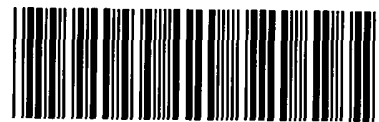

ROC UK LIMITED

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

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ROC UK LIMITED

COMPANY INFORMATION

DIRECTORS	D C Connolly (resigned 7 June 2016) A McKay P J Simon (appointed 7 June 2016) C Smith
COMPANY SECRETARY	F H Harness
REGISTERED NUMBER	4558828
REGISTERED OFFICE	Ermyrn House Ermyrn Way Leatherhead Surrey KT22 8UX
INDEPENDENT AUDITORS	PricewaterhouseCoopers LLP 1 Embankment Place London WC2N 6RH
COMPANY TYPE	ROC UK Limited is a private company, limited by shares and registered in England and Wales

ROC UK LIMITED

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ROC UK LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

The directors present their report and the financial statements for ROC UK Limited (the "Company") for the year ended 31 December 2016.

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' Report, the Strategic 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 the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Under Company law the directors must not approve the financial statements unless 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 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; and
- 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.

FINANCIAL RISK MANAGEMENT

The Company has chosen in accordance with section 414C(11) of the Companies Act 2006, to set out information related to financial risk management, in the Company's strategic report.

RESULTS AND DIVIDENDS

The profit for the year, after taxation, amounted to £111k (2015 - loss £4,364k). The Company ceased to operate retail sites as at 31 December 2015. Change in control for these sites was completed in 2016. The majority of the profit generated in the year was from interest income generated by cash assets.

No dividends were recommended by the directors or paid during the year (2015 - £NIL).

FUTURE DEVELOPMENTS

The Company operated service stations owned by Esso Petroleum Company Limited. In 2015, Esso Petroleum Company Limited divested these sites to independent operators and as a result the Company ceased to operate retail sites as at 31 December 2015. Residual activities from change in control for these sites was completed in 2016. The future of this company has not yet been decided.

ROC UK LIMITED

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2016

DIRECTORS

The directors who served during the year were:

D C Connolly (resigned 7 June 2016)

A McKay

P J Simon (appointed 7 June 2016)

C Smith

EMPLOYEE INVOLVEMENT

The Company is an equal opportunity employer and complies with all relevant legislation.

The Company's policy is also to ensure that equal opportunities, including applications for employment, training, career development and promotion exist.

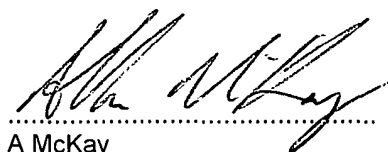
The Company has established over many years a comprehensive programme of employee communication and consultation to systematically provide employees with information on matters of concern to them or their representatives, so that their views can be taken into account when making decisions that are likely to affect their interests. The directors are committed to the continued involvement of employees in this way as an essential element in the Company remaining efficient and competitive. It is an integral part of management's responsibility to ensure that all employees understand the Company's objectives and the contribution that each individual can make to the achievement of those objectives.

DISCLOSURE OF INFORMATION TO AUDITORS

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 auditors are 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 auditors are aware of that information.

This report was approved by the board and signed on its behalf.



A McKay
Director

Date: 13 June 2017

ROC UK LIMITED

STRATEGIC REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

PRINCIPAL ACTIVITIES

The principal activity of the Company, was the operation of retail petroleum sites on behalf of Esso Petroleum Company, Limited ("EPCO"). During 2015, EPCO divested these sites to third parties and residual activities from change in control was completed in 2016. Certain costs relating to back office functions in support of retail petroleum operations continued into early 2016. The future direction of the Company has yet to be decided.

BUSINESS REVIEW

During 2016, the Company completed the termination of its operatorship of all retail petroleum sites formerly owned by EPCO.

The Company has net assets of £24,438k (2015 - £24,327k).

KEY PERFORMANCE INDICATORS

The performance of the Company is measured in areas such as safety, the environment, operations and finance. Performance indicators are regularly shared with management, including representatives of the ultimate parent company, Exxon Mobil Corporation.

PRINCIPAL RISKS AND UNCERTAINTIES

The Company's principal risks and uncertainties comprise financial risks, health and safety and environment. The Company's policies relating to financial risk management, health and safety and environment are set out in the paragraphs below.

FINANCIAL RISK MANAGEMENT

The Company is exposed to financial risks from a variety of factors that include credit, liquidity and interest rates.

Credit risk - Following its termination as the operator of the retail sites run by EPCO, the Company considers its exposure to credit risk to be negligible.

Liquidity risk - It is the directors' understanding that the ExxonMobil group companies will continue to provide suitable resources to the Company to meet its needs, while the future direction of the company is being considered.

