



COMPANIES HOUSE

THE REGISTRAR OF COMPANIES
COMPANIES HOUSE
CROWN WAY
CARDIFF
CF4 3UZ



This form should be completed in black.

The information printed below is taken from Companies House records as at 07/02/95
If this information requires amendment use the spaces opposite.

Date of this return (See note 1)

The information in this return should be made up to a date not later than

Day	Month	Year
28	02	95

Date of next return (See note 2)

If you wish to make your next return to a date earlier than the anniversary of this return please show the date here. Companies House will then send a form at the appropriate time.

Registered Office (See note 3)

This is the address registered by Companies House.

MILLBANK
KNOWLE GREEN
STAINES
MIDDLESEX TW18 1DY

Principal business activities (See note 4)

Trade classification is
2400 TOBACCO

If the code cannot be determined from the notes, give a brief description of principal activity.

M
604216
E18

BUCK LIST

363s

Annual Return

of company number 00074974

R

company name

BRITISH-AMERICAN TOBACCO COMPANY
LIMITED

company type

PRIVATE COMPANY LIMITED BY SHARES

If you are making the return up to an earlier date, show the date here. Please note that the form must be delivered to Companies House within 28 days of this earlier date.

Day	Month	Year

Day	Month	Year

Register of members (See note 5)

00074974

If the information shown needs amendment, give details below and, for secretary and director particulars, the date of any change.

The register is kept at

LLOYDS BANK P L C
GORING-BY-SEA
WORTHING
WEST SUSSEX BN99 6DA

Register of debenture holders (See note 6)

Any register of debenture holders (or duplicate) is kept at

LLOYDS BANK P L C
GORING-BY-SEA
WORTHING
WEST SUSSEX BN99 6DA

Company Secretary (See note 7)Particulars of a new secretary **must** be notified on form 288.

PETER LAMPARD
CLARKE
WILLOW MEAD
WONSTON
WINCHESTER
HAMPSHIRE SO21 3LW

Day Month Year

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Date of any change.

If this person has ceased to be secretary, please state when.

Day Month Year

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Date of resignation.

Directors (See note 7)Particulars of a new director **must** be notified on form 288.

PAUL NICHOLAS
ADAMS
LONGFIELD HOUSE AUSTENWOOD LANE
GERRARDS CROSS
BUCKINGHAMSHIRE SL9 8SF

Day Month Year

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Date of any change.

Date of Birth:- 12/03/53
Nat:BRITISH
Occ:TOBACCO MANUFACTURER

If this person has ceased to be director, please state when.

Day Month Year

--	--	--

Date of resignation.

Show any relevant current and previous directorships.

SEE ATTACHED

Directors - continued

00074974

If the information shown needs amendment, give details below and the date of any change.

Particulars.

BARRY DAVID
BRAMLEY
LITTLE COURT BEECH AVENUE
EFFINGHAM
LEATHERHEAD
SURREY KT24 5PJ

Date of Birth:- 29/09/37

Nat:BRITISH

Occ:ACCOUNTANT

If this person has ceased to be director, please state when.

Show any relevant current and previous directorships.

Day Month Year

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Date of any change.

Day Month Year

--	--	--

Date of resignation.

SEE ATTACHED

Particulars.

NORMAN
DAVIS
THE CHASE
CHURT
FARNHAM
SURREY GU10 2PU

Date of Birth:- 13/05/44

Nat:BRITISH

Occ:TOBACCO MANUFACTURER

If this person has ceased to be director, please state when.

Show any relevant current and previous directorships.

Day Month Year

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Date of any change.

Day Month Year

--	--	--

Date of resignation.

SEE ATTACHED

Particulars.

KEITH SILVESTER
DUNT
MULBERRIES
55A CHILBOLTON AVENUE
WINCHESTER
HAMPSHIRE SO22 5HJ

Date of Birth:- 16/12/47

Nat:BRITISH

Occ:TOBACCO MANUFACTURER

If this person has ceased to be director, please state when.

