

Company No: 03144377

**Internet Movie Database Limited**  
**Report and Financial Statements**

**31 December 2021**



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**Internet Movie Database Limited**

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**COMPANY INFORMATION**

**DIRECTORS**

Phaedra Andrews  
Colin Needham  
Alexander Simpson

**SECRETARY**

Mitre Secretaries Limited

**REGISTERED OFFICE**

1 Principal Place  
Worship Street  
London  
England  
EC2A 2FA

**AUDITOR**

Ernst & Young LLP  
1 More London Place  
London  
England  
SE1 2AF

## **Internet Movie Database Limited**

### **DIRECTORS' REPORT**

for the year ended 31 December 2021

The directors of Internet Movie Database Limited ("the Company") present the annual report containing their Directors' Report, the Strategic Report and the financial statements for the year ended 31 December 2021.

#### **DIRECTORS**

The directors who served the Company during the year and to the date of this report were as follows:

Phaedra Andrews  
Colin Needham  
Alexander Simpson

No directors held any interest in the share capital of the Company during the year.

#### **DIVIDEND**

During the year ended 31 December 2021, the Company paid dividends totalling \$13,900,000 (2020: \$nil). The directors do not recommend the payment of any further dividends (2020: \$nil).

#### **QUALIFYING THIRD PARTY INDEMNITY PROVISION**

Qualifying third party indemnity provisions are in place to indemnify all directors and officers of the Company.

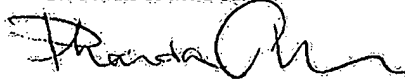
#### **DISCLOSURE OF INFORMATION TO THE AUDITOR**

The directors who held office at the date of approval of this annual report confirm that so far as they are aware, there is no relevant audit information of which the Company's auditor is unaware, and each director has taken all steps that ought to have been taken as director to make themselves aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

#### **AUDITOR**

In accordance with section 487(2) of the Companies Act 2006, Ernst & Young LLP will continue in office as auditor of the Company.

On behalf of the Board



Phaedra Andrews  
Director

Date: 7 February 2022

## Internet Movie Database Limited

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### STRATEGIC REPORT

for the year ended 31 December 2021

#### PRINCIPAL ACTIVITY

The principal activity of the Company is that of a holding company. The business is expected to continue in this capacity for the foreseeable future.

#### GENERAL BUSINESS REVIEW

During the year ended 31 December 2021, the Company's net administrative expenses decreased by 103% to a benefit of \$2,054 (2020: \$74,536) primarily due to foreign exchange transactions. The Company made an operating profit for the year of \$2,054 (2020: loss of \$74,536).

#### ANALYSIS OF FINANCIAL KEY PERFORMANCE INDICATORS

The key performance indicator for the Company is the control of administrative expenses. As part of the budgetary process, targets are set with respect to administrative expenses in order to effectively manage the activities of the Company. Performance is reviewed on a regular basis and appropriate actions are taken as required.

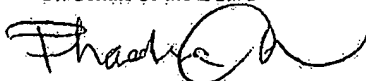
#### PRINCIPAL RISKS AND UNCERTAINTIES

The Company is dependent on the continued success of the Amazon group companies. The principal risks and uncertainties they face include, among others, risks related to competition, management of growth, new products, services and technologies, potential fluctuations in operating results, international expansion, outcomes of legal proceedings and claims, fulfilment centre optimisation, seasonality, commercial agreements, acquisitions and strategic transactions, foreign exchange rates, system interruption, government regulation and taxation, and fraud. More information about the principal risks and uncertainties facing the group are included in Amazon.com, Inc.'s filings with the U.S. Securities and Exchange Commission, including its Annual Report on Form 10-K for the year ended 31 December 2021, and subsequent filings. There are no identified material adverse impacts to the Company due to the COVID-19 pandemic.

#### FUTURE DEVELOPMENTS

The directors aim to maintain the management policies and processes that support the principal activity of the Company. The Company is continually reviewing and refining these policies to improve the framework of financial control and manage costs effectively.

On behalf of the Board



Phaedra Andrews  
Director

Date: 7 February 2022

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law. 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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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.

