

**British American Tobacco Malaysia (Investments) Limited**

**Registered Number 00227745**

**Annual report and financial statements**

**For the year ended 31 December 2019**



## **British American Tobacco Malaysia (Investments) Limited**

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## Strategic report

The Directors present their Strategic Report on British American Tobacco Malaysia (Investments) Limited (the "Company") for the year ended 31 December 2019.

### Principal activities

The Company acts as an intermediate holding company for certain investments held by a member of the British American Tobacco group of companies (the "Group") which are active in the tobacco industry.

### Review of the year ended 31 December 2019

The loss for the financial year attributable to British American Tobacco Malaysia (Investments) Limited shareholders after deduction of all charges and the provision of taxation amounted to £157,645,000 (2018: £26,148,000).

The Directors expect the Company's activities to continue on a similar basis in the foreseeable future.

### Key performance indicators

Given the nature of the Company's activities, the Company's Directors believe that key performance indicators are not necessary or appropriate for an understanding of the Company's specific development, performance or the position of its business. However, key performance indicators relevant to the Group, and which may be relevant to the Company, are disclosed in the Strategic Report in British American Tobacco p.l.c.'s 2019 Annual Report and Form 20-F ("BAT Annual Report") and do not form part of this report.

### Principal risks and uncertainties

The principal risks and uncertainties of the Company, including financial risk management, are integrated with the principal risks of the Group and are monitored by audit committees to provide a framework for identifying, evaluating and managing risks faced by the Group. Accordingly, the key Group risk factors that may be relevant to the Company are disclosed in the BAT Annual Report and do not form part of this report.

### UK Companies Act: Section 172(1) Statement

The Company is part of the British American Tobacco Group and is ultimately owned by British American Tobacco p.l.c. As set out above in the Company's Strategic Report, the Company's principal activity is that it acts as an intermediate holding company for certain investments held by a member of the Group which are active in the tobacco industry.

Under section 172(1) of the UK Companies Act and as part of the Directors' duty to the Company's shareholder to act as they consider most likely to promote the success of the Company, the Directors must have regard for likely long-term consequences of decisions and the desirability of maintaining a reputation for high standards of business conduct. The Directors must also have regard for business relationships with the Company's wider stakeholders, and the impact of the Company's operations on the environment and communities in which it operates. Consideration of these factors and other relevant matters is embedded into all Board decision making and risk assessment throughout the year.

The Company's key stakeholders are the Company's shareholder and other Group undertakings. The Company does not have any employees, customers outside the Group or other suppliers. Primary ways in which the Company engages with group undertakings and its shareholder are through regular meetings, intra-group management activities and ongoing dialogue. There is also regular engagement within the Group on finance-related matters. Feedback from this engagement is taken into account in the Company's decision-making.

Where the Directors do not engage directly with the Company's stakeholders, they are kept updated on stakeholder perspectives, including through the use of management reporting, and board notes relating to matters presented to the Board during the year which set out stakeholder considerations as applicable to matters under consideration. This enables the Directors to maintain an effective

understanding of what matters to those stakeholders and to draw on these perspectives in Board decision-making.

In accordance with the Group's overall governance and internal controls framework and in support of the Company's purpose as part of the Group, the Company applies and the Directors have due regard to all applicable Group policies and procedures, including the BAT Group Statement of Delegated Authorities ("BAT Group SoDA"), and the BAT Group Standards of Business Conduct, Health and Safety Policy, and Environmental Policy as set out at pages 28 to 32 of the BAT Annual Report. As a Group company, the Company acts in accordance with the Group's policies in relation the safeguarding of human rights and community relationships, which are set out at pages 30 to 31 of the BAT Group Annual Report.

Where authority for decision-making is delegated to management under the BAT Group SoDA, the BAT Group SoDA mandates regard for the likely long-term consequences of decisions, the imperative of maintaining high standards of business conduct, business relationships with wider stakeholders, the impact of business operations on the environment and communities, and other relevant factors. The BAT Group SoDA is part of the Group's governance and internal controls framework through which good corporate governance, risk management and internal control is promoted within the Group and does not derogate from any requirement for Board review, oversight or approval in relation to the Company's activities.

