and shall have immediate effect.

Resolved in Amstelveen, the Netherlands on July 15, 2022.

DocuSigned by:

E8058A9EFE3041F
Name: MPM Ramaekers
Title: Managing Director
Date: July 15, 2022
Place: Amstelveen, the Netherlands

DocuSigned by:

034384677CC04AB
Name: IJ van Wingerden
Title: Managing Director
Date: July 15, 2022
Place: Amstelveen, the Netherlands

DocuSigned by:

7F5E50110EA8415
Name: B Ivosevic
Title: Managing Director
Date: July 15, 2022
Place: Amstelveen, the Netherlands