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 to 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 INTERNET MOVIE DATABASE LIMITED**

### **Opinion**

We have audited the financial statements of Internet Movie Database Limited for the year ended 31 December 2021 which comprise the statement of comprehensive income, the balance sheet, the statement of changes in equity and the related notes 1 to 9, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the company's affairs as at 31 December 2021 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.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for the period to February 2023.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

### **Other information**

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the report and financial statements.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.

### **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 directors' report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or directors' report.

We have nothing to report in respect of the following matters in relation to which 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.

### **Responsibilities of directors**

As explained more fully in the statement of directors' responsibilities set out on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### ***Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud***

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.



The extent to which our procedures are capable of detecting irregularities, including fraud, is explained below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

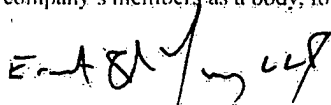
Our approach was as follows:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant direct and indirect tax legislation in the United Kingdom.
- We understood how the company is complying with those frameworks by making enquiries of management. We determined whether there were deficiencies within the company's control environment, including entity level controls such as those relating to ethical behaviour and fraud prevention and deterrence, through observations during our audit procedures and discussions with the auditor of the company's ultimate parent, Amazon.com Inc. We read correspondence with relevant authorities.
- We read board minutes to identify any non-compliance with laws and regulations, and we read significant contracts and agreements impacting the company in the financial year.
- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved testing journals identified by specific risk criteria.
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

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.



Zishan Nurmohamed (Senior statutory auditor)  
for and on behalf of Ernst & Young LLP, Statutory Auditor  
London

09/02/2022

Internet Movie Database Limited

**STATEMENT OF COMPREHENSIVE INCOME**

for the year ended 31 December 2021

	Notes	2021 \$	2020 \$
Net administrative income / (expenses)		2,054	(74,536)
<b>OPERATING PROFIT / (LOSS)</b>	2.	<u>2,054</u>	<u>(74,536)</u>
Interest receivable		2,142	1,851
Income from shares in group undertakings		13,602,276	—
<b>PROFIT / (LOSS) BEFORE TAXATION</b>		<u>13,606,472</u>	<u>(72,685)</u>
Tax on profit / (loss)	4	—	—
<b>PROFIT / (LOSS) AND TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR</b>		<u><u>13,606,472</u></u>	<u><u>(72,685)</u></u>

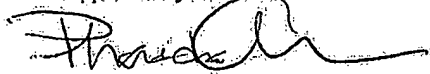
Internet Movie Database Limited

**BALANCE SHEET**

as at 31 December 2021

		2021	2020
	Notes	\$	\$
<b>FIXED ASSETS</b>			
Investments in subsidiaries	5	<u>1,347,134</u>	<u>1,347,134</u>
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	6	<u>—</u>	<u>2,061</u>
Cash at bank and in hand		<u>716,131</u>	<u>1,010,232</u>
		716,131	1,012,293
<b>CREDITORS: amounts falling due within one year</b>	7	<u>(143)</u>	<u>(2,777)</u>
<b>NET CURRENT ASSETS</b>		<u>715,988</u>	<u>1,009,516</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,063,122</u>	<u>2,356,650</u>
<b>NET ASSETS</b>		<u>2,063,122</u>	<u>2,356,650</u>
<b>CAPITAL AND RESERVES</b>			
Share capital	8	1,666	1,666
Retained earnings		2,061,456	2,354,984
<b>SHAREHOLDER'S FUNDS</b>		<u>2,063,122</u>	<u>2,356,650</u>

Approved by the Board



Phaedra Andrews  
Director

Date: 7 February 2022

Company Number: 03144377

Internet Movie Database Limited

**STATEMENT OF CHANGES IN EQUITY**  
for the year ended 31 December 2021

	<i>Share capital</i>	<i>Retained earnings</i>	<i>Total shareholder's funds</i>
	\$	\$	\$
At 1 January 2020	1,666	2,427,669	2,429,335
Loss for the year	—	(72,685)	(72,685)
At 31 December 2020	1,666	2,354,984	2,356,650
Dividends	—	(13,900,000)	(13,900,000)
Profit for the year	—	13,606,472	13,606,472
At 31 December 2021	1,666	2,061,456	2,063,122

## Internet Movie Database Limited

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### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

#### 1. ACCOUNTING POLICIES

##### *Statement of compliance*

Internet Movie Database Limited ("the Company") is a limited company incorporated and domiciled in England and Wales. The registered office of the Company is 1 Principal Place, Worship Street, London, England, EC2A 2FA.

