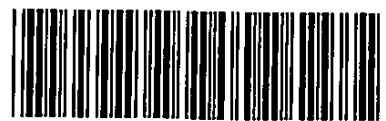


**International Cigarette Consultants (Ivory Coast) Limited**  
**Registered Number: 1528279**

**Financial Statements**

**For the year ended 31 December 2010**

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**International Cigarette Consultants (Ivory Coast) Limited**

**Balance sheet  
At 31 December 2010**

	Note	2010 £'000	2009 £'000
<b>Fixed assets</b>			
Investments	2	-	-
<b>Creditors' amounts falling due within one year</b>		<b>(157)</b>	<b>(157)</b>
<b>Total assets less current liabilities</b>		<b>(157)</b>	<b>(157)</b>
<b>Capital and reserves</b>			
Called up share capital	3	5	5
Profit and loss account		<b>(162)</b>	<b>(162)</b>
<b>Total shareholders' deficit</b>		<b>(157)</b>	<b>(157)</b>

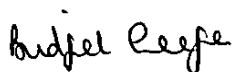
For the year ended 31 December 2010 the Company was entitled to the exemption under section 480 of the Companies Act 2006

Members have not required the Company to obtain an audit in accordance with section 476 of the Companies Act 2006

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The Company was dormant throughout the year

The financial statements on pages 2 to 4 were approved by the Directors on 4 July 2011 and signed on behalf of the Board by



Miss B. Creegan

For and on behalf of

**Ridirectors Limited**

The accompanying notes are an integral part of the financial statements

**Registered Number 1528279**

**Notes to the financial statements for the year ended 31 December 2010**

**1 Accounting policies**

**(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) Fixed asset investments**

Fixed asset investments are stated at cost less provisions for any impairment in value

**2 Investments**

**(1) Shares in Group undertakings**

<u>Unlisted – Registered in Niger</u>	<u>% equity shares held</u>
British American Tobacco Niger	0 007
2 ordinary shares of XOF 5,000 each	

The total holding 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**

	<b>Shareholdings at cost less provisions £'000</b>
<b>Net book value</b>	-
<b>31 December 2010</b>	-
<b>31 December 2009</b>	-

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

**3 Called up share capital**

Called up share capital of the company is as follows

<b>Ordinary shares of £1 each</b>	<b>2010</b>	<b>2009</b>
Allotted, called up and fully paid		
- value	£5,000	£5,000
- number	5,000	5,000

## **Notes to the financial statements for the year ended 31 December 2010**

### **4 Parent support**

An intermediate parent undertaking British American Tobacco (Investments) Limited 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

### **5 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 financial statements are prepared only at the British American Tobacco p l c level and may be obtained from

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