Show any relevant current and previous directorships.

Day Month Year

--	--	--

Date of resignation.

SEE ATTACHED

If the information shown needs amendment, give details below and the date of any change.

Directors - continued

00074974

Particulars.

ANTHONY CAMERON
JOHNSTON
15 HERONSCOURT
LIGHTWATER
SURREY GU18 5SW

Day Month Year

2 2 0 2 9 5

Date of any change.

8 HOLT WOOD ROAD
OXSHOTT
SURREY
KT22 0ST

Date of Birth:- 20/06/47

Nat:BRITISH

Occ:TOBACCO MANUFACTURER

If this person has ceased to be director, please state when.

Day Month Year

Date of resignation.

Show any relevant current and previous directorships.

SEE ATTACHED

Particulars.

RICHARD HENRY
PILBEAM
APPLEBY HOUSE OAK GRANGE ROAD
WEST CLANDON
GUILDFORD
SURREY GU4 7UA

Day Month Year

Date of any change.

Date of Birth:- 03/06/43

Nat:BRITISH

Occ:ACCOUNTANT

If this person has ceased to be director, please state when.

Day Month Year

Date of resignation.

Show any relevant current and previous directorships.

SEE ATTACHED

Particulars.

JIMMI
REMBISZEWSKI
87 BELSIZE PARK GARDENS
LONDON
NW3 4NJ

Day Month Year

Date of any change.

Date of Birth:- 20/01/51

Nat:GERMAN

Occ:TOBACCO MANUFACTURER

If this person has ceased to be director, please state when.

Day Month Year

Date of resignation.

Show any relevant current and previous directorships.

SEE ATTACHED

00074974

DONALD STUART
WATTERTON
37 BOLINGBROKE GROVE
LONDON
SW11 6EJ

Date of Birth:- 21/02/48
Nat:BRITISH
Occ:TOBACCO MANUFACTURER

If this person has ceased to be director, please state when.

Show any relevant current and previous directorships.

Particulars.

NO MORE DIRECTORS - ADDITIONAL SECRETARIES
OR DIRECTORS MUST BE NOTIFIED ON FORM 288.

If this person has ceased to be director, please state when.

Show any relevant current and previous directorships.

Particulars.

NO MORE DIRECTORS - ADDITIONAL SECRETARIES
OR DIRECTORS MUST BE NOTIFIED ON FORM 288.

If this person has ceased to be director, please state when.

Show any relevant current and previous directorships.

If the information shown needs amendment, give details below and the date of any change.

Day Month Year

1	1	1
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Date of any change.

Day Month Year

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Date of resignation.

SEE ATTACHED

Day Month Year

Day	Month	Year
1	1	1

Date of any change.

Day Month Year

Date of resignation.

Day Month Yea

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Date of any change.

Day Month Year

Day	Month	Year
1	1	1

Date of resignation.

Issued Share Capital (See note 8)

00074974

Enter details of all shares in issue at the date of this return.

Class (eg Ordinary/ Preference etc.)	Number of shares issued	Aggregate nominal value (ie Number of shares issued multiplied by nominal value per share)
<u>ORDINARY</u>	<u>496,989,062</u>	<u>£124,247,265.5</u>
<u>5% Cum. PREF. Stock</u>	<u>4,500,000</u>	<u>£ 4,500,000</u>
<u>6% 2nd Cum. PREF. STOCK</u>	<u>6,000,000</u>	<u>£ 6,000,000</u>
Totals		£ 134,747,265.50

List of past and present members

(See note 9)

(Use attached schedule where appropriate)

A full list is required if one was not included with either of the last two returns.

Please mark the
appropriate box.

