

RELATED UNDERTAKINGS

In accordance with Section 409 of the Companies Act 2006 a full list of subsidiaries, partnerships, associates, and joint ventures, the principal activity, the country of incorporation and the effective percentage of equity owned, as at 30 September 2015 is disclosed below. With the exception of Imperial Tobacco Holdings (2007) Limited, which is wholly owned by the Company, none of the shares in the subsidiaries are held directly by the Company.

Subsidiaries: Registered in England and Wales, wholly owned

Name	Principal activity
Attendfriend Limited	Dormant
British Tobacco Company Limited	Dormant
Congar International UK Limited	Dormant
Fontem UK Limited	Sales and marketing of tobacco products in the UK
Imperial Brands Limited	Dormant
Imperial Investments Limited	Dormant
Imperial Tobacco Altadis Limited	Provision of finance to other Group companies
Imperial Tobacco Capital Assets (1)	Provision of finance to other Group companies
Imperial Tobacco Capital Assets (2)	Provision of finance to other Group companies
Imperial Tobacco Capital Assets (3)	Provision of finance to other Group companies
Imperial Tobacco Capital Assets (4)	Provision of finance to other Group companies
Imperial Tobacco Enterprise Finance Limited	Providing treasury services to other Group companies
Imperial Tobacco Finance PLC	Providing treasury services to other Group companies
Imperial Tobacco Holdings (1) Limited ^(iv)	Holding investments in subsidiary companies
Imperial Tobacco Holdings (2007) Limited ^(iv)	Holding investments in subsidiary companies
Imperial Tobacco Holdings Limited	Holding investments in subsidiary companies
Imperial Tobacco Initiatives	Provision of finance to other Group companies
Imperial Tobacco International Limited	Export and marketing of tobacco products
Imperial Tobacco Lacroix Limited	Provision of finance to other Group companies
Imperial Tobacco Limited	Manufacture, marketing and sale of tobacco products in the UK
Imperial Tobacco Overseas (Polska) Limited	Holding investments in subsidiary companies
Imperial Tobacco Overseas Holdings (1) Limited ^(viii)	Holding investments in subsidiary companies
Imperial Tobacco Overseas Holdings (2) Limited	Holding investments in subsidiary companies
Imperial Tobacco Overseas Holdings (3) Limited	Holding investments in subsidiary companies
Imperial Tobacco Overseas Holdings Limited	Holding investments in subsidiary companies
Imperial Tobacco Overseas Limited ^(ix)	Holding investments in subsidiary companies
Imperial Tobacco Pension Trustees (Burlington House) Limited	Dormant
Imperial Tobacco Pension Trustees Limited ^(iv)	Dormant
ITG Brands Limited	Holding investments in subsidiary companies
Joseph & Henry Wilson Limited	Licensing rights for the manufacture and sale of tobacco products
La Flor de Copan UK Limited	Holding investments in subsidiary companies
Park Lane Tobacco Company Limited	Dormant
Rizla UK Limited	Entity ceased trading
Sinclair Collis Limited ^(iv)	Distributor of tobacco products in England, Scotland and Wales
Tabacalera de Garcia UK Limited	Holding investments in subsidiary companies