The Directors receive training in relation to their role and duties as a director on a periodic basis and all newly appointed Directors receive training in respect of their role and duties on appointment. Director training is provided through the Company Secretary. Focus areas for Directors' training during 2019 included a recap on directors' duties under Section 172 of the UK Companies Act.

By Order of the Board

Mr O.J. Martin  
Assistant Secretary

A handwritten signature in black ink, appearing to be 'O.J. Martin', written over a horizontal line.

7 August 2020

## Directors' report

The Directors present their report together with the audited financial statements of the Company for the year ended 31 December 2019.

### Dividends

During the year the Company paid dividends amounting to £nil (2018: £24,000,000).

### Board of Directors

The names of the persons who served as Directors of the Company during the period 1 January 2019 to the date of this report are as follows:

Robert James Casey	(resigned	11 March 2019)
Carola Wiegand		
David Patrick Ian Booth		

### Research and development

No research and development expenditure has been incurred during the year (2018: nil).

### Employees

The average number of employees employed by the Company during the year was nil (2018: nil).

### Political contributions

The Company made no political donations or incurred any political expenditure during the year (2018: nil).

### Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and KPMG LLP will therefore continue in office.

### Statement of directors' responsibilities

The directors are responsible for preparing the Strategic Report, the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK accounting standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 101 *Reduced Disclosure Framework*.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

## **Directors' report (continued)**

### **Statement of directors' responsibilities (continued)**

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

### **Directors' declaration in relation to relevant audit information**

Having made appropriate enquiries, each of the Directors who held office at the date of approval of this report confirms that:

- (a) to the best of his or her knowledge and belief, there is no relevant audit information of which the Company's auditor is unaware; and
- (b) he or she has taken all steps that a Director might reasonably be expected to have taken in order to make himself or herself aware of relevant audit information and to establish that the Company's auditor is aware of that information.

By Order of the Board

Mr O.J. Martin  
Assistant Secretary

7 August 2020



# **Independent Auditor's Report to the members of British American Tobacco Malaysia (Investments) Limited**

## **Opinion**

We have audited the financial statements of British American Tobacco Malaysia (Investments) Limited ("the company") for the year ended 31 December 2019 which comprise the Profit and loss account, Statement of changes in equity, Balance sheet and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2019 and of its loss for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 101 *Reduced Disclosure Framework*; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

## **Going concern**

The directors have prepared the financial statements on the going concern basis as they do not intend to liquidate the company or to cease its operations, and as they have concluded that the company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least a year from the date of approval of the financial statements. In our evaluation of the directors' conclusions, we considered the inherent risks to the company's business model and analysed how those risks might affect the company's financial resources or ability to continue operations over the going concern period. We have nothing to report in these respects.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the company will continue in operation.

## **Strategic report and directors' report**

The directors are responsible for the strategic report and the directors' report. Our opinion on the financial statements does not cover those reports and we do not express an audit opinion thereon. Our responsibility is to read the strategic report and the directors' report and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the strategic report and the directors' report;
- in our opinion the information given in those reports for the financial year is consistent with the financial statements; and
- in our opinion those reports have been prepared in accordance with the Companies Act 2006.

# **Independent Auditor's Report to the members of British American Tobacco Malaysia (Investments) Limited (continued)**

## **Matters on which we are required to report by exception**

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

## **Directors' responsibilities**

*As explained more fully in their statement set out on page 4, the directors are responsible for: the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.*

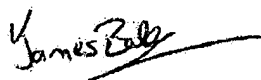
## **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. *Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.*

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

## **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



7 August 2020

**James Baker, Senior Statutory Auditor**  
**for and on behalf of KPMG LLP, Statutory Auditor**

*Chartered Accountants*  
15 Canada Square  
London. E14 5GL



**Profit and loss account for the year ended 31 December**

<b>Continuing operations</b>	<b>Note</b>	<b>2019 £'000</b>	<b>2018 £'000</b>
Other operating expenses	2	(175,689)	-
<b>Operating result</b>		<b>(175,689)</b>	
Income from shares in Group undertakings	3	18,015	26,120
Interest receivable and similar income	4	29	28
<b>(Loss)/ profit before taxation</b>		<b>(157,645)</b>	<b>26,148</b>
Taxation	5	-	-
<b>(Loss)/ profit for the financial year</b>		<b>(157,645)</b>	<b>26,148</b>

There is no difference between the profit before taxation and the profit for the financial year stated above and their historical cost equivalents.

