

THE COMPANIES ACT 1985
PRIVATE COMPANY LIMITED BY SHARES
IMPERIAL TOBACCO OVERSEAS LIMITED

At an extraordinary general meeting of Imperial Tobacco Overseas Limited duly convened and held on Monday 9 August 2004, the following resolutions were passed of which resolutions 1 and 2 were passed as ordinary resolutions and resolution 3 was passed as a special resolution.

ORDINARY RESOLUTIONS

1. THAT the authorised share capital of the Company be increased to £600,000,000 by the creation of an additional 300,000,000 ordinary shares of £1
2. THAT the directors be generally and unconditionally authorised for the purposes of section 80 of the Companies Act 1985 (the "Act") to exercise all the powers of the Company to allot relevant securities (within the meaning of section 80(2) of the Companies Act 1985) up to an aggregate nominal amount of £307,750,000. This authority shall expire five years from the date of passing of this resolution save that the Company may before such expiry make an offer or agreement which would or might require relevant securities to be allotted after such expiry and the directors may allot relevant securities in pursuance of such offer or agreement as if the authority conferred hereby had not expired. This authority shall be in substitution for and shall replace any existing authority pursuant to the said section 80 to the extent not utilised at the date this resolution is passed.

SPECIAL RESOLUTION

3. THAT subject to the passing of the resolution numbered 2 above, the directors be empowered to allot equity securities (as defined in section 94(2) of the Companies Act 1985) of the Company pursuant to the authority conferred by such resolution as if section 89(1) of the said Act did not apply to any such allotment. This power shall expire five years from the date of passing of this resolution save that the Company may before such expiry make an offer or agreement which would or might require equity securities to be allotted after such expiry and the directors may allot equity securities in pursuance of such offer or agreement as if the power conferred hereby had not expired.


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Chairman

Presented by:

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