There were no changes in the period ☐

The last full members list was at 28/02/94

	on paper	not on paper
A list of changes is enclosed	☐	☒
A full list of members is enclosed	☐	☐

Elective resolutions (See note 10)

(Private companies only)

If an elective resolution is in force at the date of this return to dispense with annual general meetings, mark this box. ☐

If an elective resolution is in force at the date of this return to dispense with laying accounts in general meetings, mark this box. ☐

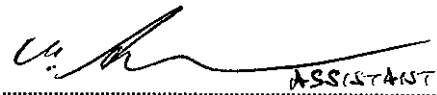
Certificate

I certify that the information given in this return is true to the best of my knowledge and belief.

I enclose the fee of £18 .

Cheques should be made payable
to **Companies House.**

Signed



ASSISTANT
Secretary/Director *
(delete as appropriate)

Date 28 February 1995

This return includes 2 continuation sheets.
(enter number)

Please ensure that you have completed
all sections on this page.

To whom should Companies House direct any enquiries
about the information shown in this return?

MS. D.M. MURRAY

**Millbank Knowle Green,
Staines, Middlesex TW18 1DY**

Postcode

OTHER DIRECTORSHIPS**PAUL NICHOLAS ADAMS**

East African Tobacco Company (U.K.) Limited
Indian Leaf Tobacco Development Company Limited
The Raleigh Investment Company Limited

BARRY DAVID BRAMLEY

B.A.T Industries plc
East African Tobacco Company (U.K.) Limited
Indian Leaf Tobacco Development Company Limited
The Raleigh Investment Company Limited
Farnell Electronics Plc

NORMAN DAVIS

East African Tobacco Company (U.K.) Limited
Indian Leaf Tobacco Development Company Limited
The Raleigh Investment Company Limited

KEITH SILVESTER DUNT

East African Tobacco Company (U.K.) Limited
Indian Leaf Tobacco Development Company Limited
The Raleigh Investment Company Limited
Hispanic & Luso-Brazilian Council
Canning House Economic Affairs Council Limited

ANTHONY CAMERON JOHNSTON

East African Tobacco Company (U.K.) Limited
Indian Leaf Tobacco Development Company Limited
The Raleigh Investment Company Limited

RICHARD HENRY PILBEAM

East African Tobacco Company (U.K.) Limited
Indian Leaf Tobacco Development Company Limited
The Raleigh Investment Company Limited

OTHER DIRECTORSHIPS (continued)

JIMMI REMBISZEWSKI

East African Tobacco Company (U.K.) Limited
Indian Leaf Tobacco Development Company Limited
The Raleigh Investment Company Limited
Information Communication Consultants International, Limited

The Confederation of European Community Cigarette
Manufacturers Limited (resigned 7.3.94)

DONALD STUART WATTERTON

East African Tobacco Company (U.K.) Limited
Indian Leaf Tobacco Development Company Limited
The Raleigh Investment Company Limited

December year end unless otherwise stated.

March
+ September
\$ June

BRITISH-AMERICAN TOBACCO COMPANY LIMITED

SUBSIDIARIES

As at 31st December 1994

UNITED KINGDOM

	Class of Share	B.A.T. Direct % Interest	Subsidiary % Interest	Total & Interest Attributable to B.A.T.
* Abbey Investment Company Limited	Ordinary	100		100
Advanced Technologies (Cambridge) Limited	Ordinary	100		100
Anton Justman (Amsterdam & London) Limited	Ordinary	100		100
Ardaith Tobacco Company Limited	Ordinary	100		100
B.A.T. Additional Retirement Benefit Scheme Trustee Limited	Ordinary	100		100
B.A.T. China Limited	Ordinary	100		100
BATNET Limited	Ordinary	100		100
B.A.T. Pension Trustee Limited	Ordinary	99		99
B.A.T. Services Limited	Ordinary		100	100
B.A.T. (U.K. and Export) Limited	Ordinary		100	100
B.A.T. (U.K. Holdings) Limited	Ordinary	100		100
B.A.T. Uzbekistan (Investments) Limited	Ordinary	100		100
B.A.T. Vietnam Limited	Ordinary	100		100
B.A.T. (Westminster House) Limited	Ordinary	100		100
Benson & Hedges (Overseas) Limited	Ordinary	100		100
British-American Tobacco Company (Ceylon) Limited	Ordinary	100		100
British-American Tobacco (Mauritius) plc	Ordinary		100	100
Brown & Williamson Tobacco Corporation (Export) Limited	Ordinary	100		100
Chelwood Trading & Investment Company Limited	Ordinary	100		100
East African Tobacco Company (U.K.) Limited	Ordinary	99		99
Henri Wintermans (U.K.) Limited	Ordinary	100		100
Indian Leaf Tobacco Development Company Limited	Ordinary		100	96 #
International Tobacco (Overseas) Limited	Ordinary	100		100

