



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 12 April 2002, 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 from £100,000,000 to £300,000,000 by the creation of 200,000,000 redeemable shares of £1 each having the rights and being subject to the restrictions and obligations more particularly described in the Articles of Association of the Company as amended by Resolution 3 below;
2. THAT pursuant to and in accordance with Section 80 of the Companies Act 1985 (the 'Act') the directors of the Company ('Directors') be and are hereby generally and unconditionally authorised to exercise all powers of the Company to allot relevant securities (within the meaning of Section 80 of the Act) up to an aggregate nominal amount of £296,000,000 provided that this authority shall expire 5 years from the date 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 an offer or agreement as if the authority conferred hereby had not expired, and such authority shall be in addition to any existing authority pursuant to this said section 80.

SPECIAL RESOLUTION

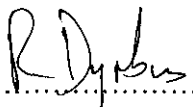
3. THAT the Articles of Association of the Company be amended by the insertion of a new article 2 in the Articles of Association after article 1, as follows, and by the renumbering of all subsequent articles, and all references thereto, accordingly:

"SHARE CAPITAL

- 2 The share capital of the Company as at the date of the latest amendment to these Articles of Association is £300,000,000 divided into:
 - (i) 100,000,000 ordinary shares of £1 each ('Ordinary Shares'), and
 - (ii) 200,000,000 redeemable shares of £1 each ('Redeemable Shares').

The Redeemable Shares shall rank pari passu with the Ordinary Shares except that they shall confer upon the holders thereof as a separate class the following rights in respect of redemption:-

- (a) subject to the provisions of the Act, the Redeemable Shares may be redeemed by the Company without notice;
- (b) where any Redeemable Shares are to be redeemed in accordance with article 2(a) above, the Company shall be obliged prior, to making any payment to any other shareholder or shareholders of the Company and, subject to having sufficient available profits or other monies which may be lawfully applied for such redemption, to redeem in full the relevant number of Redeemable Shares on the date fixed for their redemption and to pay to the relevant holder of the relevant Redeemable Shares an amount (the 'Redemption Monies') equal to £1.00 for each such Redeemable Share, and such amounts shall, subject to the Company having available profits or other monies which may be lawfully applied for such redemption, at that time become a debt due from and immediately payable by the Company to the holder(s) of such Redeemable Share;
- (c) if the Company is unable, because of having insufficient available profits or other monies which may be lawfully applied for such redemption, to redeem in full the relevant number of Redeemable Shares on the date fixed for their redemption, the Company shall redeem as many of such Redeemable Shares as can lawfully and properly be redeemed and shall redeem the balance as soon as it is lawfully and properly able to do so;
- (d) on the date fixed for redemption, each of the holders of Redeemable Shares falling to be redeemed shall be bound to deliver to the Company, at the Company's registered office, the certificate(s) for such Redeemable Shares (or an indemnity, in a form reasonably satisfactory to the board of directors, in respect of any lost certificate(s)) in order that the same be cancelled. Upon such delivery, the Company shall pay to the holder (or, in the case of any joint holders, to the holder whose name stands first in the Company's register of members in respect of such Redeemable Shares) the Redemption monies due to such holder against delivery of a proper receipt for such Redemption Monies.


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Chairman

Presented by:

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