Subsidiaries: Incorporated overseas, wholly owned

Name	Country of incorporation	Principal activity
800 JR Cigar Inc	United States of America	Holding investments in subsidiary companies
Altadis Canarias SAU ⁽ⁱⁱⁱ⁾	Spain	Marketing and sale of tobacco products in the Canary Islands
Altadis Emisiones Financieras SAU	Spain	Provision of finance to Altadis SA and its subsidiaries
Altadis Holdings USA Inc	United States of America	Holding investments in subsidiary companies
Altadis Luxembourg SA	Luxembourg	Holding investments in subsidiary companies
Altadis Management Services Corporation	United States of America	Trademark service company
Altadis Mayotte SAS	France, Mayotte Island	Sales and distribution of tobacco products in Mayotte Island
Altadis Middle East FZCO	United Arab Emirates	Sales and marketing of tobacco products in the Middle East
Altadis Ocean Indien SAS	France (La Réunion Island)	Sales and distribution of tobacco products in la Réunion Island
Altadis Retail Corporation	United States of America	Trademark owner
Altadis S.A.U.	Spain	Manufacture, sales and distribution of tobacco products in Spain
Altadis Shade Company LLC	United States of America	Manufacture and sale of tobacco products in the US
Altadis USA Inc	United States of America	Manufacture and sale of cigars in the US
Association pour la Recherche sur les Nicotianées (ARN)	France	Research and development
Athena IP Vermögensverwaltungs GmbH	Germany	Davidoff cigarette trademark owner
Badische Tabakmanufaktur Roth-Händle GmbH,	Germany	Trademark owner
Cacique, SA – Comércio, Importação e Exportação	Brazil	Dormant
Casa Blanca Inc	United States of America	Restaurant
CBHC Inc	United States of America	Dormant
Cigar Savor Enterprises LLC	United States of America	Manufacture of tobacco products
Commonwealth Brands Inc	United States of America	Manufacture and sale of tobacco products in the US
Commonwealth-Altadis, Inc	United States of America	Sales and distribution of tobacco products in the US
Congar International Corp (Delaware)	United States of America	Manufacturing and distribution of mass market cigars
Connecticut Shade Corporation	United States of America	Holding investments in subsidiary companies
Consolidated Cigar Holdings Inc ^(viii)	United States of America	Holding investments in subsidiary companies
Coralma International SAS	France	Holding investments in subsidiary companies
Cuban Cigar Brands BV ^(vi)	Netherlands Antilles	Trademark owner
Direct Products Inc (Inactive)	United States of America	Holding investments in subsidiary companies
Dunkerquoise des Blends SAS	France	Tobacco processing
East Side Cigar, Inc	United States of America	Production and distribution of cigars
Ets L Lacroix Fils NV/SA	Belgium	Manufacture and sale of tobacco products in Belgium
Fontem (Beijing) Technology Solutions Limited ⁽ⁱ⁾	People's Republic of China	Research and development
Fontem Holdings 1 B.V.	The Netherlands	Holding investments in subsidiary companies
Fontem Holdings 2 B.V.	The Netherlands	Holding investments in subsidiary companies
Fontem Holdings 3 B.V.	The Netherlands	Holding investments in subsidiary companies
Fontem Holdings 4 B.V.	The Netherlands	Holding investments in subsidiary companies
Fontem Holdings B.V.	The Netherlands	Holding investments in subsidiary companies
Fontem International GmbH	Germany	Holding investments in subsidiary companies
Fontem US, Inc.	United States of America	Sales and marketing of tobacco products in the US
Fontem Ventures B.V.	The Netherlands	Holding investments in subsidiary companies
Gauloises Inc.	United States of America	Dormant
Huotraco International Limited	Cambodia	Production and marketing of tobacco products
Imperial Nominees Limited ⁽ⁱⁱ⁾	New Zealand	Trustee Company
Imperial Tobacco (Asia) Pte. Ltd	Singapore	Trading of tobacco-related products
Imperial Tobacco (Beijing) Limited ⁽ⁱ⁾	People's Republic of China	Holding investments in subsidiary companies
Imperial Tobacco Australia Holdings B.V.	The Netherlands	Holding investments in subsidiary companies
Imperial Tobacco Australia Limited	Australia	Sales and marketing of tobacco products in Australia
Imperial Tobacco Austria Marketing Service GmbH	Austria	Marketing of tobacco products in Austria
Imperial Tobacco BH doo ^(o)	Bosnia-Herzegovina	Marketing and distribution of tobacco products in Bosnia
Imperial Tobacco Brasil Comércio de Produtos de Tabaco Ltda	Brazil	Co-ordinating and monitoring of WEST license productions and distribution of tobacco products

