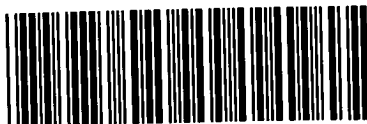


Company No: 04316352

IMDb Services Limited
Report and Financial Statements

31 December 2022

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COMPANIES HOUSE

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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

DIRECTORS' REPORT

for the year ended 31 December 2022

The directors of IMDb Services Limited ("the Company") present the annual report containing their Directors' Report, the Strategic Report and the financial statements for the year ended 31 December 2022.

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 the Company paid dividends totalling £nil (2021: £10,100,000). The directors do not recommend the payment of any further dividends.

QUALIFYING THIRD PARTY INDEMNITY PROVISION

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

FINANCIAL RISK MANAGEMENT

The Company engages in basic financial instruments as part of its operations. We do not hold or issue derivative financial instruments for trading purposes or in our risk management activities. Policies for managing risks are summarised below.

Liquidity risk

Liquidity risk is the risk that we will not meet future financial obligations due to a shortage of funds. Our financing activities are managed centrally by maintaining an adequate level of cash and cash equivalents to finance our operations. Our surplus funds are also managed centrally by placing them with reputable financial institutions on varying maturities.

Credit risk

Credit risk arises from cash and cash equivalents, as well as credit exposures to customers through outstanding receivables. There are no significant concentrations of credit risk, whether through exposure to individual customers and/or specific industry sectors. We only deposit cash with major banks with high quality credit standing and limit exposure to any one counter-party.

Interest rate risk

We do not hold any financial assets or liabilities that are subject to significant risk as a result of changes in interest rates. Financial assets accrue interest on deposits held, for which changes in interest rates during the year have resulted in interest receivable of £90,902 (2021: £5,040).

RESEARCH AND DEVELOPMENT

The Company provides contract research and development services to other group undertakings.

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.

DIRECTORS' REPORT (continued)
for the year ended 31 December 2022

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

DocuSigned by:

Phaedra Andrews

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Phaedra Andrews

Director

Date: 10 February 2023

STRATEGIC REPORT

for the year ended 31 December 2022

PRINCIPAL ACTIVITY

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

GENERAL BUSINESS REVIEW

During the year ended 31 December 2022, the Company's administrative expenses increased by 38% to £11,584,328 (2021: £8,399,408) primarily due to increased headcount and growth of the Amazon group. The Company made an operating profit for the year of £711,848 (2021: profit of £656,026). The operating results are stated after a share based award expense of £2,642,776 (2021: £2,014,678).

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 including headcount growth in order to effectively manage the activities of the Company. Performance is reviewed on a regular basis and appropriate actions are taken as required.

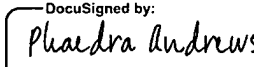
PRINCIPAL RISKS AND UNCERTAINTIES

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, fulfillment 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 2022, 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.

On behalf of the Board

DocuSigned by:

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Phaedra Andrews

Director

Date: 10 February 2023

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 in accordance with Section 10 of FRS 102 and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- present information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information;
- provide additional disclosures when compliance with the specific requirements in FRS 102 is insufficient to enable users to understand the impact of particular transactions, other events and conditions on the company's financial position and financial performance;
- in respect of the financial statements, state whether FRS 102 has 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 appropriate to presume that the company will not 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 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.

Under applicable law and regulations, the directors are also responsible for preparing a strategic report and directors' report that comply with that law and those regulations. The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMDb SERVICES LIMITED

Opinion

We have audited the financial statements of IMDb Services Limited for the year ended 31 December 2022 which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes 1 to 16, 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 2022 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 until 29 February 2024.

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 the 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 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.

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.

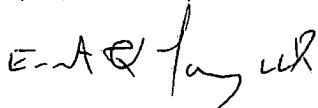
Our approach was as follows:

- 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. In addition, the Company has to comply with laws and regulations relating to its operations, including health and safety, employees, data protection, anti-bribery and corruption.
- 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 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 and by assuming operating expenses to be a fraud risk. We incorporated data analytics into our testing of the source of entries recorded within operating expenses and tested specific transactions to determine the completeness of operating expenses. These procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error.

