
**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED
(FORMERLY KNOWN AS SUPERSTRUCTURE GROUP LIMITED)**

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2013



**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

COMPANY INFORMATION

DIRECTORS

B Thomas (resigned 4 July 2014)
D Goma
P Inman (resigned 2 February 2014)
C Weir (appointed 7 July 2014)

COMPANY SECRETARY

D Goma

REGISTERED NUMBER

05286389

REGISTERED OFFICE

Moor Lane
Derby
Derbyshire
DE24 8BJ

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

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**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2013**

The directors present their report and the financial statements for the year ended 31 December 2013.

PRINCIPAL ACTIVITIES

The company's principal activity during the year was the marketing and sale of safety and risk management software to the aviation industry.

On 1st July 2014, the company changed its name to Rolls-Royce Controls and Data Services (UK) limited.

BUSINESS REVIEW, RESULTS AND DIVIDENDS

The profit for the year, after taxation, amounted to £85,189 (2012 - loss £37,536). At the 31 December 2013 the company continued to be in a strong position to achieve further sales growth in its target markets.

Turnover for the year was £1,645,660 compared with £938,531 in the previous 9 month period. Revenues were up on an annualised basis and this can be directly attributed to increased licensing contracts.

No dividend is recommended by the directors (31 December 2012: nil).

DIRECTORS

The directors who served during the year were:

B Thomas (resigned 4 July 2014)

D Goma

P Inman (resigned 2 February 2014)

EVENTS SINCE THE END OF THE YEAR

On 29 June 2014, the trade and assets of the company's parent company Optimized Systems and Solutions Limited were transferred to the company's new parent company, Rolls-Royce Controls and Data Services Limited.

On 2 January 2014, Rolls-Royce Controls and Data Services Limited had changed its name from Rolls-Royce Engine Control Systems Limited. This reflected a strategic alignment within the Rolls-Royce plc group. This alignment was further progressed on 29 June 2014 with the full merger of the company's parents companies and the change in trading name from Aero Engine Controls to Controls and Data Services.

The structure of the merger was such that Rolls-Royce Controls and Data Services Limited acquired the trade and assets of Optimized Systems and Solutions Limited, and as such Rolls-Royce Controls and Data Services Limited has now become the company's parent. The merger does not therefore affect the future going concern of the company or the group.

QUALIFYING THIRD PARTY INDEMNITY PROVISIONS

The company has made qualifying third party indemnity provisions for the benefit of its directors from 19 June 2012 and remain in force at the date of this report. These provisions did not apply for the directors that served before 19 June 2012.

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2013**

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

AUDITOR

Our auditor, KPMG Audit Plc have instigated an orderly wind down of business. The Board has decided to put KPMG LLP forward to be appointed as auditors and resolution concerning their appointment will be proposed at the next board of directors meeting.

This report was approved by the board on

18/08/14

and signed on its behalf.


D Goma
Secretary

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2013**

The directors are responsible for preparing 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). 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: give a true and fair view of the state of affairs of the company and 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 judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS SUPERSTRUCTURE GROUP LIMITED)

We have audited the financial statements of Rolls-Royce Controls and Data Services (UK) Limited (formerly known as Superstructure Group Limited) for the year ended 31 December 2013, set out on pages 5 to 15. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

As explained more fully in the Directors' responsibilities statement as set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2013 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

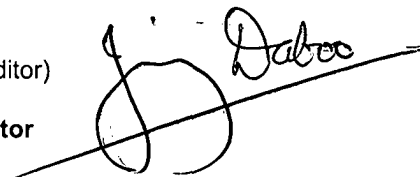
We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- 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; or
- the directors were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

Jimmy Daboo (Senior statutory auditor)
for and on behalf of
KPMG Audit Plc - Statutory Auditor
Chartered Accountants
15 Canada Square
London

E14 5GL

Date: 18/8/14



**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013**

| | Note | 31 December 2013 £ | 9 months ended 31 December 2012 £ |
|---|------|--------------------------|--|
| TURNOVER | 1 | 1,645,660 | 938,531 |
| Cost of sales | | <u>(737,625)</u> | <u>(442,441)</u> |
| GROSS PROFIT | | 908,035 | 496,090 |
| Distribution costs | | <u>(567,117)</u> | <u>(347,018)</u> |
| Administrative expenses | | <u>(229,079)</u> | <u>(192,938)</u> |
| PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION | | 111,839 | (43,866) |
| Tax on profit/(loss) on ordinary activities | 6 | <u>(26,650)</u> | <u>6,330</u> |
| PROFIT/(LOSS) FOR THE FINANCIAL YEAR | 13 | <u>85,189</u> | <u>(37,536)</u> |

All amounts relate to continuing operations.