There are no recognised gains or losses other than the profit for the financial year and therefore no Statement of other comprehensive income has been presented.

**Statement of changes in equity for the year ended 31 December**

	<b>Called up share capital</b>	<b>Share premium account</b>	<b>Profit and loss account</b>	<b>Total Equity</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
1 January 2018	235,828	197,983	400	434,211
Profit for the financial year	-	-	26,148	26,148
Dividends paid	-	-	(24,000)	(24,000)
<b>31 December 2018</b>	<b>235,828</b>	<b>197,983</b>	<b>2,548</b>	<b>436,359</b>
Loss for the financial year	-	-	(157,645)	(157,645)
<b>31 December 2019</b>	<b>235,828</b>	<b>197,983</b>	<b>(155,097)</b>	<b>278,714</b>

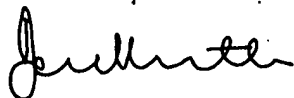
The accompanying notes are an integral part of the financial statements.

**British American Tobacco Malaysia (Investments) Limited**

**Balance sheet as at 31 December**

	Note	2019 £'000	2018 £'000
<b>Fixed assets</b>			
Investments in Group undertakings	6	258,122	433,811
		<b>258,122</b>	<b>433,811</b>
<b>Current assets</b>			
Debtors: amounts falling due within one year	7	20,592	2,548
<b>Total assets less current liabilities</b>		<b>278,714</b>	<b>436,359</b>
<b>Capital and reserves</b>			
Called up share capital	8	235,828	235,828
Share premium account		197,983	197,983
Profit and loss account		(155,097)	2,548
<b>Total shareholders' funds</b>		<b>278,714</b>	<b>436,359</b>

The financial statements on pages 8 to 14 were approved by the Directors on 7 August 2020 and signed on behalf of the Board.



D.P.I Booth  
Director

**Registered number**  
**00227745**

The accompanying notes are an integral part of the financial statements.

## Notes to the financial statements for the year ended 31 December 2019

### 1 Accounting policies

#### Basis of accounting

The financial statements are prepared on the going concern basis, under the historical cost convention, and in accordance with Financial Reporting Standard 101 *Reduced Disclosure Framework* ("FRS 101"). In preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU ("IFRS"), but makes amendments where necessary in order to comply with the Companies Act 2006 and where advantage of disclosure exemptions available under FRS 101 have been taken.

The preparation of the financial statements requires the Directors to make estimates and assumptions that affect the reported amounts of income, expenses, assets and liabilities, and the disclosure of contingent liabilities at the date of the financial statements. The key estimates and assumptions are set out in the accounting policies below, together with the related notes to the accounts.

The most significant items include:

- the review of asset values and impairment testing of non-financial assets;
- the estimation of amounts to be recognised in respect of taxation and legal matters.

Such estimates and assumptions are based on historical experience and various other factors that are believed to be reasonable in the circumstances and constitute management's best judgment at the date of the financial statements. In the future, actual experience may deviate from these estimates and assumptions, which could affect the financial statements as the original estimates and assumptions are modified, as appropriate, in the year in which the circumstances change.

The Company is included in the consolidated financial statements of British American Tobacco p.l.c. which is incorporated in the United Kingdom and registered in England and Wales. Consequently, the Company has taken advantage of the exemption from preparing consolidated financial statements under the terms of section 400 of the Companies Act 2006.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

#### Foreign currencies

The functional currency of the Company is sterling. Transactions arising in currencies other than sterling are translated at the rate of exchange ruling on the date of the transaction. Monetary assets and liabilities expressed in currencies other than sterling are translated at rates of exchange ruling at the end of the financial year.

#### Income

Income is recognised in the profit and loss account when all contractual or other applicable conditions for recognition have been met.