*

BRITISH-AMERICAN TOBACCO COMPANY LIMITED

SUBSIDIARIES

<u>UNITED KINGDOM</u>	<u>Class of Share</u>	<u>B.A.T. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to B.A.T.</u>
M. Melachrino & Co. Limited	Ordinary	100		100
Millbank Nominees Limited	Ordinary	100		100
Moorgate Tobacco Co. Limited	Ordinary	100		100
Myddleton Investment Company Limited	Ordinary	100		100
Peninsular Tobacco Company Limited	Ordinary		100	96 #
Peter Jackson (Overseas) Limited	Ordinary	100		100
Powhattan Limited	Ordinary	100		100
Precis (1213) Limited	Ordinary		100	100
Rowatt & Lyon Limited	Ordinary	100		100
Senior Service (Overseas) Limited	Ordinary	100		100
St. James's Tobacco Company Limited	Ordinary	100		100
State Express 555 of London Limited	Ordinary		100	100
* The Raleigh Investment Company Limited	Ordinary	96		96 #
	Deferred	100		100
	Preference	94		94
The Universal Tobacco Company Limited	Ordinary	100		100
Thomas Bear & Sons Limited	Ordinary	100		100
* Tobacco Investments Limited	Ordinary	100		100
* Tobacco Manufacturers (India) Limited	Ordinary	100		100
Tobacco Products Corporation Limited	Ordinary	100		100
Westanley Trading & Investment Company Limited	Ordinary	100		100
Westminster Nominees Limited	Ordinary	100		100
Westminster Tobacco Company Limited	Ordinary	100		100
World Investment Company Limited	Ordinary	100		100

(* Incorporated in the Isle of Man)

BRITISH-AMERICAN TOBACCO COMPANY LIMITED

SUBSIDIARIES

	<u>Class of Share</u>	<u>B. A. T. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to B. A. T</u>
<u>ARGENTINA</u>				
Nobleza-Piccardo S.A.I.C.y.F.	Ordinary	70		70
<u>AUSTRALIA</u>				
B. A. T. Australia Pty. Limited	Ordinary		100	100
W. D. & H. O. Wills Holdings Limited	Ordinary		67	67
W. D. & H. O. Wills (Australia) Limited	Ordinary		100	67
Carreras Proprietary Limited	Ordinary		100	67
John Player & Sons Pty. Limited	Ordinary		100	67
WSV Pty Limited	Ordinary		100	67
W. D. & H. O. Wills Executive Superannuation Plan Pty Ltd.	Ordinary		100	67
W. D. & H. O. Wills Superannuation Plan Pty Ltd.	Ordinary		100	67
T. A. Field Pty. Limited	Ordinary		100	67
The Benson & Hedges Company Pty. Limited	Ordinary		100	67
Wills Employees Superannuation Plan Pty Ltd	Ordinary		100	67
Wills NSW Accumulation Plan Pty Ltd	Ordinary		100	67
Wills Sales (Australia)	Ordinary		100	67
<u>BANGLADESH</u>				
Bangladesh Tobacco Company Limited	Ordinary		65	63
<u>BARBADOS</u>				
British-American Tobacco Company (Barbados) Limited	Ordinary	100		100
B. A. T Export Limited	Ordinary	100		100