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
Date: 15/02/2023

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 31 December 2022

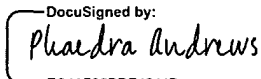
	Notes	2022 £	2021 £
TURNOVER	2	12,296,176	9,055,434
Administrative expenses		(11,584,328)	(8,399,408)
OPERATING PROFIT	3	<u>711,848</u>	<u>656,026</u>
Interest receivable	6	90,902	5,040
Interest payable	7	(2,138)	—
PROFIT BEFORE TAXATION		<u>800,612</u>	<u>661,066</u>
Tax on profit	8	(317,852)	1,191,940
PROFIT AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u><u>482,760</u></u>	<u><u>1,853,006</u></u>

BALANCE SHEET

as at 31 December 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	9	49,644	415,316
CURRENT ASSETS			
Debtors:			
amounts falling due within one year	10(a)	9,410,940	5,356,915
amounts falling due after one year	10(b)	1,693,714	1,621,154
		11,104,654	6,978,069
CREDITORS: amounts falling due within one year	11	(938,234)	(305,478)
NET CURRENT ASSETS		10,166,420	6,672,591
TOTAL ASSETS LESS CURRENT LIABILITIES		10,216,064	7,087,907
PROVISIONS FOR LIABILITIES	12	(54,491)	(51,870)
NET ASSETS		10,161,573	7,036,037
CAPITAL AND RESERVES			
Share capital	13	210,001	210,001
Share based awards reserve	16	6,212,273	3,569,497
Retained earnings		3,739,299	3,256,539
SHAREHOLDER'S FUNDS		10,161,573	7,036,037

Approved by the Board

DocuSigned by:

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 Phaedra Andrews
 Director

Date: 10 February 2023

Company Number: 04316352

STATEMENT OF CHANGES IN EQUITY

for the year ended 31 December 2022

	<i>Share capital</i>	<i>Share based awards reserve</i>	<i>Retained earnings</i>	<i>Total shareholder's funds</i>
	£	£	£	£
At 1 January 2021	210,001	11,654,819	1,403,533	13,268,353
Dividends	—	(10,100,000)	—	(10,100,000)
Share based awards	—	2,014,678	—	2,014,678
Profit for the year	—	—	1,853,006	1,853,006
At 31 December 2021	210,001	3,569,497	3,256,539	7,036,037
Share based awards	—	2,642,776	—	2,642,776
Profit for the year	—	—	482,760	482,760
At 31 December 2022	210,001	6,212,273	3,739,299	10,161,573

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

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, 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 pound sterling, which is the functional currency of the Company, and are rounded to the nearest pound sterling (£).

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

During the year ended 31 December 2022, the Company's operations generated a profit after tax and an increase to net assets, and are expected to continue to do so, through the Company's principal activity of the provision of media database services and contract development services to other group undertakings. As referenced in the Strategic Report on page 5, 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 the end of February 2024), and which is deemed appropriate due to the nature of the principal activities of the business and Amazon.com, Inc.'s ongoing commitment and proven ability to support the Company's operations. 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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2022

1. ACCOUNTING POLICIES (continued)

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 buildings and 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.

Debtors

Short and long 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.

Provisions for liabilities

The Company makes provisions where it is probable that a transfer of economic benefits will be required to settle a present obligation. The Company applies a risk-adjusted pre-tax discount rate in order to take effect of the time value of money to arrive at the value of the provision.

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.

Research and development costs

Research costs are expensed as incurred. Development costs are not capitalised as they are recharged to other group undertakings. Research and development expenditure credit claims are credited to administrative expenses when there is reasonable assurance that the amount will be received.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2022

1. ACCOUNTING POLICIES (continued)

Taxation (continued)

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.

Interest receivable

Interest receivable is recognised using the effective interest rate method.