Interest rate risk - The Company can have both interest bearing assets and liabilities; these are generally held at floating rates. The Company continues to monitor its portfolio of interest bearing assets and liabilities during this period of change in operations.

HEALTH AND SAFETY

The Company's policy is to conduct its business in a manner that protects the safety of those involved in its operations, customers and the public. The Company strives to prevent all accidents, injuries and occupational illnesses through its Operations Integrity Management System. This is embedded into everyday work processes at all levels of the organisation and addresses all aspects of managing safety and health, as well as security, environmental and social risks at our facilities. The Company is committed to continuous efforts to identify and eliminate or manage health and safety risks associated with its activities.

ROC UK LIMITED

STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2016

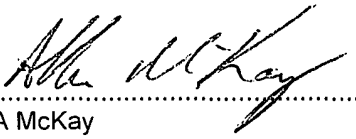
ENVIRONMENTAL POLICY

The Company has a policy to ensure that it conducts its business in a manner that is compatible with the balanced environmental and economic needs of the community. Further, it is the Company's policy to comply with all applicable environmental laws and regulations and apply responsible standards where laws and regulations do not exist.

The Company's key principles and commitments in the areas of safety, health and the environment, among others, are consistent with those of its ultimate parent company, Exxon Mobil Corporation. Each year, Exxon Mobil Corporation publishes a detailed and comprehensive Corporate Citizenship Report that gives a full account of its positions, actions and performance.

Copies of this publication can be obtained by writing to: Exxon Mobil Corporation, Attn Public & Government Affairs, CCR Requests, 5959 Las Colinas Boulevard, Irving, Texas 75039-2298, USA. Alternatively, it can be viewed on www.exxonmobil.com.

This report was approved by the board and signed on its behalf.


.....
A McKay
Director

Date: 13 June 2017

ROC UK LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ROC UK LIMITED

REPORT ON THE FINANCIAL STATEMENTS

Our opinion

In our opinion, ROC UK Limited's financial statements (the "financial statements"):

- give a true and fair view of the state of the Company's affairs as at 31 December 2016 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.

What we have audited

The financial statements, included within the Annual Report and Financial Statements (the "Annual Report"), comprise:

- the statement of financial position as at 31 December 2016;
- the statement of comprehensive income for the year then ended;
- the statement of changes in equity for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice).

In applying the financial reporting framework, the directors have made a number of subjective judgements, for example in respect of significant accounting estimates. In making such estimates, they have made assumptions and considered future events.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

In addition, in light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we are required to report if we have identified any material misstatements in the Strategic Report and the Directors' Report. We have nothing to report in this respect.

OTHER MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

Adequacy of accounting records and information and explanations received

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

- we have not received all the information and explanations we require for our audit; or
- 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.

We have no exceptions to report arising from this responsibility.

Directors' remuneration

Under the Companies Act 2006 we are required to report to you if, in our opinion, certain disclosures of directors' remuneration specified by law are not made. We have no exceptions to report arising from this responsibility.

ROC UK LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ROC UK LIMITED

RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS AND THE AUDIT

Our responsibilities and those of the directors

As explained more fully in the Directors' Responsibilities Statement set out on page 1, 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) ("ISAs (UK & Ireland)"). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the Company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

What an audit of financial statements involves

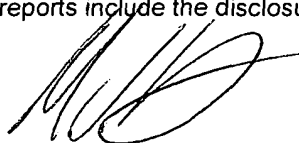
We conducted our audit in accordance with ISAs (UK & Ireland). An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the directors; and
- the overall presentation of the financial statements.

We primarily focus our work in these areas by assessing the directors' judgements against available evidence, forming our own judgements, and evaluating the disclosures in the financial statements.

We test and examine information, using sampling and other auditing techniques, to the extent we consider necessary to provide a reasonable basis for us to draw conclusions. We obtain audit evidence through testing the effectiveness of controls, substantive procedures or a combination of both.

In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report. With respect to the Strategic Report and the Directors' Report, we consider whether those reports include the disclosures required by applicable legal requirements.



