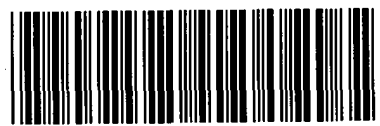


Company No: 04316352

IMDB Services Limited
Report and Financial Statements

31 December 2017

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IMDB Services Limited

COMPANY INFORMATION

DIRECTORS

Phaedra Andrews
Robert Mackenzie
Colin Needham

SECRETARY

Mitre Secretaries Limited

REGISTERED OFFICE

1 Principal Place
Worship Street
London
EC2A 2FA

AUDITORS

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

BANKERS

Deutsche Bank AG
Winchester House
1 Great Winchester Street
London
EC2N 2DB

IMDB Services Limited

DIRECTORS' REPORT

for the year ended 31 December 2017

The directors of IMDB Services Limited ("the Company") present the annual report containing the Directors' Report and the financial statements for the year ended 31 December 2017. In accordance with S414B of the Companies Act 2006, the directors have taken advantage of the small companies exemption from preparing a Strategic Report.

DIRECTORS

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

Phaedra Andrews
Robert Mackenzie
Colin Needham

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

DIVIDEND

The directors do not recommend the payment of any dividends (2016: £nil).

PRINCIPAL ACTIVITY

The principal activity of the Company is for the provision of media database services to other group undertakings. The business is expected to continue in this capacity for the foreseeable future.

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 to date 31 December 2017, and subsequent filings.

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.

FINANCIAL RISK MANAGEMENT

The directors have not disclosed the Company's financial risk management objectives and policies nor the Company's exposure to price risk, credit risk, and cash flow risk as such information is not considered material for the assessment of the Company's assets, liabilities, financial position and profit for the financial year.

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.

IMDB Services Limited

DIRECTORS' REPORT (continued)
for the year ended 31 December 2017

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: 15 February 2018

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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 the directors have elected to prepare the financial statements in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the United Kingdom 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 IMDB SERVICES LIMITED

We have audited the financial statements of IMDB Services Limited for the year ended 31 December 2017 which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes 1 to 14, 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 United Kingdom 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 2017 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 below. 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMDB SERVICES LIMITED (continued)

Matters on which we are required to report by exception

In light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have identified no material misstatements in the directors' report.

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

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 6, 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.

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.

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/auditors-responsibilities>. This description forms part of our auditor's report.



Neil Cullum (Senior Statutory Auditor)
For and on behalf of Ernst & Young LLP, Statutory Auditor
London

Date: 19/2/2018

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 31 December 2017

	<i>Notes</i>	<i>2017</i> £	<i>2016</i> £
TURNOVER	2	5,210,649	3,920,926
Administrative expenses		<u>(4,872,482)</u>	<u>(3,761,655)</u>
OPERATING PROFIT	3	338,167	159,271
Interest receivable		1,262	7,600
Interest payable		<u>(996)</u>	<u>(976)</u>
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		338,433	165,895
Tax on profit on ordinary activities	6	<u>11,922</u>	<u>116,207</u>
PROFIT FOR THE FINANCIAL YEAR AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u><u>350,355</u></u>	<u><u>282,102</u></u>

IMDB Services Limited**BALANCE SHEET**
as at 31 December 2017

	Notes	2017 £	2016 £
FIXED ASSETS			
Tangible assets	7	<u>920,755</u>	<u>690,209</u>
CURRENT ASSETS			
Debtors:			
amounts falling due within one year	8(a)	504,357	514,220
amounts falling due after one year	8(b)	277,541	266,824
Cash at bank and in hand		<u>7,700,177</u>	<u>6,429,572</u>
		<u>8,482,075</u>	<u>7,210,616</u>
CREDITORS: amounts falling due within one year	9(a)	<u>(1,290,197)</u>	<u>(1,183,412)</u>
NET CURRENT ASSETS		<u>7,191,878</u>	<u>6,027,204</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,112,633</u>	<u>6,717,413</u>
CREDITORS: amounts falling due after more than one year	9(b)	<u>(21,487)</u>	<u>(38,677)</u>
PROVISIONS FOR LIABILITIES	10	<u>(49,555)</u>	<u>(48,559)</u>
NET ASSETS		<u><u>8,041,591</u></u>	<u><u>6,630,177</u></u>
CAPITAL AND RESERVES			
Called up share capital	13	210,001	210,001
Share based awards reserve	14	7,928,261	6,867,202
Retained earnings		<u>(96,671)</u>	<u>(447,026)</u>
SHAREHOLDER'S FUNDS		<u><u>8,041,591</u></u>	<u><u>6,630,177</u></u>