Name	Country of incorporation	Principal activity
Imperial Tobacco Bulgaria EOOD ⁽¹⁾	Bulgaria	Manufacture and sale of tobacco products in Bulgaria
Imperial Tobacco China Limited ⁽¹⁾	People's Republic of China	Marketing of tobacco products in China
Imperial Tobacco CR s.r.o.	Czech Republic	Sales and marketing of tobacco products in the Czech Republic
Imperial Tobacco Denmark ApS	Denmark	Distribution of tobacco products in Denmark and Greenland
Imperial Tobacco Distribution EOOD ⁽¹⁾	Bulgaria	Marketing and distribution of tobacco products in Bulgaria
Imperial Tobacco EFKA Management GmbH	Germany	Manufacture of tobacco products in Germany
Imperial Tobacco España, S.L.U.	Spain	Holding investments in subsidiary companies
Imperial Tobacco Estonia OÜ	Estonia	Sales of tobacco products
Imperial Tobacco Finance France SAS	France	Provision of finance to other Group companies
Imperial Tobacco Finland Oy	Finland	Sales and marketing of tobacco products in Finland
Imperial Tobacco Germany Finance GmbH	Germany	Holding investments in subsidiary companies
Imperial Tobacco Hellas S.A.	Greece	Sales and marketing of tobacco products in Greece
Imperial Tobacco Holdings (Netherlands) B.V.	The Netherlands	Provision of finance to other Group companies
Imperial Tobacco Holdings International B.V.	The Netherlands	Provision of finance to other Group companies
Imperial Tobacco Ireland Unlimited Company	Ireland ⁽⁴⁾	Provision of finance to other Group companies
Imperial Tobacco Italia S.r.l.	Italy	Sales and marketing of tobacco products in Italy
Imperial Tobacco Italy S.r.l.	Italy	Holding investments in subsidiary companies
Imperial Tobacco Japan Kabushiki Kaisha	Japan	Sales and marketing of tobacco products in Japan
Imperial Tobacco Kyrgyzstan LLC ⁽¹⁾	Kyrgyzstan	Marketing and distribution of tobacco products in Kyrgyzstan
Imperial Tobacco Magyarország Dohányforgalmazó Kft. (Imperial Tobacco Hungary)	Hungary	Sales and marketing of tobacco products in Hungary
Imperial Tobacco Management (1) Limited	Guernsey	Holding investments in subsidiary companies
Imperial Tobacco Management (2) Limited	Guernsey	Holding investments in subsidiary companies
Imperial Tobacco Management Luxembourg (3) sarl	Luxembourg	Holding investments in subsidiary companies
Imperial Tobacco Marketing Sdn Bhd	Malaysia	Trading of tobacco products
Imperial Tobacco Mullingar	Ireland	Manufacture of fine cut tobacco in the Republic of Ireland
Imperial Tobacco New Zealand Limited	New Zealand	Manufacture and sale of tobacco products in New Zealand
Imperial Tobacco Norway AS	Norway	Sales and marketing of tobacco products in Norway
Imperial Tobacco Polska Manufacturing SA	Poland	Manufacture of tobacco products in Poland
Imperial Tobacco Polska S.A.	Poland	Manufacture and sale of tobacco products in Poland
Imperial Tobacco Portugal SSPLC	Portugal	Advertising and support management
Imperial Tobacco Sales & Marketing LLC	Russia	Sales and marketing of tobacco products in Russia
Imperial Tobacco SCG doo Beograd ⁽¹⁾	Serbia	Marketing and distribution of tobacco products in Serbia
Imperial Tobacco Sigara ve Tutunculuck Sanayi Ve Ticaret A.S.	Turkey	Manufacture of tobacco products in Turkey
Imperial Tobacco Slovakia a.s.	Slovak Republic	Sales and marketing of tobacco products in the Slovak Republic
Imperial Tobacco South Africa S.A.	Panama	Provision of services to other Group companies
Imperial Tobacco Taiwan Co Limited	Taiwan	Sales and marketing of tobacco products in Taiwan
Imperial Tobacco Taiwan Manufacturing Company Limited	Taiwan	Manufacture of tobacco products in Taiwan
Imperial Tobacco Tutun Urunleri Satis Ve Pazarlama A.S.	Turkey	Sales and marketing of tobacco products in Turkey
Imperial Tobacco Ukraine ⁽¹⁾	Ukraine	Sales and marketing of tobacco products un Ukraine
Imperial Tobacco US Holdings BV	The Netherlands	Holding investments in subsidiary companies
Imperial Tobacco Volga LLC ⁽¹⁾	Russia	Manufacture of tobacco products in Russia
Imperial Tobacco West Africa SAS ⁽¹⁾	Cote D'Ivoire	Holding investments in subsidiary companies
Imperial Tobacco Yaroslavl CJSC ⁽¹⁾	Russia	Manufacture of tobacco products in Russia
Imperial Tobacco Zagreb doo ⁽¹⁾	Croatia	Marketing and distribution of tobacco-related products in Croatia

Subsidiaries: Incorporated overseas, wholly owned continued

Name	Country of incorporation	Principal activity
IMPTOB South Africa (Pty) Limited	South Africa	Manufacture of tobacco products in South Africa
International Marketing Promotional Services Limited	Nigeria	Sales and marketing and of tobacco products in Nigeria
ITB Corporation Limited	Bahamas	Trademark owner
ITG Brands Holdco LLC	United States of America	Holding investments in subsidiary companies
ITG Brands, LLC	United States of America	Marketing and distribution of tobacco products in the US
ITG Holdings USA Inc ⁽⁶⁾	United States of America	Holding investments in subsidiary companies
ITI Cigars SL	Spain	Holding investments in subsidiary companies
ITL Pacific (HK) Limited	Hong Kong	Manufacture and sale of tobacco and tobacco-related products
J & R Tobacco (New Jersey) Corp	United States of America	Sales of tobacco and tobacco-related products
JAW-Invest Oy	Finland	Trademark owner
John Player & Sons Limited	Ireland	Sales and marketing of tobacco products in the Republic of Ireland
John Player Ireland Pension Trustee Limited	Ireland	Trustee Company
JR Cigar (DC) Inc	United States of America	Sales of tobacco and tobacco-related products
JR Cigars.com, Inc.	United States of America	Sales of tobacco and tobacco-related products
JR Mooresville, Inc	United States of America	Sales of tobacco and tobacco-related products
JR Tobacco NC, Inc	United States of America	Sales of tobacco and tobacco-related products
JR Tobacco of America Inc	United States of America	Sales of tobacco and tobacco-related products
JR Tobacco of Burlington Inc	United States of America	Sales of tobacco and tobacco-related products
JR Tobacco of Michigan Inc	United States of America	Sales of tobacco and tobacco-related products
JR Tobacco Outlet Inc	United States of America	Sales of tobacco and tobacco-related products
JSNM SARL	France	Trademark owner
La Flor de Copan SAS	France	Manufacture of cigars in Honduras
Los Olvidados SRL	Dominican Republic	Manufacture and distribution of cigars
Max Rohr, Inc	United States of America	Trademark owner
MC Management, Inc.	United States of America	Provision of services to other Group companies
Meccarillos France, SA	Luxembourg	Holding investments in subsidiary companies
Meccarillos International, SA	Luxembourg	Holding investments in subsidiary companies
Meccarillos Suisse, SA	Luxembourg	Holding investments in subsidiary companies
Midtown Cigar, Inc.	United States of America	Sales of tobacco and tobacco-related products
Millennium Tobacco	Ireland	Provision of finance to other Group companies
Newglade International Unlimited Company	Ireland	Provision of finance to other Group companies
Phillippine Bobbin Corporation	Philippines	Manufacture of tobacco-related products
PT Reemtsma Indonesia	Indonesia	Manufacture of tobacco-related products
Real Club de Golf la Herrería S.A.	Spain	Management of golf course
REEMARK Gesellschaft für Markenkooperation GmbH	Germany	Dormant
Reemtsma Cigarettenfabriken GmbH	Germany	Manufacture and sale of tobacco products in Germany
Reemtsma Mexico SA de CV IL	Mexico	In liquidation
Rizla International B.V.	The Netherlands	Holding investments in subsidiary companies
Robert Burton Associates Limited	United States of America	Marketing of papers in the US
Santa Clara Inc	United States of America	Distribution of cigars
Seita Participations SAS	France	Holding investments in subsidiary companies
Seita senegal Sarl	Senegal	Dormant
Skruf Snus AB	Sweden	Manufacture, marketing and sales of tobacco products in Sweden
Société Centrafricaine de Cigarettes SA ⁽⁹⁾	Central African Republic	Manufacture and distribution of cigarettes in Central African Republic

