

Company Registration Number 5266444

OPENTABLE EUROPE LIMITED
ABBREVIATED FINANCIAL STATEMENTS
31 DECEMBER 2005

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OPENTABLE EUROPE LIMITED

ABBREVIATED FINANCIAL STATEMENTS

PERIOD FROM 21 OCTOBER 2004 TO 31 DECEMBER 2005

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OPENTABLE EUROPE LIMITED

INDEPENDENT AUDITORS' REPORT TO THE COMPANY

PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 4 to 6, together with the financial statements of Opentable Europe Limited for the period from 21 October 2004 to 31 December 2005 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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 for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

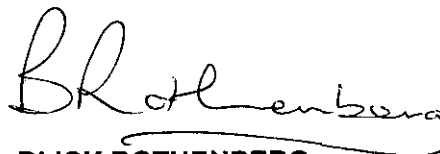
In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Other information

On 21/11/2006 we reported, as auditors of the company, to the shareholders on the financial statements prepared under Section 226 of the Companies Act 1985 for the period from 21 October 2004 to 31 December 2005, and the full text of our audit report is reproduced on pages 2 to 3 of these financial statements.

12 York Gate
Regent's Park
London, NW1 4QS

21/11/2006



BLICK ROTHENBERG
Chartered Accountants and
Registered Auditors

OPENTABLE EUROPE LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

PERIOD FROM 21 OCTOBER 2004 TO 31 DECEMBER 2005

We have audited the financial statements of Opentable Europe Limited for the period from 21 October 2004 to 31 December 2005 on pages 6 to 12 which have been prepared under the historical cost convention and the accounting policies set out on page 8.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. 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 the directors and the auditors

As described in the Statement of directors' responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the directors' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPENTABLE EUROPE LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS *(continued)*

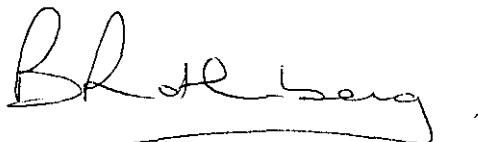
PERIOD FROM 21 OCTOBER 2004 TO 31 DECEMBER 2005

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31 December 2005 and of its loss for the period then ended and have been properly prepared in accordance with the Companies Act 1985.

12 York Gate
Regent's Park
London, NW1 4QS

21.11.2006



BLICK ROTHENBERG
Chartered Accountants and
Registered Auditors

OPENTABLE EUROPE LIMITED

ABBREVIATED BALANCE SHEET

31 DECEMBER 2005

	Note	£	31 Dec 05 £
Fixed assets	2		
Tangible assets			57,131
Current assets			
Debtors		82,566	
Cash at bank and in hand		66,161	
		148,727	
Creditors: Amounts falling due within one year		(1,110,153)	
Net current liabilities			(961,426)
Total assets less current liabilities			(904,295)
Capital and reserves			
Called-up share capital	3		1
Profit and loss account			(904,296)
Deficiency			(904,295)

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors on the 21/11/06 and are signed on their behalf by:


D Pritchard
Director

OPENTABLE EUROPE LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

PERIOD FROM 21 OCTOBER 2004 TO 31 DECEMBER 2005

1. Accounting policies

1.1 Basis of accounting and change in accounting policy

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards.

The accounts have also been prepared on the going concern basis, which assumes the continued support of the company's parent undertaking, OpenTable, Inc. As at 31 December 2005, the company owed OpenTable, Inc. £1,008,336.

1.2 Turnover

Turnover represents amounts receivable for goods and services, net of VAT and trade discounts.

Turnover and associated cost relating to future periods are deferred at the balance sheet date and recognised during the period to which they relate.

1.3 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

1.4 Leases

Operating lease rentals are charged to the profit and loss account in equal instalments over the lease term.

1.5 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

1.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the profit and loss account.

OPENTABLE EUROPE LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

PERIOD FROM 21 OCTOBER 2004 TO 31 DECEMBER 2005

2. Fixed assets

	Tangible assets £
Cost	
Additions	69,230
At 31 December 2005	<u>69,230</u>
Depreciation	
Charge for period	12,099
At 31 December 2005	<u>12,099</u>
Net book value	
At 31 December 2005	<u>57,131</u>

3. Share capital

	31 Dec 05	
	Number	£
Authorised share capital:		
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Called up, allotted and fully paid:		
Ordinary shares of £1 each	<u>1</u>	<u>1</u>

On incorporation the company issued 1 ordinary share of £1 at par, in order to establish the capital structure of the company.

4. Parent undertaking

The ultimate parent company is OpenTable Inc., a company incorporated in the USA.

5. Post balance sheet events

Since the year end date the company has terminated the property license agreement which existed at 31 December 2005. The company subsequently entered into a new license agreement for land and buildings, the total annual commitment of which is £60,000. The agreement is dated 17 May 2006 and lasts for at least 12 months from that date.