#### Operating expenses

Operating expenses are recorded in the period they relate to and are generated in the normal business operations of the company.

#### Taxation

Taxation is that chargeable on the profits for the period, together with deferred taxation.

The current income tax charge is calculated on the basis of tax laws enacted or substantively enacted at the balance sheet date.

Tax is recognised in the profit and loss account except to the extent that it relates to items recognised in other comprehensive income or directly in equity, in which case it is recognised in other comprehensive income or changes in equity.

## Notes to the financial statements for the year ended 31 December 2019

### 1 Accounting policies (continued)

#### Investments in Group undertakings

As permitted by IFRS 9, Investments in Group undertakings are stated at cost, together with subsequent capital contributions, less provisions for any impairment in value, where appropriate. An impairment loss is recognised to the extent that the carrying value exceeds the recoverable amount which is the higher of the assets' fair value less costs to sell and its value in use. Impairments are reversed when the value in use exceeds the carrying amount of the investment.

#### Dividends

Final dividend distributions to the Company's shareholders are recognised as a liability in the Company's financial statements in the period in which the dividends are approved by the Company's shareholders at the Annual General Meeting, while interim dividend distributions are recognised in the period in which the dividends are declared and paid.

#### Financial instruments

The Company's business model for managing financial assets is in accordance with the principles set out in the BAT Group Treasury Manual which notes that the primary objective with regard to the management of cash and investments is to protect against the loss of principal. The majority of financial assets are held in order to collect contractual cash flows (typically loans and other receivables) but some assets (typically investments) are held for investment potential.

With the exception of investments in Group undertakings and derivative financial instruments, financial assets and financial liabilities are recognised when the Company becomes party to the contractual provisions of the relevant instrument and derecognised when it ceases to be a party to such provisions.

Such assets and liabilities are classified as current if they are expected to be realised or settled within 12 months after the balance sheet date. If not, they are classified as non-current. Financial instruments are initially recognised at fair value plus directly attributable transaction costs where applicable, with subsequent measurement set out below. The Company's loans and receivable, Amounts owed by Group undertakings and Other debtors are non-derivative financial assets with fixed or determinable payments that are held in order to collect contractual cash flows and are subsequently carried at amortised cost. Non-derivative financial liabilities, including creditors, are subsequently carried at amortised cost using the effective interest method.

#### Impairment of financial assets

With effect from 1 January 2018, loss allowances for expected credit losses on financial assets which are held at amortised cost are recognised on the initial recognition of the underlying asset. Allowances in respect of loans and other receivables (debtors) are initially recognised at an amount equal to 12-month expected credit losses. Where the credit risk on the receivables has increased significantly since initial recognition, allowances are measured at an amount equal to the lifetime expected credit loss. Prior to 1 January 2018, financial assets were reviewed for impairment at each balance sheet date, or whenever events indicated that the carrying amount might not be recoverable.

### 2 Other operating expenses

	2019	2018
	£'000	£'000
Impairment of Investments in Group undertakings	175,689	-

Auditor's fees of £2,500 were borne by a fellow Group undertaking (2018: £2,500).

There were no employees (2018: none) and no staff costs during the year (2018: £nil).

None of the Directors received any remuneration in respect of their services as a Director of the Company during the year (2018: £nil). The Company considers that there is no practicable method to allocate a portion of the emoluments the Directors receive from their respective Group company employer for any qualifying services in respect of the Company, as these are considered to be incidental and part of the Directors overall management responsibilities within the Group.

## Notes to the financial statements for the year ended 31 December 2019

**3 Income from shares in Group undertakings**

	2019 £'000	2018 £'000
Income from shares in Group undertakings	18,015	26,120

Income from shares in Group undertakings represent dividends received from British American Tobacco Holdings (Malaysia) B.V..

**4 Interest receivable and similar income**

	2019 £'000	2018 £'000
Interest receivable from Group undertakings	29	28

**5 Taxation****Factors affecting the taxation charge**

A reduction in the UK corporation tax rate from 19% to 17% (effective from 1 April 2020) was substantively enacted on 6 September 2016, and the UK deferred tax asset/(liability) as at 31 December 2019 has been calculated based on this rate. In the 11 March 2020 Budget, it was announced that the UK tax rate will remain at the current 19% and not reduce to 17% from 1 April 2020. This will have a consequential effect on the company's future tax charge.