There were no recognised gains and losses for 2013 or 2012 other than those included in the Profit and loss account.

The notes on pages 7 to 15 form part of these financial statements.

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)
REGISTERED NUMBER: 05286389**

**BALANCE SHEET
AS AT 31 DECEMBER 2013**

| | Note | £ | 2013 £ | £ | 2012 £ |
|--|------|------------------|-----------------------|------------------|-----------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 7 | | 2,370 | | 4,108 |
| CURRENT ASSETS | | | | | |
| Debtors | 8 | 593,892 | | 559,830 | |
| Cash at bank | | 34,723 | | 28,540 | |
| | | <u>628,615</u> | | <u>588,370</u> | |
| CREDITORS: amounts falling due within one year | 9 | <u>(153,719)</u> | | <u>(155,532)</u> | |
| NET CURRENT ASSETS | | | <u>474,896</u> | | <u>432,838</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>477,266</u> | | <u>436,946</u> |
| CREDITORS: amounts falling due after more than one year | 10 | | <u>(138,367)</u> | | <u>(183,236)</u> |
| NET ASSETS | | | <u><u>338,899</u></u> | | <u><u>253,710</u></u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | 12 | | 1,000 | | 1,000 |
| Profit and loss account | 13 | | <u>337,899</u> | | <u>252,710</u> |
| SHAREHOLDERS' FUNDS | 14 | | <u><u>338,899</u></u> | | <u><u>253,710</u></u> |

The financial statements were approved and authorised for issue by the board and were signed on its behalf on
18/08/14



D Goma
Director

The notes on pages 7 to 15 form part of these financial statements.

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with applicable accounting standards.

The directors also consider the going concern basis to be appropriate based on future forecast profits and cashflow projections. These forecasts and projections show that the company will be able to meet its liabilities as they fall due and the directors are satisfied that the going concern basis is appropriate.

1.2 Turnover

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and services, excluding value added tax (VAT), rebates and discounts. Turnover is recognised as follows:

- Sales of goods are recognised when the risks and rewards have transferred to the customer.
- Sales of services are recognised in the accounting period in which the services are rendered, by reference to percentage of completion as a proportion of the total services to be provided.
- Amounts invoiced before the services have been delivered are deferred in the balance sheet until the service has been provided.

Turnover is primarily derived from the United Kingdom, which in the opinion of the directors constitutes the company's principal operating market.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|---------------------------------------|--|
| Furniture, fittings & other equipment | - 40% (year 1) and 25% (year 2 and subsequent) |
| Computer equipment | - 40% (year 1) and 25% (year 2 and subsequent) |

1.4 Operating leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the profit and loss account as they are incurred.

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

1. ACCOUNTING POLICIES (continued)

1.5 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted. Deferred tax is measured on an undiscounted basis.

1.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

1.7 Cash flow statement

The company is a wholly owned subsidiary of Rolls-Royce Controls and Data Services Limited and is included in the consolidated financial statements of Rolls-Royce plc, which are publicly available. Consequently, the company has taken advantage of the exemption from preparing a cash flow statement under the terms of FRS 1.

1.8 Related party transactions

The company has taken advantage of the exemption in FRS 8 not to disclose related party transactions with other group companies that are wholly owned by the group.

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

2. PROFIT/(LOSS)

The profit/(loss) is stated after charging/(crediting):

| | 31 December 2013 £ | 9 months ended 31 December 2012 £ |
|--|-----------------------------------|--|
| Depreciation of tangible fixed assets: | | |
| - owned by the company | 1,738 | 1,122 |
| Operating lease rentals: | | |
| - other operating leases | - | 496 |
| Difference on foreign exchange | 31,718 | (2,805) |
| | <u><u> </u></u> | <u><u> </u></u> |

3. AUDITORS' REMUNERATION

| | 31 December 2013 £ | 9 months ended 31 December 2012 £ |
|--|-----------------------------------|--|
| Fees payable to the company's auditor and its associates for the audit of the company's annual accounts | 6,000 | 10,000 |
| | <u><u> </u></u> | <u><u> </u></u> |