The Company's financial statements have been prepared in compliance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), and with the Companies Act 2006.

##### *Basis of preparation*

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention. The financial statements are presented in United States dollars, which is the functional currency of the Company, and are rounded to the nearest United States dollar (\$).

The Company has taken advantage of the following disclosure exemptions in FRS 102:

- The requirements of Section 7 Statement of Cash Flows and Section 3 Financial Statement Presentation paragraph 3.17(d)
- The requirements of Section 33 Related Party Disclosures paragraph 33.1A and 33.7
- The requirements of Section 11 Basic Financial Instruments paragraph 11.39 to 11.48A

The exemptions stated above are available to the Company as it is a member of a group where the parent of that group prepares publicly available consolidated financial statements.

The financial statements contain information about the Company as an individual company and do not contain consolidated financial information as the parent of a group. The Company is exempt under Section 401 of the Companies Act 2006 from the requirement to prepare consolidated financial statements as the ultimate parent company, Amazon.com, Inc., a company incorporated in the United States of America, produces publicly available consolidated financial statements including the results of the Company.

##### *Going concern*

As at 31 December 2021, the Company's current assets exceeded its current liabilities and are expected to continue to do so. As referenced in the Directors' Report on page 3, the Company is dependent on, and contributes to, the continued success of the Amazon.com, Inc. group. The directors have concluded that the Amazon.com, Inc. group, based on its reported results, has sufficient financial resources to support the Company either by providing financial and operational services to support its activities, or by continuing its investment in the Company's operations, but only to the extent that the Company is not otherwise able. The directors have a reasonable expectation that the Company has adequate resources to continue as an operational business for the foreseeable future, being twelve months from the approval of the financial statements (until February 2023), and which is deemed appropriate due to the nature of the principal activities of the business. The financial statements have therefore been prepared on a going concern basis.

The principal accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented.

##### *Investments in subsidiaries*

Investments in subsidiaries are recorded at cost less accumulated impairment losses. Investments in subsidiaries are reviewed annually for impairment indicators.

##### *Cash at bank and in hand*

We classify all highly liquid instruments with an original maturity of three months or less as cash equivalents.

##### *Interest receivable*

Interest receivable is recognised using the effective interest rate method.

## Internet Movie Database Limited

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### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 December 2021

#### 1. ACCOUNTING POLICIES (continued)

##### *Debtors*

Short term debtors are measured at transaction price, less any impairment.

##### *Creditors*

Short term trade creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest rate method.

##### *Foreign currencies*

Transactions denominated in foreign currencies are initially recorded at the rates of exchange on the transaction date. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rates at the reporting date.

Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated using the exchange rates as at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated into the functional currency using the exchange rates at the date when the fair value was determined.

Currency translation differences are recorded in the Statement of Comprehensive Income. The exchange rate ruling at 31 December 2021 was \$1.35281 = £1 (2020: \$1.36649 = £1).

##### *Taxation*

Taxation expense comprises current and deferred tax. Current and deferred taxation assets and liabilities are not discounted.

##### *Current tax*

Current tax is the amount of income tax payable with respect to the taxable profit for the year or prior years. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the end of the year.

##### *Deferred tax*

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is recognised on all timing differences at the reporting date with the exception that deferred tax assets are recognised only to the extent that the directors consider that it is probable that they will be recovered against the reversal of deferred tax liabilities or future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted at the reporting date and that are expected to apply to the reversal of the timing difference.