Interest payable

Interest payable is recognised using the effective interest rate method.

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 16).

Significant management judgement

When preparing the financial statements, management undertakes a number of judgments, estimates and assumptions about the recognition and measurement of assets and liabilities, income and expenses in the financial statements and accompanying notes. Significant management judgement is applied in the recognition of provisions for liabilities (note 12).

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2022

3. OPERATING PROFIT

Operating profit is stated after charging / (crediting):

	2022	2021
	£	£
Depreciation of tangible assets	409,262	378,746
Operating lease charges	255,705	252,634
Auditor's remuneration - audit of the financial statements	27,744	26,051
Net loss / (gain) on foreign currency translation	380	(563)
R&D expenditure credit	<u>(655,994)</u>	<u>(258,413)</u>

All expenditure related to development activity has been expensed.

4. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	6,488,285	4,652,984
Social security costs	997,711	740,975
Staff pension contributions	232,523	185,909
Equity settled share based awards (note 16)	<u>2,642,776</u>	<u>2,014,678</u>
	<u>10,361,295</u>	<u>7,594,546</u>

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

	2022	2021
	No.	No.
Management and administration staff	<u>65</u>	<u>59</u>
	<u>65</u>	<u>59</u>

5. DIRECTORS' REMUNERATION

	2022	2021
	£	£
Aggregate remuneration in respect of qualifying services	<u>227,383</u>	<u>132,338</u>
Value of Company pension contributions to money purchase schemes	<u>—</u>	<u>—</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2022

5. DIRECTORS' REMUNERATION (continued)

	2022	2021
	<i>No.</i>	<i>No.</i>
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 were borne by fellow group undertakings who paid the directors remuneration including pension contributions of £368,523 (2021: £609,428) in respect of the services to the group for which the Company is a member. It is not practicable to identify the proportion of these remunerations that relate to services to this Company.

6. INTEREST RECEIVABLE

	2022	2021
	<i>£</i>	<i>£</i>
Interest receivable from group undertakings	<u>90,902</u>	<u>5,040</u>
	<u>90,902</u>	<u>5,040</u>

7. INTEREST PAYABLE

	2022	2021
	<i>£</i>	<i>£</i>
Interest payable to group undertakings	14	—
Accretion of discount on provisions for liabilities (note 12)	<u>2,124</u>	<u>—</u>
	<u>2,138</u>	<u>—</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2022

8. TAXATION

(a) Tax on profit

The components of tax on profit are as follows:

	2022	2021
	£	£
Current tax	62,319	49,098
Adjustments in respect of previous periods	62,319	—
Total Current Tax	124,638	49,098
Deferred tax	112,475	(1,241,038)
Adjustments in respect of previous periods	80,739	—
Total Deferred Tax	193,214	(1,241,038)
Tax on profit	317,852	(1,191,940)

(b) Reconciliation of tax on profit

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

	2022	2021
	£	£
Profit before taxation	800,612	661,066
Tax computed at the UK statutory rate	152,117	125,603
Effects of:		
Non deductible expenses	16,998	15,159
Adjustments in respect of previous periods	143,058	49,098
Adjustment in respect of share based awards	(20,163)	(259,843)
Effect of rate differential on current year movement of deferred tax	39,987	(13,192)
Effect of rate change on opening deferred tax	(76,464)	(309,277)
Utilisation of brought forward losses	—	(13,732)
Recognition of previously unrecognised losses	—	(785,754)
Unrecognised tax credits	62,319	—
Other	—	(2)
Tax on profit	317,852	(1,191,940)

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2022

8. TAXATION (continued)

(c) Deferred tax

Deferred tax assets are as follows:	2022	2021
	£	£
Timing differences related to pensions creditor	6,377	3,101
Timing differences related to tangible assets	97,037	82,298
Timing differences related to lease dilapidations	12,968	12,501
Timing differences related to share based awards	671,085	489,366
Tax losses carried forward	640,473	1,033,888
Total deferred tax asset recognised in the financial statements	<u>1,427,940</u>	<u>1,621,154</u>

The UK corporation tax rate for the year ended 31 December 2022 is 19% (2021: 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 are reflected according to the applicable corporation tax rate expected to apply at the time of realisation.