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	Class of Share	B.A.T. Direct % Interest	Subsidiary % Interest	Total & Interest Attributable to B.A.T.
<u>BELGIUM</u>				
BAT Benelux S.A.	Ordinary	28	72	100
BAT Co-ordination Centre N.V.	Ordinary		100	100
BAT (IDF and Export) N.V.	Ordinary		100	100
Velasques Sigarenfabriken N.V.	Ordinary		100	100
<u>BENIN</u>				
Britannique Ivoirienne Tabac Conseil - Benin (S.A.R.L)	Ordinary		100	100
<u>CAMEROON</u>				
BAT Cameroun S.A.	Ordinary	99		99 \$
CAMER Industriel S.A.	Ordinary	100		100 \$
<u>CHILE</u>				
Chiletabacos S.A.	Ordinary		100	70
Consorcio Agro-Industrial de Malloa S.A.	Ordinary		100	70
Empresas CCT S.A.	Ordinary	2	68	70
Inversiones Casablanca S.A.	Ordinary	100		100
Litografia Moderna S.A.	Ordinary		100	70
Comercial Chiletabacos S.A.	Ordinary		100	70
<u>COSTA RICA</u>				
Republic Tobacco Company	Common	80		80
Musica y Espectaculos, R.S.A.	Ordinary		100	80 +
Viterra Internacional S.A.	Common		100	80 +

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>B.A.T. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to B.A.T</u>
<u>CYPRUS</u>				
B.A.T (Cyprus) Limited	Ordinary		89	89
<u>ECUADOR</u>				
Belmont del Ecuador S.A.	Ordinary		100	100
<u>EL SALVADOR</u>				
Cigarrería Morazan S.A. de C.V.	Common	75		75
<u>FIJI</u>				
Wills (Fiji) Limited	Ordinary	50	50	83
<u>FINLAND</u>				
BAT Finland Oy	Ordinary	100		100
<u>FRANCE</u>				
B.A.T France S.A.R.L.	Ordinary	100		100
<u>GHANA</u>				
Pioneer Tobacco Company Limited	Ordinary	55		55

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>B.A.T. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to B.A.T</u>
<u>GREECE</u>				
Benson and Hedges Hellas EPE	Ordinary		100	100
<u>GUATEMALA</u>				
Tabacalera Nacional S.A.	Ordinary	94		94
<u>GUYANA</u>				
Demarera Tobacco Company Limited	Ordinary	70		70
<u>HONDURAS</u>				
Tabacalera Hondurena S.A.	Ordinary	80		80
Compania Distribuidora King Bee S.A.	Ordinary		100	80
<u>HONG KONG</u>				
British-American Tobacco Company (Hong Kong) Limited	Ordinary	100		100
American Cigarette Company Limited	Ordinary	100		100
British Cigarette Company (1964) Limited	Ordinary	100		100
Capital Lithographers Limited	Ordinary		100	100
Chi Tung Tobacco Company Limited	Ordinary		100	100
Kent Leisure Limited	Ordinary		100	100
Liggett & Myers Tobacco Company (China) Limited	Ordinary	100		100
A. Lopato Sons Limited	Ordinary		100	100
Tobacco Development Company Limited	Ordinary		100	100
Yee Tsoong Tobacco Company Limited	Ordinary		100	100
	Preference		100	100