The taxation charge for the year differs from the charge that would be expected based on the statutory 19% (2018: 19%) rate of corporation taxation in the UK. The major causes of this difference are listed below:

	2019 £'000	2018 £'000
Profit for the year	(157,645)	26,148
Total tax expense	-	-
Profit excluding taxation	(157,645)	26,148
Tax using the UK corporation tax rate of 19% (2018 19%)	(29,952)	4,968
Expenses not deductible	33,381	-
Tax exempt revenues	(3,423)	(4,968)
Group relief claimed for nil consideration	(6)	-
Total tax charge for the period	-	-

## Notes to the financial statements for the year ended 31 December 2019

## 6 Investments

## (1) Shares in Group undertakings and participating interest

Company	Share Class	Direct Interest (%)	Subsidiary Interest (%)	Attributable Interest (%)
<b>Brunei Darussalam</b>				
6th Floor, Bang Hj Ahmad Laksamana Othman, 38-39, Jalan Sultan, Bandar Seri Begawan BS8811, Brunei Darussalam				
Commercial Marketers and Distributors Sdn. Bhd.	Ordinary	0.00	100.00	32.48
<b>Malaysia</b>				
Level 19, Guoco Tower, Damansara City, No. 6 Jalan Damanlela, Bukit Damansara, 50490 Kuala Lumpur, Malaysia				
British American Tobacco (Malaysia) Berhad.	Ordinary	0.00	50.00	32.48
Commercial Marketers and Distributors Sdn. Bhd.	Ordinary	0.00	100.00	32.48
Rothmans Brands Sdn. Bhd.	Ordinary	0.00	100.00	32.48
Tobacco Importers and Manufacturers Sdn. Bhd.	Ordinary	0.00	100.00	32.48
<b>Netherlands</b>				
Handelsweg 53 A, 1181 ZA, Amstelveen, Netherlands				
British American Tobacco Holdings (Malaysia) B.V.	Ordinary	64.97	0.00	64.97

The total holding by the British American Tobacco p.l.c. Group in British American Tobacco Holdings (Malaysia) B.V. is 100%.

The subsidiary undertaking that principally affects the Company's financial position is British American Tobacco Holdings (Malaysia) B.V.. The principal activity of this undertaking is to act as a holding company.

## (2) Investments in Group undertakings

	Investments in Group undertakings £'000
<b>Cost</b>	
1 January 2019	433,811
31 December 2019	433,811
<b>Impairment provisions</b>	
1 January 2019	-
Charge in the year	175,689
31 December 2019	175,689
<b>Net book value</b>	
1 January 2019	433,811
31 December 2019	258,122

- (3) The Directors are of the opinion that the individual investments in the Group undertakings have a value not less than the amount at which they are shown in the balance sheet.

## Notes to the financial statements for the year ended 31 December 2019

### 7 Debtors: amounts falling due within one year

	2019 £'000	2018 £'000
Amounts owed by Group undertakings	20,592	2,548

Amounts owed by Group undertakings are unsecured, interest bearing and repayable on demand. The interest rate is based on LIBOR.

### 8 Called up share capital

	2019	2018
Ordinary shares of £1 each		
Allotted, called up and fully paid		
- value	£235,828,345	£235,828,345
- number	235,828,345	235,828,345

### 9 Related party disclosures

As a wholly owned subsidiary the Company has taken advantage of the exemption under FRS 101 from disclosing transactions with other subsidiary undertakings of the British American Tobacco p.l.c. Group.

### 10 Parent undertakings

The Company's ultimate parent undertaking and ultimate controlling party is British American Tobacco p.l.c. being incorporated in the United Kingdom and registered in England and Wales. The Company's immediate parent undertaking is British American Tobacco International Investments B.V.. Group financial statements are prepared only at the British American Tobacco p.l.c. level and may be obtained from:

The Company Secretary  
Globe House  
4 Temple Place  
London  
WC2R 2PG