Michael Aumann (Senior statutory auditor)
for and on behalf of
PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
London
Date: 15 JUNE 2017

ROC UK LIMITED

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2016

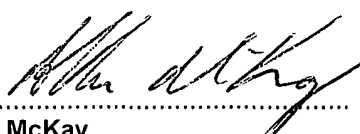
	Note	2016 £000	2015 £000
Turnover	3	-	104,148
Cost of sales		(2)	(65,539)
Gross (loss)/profit		(2)	38,609
Distribution costs		(81)	(32,704)
Administrative expenses		(5)	(4,045)
Other operating income/(expenses)		50	(7,255)
Operating (loss)/profit		(38)	(5,395)
Interest receivable and similar income	7	94	167
Profit/(loss) before tax		56	(5,228)
Tax on profit/(loss)	8	55	864
Profit/(loss) for the year		111	(4,364)
Total comprehensive income/(expense) for the year		111	(4,364)

ROC UK LIMITED
REGISTERED NUMBER: 4558828

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2016

	Note	2016 £000	2015 £000
Current assets			
Debtors	9	26,251	29,473
Cash at bank and in hand	10	10	-
		<u>26,261</u>	<u>29,473</u>
Creditors: amounts falling due within one year	11	(1,823)	(3,139)
Net current assets		24,438	26,334
Provisions for liabilities	13	-	(2,007)
		<u>-</u>	<u>(2,007)</u>
Net assets		24,438	24,327
Capital and reserves			
Called up share capital	14	1	1
Profit and loss account	15	24,437	24,326
		<u>24,438</u>	<u>24,327</u>

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:


A McKay
Director

Date: 13 June 2017

The notes on pages 10 to 17 form part of these financial statements.

ROC UK LIMITED

**STATEMENT OF CHANGES IN EQUITY
AS AT 31 DECEMBER 2016**

	Share capital £000	Profit and loss account £000	Total equity £000
At 1 January 2016	1	24,326	24,327
Comprehensive income for the year			
Profit for the year	-	111	111
AT 31 December 2016	<u>1</u>	<u>24,437</u>	<u>24,438</u>

**STATEMENT OF CHANGES IN EQUITY
AS AT 31 DECEMBER 2015**

	Share capital £000	Profit and loss account £000	Total equity £000
At 1 January 2015	1	28,690	28,691
Comprehensive income for the year			
Loss for the year	-	(4,364)	(4,364)
AT 31 December 2015	<u>1</u>	<u>24,326</u>	<u>24,327</u>

The notes on pages 10 to 17 form part of these financial statements.

ROC UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

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 Financial Reporting Standard 102, (The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and the Companies Act 2006).

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 2).

The following principal accounting policies have been applied consistently:

1.2 Financial reporting standard 102 - reduced disclosure exemptions

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 4 Statement of Financial Position paragraph 4.12(a)(iv);
- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 26 Share-based Payment paragraphs 26.18(b), 26.19 to 26.21 and 26.23;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Exxon Mobil Corporation as at 31 December 2016 and these financial statements may be obtained from Exxon Mobil Corporation, Shareholder Relations, Post Office Box 140369, Irving, Texas 75014 - 0369, USA.

1.3 Revenue

The Company's activities consisted solely of the sale of retail shop goods and commission on the sale of petroleum products in the UK.

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

1. ACCOUNTING POLICIES (CONTINUED)

1.4 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and loans to related parties.

Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. Debt instruments, like loans and other accounts receivable and payable, are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of comprehensive income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.5 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid.

1.6 Pensions

Stakeholder scheme

The Company operated a stakeholder scheme for its employees. The Company made a contribution to the fund for certain employees based on their length of service. The pension cost charge represented contributions payable by the Company to the fund.

Pension costs and contributions are determined by the sponsoring company by which the past and present members are and were employed.

1.7 Interest income

Interest income is recognised in the statement of comprehensive income using the effective interest method.

ROC UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES (CONTINUED)

1.8 Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

1.9 Taxation

Tax is recognised in the statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

1.10 Cash

As part of ExxonMobil's Treasury operations, the Company participates in an interest bearing bank account sweeping arrangement with another ExxonMobil group undertaking whereby the transactions cleared by the banks included in this arrangement are transferred to that undertaking on a daily basis. The net amount as at the statement of financial position date is fully liquid with the Company retaining full ability to access the cash at any time. Interest is charged or credited on balances, including any overdraft positions, on commercially competitive terms.

As part of a cash pooling arrangement provided to various ExxonMobil companies in the UK, Royal Bank of Scotland has set-off rights over the Company's cash which it could exercise in the event that the other aforementioned companies were unable to repay their overdrafts, if the overdrafts became repayable on demand.

2. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements, in conformity with Generally Accepted Accounting Principles, requires management to make estimates and assumptions that affect the reported assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses incurred during that period. Actual outcomes could differ from those estimates.

3. ANALYSIS OF TURNOVER

All turnover arose within the United Kingdom.

ROC UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

4. AUDITORS' REMUNERATION

	2016 £000	2015 £000
Fees payable to the Company's auditor for the audit of the Company's annual financial statements	12	20

5. PERSONNEL COSTS

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

	2016 £000	2015 £000
Wages and salaries	79	24,727
Social security costs	62	1,803
Pension costs	3	288
	144	26,818

The average number of employees during the year was as follows:

	2016 No.	2015 No.
Marketing	-	1,127

6. DIRECTORS' REMUNERATION

Directors' remuneration is borne by other ExxonMobil affiliates.