Name	Country of incorporation	Principal activity
Société Centrafricaine de Distribution Sarl ⁽ⁱ⁾	Central African Republic	Dormant
Société du Mont Nimba Sarl ⁽ⁱ⁾	Guinee Conakry	Dormant
Société Nationale d'Exploitation Industrielle des Tabacs et Allumettes SAS (SEITA)	France	Manufacture and sale of tobacco products in France, and export of tobacco products
Société pour le Développement du Tabac en Afrique SAS	France	Purchasing company
System Designed to Africa Sarl	Morocco	Distribution of tobacco products
Tabacalera Brands Inc	United States of America	Trademark owner
Tabacalera Brands SLU	Spain	Holding investments in subsidiary companies
Tabacalera de Garcia Limited	Bermunda	Holding investments in subsidiary companies
Tabacalera de Garcia SAS	France	Manufacture of cigars in the Dominican Republic
Tabacalera SLU	Spain	Holding investments in subsidiary companies
Tahiti Tabacs SASU	France, Papeete (Tahiti)	Distribution of tobacco products in Denmark and Greenland
Tobacco Products Fulfillments, Inc.	United States of America	Fulfilment services
Tobaccor SAS ^(iv)	France	Holding investments in subsidiary companies
Tobakarna 3DVA, trgovsko podjetje, d.o.o.	Slovenia	Retail of products in Slovenia
Tobakarna Grosist d.o.o.	Slovenia	Marketing and distribution in Slovenia
Tobakarna Ljubljana d.o.o. ^(v)	Slovenia	Sales and marketing tobacco products in Slovenia
Tobamark International SA	France	Trademark owner
Urex Inversiones SA	Spain	Holding investments in subsidiary companies
Van Nelle Canada Limited ^(vii)	Canada	Import and distribution of tobacco and tobacco-related products in Canada
Van Nelle Tabak Nederland B.V. ^(x)	The Netherlands	Manufacture and sale of tobacco products in the Netherlands
Van Nelle Tobacco International Holdings B.V.	The Netherlands	Sale of tobacco and tobacco-related products
West Park Tobacco Inc.	United States of America	Purchase company for US tobaccos

