

Statement verifying eligibility for use of “incorporation by reference” method

Company name: Japan Tobacco Inc. (the “Company”)

Name and title of representative: Hiroshi Kimura, President, Chief Executive
Officer and Representative Director

1. The Company has been continuously submitting Securities Reports for one year.
2. The share certificates issued by the Company are listed on the exchanges of Tokyo, Osaka, Nagoya, Fukuoka and Sapporo.
3. The Company has issued bonds that guarantee the preferential right to receive payment (The Fourth Series Straight Bond with General Mortgage) in accordance with the Japan Tobacco Inc. Law.