

Criterion Software International Limited

**Directors' report and financial
statements**

Registered number 4330854

31 March 2011

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Contents

Directors' report	1
Statement of directors' responsibilities in respect of the Directors' Report and the financial statements	2
Independent auditor's report to the members of Criterion Software International Limited	3
Profit and Loss Account	5
Balance sheet	6
Notes	7

Directors' report

The directors present their report and financial statements for the year ended 31 March 2011

Principal activity and business review

The company operated throughout the year as a holding company for the Electronic Arts (UK) Limited group, a company headed by Electronic Arts Inc, a company incorporated in USA

The company did not trade during the year, any expenses of the company were borne by other group companies

Proposed dividend

The directors do not recommend the payment of a dividend (2010 £nil)

Directors and directors' interests

The directors who held office during the period were as follows

M B Westerlund

G A Kohl (resigned 16th December 2010)

K A Kallweit (appointed 16th December 2010)

S G Bene

The directors benefit from qualifying third party indemnity provisions in place during the financial period and at the date of this report

Political and charitable contributions

The company made no political or charitable contributions or incurred any political expenditure during the year (2010 £nil)

Disclosure of information to auditors

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

Auditors

In accordance with Section 487 of the Companies Act 2006, the auditors will be deemed to be re-appointed and KPMG LLP will therefore continue in the office

On behalf of the board



M B Westerlund
Director – Criterion Software International Limited
Registered Number 4330854

Onslow House
Onslow Street
Guildford
Surrey
GU1 4TN

Statement of directors' responsibilities in respect of the Directors' Report and the financial statements

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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards 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 the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgments 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



KPMG LLP

Arlington Business Park
Theale
Reading
RG7 4SD
United Kingdom

Independent auditor's report to the members of Criterion Software International Limited

We have audited the financial statements of Criterion Software International Limited for the year ended 31 March 2011 set out on pages 5 to 8. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

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 auditors' 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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the APB's web-site at www.frc.org.uk/apb/scope/private.cfm.

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 31 March 2011 and of its result for the year then ended,
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006


In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Independent auditor's report to the members of Criterion Software International Limited *(continued)*

Matters on which we are required to report by exception

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



19 October 2011

Simon Baxter (Senior Statutory Auditor)
for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
Reading

Profit and Loss Account
for the year ended 31 March 2011

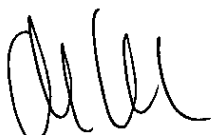
The company did not trade during the current or preceding year

The company did not have any other recognised gains or losses during the current or preceding year

Balance sheet
at 31 March 2011

	<i>Note</i>	2011 £000	2011 £000	2010 £000	2010 £000
Current assets					
Debtors	6	1		1	
Creditors, amounts falling due within one year	7	(218)		(218)	
Net current liabilities			(217)		(217)
Total net liabilities			(217)		(217)
Capital and reserves					
Called up share capital	8		1		1
Profit and loss account	9		(218)		(218)
Shareholders' deficit			(217)		(217)

These financial statements were approved by the board of directors on 14th Oct 2011 and were signed on its behalf by



M B Westerlund
Director

Registered number 4330854

Notes

(forming part of the financial statements)

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements

Basis of preparation

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules

Under FRS 1 the company is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the company in its own published consolidated financial statements

As 100% of the company's voting rights are controlled within the group headed by Electronic Arts Inc., the company has taken advantage of the exemption contained in FRS 8 and has therefore not disclosed transactions or balances with entities which form part of the group (or investees of the group qualifying as related parties). The consolidated financial statements of Electronic Arts Inc. can be obtained from the address given in note 10

The company is exempt by virtue of Section 401 of the Companies Act 2006 from the requirement to prepare group financial statements. These financial statements present information about the company as an individual undertaking and not about its group

The company has net liabilities of £217,000. This is represented by an intercompany balance with Criterion Software Limited (CSL), a fellow group company. The Board has received appropriate assurances from Electronic Arts (UK) Limited, the intermediate parent company of both the company and CSL, that it will continue to provide financial and other support to the company for the foreseeable future to enable it to meet its liabilities as they fall due. CSL has confirmed that it will not seek repayment of the outstanding intercompany creditor balance within 12 months from the date of approval of these financial statements. On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis.

Classification of financial instruments issued by the company

Following the adoption of FRS 25, financial instruments issued by the company are treated as equity (i.e. forming part of shareholders' funds) only to the extent that they meet the following two conditions:

- a) they include no contractual obligations upon the company to deliver cash or other financial assets or to exchange financial assets or financial liabilities with another party under conditions that are potentially unfavourable to the company; and
- b) where the instrument will or may be settled in the company's own equity instruments, it is either a non-derivative that includes no obligation to deliver a variable number of the company's own equity instruments or is a derivative that will be settled by the company's exchanging a fixed amount of cash or other financial assets for a fixed number of its own equity instruments.

To the extent that this definition is not met, the proceeds of issue are classified as a financial liability. Where the instrument so classified takes the legal form of the company's own shares, the amounts presented in these financial statements for called up share capital and share premium account exclude amounts in relation to those shares.

Finance payments associated with financial liabilities are dealt with as part of interest payable and similar charges. Finance payments associated with financial instruments that are classified as part of shareholders' funds (see dividends policy) are dealt with as appropriations in the reconciliation of movements in shareholders' funds.

Investments

Investments of the company are valued at cost less provisions for diminutions in value.

Notes (continued)

2 Remuneration of directors

None of the directors received any remuneration in respect of qualifying services to the company

Messrs G A Kohl, S G Bene, K A Kallweit and Madam M B Westerlund were remunerated by other group companies

3 Remuneration of auditors

The fees for the audit of these financial statements were £2,000 (2010 £2,000) and were borne by Criterion Software Limited, a fellow group company

4 Staff numbers and costs

The company did not have any employees during the year (2010 *£nil*)

5 Fixed asset investments

The company holds 100% of the ordinary share capital of

	Incorporated in	Nature of business
Criterion Software Inc	US	Non-trading
KK Criterion Software	Japan	Non-trading

6 Debtors: amounts falling due within one year

	2011 £000	2010 £000
Amounts due from group undertakings	1	1

7 Creditors: amounts falling due within one year

	2011 £000	2010 £000
Amounts owed to group undertakings	218	218

8 Called up share capital

	2011 £000	2010 £000
<i>Allotted, called up and fully paid</i>		
1,000 ordinary shares of £1 each	1	1

9 Reserves

	Profit and loss account £000
At beginning and end of year	(218)

10 Ultimate parent company and parent undertaking of larger group

At the date of these financial statements, the company's ultimate holding company, and the largest group of undertakings for which group accounts are drawn up and in which the results for the year are consolidated, was Electronic Arts Inc 209 Redwood Shores Parkway, Redwood City, CA 94065, which is incorporated in USA