During the year beginning 1 January 2023, the expected net decrease in recognised deferred tax assets is £34,000. This is primarily due to the expected utilisation of tax losses carried forward.

As at 31 December 2022, the company had unrecognised R&D expenditure credits of £247,367 (2021: £123,687). No deferred tax asset has been recognised in respect of these credits because of uncertainty around future utilisation.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2022

9. TANGIBLE ASSETS

	<i>Leasehold buildings and improvements</i>	<i>Computer equipment</i>	<i>Total</i>
	£	£	£
Cost:			
At 1 January 2022	2,208,281	216,889	2,425,170
Additions	31,195	12,395	43,590
Disposals	—	(4,104)	(4,104)
At 31 December 2022	2,239,476	225,180	2,464,656
Depreciation:			
At 1 January 2022	1,795,809	214,045	2,009,854
Charge for the year	406,870	2,392	409,262
Disposals	—	(4,104)	(4,104)
At 31 December 2022	2,202,679	212,333	2,415,012
Net book value:			
At 1 January 2022	412,472	2,844	415,316
At 31 December 2022	36,797	12,847	49,644

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2022

10. DEBTORS

<i>a) amounts falling due within one year</i>	2022	2021
	£	£
Amounts owed by group undertakings	8,873,655	4,986,580
Prepayments and accrued income	182,163	150,711
Other debtors	355,122	219,624
	<u>9,410,940</u>	<u>5,356,915</u>
 <i>b) amounts falling due after one year</i>	 2022	 2021
	£	£
Deferred tax asset (note 8)	1,427,940	1,621,154
Prepayments and accrued income	97	—
Other debtors	265,677	—
	<u>1,693,714</u>	<u>1,621,154</u>

11. CREDITORS

<i>amounts falling due within one year</i>	2022	2021
	£	£
Bank overdraft	—	4,924
Trade creditors	161,252	13,821
Amounts owed to group undertakings	166,463	11,600
Other taxation and social security	341,315	182,795
Accruals	269,204	92,338
	<u>938,234</u>	<u>305,478</u>

12. PROVISIONS FOR LIABILITIES

	<i>Lease Dilapidations</i>
	£
At 1 January 2022	51,870
Provided during the year	497
Accretion of discount (note 7)	2,124
At 31 December 2022	<u>54,491</u>

The provision held at 31 December 2022 is to cover costs the Company may incur on exit of leasehold properties when the leases expire (see note 14).

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2022

13. SHARE CAPITAL

	2022		2021	
	No.	£	No.	£
Allotted, called up and fully paid				
Ordinary shares of £1 each	210,001	210,001	210,001	210,001

14. COMMITMENTS UNDER OPERATING LEASES

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

	2022	2021
	<i>Land and buildings</i>	<i>Land and buildings</i>
	£	£
Within one year	277,799	245,824
In one to two years	277,799	3,630
In two to five years	801,421	—
In over five years	3,630	—
	<u>1,360,649</u>	<u>249,454</u>

15. ULTIMATE PARENT COMPANY

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

The Company regards Amazon.com, Inc., a company which is incorporated in the United States of America, 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.

16. 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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2022

16. SHARE BASED AWARD PLANS (continued)

During 2022 and 2021, 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.

On 27 May 2022, our ultimate parent effected a 20-for-1 stock split of its common stock and proportionately increased the number of authorized shares of common stock. All restricted stock unit ("RSU") and per RSU information has been retroactively adjusted to reflect the stock split.

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 RSUs 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 2022 was as follows:

	2023	2024	2025	2026	Thereafter	Total
Scheduled vesting	25,664	27,657	13,662	6,300	460	73,743

The weighted average share price at the date of share based award vesting was US\$110.05 (2021: US\$167.51).