BRITISH-AMERICAN TOBACCO COMPANY LIMITED

SUBSIDIARIES

	<u>Class of Share</u>	<u>B.A.T. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to B.A.T</u>
<u>HUNGARY</u>				
BAT Pecs Dohanygyar Kft.	Ordinary	92		92
<u>INDONESIA</u>				
P.T. BAT Indonesia	Ordinary	70		70
<u>ITALY</u>				
Eurostores S.R.L.	Quotas		100	100
<u>JERSEY</u>				
The Jersey Tobacco Distributors Limited	Ordinary		100	100
<u>KENYA</u>				
B.A.T. Kenya Limited	Ordinary		60	59
East Africa Tobacco Company (Kenya) Limited	Ordinary		100	59
Kenya Tobacco Company Limited	Ordinary		100	59
African Cigarette Company (Overseas) Limited	Ordinary		100	59
B.A.T. Kenya Developments Limited (<i>under voluntary liquidation wef 22.4.93</i>)	Ordinary		60	35
Poultex (Mombasa) Limited (<i>under voluntary liquidation wef 22.4.93</i>)	Ordinary		100	35
Kenya Poultry Development Company Limited (<i>under voluntary liquidation wef 22.4.93</i>)	Ordinary		100	35
Imara Daima Housing Development Limited	"A" Ordinary		100	59
	"B" Ordinary		100	59

BRITISH-AMERICAN TOBACCO COMPANY LIMITED

SUBSIDIARIES

	<u>Class of Share</u>	<u>B.A.T. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to B.A.T</u>
<u>LA REUNION</u>				
B.A.T La Reunion S.A.R.L.	Ordinary		100	100
<u>LIBERIA</u>				
The Monrovia Tobacco Corporation	Ordinary	95		95
<u>MALAWI</u>				
B.A.T. (Malawi) Limited	Ordinary	76		76
<u>MALAYSIA</u>				
Benson & Hedges Golden Gallery Sendirian Berhad	Ordinary		100	54
Benson & Hedges (Malaysia) Sendirian Berhad	Ordinary		100	100
Brown & Williamson Tobacco Company Sdn Bhd (<i>under voluntary liquidation wef 10.11.93</i>)	Ordinary		100	54
John Player Special Sdn Bhd	Ordinary		100	54
Kent Horizon Tours Sendirian Berhad	Ordinary		100	54
Kent Sunny Vacations Sdn Bhd (<i>under voluntary liquidation wef 10.11.93</i>)	Ordinary		100	54
Lucky Strike Originals Sendirian Berhad	Ordinary		100	54
Malaysian Tobacco Company Berhad	Ordinary		54	54
MTC Foundation	Ordinary		100	54
MTC Marketing Sendirian Berhad	Ordinary		100	54
Sterling Selection Sendirian Berhad (<i>under voluntary liquidation wef 10.11.93</i>)	Ordinary		100	54
Topplant Laboratories Sendirian Berhad	Ordinary		100	54

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	Class of Share	B.A.T. Direct % Interest	Subsidiary % Interest	Total & Interest Attributable to B.A.T.
<u>MALTA</u>				
M.T.C. Tobacco Company Limited	Ordinary	100		100
<u>MEXICO</u>				
BAT Mexico SA de CV	Ordinary	100		100
<u>MYANMAR</u>				
Tobacco Marketing Services Limited	Ordinary		100	100 #
<u>NETHERLANDS</u>				
B.A.T Nederland B. V.	Ordinary		100	100
Henri Wintermans Sigarenfabrieken B. V.	Ordinary		100	100
J. De Wijs B. V.	Ordinary		100	100
Louis Dobbmann B. V.	Ordinary		100	100
"Victoria" Cigaretten Verkoop Maatschappij (The Victoria Cigarette Selling Company) B. V.	Ordinary		100	100
Ardath Tobacco Company (Nederland) B. V.	Ordinary		100	100
British-American Tobacco Company (Nederland) B. V.	Ordinary		100	100

