

Appendix B to the judgment in *SFO v Rolls-Royce plc & anor*

1	2	3	4	5	6	7	8	9	10
Count with cross references to judgment	Gross Profit* for Disgorgement	Gross Profit* as Basis of Fine	Multiplier	Harm Penalty	Equivalent Guilty Plea Discount	Effect of Discount	Additional extraordinary cooperation discount	Effect of Additional Discount	Total Payment
1. [Civil Indonesia] [101]	£ 30,330,000.00	£ 30,330,000.00	3.25	£ 98,572,500.00	33.3%	£ 65,747,857.50	16.7%	£ 49,286,250.00	£ 79,616,250.00
2, 3, 4. [Civil Thailand] [90] [101]	£ 118,150,000.00	£ 39,500,000.00	4	£ 158,000,000.00	33.3%	£ 105,386,000.00	16.7%	£ 79,000,000.00	£ 197,150,000.00
5. [DA False Acc] [91] [117]	£ 7,890,000.00	£ 7,890,000.00	2.5	£ 19,725,000.00	33.3%	£ 13,156,575.00	16.7%	£ 9,862,500.00	£ 17,752,500.00
6. [DA Adviser List] [92] [117]	£	£ 1,850,000.00	3.25	£ 6,012,500.00	33.3%	£ 4,010,337.50	16.7%	£ 3,006,250.00	£ 3,006,250.00
7. [Energy Russia] [101]	£ 36,800,000.00	£ 36,800,000.00	3.25	£ 119,600,000.00	33.3%	£ 79,773,200.00	16.7%	£ 59,800,000.00	£ 96,600,000.00
8. [Energy Indonesia] [79] [94] [112]	£ 2,860,000.00			£ -	33.3%	£	16.7%	£ -	£ 2,860,000.00
9. [Energy Nigeria] [94] [112]		£ 7,055,000.00	2.5	£ 17,637,500.00	33.3%	£ 11,764,212.50	16.7%	£ 8,818,750.00	£ 8,818,750.00
10. [Civil Indonesia] [79] [94] [112]	£ 13,960,000.00			£ -	33.3%	£	16.7%	£ -	£ 13,960,000.00
11. [Civil China] [94] [112]	£ 31,100,000.00	£ 20,713,000.00	2.83	£ 58,617,790.00	33.3%	£ 39,098,065.93	16.7%	£ 29,308,895.00	£ 60,408,895.00
12. [Civil Malaysia] [94] [112]	£ 17,080,000.00			£ -	33.3%	£	16.7%	£ -	£ 17,080,000.00
TOTAL FINANCIAL SANCTION	£ 258,170,000.00	£ 144,138,000.00		£ 478,165,290.00	33.3%	£ 318,936,248.43	16.7%	£ 239,082,645.00	£ 497,252,645.00
TOTAL COMBINED FINANCIAL TERMS									£ 497,252,645.00
COSTS									£ 12,960,754.00
TOTAL									£ 510,213,399.00

* Gross Profit as here defined is based on calculations reached by accountants instructed by the SFO and Rolls-Royce and agreed by the parties including as to appropriate deductions for these purposes.

Energy s7 Gross Profit is £2,860,000 for count 8 + £11,250,000 for count 9 divided by 2 = £7,055,000

Civil s7 Gross Profit is £13,960,000 for count 10 + £31,100,000 for count 11 + 17,080,000 for count 12 divided by 3 = 20,713,000

Counts 2-4 Gross Profit for basis of fine is prorated according to the number of engine sales attributable to count 4