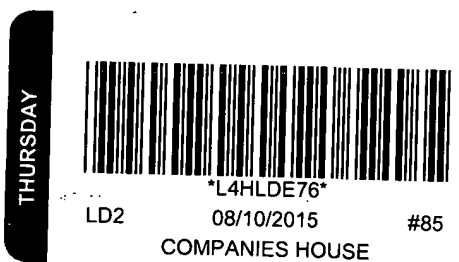

**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED
(FORMERLY KNOWN AS SUPERSTRUCTURE GROUP LIMITED)**

DIRECTOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2014



**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 (resigned 31 August 2015)
P Inman (resigned 2 February 2014)
C Weir (appointed 7 July 2014)

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)**

**DIRECTOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2014**

The director presents his report and the financial statements for the year ended 31 December 2014.

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 £29,242 (2013 - £85,189). At the period end the company continued to be in a strong position to achieve further sales growth in its target markets.

Turnover for the year was £1,236,795 compared with £1,645,660 in the previous year. Turnover was down on an annual basis.

On 29 June 2014, as part of a strategic alignment within the Rolls-Royce group, Rolls-Royce Controls and Data Services Limited became the company's parent (previously Superstructure Capital Limited).

No dividend is recommended by the directors (31 December 2013: nil).

DIRECTORS

The directors who served during the year were:

B Thomas (resigned 4 July 2014)
D Goma (resigned 31 August 2015)
P Inman (resigned 2 February 2014)
C Weir (appointed 7 July 2014)

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.

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

The auditor, KPMG LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

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

**DIRECTOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2014**

This report was approved by the board on **28/09/15** and signed on its behalf.



C Weir
Director

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

**DIRECTOR'S RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2014**

The director is responsible for preparing the Director's report and the financial statements in accordance with applicable law and regulations.

Company law requires the director 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:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is 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 him to ensure that the financial statements comply with the Companies Act 2006. He has 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.

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 2014, set out on pages 5 to 13. 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 DIRECTOR 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 2014 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 director's 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 LLP, Statutory Auditor
Chartered Accountants

15 Canada Square

London

E14 5GL

Date: 5/10/15



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

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2014**

	Note	2014 £	2013 £
TURNOVER		1,236,795	1,645,660
Cost of sales		<u>(568,996)</u>	<u>(737,625)</u>
GROSS PROFIT		667,799	908,035
Distribution costs		<u>(419,435)</u>	(567,117)
Administrative expenses		<u>(208,193)</u>	<u>(229,079)</u>
OPERATING PROFIT	2	40,171	111,839
Tax on profit on ordinary activities	5	<u>(10,929)</u>	<u>(26,650)</u>
PROFIT FOR THE FINANCIAL YEAR	12	<u>29,242</u>	<u>85,189</u>

All amounts relate to continuing operations.

There were no recognised gains and losses for 2014 or 2013 other than those included in the Profit and loss account.

The notes on pages 7 to 13 form part of these financial statements.

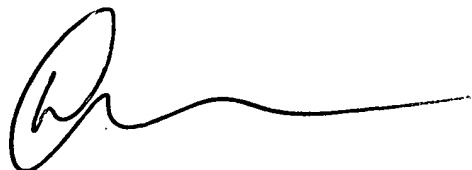
**ROLLS-ROYCE CONTROLS AND DATA SERVICES (UK) LIMITED (FORMERLY KNOWN AS
SUPERSTRUCTURE GROUP LIMITED)
REGISTERED NUMBER: 05286389**

**BALANCE SHEET
AS AT 31 DECEMBER 2014**

	Note	£	2014 £	£	2013 £
FIXED ASSETS					
Tangible assets	6		-		2,370
CURRENT ASSETS					
Debtors	7	1,005,968		593,892	
Cash at bank		34,503		34,723	
		<u>1,040,471</u>		<u>628,615</u>	
CREDITORS: amounts falling due within one year	8	<u>(672,330)</u>		<u>(153,719)</u>	
NET CURRENT ASSETS			<u>368,141</u>		<u>474,896</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>368,141</u>		<u>477,266</u>
CREDITORS: amounts falling due after more than one year	9		<u>-</u>		<u>(138,367)</u>
NET ASSETS			<u><u>368,141</u></u>		<u><u>338,899</u></u>
CAPITAL AND RESERVES					
Called up share capital	11		1,000		1,000
Profit and loss account	12		367,141		337,899
SHAREHOLDERS' FUNDS	13		<u><u>368,141</u></u>		<u><u>338,899</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime (Companies Act section 414(3)).

The financial statements were approved and authorised for issue by the board and were signed on its behalf on
29/09/15



C Weir
Director

The notes on pages 7 to 13 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 2014**

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 consider the going concern basis to be appropriate based on the net asset position of the company.

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 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 substantively enacted tax rates 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.

**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 2014**

1. ACCOUNTING POLICIES (continued)

1.5 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.

1.6 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.

1.7 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.