Approved by the Board

Phaedra Andrews
Director

Date: 15 February 2018

Company Number: 04316352

STATEMENT OF CHANGES IN EQUITY
for the year ended 31 December 2017

	<i>Called up share capital</i>	<i>Share based awards reserve</i>	<i>Retained earnings</i>	<i>Total share- holder's funds</i>
	£	£	£	£
At 1 January 2016	210,001	6,072,897	(729,128)	5,553,770
Profit for the year	—	—	282,102	282,102
Share based awards	—	794,305	—	794,305
At 31 December 2016	210,001	6,867,202	(447,026)	6,630,177
Profit for the year	—	—	350,355	350,355
Share based awards	—	1,061,059	—	1,061,059
At 31 December 2017	210,001	7,928,261	(96,671)	8,041,591

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017

1. ACCOUNTING POLICIES

Statement of compliance

IMDB Services 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, EC2A 2FA.

The Company's financial statements have been prepared in compliance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the United Kingdom 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 pounds sterling, which is the functional currency of the Company.

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 requirements of Section 26 *Share-based payment* paragraph 26.18(b), 26.19 to 26.21 and 26.23

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.

Going concern

As at 31 December 2017, the Company's operations generated a profit after tax and current assets at 31 December 2017 exceed total liabilities and are expected to continue to do so. On this basis, the directors have a reasonable expectation that the Company has adequate resources to continue as an operational business for the foreseeable future. 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.

Turnover

Turnover, which is stated net of value added tax, represents amounts invoiced to other group companies and is attributable to the principal activity of the Company, recognised as services are provided.

Tangible assets

All tangible assets are initially recorded at cost. Costs comprise the purchase price and any direct costs incurred in bringing the asset to its location and condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets at rates calculated to write off the cost, less estimated residual value based on prices prevailing at the date of acquisition of each asset evenly over its expected useful life as follows:

Leasehold Improvements	-	Lower of expected useful life or lease term
Computer Equipment	-	2-4 years

The carrying value of tangible assets is reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

Depreciation is charged on all tangible assets from the date that assets are put into service.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017

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.

Operating leases

Rentals payable and lease incentives under operating leases are charged to the Statement of Comprehensive Income on a straight line basis over the lease term.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the Statement of Comprehensive Income.

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.

Pension costs

The Company operates a defined contribution pension scheme. Contributions are charged to the Statement of Comprehensive Income as they become payable in accordance with the rules of the scheme.

Share based awards

The fair value of equity-settled share based awards to eligible employees is determined at the date of grant and is expensed over the vesting period based on the Company's estimate of equity awards that will eventually vest. A corresponding entry is recognised in equity (further details set out in note 14).

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.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017

2. TURNOVER

Turnover by business and geographical segment has not been disclosed because, in the opinion of the directors, it would be seriously prejudicial to the interests of the Company to do so.

3. OPERATING PROFIT

Operating profit is stated after charging:

	2017	2016
	£	£
Depreciation of owned tangible fixed assets	233,498	237,647
Operating lease rentals - buildings	68,759	87,218
Auditor's remuneration - audit of the financial statements	13,338	11,760
Net (gain)/loss on foreign currency translation	<u>(1,242)</u>	<u>3,052</u>

4. STAFF COSTS

	2017	2016
	£	£
Wages and salaries	2,638,604	1,933,325
Social security costs	313,123	222,832
Staff pension contributions	89,777	63,521
Equity settled share based awards (note 14)	<u>1,061,059</u>	<u>794,305</u>
	<u>4,102,563</u>	<u>3,013,983</u>

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

	No.	No.
Management and administration staff	<u>39</u>	<u>34</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017
5. DIRECTORS' REMUNERATION

	2017 £	2016 £
Aggregate remuneration in respect of qualifying services	<u>132,252</u>	<u>132,237</u>
Value of Company pension contributions to money purchase schemes	<u>—</u>	<u>—</u>
	2017 No.	2016 No.
Members of money purchase pension schemes	<u>—</u>	<u>—</u>
Directors who received share based awards	<u>1</u>	<u>1</u>
Directors who vested in or exercised share based awards	<u>1</u>	<u>1</u>

Certain directors' remuneration have been borne by the ultimate 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 2017 and 31 December 2016.

