



ASSURANCE STATEMENT

SGS UNITED KINGDOM LIMITED'S REPORT ON SUSTAINABILITY ACTIVITIES AS REPORTED IN IMPERIAL TOBACCO'S CORPORATE RESPONSIBILITY (CR) REVIEW 2009

NATURE AND SCOPE OF THE ASSURANCE

SGS United Kingdom Limited was commissioned by Imperial Tobacco to conduct an independent assurance of the Corporate Responsibility (CR) Review 2009. The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, was restricted to the environmental, occupational health and safety and employment practice data contained in the graphs on pages 27 and 35-37, and the environmental, occupational health and safety and employment practice data contained in the Performance Indicators table on pages 44-45 of the Review.

The information in Imperial Tobacco's CR Review 2009 and its presentation are the responsibility of the Directors and management of Imperial Tobacco Group PLC. SGS United Kingdom Limited has not been involved in the preparation of any of the material included in the CR Review 2009.

Our responsibility is to express an opinion on the quality of the data within the scope of assurance set out below.

The SGS Group has developed a set of protocols for the Assurance of Sustainability Reports based on current best practice guidance provided in the Global Reporting Initiative Sustainability Reporting Guidelines (2006) and the AA1000 Assurance Standard (2003). These protocols follow differing levels of assurance depending on the reporting history and capabilities of the reporting organisation.

Imperial Tobacco's CR Review 2009 has been assured using our Level 1 protocol for content veracity. The assurance comprised a combination data, documentation and record review and interviews with employees during visits to the following locations: Bristol in the United Kingdom, Reidsville North Carolina and Bowling Green, Kentucky both in the United States of America, Bishkek in Kyrgyzstan, Tarnowo and Radom both in Poland, Manisa in Turkey, Kiev in Ukraine, Nantes in France, Yaroslavl in Russia, Jhunan in Taiwan and Logrono in Spain.

Data that was drawn directly from the audited accounts of Imperial Tobacco Group PLC was not re-verified as part of the assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance.

SGS United Kingdom Limited affirms its independence from Imperial Tobacco, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised EMAS Verifiers and registered EMS, Quality and Health & Safety Management System Lead Auditors.

ASSURANCE OPINION

On the basis of the sampling of occupational health and safety, environmental and employment practice data during site visits and interrogation of the Non-Financial Reporting (NFR) system database at the organisations Head Office, we have concluded that data in the CR Review 2009 is generally accurate and reliable. Errors detected in the data during the site visits undertaken were in most instances minor and were corrected and, appropriate amendments made to the CR Review.

The systems and procedures used by Imperial Tobacco for the collection and reporting of data are now well established and appear to be robust allowing reporting to take place in a consistent manner throughout the organisation. This is the first year that data has been included from manufacturing locations that were formerly part of the Altadis group. While this data has been successfully integrated into the review, it was noted by Assurance Team that the implementation of NFR system at all acquired manufacturing locations is an ongoing process and this will be reviewed during the 2010 assurance process.

**SIGNED:
FOR AND ON BEHALF OF SGS UNITED KINGDOM LTD**

**PAULINE EARL
MANAGING DIRECTOR
SGS UNITED KINGDOM LIMITED
OCTOBER 2009**