2. OPERATING PROFIT

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

	2014 £	2013 £
Depreciation of tangible fixed assets:		
- owned by the company	-	1,738
Difference on foreign exchange	(10,782)	31,718
Profit & loss on disposal of fixed assets	2,370	-
	<u>2,370</u>	<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 2014**

3. STAFF COSTS

Staff costs, including director's remuneration, were as follows:

	2014	2013
	£	£
Wages and salaries	-	236,642
Social security costs	-	34,587
	<u>-</u>	<u>271,229</u>

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

	2014	2013
	No.	No.
Selling and distribution	<u>0</u>	<u>5</u>

At the end of 2013 employees of this company transferred to Rolls-Royce Controls and Data Services Limited (the parent company).

4. DIRECTOR'S REMUNERATION

	2014	2013
	£	£
Remuneration	<u>-</u>	<u>49,530</u>

The company directors are paid by Rolls Royce plc (In 2013 one director was employed and paid by this company).

**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 2014**

5. TAXATION

	2014 £	2013 £
Analysis of tax charge in the year		
Current tax (see note below)		
UK corporation tax charge on profit for the year	6,363	3,678
	<u>6,363</u>	<u>3,678</u>
Double taxation relief	(6,363)	(3,678)
Group taxation relief payable at 21.5% (2013: 23.25%)	2,684	21,000
	<u>2,684</u>	<u>21,000</u>
Foreign tax on income for the year	8,627	3,678
Total current tax	<u>11,311</u>	<u>24,678</u>
Deferred tax		
In respect of year	(382)	1,967
in respect of prior periods	-	(1)
In respect of reduction in tax rate	-	6
Total deferred tax (see note 10)	<u>(382)</u>	<u>1,972</u>
Tax on profit on ordinary activities	<u>10,929</u>	<u>26,650</u>

Factors affecting tax charge for the year

The tax assessed for the year is higher than (2013 - lower than) the standard rate of corporation tax in the UK of 21.5% (2013 - 23.25%). The differences are explained below:

	2014 £	2013 £
Profit on ordinary activities before tax	40,171	111,839
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 21.5% (2013 - 23.25%)	8,637	26,003
Effects of:		
Capital allowances for year in excess of depreciation	382	270
Tax rate differential on timing differences	28	(1,011)
Other timing differences leading to an increase (decrease) in taxation	-	(2,237)
Unrelieved foreign tax	2,264	1,653
Current tax charge for the year (see note above)	<u>11,311</u>	<u>24,678</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 2014**

5. TAXATION (continued)

Factors that may affect future tax charges

The Summer Budget 2015 announced that the UK corporation tax rate will reduce to 19% by 2017 and 18% by 2020. It has not yet been possible to quantify the effect of this future rate reduction.

6. TANGIBLE FIXED ASSETS

	Office equipment £
Cost	
At 1 January 2014	5,584
Disposals	(5,584)
	<hr/>
At 31 December 2014	-
	<hr/>
Depreciation	
At 1 January 2014	3,214
On disposals	(3,214)
	<hr/>
At 31 December 2014	-
	<hr/>
Net book value	
At 31 December 2014	-
	<hr/>
At 31 December 2013	2,370
	<hr/>

7. DEBTORS

	2014 £	2013 £
Trade debtors	350,279	462,766
Amounts owed by group undertakings	653,988	104,144
Prepayments and accrued income	1,280	26,943
Deferred tax asset (see note 10)	421	39
	<hr/>	<hr/>
	1,005,968	593,892
	<hr/>	<hr/>

**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 2014**

8. CREDITORS:

Amounts falling due within one year

	2014 £	2013 £
Trade creditors	43,464	5,570
Amounts owed to group undertakings	524,915	21,000
Other taxation and social security	5,365	4,388
Accruals and deferred income	98,586	122,761
	<u>672,330</u>	<u>153,719</u>

9. CREDITORS:

Amounts falling due after more than one year

	2014 £	2013 £
Amounts owed to group undertakings	-	138,367
	<u>-</u>	<u>138,367</u>

10. DEFERRED TAX ASSET

	2014 £	2013 £
At beginning of year	39	2,011
Released during/(charged for) year (P&L)	382	(1,972)
	<u>421</u>	<u>39</u>
At end of year	<u>421</u>	<u>39</u>

The deferred tax asset is made up as follows:

	2014 £	2013 £
Accelerated capital allowances	(421)	39
	<u>(421)</u>	<u>39</u>

11. SHARE CAPITAL

	2014 £	2013 £
Allotted, called up and fully paid		
1,000 ordinary shares of £1 each	1,000	1,000
	<u>1,000</u>	<u>1,000</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 2014**

12. RESERVES

	Profit and loss account £
At 1 January 2014	337,899
Profit for the financial year	29,242
	<hr/>
At 31 December 2014	367,141
	<hr/>

13. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	2014 £	2013 £
Opening shareholders' funds	338,899	253,710
Profit for the financial year	29,242	85,189
	<hr/>	<hr/>
Closing shareholders' funds	368,141	338,899
	<hr/>	<hr/>

14. 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.

15. ULTIMATE PARENT UNDERTAKING AND 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 62 Buckingham Gate, London, SW1E 6AT.