6. TAXATION*(a) Tax on profit on ordinary activities*

	2017 £	2016 £
Current Tax:		
Total current tax	<u>—</u>	<u>—</u>
Deferred Tax:		
Origination and reversal of timing differences	(88,296)	(11,534)
Impact of change in tax rates	—	14,787
Adjustment in respect of previous periods	76,374	(119,460)
Total deferred tax	<u>(11,922)</u>	<u>(116,207)</u>
Tax on profit on ordinary activities	<u>(11,922)</u>	<u>(116,207)</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017
6. TAXATION (continued)
(b) Reconciliation of tax on profit on ordinary activities

The tax on profit on ordinary activities for the year is lower than the standard rate of corporation tax in the UK of 19.25% (2016: 20%). The differences are explained below:

	2017 £	2016 £
Profit on ordinary activities before taxation	<u>338,433</u>	<u>165,895</u>
Profit on ordinary activities multiplied by the standard rate of UK corporation tax of 19.25% (2016: 20%)	65,148	33,179
Effects of:		
Losses surrendered at rates other than 19.25% (2016: 20%)	256,899	374,913
Expenses not deductible for tax	16,314	38,366
Adjustment in respect of share based awards	(438,343)	(460,027)
Adjustments in respect of prior years	76,374	(119,460)
Effect of rate change on current year movement of deferred tax	11,686	2,035
Effect of rate change on opening deferred tax balance	—	14,787
Total tax on profits on ordinary activities	<u>(11,922)</u>	<u>(116,207)</u>

(c) Deferred tax

The deferred tax asset recognised in the financial statements is as follows:

	2017 £	2016 £
Timing differences related to tangible fixed assets	51,601	103,065
Timing differences related to share based awards	217,758	150,550
Timing differences on asset retirement obligation	4,142	8,255
Timing differences in relation to pension contributions	1,327	1,036
Total deferred tax asset recognized in the financial statements	<u>274,828</u>	<u>262,906</u>
		£
Deferred tax asset at 1 January 2017		262,906
Adjustment in respect of previous periods		(76,374)
Origination and reversal of timing differences		88,296
Deferred tax asset at 31 December 2017		<u>274,828</u>

The Company has not recognised a deferred tax asset in respect of certain tax losses carried forward as there is uncertainty regarding the realisation of the related tax benefit through future taxable income.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017

6. TAXATION (continued)

The main UK corporation tax rate reduced from 20% to 19% effective from 1 April 2017, giving a blended tax rate of 19.25% for the year ended 31 December 2017. The UK rate of corporation tax will be reduced further from its current rate of 19% to 17% for the year beginning 1 April 2020 and therefore any deferred tax assets and liabilities existing at 31 December 2017 reflect this rate change.

During the year beginning 1 January 2018, the expected net increase in deferred tax assets in by £66,000. This primarily relates to timing differences on share based payment arrangements.

7. TANGIBLE ASSETS

	<i>Leasehold Improvements</i>	<i>Computer Equipment</i>	<i>Total</i>
	£	£	£
<i>Cost:</i>			
1 January 2017	881,017	194,951	1,075,968
Additions	442,497	21,547	464,044
31 December 2017	<u>1,323,514</u>	<u>216,498</u>	<u>1,540,012</u>
<i>Depreciation:</i>			
1 January 2017	286,085	99,674	385,759
Charge for the year	173,421	60,077	233,498
31 December 2017	<u>459,506</u>	<u>159,751</u>	<u>619,257</u>
<i>Net book value:</i>			
1 January 2017	<u>594,932</u>	<u>95,277</u>	<u>690,209</u>
31 December 2017	<u>864,008</u>	<u>56,747</u>	<u>920,755</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017