4. STAFF COSTS

Staff costs, including directors' remuneration, were as follows:

| | 31 December 2013 £ | 9 months ended 31 December 2012 £ |
|-----------------------|-----------------------------------|--|
| Wages and salaries | 236,642 | 251,720 |
| Social security costs | 34,587 | 46,287 |
| | <u><u>271,229</u></u> | <u><u>298,007</u></u> |

The average monthly number of employees, including the directors, during the year was as follows:

| | 31 December 2013 No. | 9 months ended 31 December 2012 No. |
|--------------------------|-------------------------------------|--|
| Selling and distribution | <u><u>5</u></u> | <u><u>6</u></u> |

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

5. DIRECTORS' REMUNERATION

| | 31 December 2013 £ | 9 months ended 31 December 2012 £ |
|--------------|-----------------------------------|--|
| Remuneration | 49,530 | 38,077 |

Only one director is employed and paid by the company. The remaining company directors are paid by Rolls-Royce plc.

6. TAXATION

| | 31 December 2013 £ | 9 months ended 31 December 2012 £ |
|---|-----------------------------------|--|
| Analysis of tax charge/(credit) in the year/period | | |
| Current tax (see note below) | | |
| UK corporation tax charge/(credit) on profit/loss for the year/period | 3,678 | (11,597) |
| Adjustments in respect of prior periods | - | 4,916 |
| | 3,678 | (6,681) |
| Double taxation relief | (3,678) | - |
| Group taxation relief payable at 23.25% (2012: 24%) | 21,000 | - |
| | 21,000 | (6,681) |
| Foreign tax on income for the year/period | 3,678 | 2,362 |
| Total current tax | 24,678 | (4,319) |
| Deferred tax | | |
| In respect of year | 1,967 | (1,749) |
| in respect of prior periods | (1) | - |
| In respect of reduction in tax rate | 6 | (262) |
| Total deferred tax (see note 11) | 1,972 | (2,011) |
| Tax on profit/loss on ordinary activities | 26,650 | (6,330) |

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

6. TAXATION (continued)

Factors affecting tax charge for the year/period

The tax assessed for the year/period is lower than (2012 - higher than) the standard rate of corporation tax in the UK of 23.25% (2012 - 24%). The differences are explained below:

| | 31 December 2013 £ | 9 months ended 31 December 2012 £ |
|--|-----------------------------------|--|
| Profit/loss on ordinary activities before tax | 111,839 | (43,866) |
| Profit/loss on ordinary activities multiplied by standard rate of corporation tax in the UK of 23.25% (2012 - 24%) | 26,003 | (10,528) |
| Effects of: | | |
| Capital allowances for year/period in excess of depreciation | 270 | (196) |
| Tax rate differential on losses carried back | - | (1,314) |
| Tax rate differential on timing differences | (1,011) | - |
| Adjustments to tax charge in respect of prior periods | - | 4,916 |
| Other timing differences leading to an increase (decrease) in taxation | (2,237) | 1,945 |
| Unrelieved foreign tax | 1,653 | 1,795 |
| Movement in unrecognised deferred tax | - | (937) |
| Current tax charge/(credit) for the year/period (see note above) | 24,678 | (4,319) |

Factors that may affect future tax charges

The 2013 Budget announced that the UK corporation tax rate will reduce to 21 per cent from 1 April 2014 and to 20 per cent from 1 April 2015. These reductions were substantively enacted on 2 July 2013. As the reduction to 20 per cent was substantively enacted prior to the year end, the closing deferred tax asset has been restated accordingly and the charge has been recognised in the P&L.

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

7. TANGIBLE FIXED ASSETS

| | Office equipment £ |
|--|--------------------------|
| Cost | |
| At 1 January 2013 and 31 December 2013 | 5,584 |
| Depreciation | |
| At 1 January 2013 | 1,476 |
| Charge for the year | 1,738 |
| At 31 December 2013 | 3,214 |
| Net book value | |
| At 31 December 2013 | 2,370 |
| At 31 December 2012 | 4,108 |

8. DEBTORS

| | 2013 £ | 2012 £ |
|------------------------------------|----------------|----------------|
| Trade debtors | 462,766 | 411,937 |
| Amounts owed by group undertakings | 104,144 | 70,672 |
| Other debtors | - | 11,597 |
| Prepayments and accrued income | 26,943 | 63,613 |
| Deferred tax asset (see note 11) | 39 | 2,011 |
| | <u>593,892</u> | <u>559,830</u> |