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>B.A.T. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to B.A.T</u>
<u>NEW ZEALAND</u>				
New Zealand Holdings Limited	Ordinary	86		86
	Preference	92		92
W.D. & H.O. Wills (New Zealand) Limited	Ordinary		100	86
John Player & Sons (N.Z.) Limited	Ordinary		100	86
Carreras Limited	Ordinary		100	86
Benson & Hedges (N.Z.) Limited	Ordinary		100	86
Nominees (New Zealand) Limited	Ordinary		100	86
Gallaher Limited	Ordinary	100		100
<u>NICARAGUA</u>				
Tabacalera Nicaraguense S.A.	Ordinary	60		60
<u>NIGER</u>				
Britannique Ivoirienne Tabac Conseil - Niger (S.A.R.L.)	Ordinary		100	100
<u>NIGERIA</u>				
Nigerian Tobacco Company plc	Ordinary	59		59
Marina Investments Limited	Ordinary		100	59
<u>PAKISTAN</u>				
Pakistan Tobacco Company Limited	Ordinary	63		63
Phoenix (Private) Limited	Ordinary		100	63

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>B.A.T. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to B.A.T</u>
<u>PANAMA</u>				
Tabacalera Istmena S.A.	Common	100		100
<u>PAPUA NEW GUINEA</u>				
Papua New Guinea Tobacco Company Limited	Ordinary		100	67
Paradise Tobacco Company Pty. Limited	Ordinary ("A" & "B")		100	67
Wills (PNG) Limited	Ordinary		100	67
<u>RUSSIA</u>				
BAT Saratov Tobacco Factory	Ordinary	75		75
Joint Stock Company Java Tabak	Ordinary	86		86
<u>SIERRA LEONE</u>				
Aureol Tobacco Company Limited	Ordinary	86		86
Rokel Leaf Tobacco Development Company Limited	Ordinary		60	52
Aureol Pension Trust Company Limited	Ordinary		100	80
<u>SINGAPORE</u>				
British-American Tobacco Company (Singapore) Limited	Ordinary	80		80
Singapore Tobacco Company (Private) Limited	Ordinary		100	80

BRITISH-AMERICAN TOBACCO COMPANY LIMITED**SUBSIDIARIES**

	<u>Class of Share</u>	<u>B.A.T. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to B.A.T.</u>
<u>SOLOMON ISLANDS</u>				
Solomon Islands Tobacco Company Limited	Ordinary	50	50	83
<u>SOUTH AFRICA</u>				
Utico Holdings Limited	Ordinary	63		63
United Tobacco Company Limited	Ordinary		100	63
Benson & Hedges (Pty.) Limited	Ordinary		100	63
Brown & Williamson Tobacco Corporation (Pty.) Limited	Ordinary		100	63
Carlton Cigarette Company (Pty.) Limited	Ordinary		100	63
Commando (Pty.) Limited	Ordinary		100	63
	Deferred		100	63
Mundel & Herzfeld (Pty.) Limited	Ordinary		100	63
Lambert & Butler Limited	Ordinary		100	63
Lautrec et Cie S.A. (Pty.) Limited	Ordinary		100	63
John Player & Sons (Proprietary) Limited	Ordinary		100	63
Westminster Tobacco Company (C.T. & L.) (Pty) Limited	Ordinary		100	63
Wilson (Top Mill) (Pty.) Limited	Ordinary		100	63
W.D. & H.O. Wills (Pty.) Limited	Ordinary		100	63
International Tobacco Company Limited	Ordinary		100	63
Precision Engineering Company (1946) (Pty.) Limited	Ordinary		100	63
Willards Foods (Proprietary) Limited	"A" Ordinary		100	63
	"B" Ordinary		100	63
Utico Properties Roodepoort (Pty.) Limited	Ordinary		100	63
Utico Exports Limited	Ordinary		100	63
Utico Distributors (Proprietary) Limited	Ordinary		100	63
Willards Management Services (Pty) Ltd.	Ordinary		100	63
Distinctive Marketing (Proprietary) Limited	Ordinary		100	63
Utico Management Services (Proprietary) Limited	Ordinary		100	63