8. DEBTORS*(a) amounts falling due within one year*

	2017	2016
	£	£
Amounts owed by group undertakings	410,858	409,243
Other debtors	20,526	14,936
Prepayments and accrued income	72,973	90,041
	<u>504,357</u>	<u>514,220</u>

(b) amounts falling due after one year

	2017	2016
	£	£
Deferred tax asset	274,828	262,906
Prepayments and accrued income	2,713	3,918
	<u>277,541</u>	<u>266,824</u>

9. CREDITORS*(a) amounts falling due within one year*

	2017	2016
	£	£
Trade creditors	747,610	41,773
Amounts owed to group undertakings	379,602	1,004,253
Other taxation and social security	111,254	98,551
Accruals	51,731	38,835
	<u>1,290,197</u>	<u>1,183,412</u>

(b) amounts falling due after one year

	2017	2016
	£	£
Other long term creditors - lease incentives	21,487	38,677
	<u>21,487</u>	<u>38,677</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017

10. PROVISIONS FOR LIABILITIES

	<i>Lease Dilapidations</i> £
At 1 January 2017	48,559
Accretion of discount	996
At 31 December 2017	<u>49,555</u>

The provisions held at 31 December 2017 is to cover costs the Company may incur on exit of leasehold properties when leases expire (see note 12).

11. ULTIMATE PARENT COMPANY

The Company's immediate parent undertaking is Internet Movie Database Limited, a company incorporated in England and Wales. The address of this company is 1 Principal Place, Worship Street, London, EC2A 2FA, United Kingdom.

The Company regards Amazon.com, Inc., a company incorporated in the United States, as its ultimate holding company and controlling party. 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, USA.

12. COMMITMENTS UNDER OPERATING LEASES

The commitments under non-cancellable operating leases are as follows:

	2017 <i>Buildings</i> £	2016 <i>Buildings</i> £
Within one year	95,925	85,949
In one to two years	191,850	85,949
In two to five years	575,550	107,436
In over five years	—	—
	<u>863,325</u>	<u>279,334</u>

13. SHARE CAPITAL

	2017 No.	£	2016 No.	£
Called up share capital				
Ordinary shares of £1 each	210,001	210,001	210,001	210,001

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017

14. SHARE BASED AWARD PLANS

Amazon.com, Inc. ("Amazon") may grant equity awards to employees, officers and directors of Amazon and its subsidiaries which include IMDB Services Limited, as well as to consultants, agents, advisors and independent contractors, pursuant to Amazon's 1997 Stock Incentive Plan (the "1997 Plan").

Amazon may grant equity awards in the form of stock options, stock, or restricted stock units ("RSUs"). Equity awards are evidenced by, and subject to the terms and conditions of, an agreement between the recipient and Amazon, as well as the terms and conditions of the applicable plan (and, where applicable, sub-plans in jurisdictions where local tax law or other regulations merit their adoption, such as in the UK). The following paragraphs describe the terms and conditions generally applicable to equity awards granted by Amazon under the 1997 Plan.

During 2017 and 2016, RSUs were the primary type of equity award granted. RSUs are granted from the 1997 Plan. RSUs represent the right to receive shares of common stock of Amazon, on a one-for-one basis, upon vesting. There is no exercise price associated with an RSU. Employees vest in RSUs and stock options over a specified course of time that the employee provides service to Amazon or one or more of its subsidiaries. Typically, the service terms for vesting are between two and four years.

Unvested portions of equity awards are subject to forfeiture if the holder's employment or other service relationship with Amazon (including its subsidiaries) terminates.

The fair value of each RSU is equal to the market value of Amazon common stock on the date of the grant. The fair value is recognised as compensation expense over the requisite service period. The Company estimates forfeiture of RSU's at the time of the grant based on historical experience and records compensation expense only for those awards that are expected to vest.

Scheduled vesting for outstanding restricted stock units as at 31 December 2017 was as follows:

	2018	2019	2020	2021	Thereafter	Total
Scheduled vesting	2,611	2,247	1,263	539	81	6,741

The weighted average share price at the date of share based award vesting was US\$992.91 (2016: US\$692.39).