9. CREDITORS:

Amounts falling due within one year

| | 2013 £ | 2012 £ |
|------------------------------------|----------------|----------------|
| Trade creditors | 5,570 | 9,452 |
| Amounts owed to group undertakings | 21,000 | - |
| Other taxation and social security | 4,388 | 15,139 |
| Accruals and deferred income | 122,761 | 130,941 |
| | <u>153,719</u> | <u>155,532</u> |

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

10. CREDITORS:

Amounts falling due after more than one year

| | 2013 £ | 2012 £ |
|------------------------------------|----------------|----------------|
| Amounts owed to group undertakings | <u>138,367</u> | <u>183,236</u> |

11. DEFERRED TAX ASSET

| | 2013 £ | 2012 £ |
|--|-----------|--------------|
| At beginning of year/period | 2,011 | - |
| (Charge for)/released during year/period (P&L) | (1,972) | 2,011 |
| At end of year/period | <u>39</u> | <u>2,011</u> |

The deferred tax asset is made up as follows:

| | 2013 £ | 2012 £ |
|--------------------------------|-----------|----------------|
| Accelerated capital allowances | 39 | 225 |
| Other timing differences | - | (2,236) |
| | <u>39</u> | <u>(2,011)</u> |

12. SHARE CAPITAL

| | 2013 £ | 2012 £ |
|---|--------------|--------------|
| Allotted, called up and fully paid | | |
| 1,000 ordinary shares of £1 each | <u>1,000</u> | <u>1,000</u> |

13. RESERVES

| | Profit and loss account £ |
|-------------------------------|---------------------------------|
| At 1 January 2013 | 252,710 |
| Profit for the financial year | 85,189 |
| At 31 December 2013 | <u>337,899</u> |

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

14. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

| | 2013 £ | 2012 £ |
|---|----------------|----------------|
| Opening shareholders' funds | 253,710 | 291,246 |
| Profit/(loss) for the financial year/period | 85,189 | (37,536) |
| Closing shareholders' funds | <u>338,899</u> | <u>253,710</u> |

15. CONTINGENT LIABILITIES

On 6 December 2012, Rolls-Royce Holdings plc (the ultimate parent company of the company) announced that it had passed information to the Serious Fraud Office (SFO), an independent United Kingdom government department, relating to concerns in overseas markets. Since that date Rolls-Royce Holdings plc has continued its investigations and is engaging with the SFO and other authorities in the UK, the USA and elsewhere.

In December 2013, Rolls-Royce Holdings plc announced that it had been informed by the SFO that it had commenced a formal investigation. The consequence of these disclosures will be decided by the regulatory authorities. It remains too early to predict the outcomes, but these could include the prosecution of individuals and of the Rolls-Royce Holdings plc group. Accordingly, the potential for fines, penalties or other consequences (including debarment from government contracts, suspension of export privileges and reputational damage) cannot currently be assessed. As the investigation is ongoing, it is not yet possible to identify the timescale in which these issues might be resolved.

16. POST BALANCE SHEET EVENTS

On 29 June 2014, the trade and assets of the company's parent company Optimized Systems and Solutions Limited were transferred to the company's new parent company, Rolls-Royce Controls and Data Services Limited.

On 2 January 2014, Rolls-Royce Controls and Data Services Limited had changed its name from Rolls-Royce Engine Control Systems Limited. This reflected a strategic alignment within the Rolls-Royce plc group. This alignment was further progressed on 29 June 2014 with the full merger of the company's parents companies and the change in trading name from Aero Engine Controls to Controls and Data Services.

The structure of the merger was such that Rolls-Royce Controls and Data Services Limited acquired the trade and assets of Optimized Systems and Solutions Limited, and as such Rolls-Royce Controls and Data Services Limited has now become the company's parent. The merger does not therefore affect the future going concern of the company or the group.

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

17. CONTROLLING PARTY

The company is a subsidiary undertaking of Rolls-Royce Controls and Data Services Limited, incorporated in Great Britain.

The largest group in which the results of the company are consolidated is that headed by Rolls-Royce Holdings plc. The smallest group in which the results of the company are consolidated is that headed by Rolls-Royce plc, incorporated in Great Britain.

The consolidated accounts of these groups are available to the public and may be obtained from 65 Buckingham Gate, London, SW1E 6AT.