Subsidiaries: Incorporated overseas, partly owned

Name	Country of incorporation	Principal activity	Percentage owned
Be To Be Pharma, S.L	Spain	Distribution of pharmaceuticals	70.0
Caribbean Investment Corporation, SA ⁽ⁱ⁾	Switzerland	Holding investments in subsidiary companies	50.0
Comercial Iberoamericana SA ⁽ⁱ⁾	Spain	Wholesale and distribution of tobacco products	50.0
Compagnie Agricole et Industrielle des Tabacs Africains SAS	France	Management company	99.9
Compagnie Agricole et Industrielle des Tabacs de Côte d'Ivoire SA, IL ⁽ⁱ⁾	Côte d'Ivoire	In liquidation	74.6
Compagnie Réunionnaise des Tabacs SAS	France, St Pierre (La Réunion)	Manufacture of cigarettes	98.6
Compañía de Distribución Integral de Publicaciones Logista SLU ^(iv)	Spain	Distribution of published materials and other products	70.0
Compañía de Distribución Integral Logista Holdings, S.A. ⁽ⁱⁱⁱ⁾	Spain	Holding investments in subsidiary companies	70.0
Compañía de Distribución Integral Logista Polska, sp. Z o.o. (SL)	Poland	Distribution of tobacco products in Poland	70.0
Compañía de Distribución Integral Logista S.A.U.	Spain	Distribution of tobacco products in Spain	70.0
Coprova SAS ⁽ⁱ⁾	France	Distribution of Cuban cigars in the Caribbean	50.0
Cuba Cigar, S.L. ⁽ⁱ⁾	Spain	Distribution of Cuban cigars in the Canary Islands	50.0
Cubacigar ⁽ⁱ⁾	Belgium	Distribution of cigars in Belgium	50.0
Cyberpoint, S.L.U.	Spain	Distribution of POS software	70.0
Dalso, S.A. ⁽ⁱ⁾	Dominican Republic	Distribution of Cuban cigars in Dominican Republic	50.0
Distribérica SA	Spain	Holding investments in subsidiary companies	70.0
Distribución de Publicaciones Siglo XXI, Guadalajara	Spain	Distribution of published materials and other products in Spain	56.0
Distribuidora de Ediciones SADE, SAU	Spain	Distribution of published materials and other products in Spain	70.0
Distribuidora de las Rias SA	Spain	Distribution of published materials and other products in Spain	70.0
Distribuidora del Este S.A.U.	Spain	Distribution of published materials and other products in Spain	70.0
Distribuidora del Noroeste SL	Spain	Distribution of published materials and other products in Spain	70.0
Dronas 2002, SLU	Spain	Industrial parcel and express delivery service	70.0
Empor – Importação e exportação, SA ⁽ⁱ⁾	Portugal	Distribution of tobacco products in Portugal	50.0
Gauloises (Pty) Limited IL	South Africa	In liquidation	50.0
Habanos Nordic AB ⁽ⁱ⁾	Sweden	Distribution of Cuban cigars in Scandinavia	50.0
Imperial Tobacco Production Ukraine ⁽ⁱ⁾	Ukraine	Manufacture of tobacco products in Ukraine	99.9
Imperial Tobacco TKS a.d. ⁽ⁱ⁾	Macedonia	Manufacture, marketing and distribution of tobacco products in Macedonia	99.1
Imprimerie Industrielle Ivoirienne SA ⁽ⁱ⁾	Côte d'Ivoire	Printing company	72.8
Infifon APS ⁽ⁱ⁾	Denmark	Holding investments in subsidiary companies	50.0
Infifon Hong Kong Limited ⁽ⁱ⁾	China	Distribution of Cuban cigars in China	50.0
Infifon I, BV ⁽ⁱ⁾	The Netherlands	Holding investments in subsidiary companies	50.0
Infifon II NV ⁽ⁱ⁾	Netherlands Antilles	Distribution of Cuban cigars in Russia	50.0
ITB Corporation y Cía., S.R.C.	Spain	Trademark owner	80.0
La Mancha 2000, S.A., Sociedad Unipersonal	Spain	Logistics services	70.0
Lao Tobacco Limited ⁽ⁱ⁾	Laos	Manufacture and distribution of cigarettes in Laos	53.0
Logesta Deutschland GmbH, Sociedad Unipersonal	Germany	Long-haul transportation in Germany	70.0
Logesta France SARL	France	Long-haul transportation in France	70.0
Logesta Gestión de Transporte SAU	Spain	Long-haul transportation services in Spain	70.0
Logesta Italia, S.R.L., Sociedad Unipersonal	Italy	Long-haul transportation in Italy	70.0
Logesta Lusa LDA	Portugal	Long-haul transportation in Portugal	70.0