7. INTEREST RECEIVABLE AND SIMILAR INCOME

	2016 £000	2015 £000
Interest receivable from group undertakings	94	167

ROC UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

8. TAXATION

	2016	2015
	£000	£000
Corporation Tax		
Current tax on profits/(loss) for the year	26	(862)
Adjustments in respect of prior periods	(81)	(2)
Tax on profit/(loss)	(55)	(864)

FACTORS AFFECTING TAX CHARGE FOR THE YEAR

The tax assessed for the year is lower than (2015 - *higher than*) the average standard rate of corporation tax in the UK of 20% (2015 - 20.25%). The differences are explained below:

	2016	2015
	£000	£000
Profit/(loss) before tax	56	(5,228)
Profit/(loss) multiplied by the average standard rate of corporation tax in the UK of 20% (2015 - 20.25%)	11	(1,059)
Effects of:		
Expenses not deductible for tax purposes	18	197
Adjustments in respect of prior periods	(81)	(2)
Changes to the rate of tax leading to a reduction of the tax charge	(3)	-
Total tax charge/(credit) for the year	(55)	(864)

FACTORS THAT MAY AFFECT FUTURE TAX CHARGES

Corporation Tax has been calculated at 20% of the taxable profits for the year (2015 - 20.25%). Legislation was enacted in November 2015 to reduce the UK statutory corporation tax rate to 19% effective from 1 April 2017 and in September 2016 to reduce the rate to 17% effective from 1 April 2020.

ROC UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

9. DEBTORS

	2016	2015
	£000	£000
Due within one year		
Amounts owed by group undertakings	25,334	28,858
VAT recoverable	-	615
Corporation tax recoverable	917	-
	<u>26,251</u>	<u>29,473</u>

The Company participates in an interest bearing bank account sweeping arrangement with another ExxonMobil group undertaking whereby the transactions cleared through bank accounts included in this arrangement are transferred to that undertaking on a daily basis. The net amount of £25,329k as at 31 December 2016 is included in "Amounts owed by group undertakings" (2015 - £28,847k).

All other amounts owed by group undertakings are unsecured, interest free and have no fixed repayment date.

10. CASH AND CASH EQUIVALENTS

	2016	2015
	£000	£000
Cash at bank and in hand	10	-
Less: bank overdrafts	-	(1,181)
	<u>10</u>	<u>(1,181)</u>

11. CREDITORS: Amounts falling due within one year

	2016	2015
	£000	£000
Bank overdrafts	-	1,181
Trade creditors	-	159
Amounts owed to group undertakings	1,823	307
Corporation tax	-	1,145
Other taxation and social security	-	154
Other creditors	-	3
Accruals and deferred income	-	190
	<u>1,823</u>	<u>3,139</u>

ROC UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

Amounts owed to group undertakings are unsecured, interest free and have no fixed repayment date.

12. FINANCIAL INSTRUMENTS

	2016 £000	2015 £000
Financial assets		
Financial assets that are debt instruments measured at amortised cost	<u>25,344</u>	<u>28,858</u>
Financial liabilities		
Financial liabilities measured at amortised cost	<u>1,823</u>	<u>1,837</u>

The carrying value of financial assets and financial liabilities approximates their fair value.

13. PROVISIONS

	Other £000
At 1 January	2,007
Utilised in year	<u>(2,007)</u>
AT 31 DECEMBER	<u>-</u>

Provisions at the start of the year consist of employee termination costs. During the year these costs were paid by an ExxonMobil affiliate on the Company's behalf. At 31 December 2016, £1,823k of these costs had yet to be repaid by the Company and are included in 'Amounts owed to group undertakings' (note 11). These costs are to be recharged to the Company in 2017.

14. SHARE CAPITAL

	2016 £	2015 £
Allotted, called up and fully paid		
1,000 (2015 - 1,000) Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

ROC UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

15. RESERVES

Profit and loss account

Profit and loss account represents accumulated comprehensive income for the year and prior years less dividends.

16. CONTROLLING PARTY

The immediate parent company is Esso Petroleum Company, Limited. The ultimate parent company and controlling party is Exxon Mobil Corporation, incorporated in New Jersey, USA. Exxon Mobil Corporation is listed on the New York Stock Exchange and its shares are widely dispersed. The smallest and the largest group of which the Company is a member and for which group Financial Statements are prepared is Exxon Mobil Corporation. Financial Statements can be obtained from Exxon Mobil Corporation, Shareholder Relations, Post Office Box 140369, Irving, Texas 75014 - 0369, USA.