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>B.A.T. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to B.A.T</u>
<u>SPAIN</u>				
B.A.T. Espana S.A.	Ordinary	50		50
<u>SRI LANKA</u>				
Ceylon Tobacco Company Limited	Ordinary	77	7	84
CTC (Trading) Limited	Ordinary		100	84
C.T.C. Services Limited	Ordinary		100	84
C.T.C. (Exports) Limited	Ordinary		100	84
C.T.C. Briquettes Limited	Ordinary		100	84
CTC Eagle Insurance Company Limited	Ordinary		63	53
CTC Foliage Limited	Ordinary		100	84
CTC Leaf Exports Limited	Ordinary		100	84
CTC Eagle Fund Management Company Limited	Ordinary		100	53
<u>SURINAME</u>				
Tobacco Company of Suriname N.V.	Ordinary	100		100
<u>SWITZERLAND</u>				
B.A.T (Suisse) S.A.	Ordinary	77	22	99
Barclaylook S.A.	Ordinary		100	99
Parfita S.A.	Ordinary	100		100
Marylong S.A. (in voluntary liquidation)	Ordinary		100	99

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>B.A.T. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to B.A.T</u>
<u>UGANDA</u>				
B.A.T. Uganda 1984 Limited	Ordinary	70		70
<u>UZBEKISTAN</u>				
UZBAT A.O.	Ordinary		51	51
<u>VENEZUELA</u>				
Compania Anonima Cigarrera Bigott Sucesores	Ordinary	100		100
Fundacion Bigott	Ordinary		100	100
Fundacion Los Ruices	Ordinary		100	100
Inversiones Plurimarcas C.A.	Ordinary		100	100
<u>ZAIRE</u>				
B.A.T. Zaire S.A.R.L.	Ordinary	100		100
<u>ZAMBIA</u>				
B.A.T. Zambia Limited	Ordinary	100		100

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

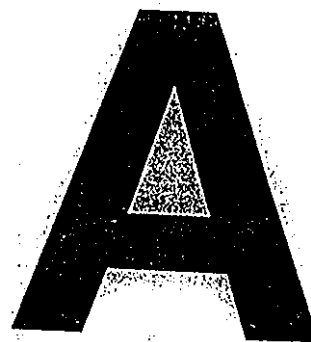
	<u>Class of Share</u>	<u>B.A.T. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to B.A.T</u>
<u>ZIMBABWE</u>				
B. A. T. Zimbabwe Limited	Ordinary	85		85
Brown & Williamson Tobacco Company (Private) Limited	Ordinary		100	85
Carlton Cigarette Company Limited	Ordinary		100	63
Export Leaf Tobacco Co. of Africa (Private) Limited	Ordinary	100		100
Heemraad (Private) Limited	Ordinary		100	85
Tobacco Processors Zimbabwe (Private) Limited	Ordinary		70	70
W.D. & H.O. Wills (Private) Limited	Ordinary		100	85

BRITISH-AMERICAN TOBACCO COMPANY LIMITED

ASSOCIATED COMPANIES

<u>31st December 1994</u>	<u>Class of Share</u>	<u>Percentage Interest</u>
<u>ANGOLA</u>		
Empresa dos Tabacos de Angola (ETA) SARL	Ordinary	50
<u>DENMARK</u>		
Skandinavisk Tobakskompagni A/S	Ordinary	32
<u>FIJI</u>		
Central Manufacturing Company Limited	Ordinary	15
<u>TRINIDAD</u>		
The West Indian Tobacco Company Limited	Ordinary	47
<u>UNITED KINGDOM</u>		
The Confederation of European Community Cigarette Manufacturers Limited	Ordinary	14

FORM ML8



BULK LIST OF SHAREHOLDERS OR MEMBERS

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A bulk list (over 10 pages) of allotments for the company named below has been lodged but does not appear on this annual return microfiche.

If you wish to search the list, please enquire at the Search Control Counter.

Company Number 74974

Company Name BRITISH-AMERICAN TOBACCO
CO.

Made-up-date 28/2/95