Name	Country of incorporation	Principal activity	Percentage owned
Logesta Maroc SA IL	Morocco	In liquidation	89.8
Logesta Polska Sp Zoo	Poland	Long-haul transportation in Poland	70.0
Logista France Holding SA	France	Holding investments in subsidiary companies	70.0
Logista France SAS	France	Holding investments in subsidiary companies	70.0
Logista Italia Spa	Italy	Long-haul transportation in Italy	70.0
Logista Pharma SA	Spain	Distribution of pharmaceuticals	70.0
Logista Promotion et Transport SAS	France	Marketing and distribution of tobacco products in France	70.0
Logista, Transportes, Transitários e Pharma, Lda., Sociedad Unipersonal	Portugal	Industrial parcel delivery and pharmaceutical logistics in Portugal	70.0
Logista-Dis SAU	Spain	Sale of tobacco products in Spain	70.0
MABUCIG (Manufacture Burkinabe de Cigarettes)	Burkina Faso	Manufacture of cigarettes in Burkina Faso	72.7
Macotab SAS (Manufacture Corse des Tabacs)	France, Bastia	Manufacture and sales of cigarettes	99.9
Manufacture de Cigarettes du Tchad SA	Tchad	Manufacture and distribution of cigarettes in Chad	95.0
Midsid – Sociedade Portuguesa de Distribuição, S.A., Sociedad Unipersonal	Portugal	Wholesale of tobacco and other products	70.0
MTOA SA ⁽ⁱ⁾	Senegal	Manufacture and sales of cigarettes in Senegal	97.3
NITAF Limited, IL ⁽ⁱ⁾	Nigeria	In liquidation	50.0
Promotora Vascongada de Distribuciones SA	Spain	Distribution of published materials and other products in Biscay and Santander	70.0
Publicaciones y Libros SA	Spain	Publishing company	70.0
Puro Tabaco SA ⁽ⁱ⁾	Argentina	Distribution of Cuban cigars in Argentina and Chile	50.0
Reemtsma Kyrgyzstan OJSC ⁽ⁱ⁾	Kyrgyzstan	Manufacture and sale of tobacco products in Kyrgyzstan	98.6
S3T Pte Ltd ⁽ⁱ⁾	Singapore	Holding investments in subsidiary companies	51.0
SACIMEM SA ⁽ⁱ⁾	Madagascar	Manufacture of cigarettes in Madagascar	65.4
SITAB Industries SA ⁽ⁱ⁾	Côte d'Ivoire	Manufacture of cigarettes in Côte d'Ivoire	80.5
SITAR Holding SAS	Ile de la Réunion	Holding investments in subsidiary companies	98.6
Société Africaine d'Impression Industrielle SA ⁽ⁱ⁾	Senegal	Manufacture and distribution of cigarettes in Senegal	99.8
Société Allumettiere Française SAS	France	Manufacture and distribution of cigarettes	70.0
Société de Distribution Sénégalaise SA ⁽ⁱ⁾	Senegal	Dormant	97.5
Société des Cigarettes Gabonaises SA ⁽ⁱ⁾	Gabon	Manufacture and distribution of cigarettes in Gabon	87.8
Société Industrielle et Agricole du Tabac Tropical SA ⁽ⁱ⁾	Congo	Manufacture and distribution of cigarettes in Congo	89.6
Société Ivoirienne des Tabacs SA ⁽ⁱ⁾⁽ⁱⁱⁱ⁾	Côte d'Ivoire	Manufacture and distribution of cigarettes in Côte d'Ivoire	74.1
Société Marocaine des Tabacs SA	Morocco	Manufacture and distribution of cigarettes in Morocco	99.9
SOCTAM SA ⁽ⁱ⁾	Madagascar	Manufacture and distribution of cigarettes in Mali	50.5
Supergroup SAS	France	Wholesale of tobacco products	70.0
T2 Gran Canaria SA	Spain	Pharmaceutical products logistics in Canary Islands	70.0
Top Cigars Corporation LLC ⁽ⁱ⁾	Russia	Distributor of Habanos in Russia	50.0
Universal Brands, S.A.	Spain	Trademark owner	80.0
Urecor Comunicación y Medios, S.A.	Spain	Dormant	75.0
Xinet SA ⁽ⁱ⁾	Uruguay	Distribution of Cuban cigars in Uruguay	50.0

Associates: Registered in England and Wales

Name	Principal activity	Percentage owned
C H (Downton) Limited ^(ix)	Dormant	25.0
F J (Downton) Limited	Dormant	25.0
Hunters & Frankau Limited	Dormant	25.0
Incentive Marketing Services (UK) Limited	Dormant	25.0
Jacon Financial Services Limited ^(ix)	Dormant	25.0
Joseph Samuel & Son Limited	Dormant	25.0
Knight Brothers Cigar Shippers Limited	Dormant	25.0
Lancha House Limited	Dormant	25.0
Melbourne Hart & Company Limited	Dormant	25.0
Melbourne Hart Holdings Limited ^(ix)	Dormant	25.0
Morris & Morris Limited	Dormant	25.0
Tabaco Torcido Traders Limited	Dormant	25.0
The English Import Company Limited	Dormant	25.0
Tropic Tobacco Company Limited	Dormant	25.0

Associates: Incorporated overseas

Name	Country of incorporation	Principal activity	Percentage owned
5th Avenue Products Trading GmbH ^{(i)(iv)}	Germany	Distribution of Cuban cigars in Germany	27.5
Avanza Libros S.L.U., Sociedad Unipersonal,IL	Spain	In liquidation	35.0
Azur Finances SA	Cameroon	Holding investments in subsidiary companies	20.0
Caribbean Cigars Corporation NV ⁽ⁱ⁾	Curacao	Distribution of Cuban cigars in the Caribbean	25.0
Compañía Española de Tabaco en Rama SA (Cetarsa) ⁽ⁱ⁾	Spain	Production and sale of raw tobacco	20.8
Diadema Spa ⁽ⁱ⁾	Italy	Distribution of Cuban cigars in Italy	30.0
Distribuidora de Publicaciones del Sur, S.A.	Spain	Distribution of published materials and other products	35.0
Distribuidora Valenciana de Ediciones S.A.	Spain	Distribution of published materials and other products in Valencia	35.0
Entreprises des Tabacs en Guinée ⁽ⁱ⁾	Guinée Conakry	Dormant	34.0
Havana House Cuban Products Specialist Limited ⁽ⁱ⁾	New Zealand	Distribution of Cuban cigars in New Zealand	25.0
Havana House Limited ⁽ⁱ⁾	Canada	Distribution of Cuban cigars in Canada	25.0
Importadora y Exportadora de Puros y Tabacos SA DE CV (IEPT) ⁽ⁱ⁾	Mexico	Marketing and distribution of Cuban cigars in Mexico	25.0
Intertabak AG ⁽ⁱ⁾	Switzerland	Distribution of Cuban cigars in Switzerland and Liechtenstein	25.0
Lippoel Tobacco Corporation International NV	Netherlands Antilles	Distributor of Cuban leaf	27.5
Logista Libros SL	Spain	Distribution of books	35.0
Manufacture Mauritanienne des Tabacs	Mauritanie	Manufacture and import of tobacco products	34.6
Maori Tabacs, S.A. ⁽ⁱ⁾	Andorra	Distribution of Cuban cigars in Andorra	25.0
Marfany I Mas Industria Tobacco SA (Mitsa) (MARFANY MAS INDUSTRIA TABAQUERA, S.A.)	Andorra	Manufacture of Cuban cigars in Andorra	24.0
New Mentality Limited ⁽ⁱ⁾	British Virgin Islands	Dormant	25.0
Pacific Holding (Thailand) Company Limited ^{(i)(iv)}	Thailand	Holding investments in subsidiary companies	25.0
Phoenicia Beirut SAL ⁽ⁱ⁾	Lebanon	Retail in Lebanon	25.0
Phoenicia TAA Cyprus Ltd ⁽ⁱ⁾	Cyprus	Distribution of Cuban cigars in the Middle East and Africa	25.0
Pit Stop Limited ⁽ⁱ⁾	British Virgin Islands	Dormant	25.0
Promotion et Distribution a Madagascar ⁽ⁱ⁾	Madagascar	Distribution of cigarettes in Madagascar	33.4
SITABAC S.A.	Cameroon	Manufacture and distribution of tobacco products in Cameroon	34.5
Société Internationale des Tabacs Malgaches ⁽ⁱ⁾	Madagascar	Leaf processing	47.9

