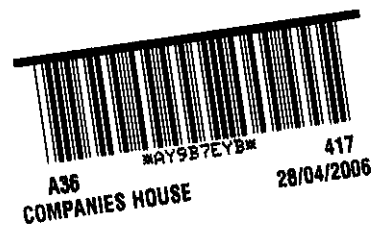


International Cigarette Consultants (Ivory Coast) Limited
Registered Number 1528279

Financial Statements

For the year ended 31 December 2005



International Cigarette Consultants (Ivory Coast) Limited

Balance sheet – 31 December 2005

	Note	2005 £	2004 £
Fixed Assets			
Investments in subsidiary undertakings	4	-	-
Creditors - amounts falling due within one year	5	(156,917)	(156,917)
Capital and reserves			
Called up share capital	6	5,000	5,000
Profit and loss account		(161,917)	(161,917)
Total equity shareholders' funds		(156,917)	(156,917)

For the year ended 31 December 2005 the Company was entitled to the exemption under section 249AA(1) of the Companies Act 1985.

Members have not required the Company to obtain an audit in accordance with section 249(B)(2) of the Companies Act 1985.

The Directors acknowledge their responsibility for:

- (i) ensuring the Company keeps accounting records which comply with section 221; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year, in accordance with section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the Company.

The Company was dormant throughout the year.

The financial statements on page 2 to 5 were approved by the Directors on 26 April 2006 and signed on behalf of the Board by:



C.E. Steyn
Director

The notes on pages 3 to 5 form an integral part of these accounts.

International Cigarette Consultants (Ivory Coast) Limited

Notes to the accounts – 31 December 2005

1 Accounting policies

A summary of the principal accounting policies is set out below.

(1) Basis of accounting

The financial statements have been prepared in accordance with United Kingdom Generally Accepted Accounting Principles and under the historical cost convention.

2 Directors' emoluments and employee information

The Directors did not receive any emoluments during the year or during the preceding year. No staff were employed by the Company during the year, or during the preceding year.

3 Agency agreement

Under an agency agreement the Company has entered into transactions as agent for group undertakings, the records and results thereof being incorporated in the accounting records and financial statements of those undertakings. The Company did not enter into any other transactions during the period.

4 Investments in subsidiary undertakings

(1) Shares in subsidiaries

	% equity shares held
<u>Unlisted – Registered in Ivory Coast</u>	
International Cigarette Consultants (Ivory Coast) S.A.	100
<u>Unlisted – Registered in Niger</u>	
British American Tobacco Niger	0.007

The total holdings by the British American Tobacco Group in British American Tobacco Niger is 100% and therefore the Company's interest is included in investments in subsidiary undertakings.

(2) Shareholdings at cost less provisions	£
1 January – 31 December 2005	-

- (3) The Directors are of the opinion that the individual investments in the subsidiary undertakings have a value not less than the amount at which they are shown in the balance sheet.

International Cigarette Consultants (Ivory Coast) Limited

Notes to the accounts – 31 December 2005

5 Creditors: amounts falling due within one year

	2005 £	2004 £
Amounts due to group undertaking	(156,917)	(156,917)

6 Called up share capital

Ordinary shares of £1 each	2005	2004
Authorised - value	£5,000	£5,000
- number	5,000	5,000

Allotted, called up and fully paid

- value	£5,000	£5,000
- number	5,000	5,000

7 Related parties

As a wholly-owned subsidiary, the Company has taken advantage of the exemption under paragraph 3(c) of Financial Reporting Standard 8 from disclosing transactions with other subsidiary undertakings of the British American Tobacco p.l.c. Group.

8 Reserves

	Profit and loss account £
1 January and 31 December 2005	(161,917)

9 Parent undertakings

The Company's ultimate parent undertaking is British American Tobacco p.l.c. being incorporated in the United Kingdom and registered in England and Wales. Its immediate parent undertaking is B.A.T(U.K. and Export) Limited. Group accounts are prepared only at the British American Tobacco p.l.c. level.

10 Parent support

The parent company has indicated its willingness to continue to provide support to allow the Company to continue at its current level of operations for the foreseeable future.

International Cigarette Consultants (Ivory Coast) Limited

Notes to the accounts – 31 December 2005

11 Copies of the Report and Accounts

Copies of the Report and Accounts of British American Tobacco p.l.c. may be obtained from:

The Company Secretary
Globe House
4 Temple Place
London
WC2R 2PG