



IMPORTANT NOTICE

March 27, 2026
To: Holders of JAPAN TOBACCO
Re: Cash Dividend - **Final Rate**

Security Name: JAPAN TOBACCO
Country of Incorporation: JAPAN
CUSIP: 471105205
Ratio (Local Shares:DRs): 1:2

| | <u>Local Shares</u> | <u>DRs</u> |
|---|---------------------|--|
| Record Date: | Dec 31, 2025 | Dec 31, 2025 |
| Payable Date: | Mar 26, 2026 | Apr 10, 2026 |
| Exchange Rate: | 160.0194 | |
| Interim Dividend: Taxable | <u>JPY130.0</u> | |
| Gross Dividend Total: | <u>JPY130.0</u> | USD0.4062 |
| Dividend Fee: | | USD0.07 |
| Withholding Rate: 10.00% | | <u>USD0.04062</u> |
| Net Dividend Rate: | | <u>USD0.29558</u> |
| Tax Relief Fee (if applicable): | | USD 0.01 |
| Other applicable Tax Withholding Rates:Net Rates: | | 0.00% :0.3262 / 5.00% :0.30589 7.00% :0.297766 / 10.00% :0.28558 12.50% :0.275425 / 15.00% :0.26667 15.315% :0.265891 / 20.315% :0.253681 20.42% :0.253254 |

Foreign currency transaction was executed by BNY or its Affiliates.

Should you have any questions regarding this matter, please contact us at
Toll Free 1-888-BNY-ADRS(1-888-269-2377) or International Callers 1-201-680-6825.

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