Name	Country of incorporation	Principal activity	Percentage owned
Société Nationale des Tabacs et Allumettes du Mali SA ⁽ⁱ⁾	Mali	Manufacture and distribution of cigarettes in Mali	28.0
Terzia SPA	Italy	Wholesale to tobacconists in Italy	47.6
The Pacific Cigar (Thailand) Co Limited ^{(i)(iv)}	Thailand	Distribution of Cuban cigars in Thailand	25.0
The Pacific Cigar Co. (Singapore) Pte Limited ⁽ⁱ⁾	Singapore	Distribution of Cuban cigars in Singapore	25.0
The Pacific Cigar Company (Australia) Pty Limited ⁽ⁱ⁾	Australia	Distribution of Cuban cigars in Australia	25.0
The Pacific Cigar Company (Macau) Limited ⁽ⁱ⁾	Macau	Distribution of Cuban cigars in Macau	25.0
The Pacific Cigar Company (Malaysia) SDN BHD ⁽ⁱ⁾	Malaysia	Dormant	25.0
The Pacific Cigar Company (New Zealand) Limited ⁽ⁱ⁾	New Zealand	Distribution of Cuban cigars in New Zealand	25.0
The Pacific Cigar Company Limited ⁽ⁱ⁾	China	Distribution of Cuban cigars in Asia	25.0
The Pacific Cigar International Co Limited ⁽ⁱ⁾	Taiwan	Distribution of Cuban cigars in Asia	25.0

Joint Ventures: Incorporated overseas

Name	Country of incorporation	Principal activity	Percentage owned
Altabana SL ⁽ⁱ⁾	Spain	Holding investments in subsidiary companies involved in the marketing and sale of Cuban cigars	50.0
Corporación Habanos SA ⁽ⁱ⁾	Cuba	Export of cigars manufactured in Cuba	50.0
International Cubana de Tabaco SA ⁽ⁱ⁾	Cuba	Manufacture of cigarillos in Cuba	50.0
Intertab SA ⁽ⁱ⁾	Switzerland	Holding investments in subsidiary companies	50.0
NITAF Holding BV, IL ^(iv)	The Netherlands	In liquidation	50.0
Promotora de Cigarros SL ⁽ⁱ⁾	Spain	Sales and marketing of cigars manufactured in Cuba	50.0
West Tobacco Pte Ltd ⁽ⁱ⁾	Singapore	Dormant	50.0
Compañía de Distribución Integral Logista S.A.U. y GTECH Global Lottery, S.L.U., U.T.E.	Spain	Services and distribution	50.0

Partnerships

The Group also owns the following partnerships:

Name	Country	Principal activity
Fabrica de Tabacos La Flor de Copan S de R.L. de CV	Honduras	Holding investments in subsidiary companies Principal place of business: Apartado Postal 209, Colonia Mejia-García, Santa Rosa de Copán, Honduras
Imperial Tobacco (Efka) GmbH & Co. KG	Germany	Manufacture of tubs in Germany Principal place of business: Industriestrasse 6, Postfach 1257, D-78636 Trossingen, Germany
Imperial Tobacco Kazakhstan LLP ⁽ⁱ⁾	Kazakhstan	Marketing and distribution of tobacco products in Kazakhstan Principal place of business: 9th Floor, block C and D, Tole bi street 101, Almalinskyi district Street, 050012 Almaty City, Kazakhstan
ITG Brands Holdpartner LP	United States of America	Marketing and sale of tobacco products in United States of America Principal place of business: 327 Hillsborough Street, Raleigh, NC 27603, North Carolina, United States of America

RELATED UNDERTAKINGS continued

The subsidiaries listed were held throughout the year and the consolidated Group financial statements include all the subsidiary undertakings identified.

