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Document to be filed:	Extraordinary Report
Filing to:	Director-General of the Kanto Local Finance Bureau
Date of filing:	December 20, 2023
Company name (Japanese):	日本たばこ産業株式会社 (<i>Nihon Tabako Sangyo Kabushiki-Kaisha</i>)
Company name (English):	JAPAN TOBACCO INC.
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Contact person:	Hiromasa Furukawa, Senior Vice President, Chief Financial Officer and Corporate Communications
Place where the document is available for public inspection:	Tokyo Stock Exchange, Inc. (2-1, Nihombashi Kabutocho, Chuo-ku, Tokyo)

1. Reason for filing

An event that materially impacts the financial position, operating results and cash flow condition of Japan Tobacco Inc. (JT) has occurred. Therefore, this document is filed pursuant to the provisions of Article 24-5, paragraph 4 of the Financial Instruments and Exchange Act and Article 19, paragraph 2, item 12 of the Cabinet Office Ordinance on Disclosure of Corporate Affairs.

2. Content of report**(1) Date of occurrence of the aforementioned event**

December 19, 2023

(2) Detail of the aforementioned event

In consideration of optimizing the cash balance within the Group, etc., JT has returned USD 800 million (approximately 119.9 billion yen) that JT had received as dividend on August 29, 2023 from its consolidated subsidiary, JT International Holding B.V.

(3) Impact of aforementioned event on profit/loss

Due to the return of USD 800 million (approximately 119.9 billion yen) in dividend, the record of dividend income as non-operating income in JT's non-consolidated financial statements for the fiscal year 2023 will be cancelled. However, it will not have any material impact on JT's consolidated financial results for the fiscal year 2023.