##### *Significant management judgement*

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expense. The directors have concluded that the judgements made during the year are not significant and that any estimation uncertainty does not give rise to a significant risk of material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### 2. OPERATING PROFIT / (LOSS)

Operating profit / (loss) is stated after charging:

	2021	2020
	\$	\$
Net loss on foreign currency translation	6	70,741

Auditor's remuneration has been borne by an affiliate company for the years ended 31 December 2021 and 31 December 2020.

## Internet Movie Database Limited

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 December 2021

#### 3. DIRECTORS AND EMPLOYEES

The directors' remuneration has been borne by the parent company, Amazon.com, Inc. or one of its affiliated companies. The directors do not believe that it is practicable to apportion their remuneration for qualifying services to the Company for the years ended 31 December 2021 and 31 December 2020.

The Company employed no staff during 2021 and 2020.

#### 4. TAXATION

##### (a) Tax on profit / (loss)

The components of tax on profit / (loss) are as follows:

	2021	2020
	\$	\$
Current tax	—	—
Deferred tax	—	—
Tax on profit / (loss)	—	—

##### (b) Reconciliation of tax on profit / (loss)

The items accounting for differences between tax on profit / (loss) computed at the UK statutory rate and recorded for tax on profit / (loss) are as follows:

	2021	2020
	\$	\$
Profit / (loss) before taxation	13,606,472	(72,685)
Tax computed at the UK statutory rate	2,585,230	(13,810)
Effects of:		
Non deductible expenses	—	13,810
Dividend income not taxable	(2,584,433)	—
Other	(797)	—
Tax on profit / (loss)	—	—

The UK corporation tax rate for the year ended 31 December 2021 is 19% (2020: 19%). The Finance Act 2021, which received Royal Assent on 10 June 2021, enacted a 6% increase in the corporation tax rate from its current rate of 19% to 25% for the year beginning 1 April 2023. Any deferred tax assets and liabilities existing at 31 December 2021 are reflected according to the applicable corporation tax rate expected to apply at the time of realisation.

As at 31 December 2021, the Company had unutilised tax losses of \$165,275 (2020: \$169,472). No deferred tax asset has been recognised in respect of unutilised tax losses because of uncertainty around future utilisation.

## Internet Movie Database Limited

### NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 December 2021

#### 5. INVESTMENTS IN SUBSIDIARIES

<i>Name of Company</i>	<i>Country of incorporation</i>	<i>Holding</i>	<i>Proportion of voting rights and shares held</i>	<i>Registered office</i>
IMDB Services Ltd	UK	Ordinary Shares	100 %	1 Principal Place, Worship Street, London, EC2A 2FA, UK
Internet Movie Database LLC	US	Common Units	3.77 %	112 North Curry Street, Carson City, NV,
		Preferred Units	100 %	89703, US

Cost and net book value	<i>Unlisted investments</i>
	\$
As at 31 December 2021 and 31 December 2020	<u>1,347,134</u>

#### 6. DEBTORS

<i>amounts falling due within one year</i>	<i>2021</i>	<i>2020</i>
	\$	\$
Amounts owed by group undertakings	<u>—</u>	<u>2,061</u>
	<u>—</u>	<u>2,061</u>

#### 7. CREDITORS

<i>amounts falling due within one year</i>	<i>2021</i>	<i>2020</i>
	\$	\$
Amounts owed to group undertakings	<u>143</u>	<u>143</u>
Accruals	<u>—</u>	<u>2,634</u>
	<u>143</u>	<u>2,777</u>

#### 8. SHARE CAPITAL

	<i>2021</i>		<i>2020</i>	
	<i>No.</i>	<i>£</i>	<i>No.</i>	<i>£</i>
Allotted, called up and fully paid				
Ordinary shares of £0.01 (US\$0.0167)	<u>100,000</u>	<u>1,666</u>	<u>100,000</u>	<u>1,666</u>



**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 December 2021**

**9. ULTIMATE PARENT COMPANY**

The immediate parent company, ultimate holding company and controlling party is Amazon.com, Inc., a company which is incorporated in United States. The largest and the smallest group in which the results of the Company are consolidated is headed by Amazon.com, Inc.. Copies of the group consolidated financial statements of Amazon.com, Inc. are available at 410 Terry Avenue North, Seattle, WA 98109-5210, United States of America.