Unless otherwise stated the entities are unlisted, have one type of ordinary share capital and a reporting period ended on 30 September each year.

- (i) December year end
- (ii) March year end
- (iii) Listed entity
- (iv) Holding of one type of ordinary share only (where more than one type of share is authorised / in issue)
- (v) Holding of two types of ordinary share (where more than one type of ordinary share is authorised / in issue)
- (vi) Holding of preference shares only
- (vii) Holding of ordinary and preference shares
- (viii) Holding of ordinary and redeemable shares
- (ix) Holding of ordinary and deferred shares
- (x) Holding of two types of ordinary share and redeemable shares

The percentage of issued share capital held by the immediate parent and the effective voting rights of the Group are the same except for Imperial Tobacco Italia Srl where the entire share capital, and therefore 100 per cent of the voting rights, are held by a number of Group companies, and Compañía de Distribución Integral Logista SAU, Logista France SAS, and Logista Italia SpA which are 100 per cent owned subsidiaries of Compañía de Distribución Integral Logista Holdings SA, which is itself 70 per cent owned by Altadis SAU.

SHAREHOLDER INFORMATION

Registered Office

121 Winterstoke Road
Bristol BS3 2LL
+44 (0)117 963 6636
Incorporated and domiciled in England and Wales No: 3236483

Registrars

Equiniti Limited
Aspect House
Spencer Road
Lancing
West Sussex BN99 6DA
0371 384 2037*
+44 (0)121 415 7009
0371 384 2255* text phone for shareholders with hearing difficulties

* Lines are open 8:30am to 5:30pm, Monday to Friday excluding UK public holidays.

ADR Depository

Shareholder Services for ADR Holders
Citibank Shareholder Services
PO Box 43077
Providence, RI 02940-3077
USA
Toll-free number in the USA: 1-877-CITI-ADR (1-877-248-4237)
email: citibank@shareholders-online.com

Stockbrokers

Credit Suisse International
One Cabot Square
Canary Wharf
London E14 4QJ
+44 (0)20 7888 8000

Morgan Stanley & Co International Limited
20 Bank Street
Canary Wharf
London E14 4AD
+44 (0)20 7425 8000

Auditors

PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
2 Glass Wharf
Bristol BS2 0FR

Lawyers

Allen & Overy LLP
One Bishops Square
London E1 6AD

Ashurst LLP
Broadwalk House
5 Appold Street
London EC2A 2HA

Financial Calendar and Dividends

Half-year results are expected to be announced in May 2016 and the full year's results in November 2016.

The Annual General Meeting of the Company will be held on Wednesday 3 February 2016 at the Bristol Marriott Hotel City Centre. The Notice of Meeting and explanatory notes about the resolutions to be proposed are set out in the circular enclosed with this report.

Dividends are generally paid at the end of March, June, September and December. Payment of the 2015 final dividend, if approved, will be on 31 March 2016 to shareholders on the Register of Members at the close of business on 5 February 2016. The associated ex dividend date will be 4 February 2016.

Shareholders who do not currently mandate their dividends and who wish to do so should complete a mandate instruction form obtainable from our Registrars, Equiniti Limited, at the address shown.

Share Dealing Service

Our Registrars offer Shareview Dealing, a service which allows you to buy or sell Imperial Tobacco Group PLC ordinary shares if you are a UK resident. You can deal on the internet or by phone. Log on to www.shareview.co.uk/dealing or call them on 03456 037 037 between 8.00am and 4.30pm Monday to Friday for more information about this service. If you wish to sell your Imperial Tobacco Group PLC ordinary shares, you will need your shareholder reference number which you can find on your share certificate.

Individual Savings Account

Investors in Imperial Tobacco Group PLC ordinary shares may take advantage of a low cost Individual Savings Account (ISA) and Investment Account where they can hold their Imperial Tobacco Group ordinary shares electronically. The ISA and Investment Account are operated by Equiniti Financial Services Limited. Commission starts from £12.50 and £1.75 respectively for the sale and purchase of shares.

For a brochure or to apply for an ISA or Investment Account go online to www.shareview.co.uk/dealing or call Equiniti on 0345 300 0430.

Dividend Reinvestment Plan

Imperial Tobacco Group PLC has set up a dividend reinvestment plan (DRIP) to enable shareholders to use their cash dividend to buy further Imperial Tobacco Group PLC ordinary shares in the market. Further information can be obtained from Equiniti on 0371 384 2268 (+44 (0)121 415 7173) or online at www.shareview.co.uk.

American Depositary Receipt Facility

Imperial Tobacco Group PLC ordinary shares are traded on the OTCQX International Premier platform in the form of American Depositary Shares (ADSs) using the symbol 'ITYBY'. Each ADS represents two Imperial Tobacco Group PLC ordinary shares. The ADS facility is administered by Citibank, N.A. and enquiries should be directed to them at the address shown.

Website

Information on Imperial Tobacco Group PLC is available on our website: www.imperial-tobacco.com

Equiniti also offers a range of shareholder information online. You can access information on your holdings, indicative share prices and dividend details and find practical help on transferring shares or updating your details at www.shareview.co.uk