IMPERIAL TOBACCO GROUP PLC

Interim Accounts

under Sections 270 and 272 of the Companies Act 1985

Nine months to 30 June 2006

Company Number: 3236483

Imperial Tobacco Group PLC

Contents

COMPANY PROFIT AND LOSS ACCOUNT unaudited
for the nine months to 30 June 2006

(In £'s million)	*Notes*	**9 months to 30 June 2006**	(Restated) Year to 30 September 2005
Administration expenses		**(6)**	(6)
Operating loss		**(6)**	(6)
Income from shares in Group undertakings		**455**	1,105
Profit on ordinary activities before taxation		**449**	1,099
Taxation		**-**	-
Profit on ordinary activities after taxation		**449**	1,099
Dividends	*3*	**(279)**	(373)
Profit for the period	*8*	**170**	726

The figures above are directly related to continuing operations.

There is no difference between the profit as shown above and that calculated on an historical cost basis.

The Company has no recognised gains or losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

COMPANY BALANCE SHEET unaudited
at 30 June 2006

(In £'s million)	*Notes*	**30 June 2006**	(Restated) 30 September 2005
Fixed assets			
Investments	*4*	**1,035**	1,035
Current assets			
Debtors	*5*	**1,051**	748
Cash		**-**	1
		1,051	749
Creditors: amounts falling due within one year	*6*	**(770)**	(197)
Net current assets		**281**	552
Total assets less current liabilities		**1,316**	1,587
Net assets		**1,316**	1,587
Capital and reserves			
Called up share capital	*7*	**73**	73
Share premium account	*8*	**964**	964
Profit and loss account	*8*	**279**	550
Equity shareholders' funds	*9*	**1,316**	1,587

The accounts on pages 1 to 4 were approved by the Board of Directors on 19 July 2006 and signed on its behalf by:

Gareth Davis Director

Robert Dyrbus Director

NOTES TO THE INTERIM ACCOUNTS

1 Basis of preparation of accounts

The results for the nine months to 30 June 2006 are unaudited. The comparative information for the year ended 30 September 2005 is derived from the audited accounts of the Company as delivered to the Registrar of Companies and has been restated as explained below. The Company's principal accounting policies are as stated in the Annual Report and Accounts for the year ended 30 September 2005 with the exception of the changes arising on the adoption of new Accounting Standards in the year, as set out below.

2 Changes in accounting policy and presentation

The profit and loss account for the year ended 30 September 2005 and the balance sheet at 30 September 2005 have been restated following the adoption of FRS 21 "Events after the Balance Sheet Date". Following adoption of the Standard final dividends payable and receivable are recognised as a liability or asset in the Company's financial statements in the period in which the dividends are approved by shareholders, while interim dividends payable and receivable are recognised in the period in which dividends are paid.

The adoption of FRS 21 has resulted in an increase in income receivable from group companies of £305m (2005: £800m). Shareholders' funds have decreased by £27m at 1 October 2005 (2004: £852m) due to the write back of the dividend proposed by the Company at 30 September 2005 and the change in the timing of recognising dividends receivable from group companies.

3 Dividends

Amounts recognised as distributions to ordinary shareholders in the period:

(In £'s million)	**30 June 2006**	Restated 30 September 2005
Final dividend for the year ended 30 September 2005, 39.5p per share (2004: 35.0p)	**279**	253
Interim dividend for the year ended 30 September 2005, 16.5p per share	**-**	120
	279	373

The Directors have declared an interim dividend for 2006 of 18.5p per share amounting to £127m.

4 Investments held as fixed assets

(In £'s million)	**30 June 2006**	30 September 2005
Cost of shares in Imperial Tobacco Holdings Limited	**1,035**	1,035

5 Debtors: amounts falling due within one year

(In £'s million)	**30 June 2006**	*Restated* 30 September 2005
Amounts owed by Group undertakings	**1,051**	746
Other debtors and prepayments	**-**	2
	1,051	748

6 Creditors: amounts falling due within one year

(In £'s million)	**30 June 2006**	Restated 30 September 2005
Bank overdrafts	**138**	-
Amounts owed to Group undertakings	**632**	195
Other creditors	**-**	2
	770	197

NOTES TO THE INTERIM ACCOUNTS

7 Called up share capital

(In £'s million)	**30 June 2006**	30 September 2005
Authorised		
1,000,000,000 ordinary shares of 10p each	**100**	100
Issued and fully paid		
729,200,921 ordinary shares of 10p each	**73**	73

8 Reserves

(In £'s million)	**Share premium account**	**Restated Profit and loss account**
As at 1 October 2005 as previously stated	964	577
Prior year adjustments (note 2)	-	(27)
As at 1 October 2005 as restated	964	550
Profit for the period	-	170
Purchase of own shares	-	(441)
As at 30 June 2006	**964**	**279**

9 Reconciliation of movements in shareholders' funds

(In £'s million)	**30 June 2006**	Restated 30 September 2005
Profit on ordinary activities after taxation	**449**	1,099
Dividends	**(279)**	(373)
Payments for purchase of own shares	**(441)**	(201)
Movement in equity shareholders' funds	**(271)**	525
Opening equity shareholders' funds	**1,587**	1,062
(Originally £1,614m and £1,914m before prior year adjustments of £(27)m and £(852)m)		
Closing equity shareholders' funds	**1,316**	1,587

10 Purchase of Treasury shares

During the period the Company continued its share buyback programme purchasing 25,945,000 ordinary shares in Imperial Tobacco Group PLC for a total cost of £441m including expenses. The total number of shares held in treasury is 39,460,000 representing 5.4%. The total cost, including expenses, of shares held in treasury is £642m. The shares purchased to date have not been cancelled but are held in a treasury shares reserve within the profit and loss account reserve and represent a deduction from equity shareholders' funds.