

British American Tobacco Turkey Limited
(Formerly know as Clermont Tabac limited)
Registered Number: 1847742

Financial Statements

For the year ended 31 December 2002



British American Tobacco Turkey Limited

Balance Sheet as at 31 December 2002

	<i>Note</i>	2002 £	2001 £
Current assets			
Debtors: amounts owed by group undertakings		1,000	1,000
		1,000	1,000
Capital and reserves			
Called up share capital	3	1,000	1,000
Profit and loss account		-	-
Total equity shareholders' funds		1,000	1,000

For the year ended 31 December 2002 the Company was entitled to the exemption under section 249AA(1) of the Companies Act 1985.

Members have not required the Company to obtain an audit in accordance with section 249(B)(2) of the Companies Act 1985.

The Directors acknowledge their responsibility for:

- (i) ensuring the Company keeps accounting records which comply with section 221; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year, in accordance with section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the Company.

The Company was dormant throughout the year.

The financial statements on pages 2 to 3 were approved by the Directors on 29th October 2003 and signed on behalf of the Board by:



D.A. Swann
Director

The notes on page 3 form an integral part of these accounts.

British American Tobacco Turkey Limited

Notes to the Accounts – 31 December 2002

1 Accounting policies

A summary of the principal accounting policies is set out below.

(1) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 1985 and applicable UK accounting standards.

2 Directors' emoluments and employee information

The Directors did not receive any emoluments during the year or during the preceding year. No staff were employed by the Company during the year, or during the preceding year.

3 Share capital

The share capital of the Company is as follows:

Ordinary shares of £1 each	2002	2001
Authorised - value	£1,000	£1,000
- number	1,000	1,000
Allotted, called up and fully paid		
- value	£1,000	£1,000
- number	1,000	1,000

4 Parent undertakings

The Company's ultimate parent undertaking is British American Tobacco p.l.c. being incorporated in the United Kingdom and registered in England and Wales. Group accounts are prepared only at the British American Tobacco p.l.c. level.

5 Post balance sheet event

On 13th June 2003 the Company changed its name from Clermont Tabac Limited to British American Tobacco Turkey Limited.

6 Copies of the Report and Accounts

Copies of the Report and Accounts of British American Tobacco p.l.c. may be obtained from:

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