

**Imperial Tobacco Limited**(registered number 01860181) (the **Company**)**SOLVENCY STATEMENT MADE FOR THE PURPOSE OF
SECTION 642 OF THE COMPANIES ACT 2006**

1. This solvency statement is made on 19 February 2018.
2. The Company is proposing that £4,000,000,000 (four billion pounds sterling) of the sum standing to the credit of the Company's share premium account be cancelled.
3. We, Marie Ann Wall, John Matthew Downing, David Ian Resnekov and Oliver Reginald Tant, all of the directors of the Company, as at the date of this solvency statement, have each formed the opinion:
 - (a) that as at the date of this solvency statement, there is no ground on which the Company could then be found to be unable to pay (or otherwise discharge) its debts; and
 - (b) that the Company will be able to pay (or otherwise discharge) its debts as they fall due, during the year immediately following the date of this solvency statement.

In forming this opinion, the directors have taken into account all of the Company's liabilities (including any contingent or prospective liabilities).

Signed in counterpart by all of the directors of the Company:

Marie Ann Wall

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John Matthew Downing

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David Ian Resnekov

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Oliver Reginald Tant

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