

Registre de Commerce et des Sociétés

Numéro RCS : B269908

Référence de dépôt : L240030631

Déposé et enregistré le 19/02/2024

BXSOCLX20240215T15295201_002

RCSL Nr. : B269908

Matricule : 2022 2454 930

eCDF entry date : 15/02/2024

BALANCE SHEET**Financial year from** ⁰¹ 26/07/2022 **to** ⁰² 31/12/2023 (in ⁰³ EUR)

Amazon Kuiper Services Europe SARL

38, avenue John F. Kennedy

L-1855 Luxembourg

ASSETS

	Reference(s)	Current year	Previous year
A. Subscribed capital unpaid	1101 _____	101 _____	102 _____
I. Subscribed capital not called	1103 _____	103 _____	104 _____
II. Subscribed capital called but unpaid	1105 _____	105 _____	106 _____
B. Formation expenses	1107 _____	107 _____	108 _____
C. Fixed assets	1109 _____	109 _____	110 _____
I. Intangible assets	1111 _____	111 _____	112 _____
1. Costs of development	1113 _____	113 _____	114 _____
2. Concessions, patents, licences, trade marks and similar rights and assets, if they were	1115 _____	115 _____	116 _____
a) acquired for valuable consideration and need not be shown under C.I.3	1117 _____	117 _____	118 _____
b) created by the undertaking itself	1119 _____	119 _____	120 _____
3. Goodwill, to the extent that it was acquired for valuable consideration	1121 _____	121 _____	122 _____
4. Payments on account and intangible assets under development	1123 _____	123 _____	124 _____
II. Tangible assets	1125 _____	125 _____	126 _____
1. Land and buildings	1127 _____	127 _____	128 _____
2. Plant and machinery	1129 _____	129 _____	130 _____

The notes in the annex form an integral part of the annual accounts

	Reference(s)	Current year	Previous year
3. Other fixtures and fittings, tools and equipment	1131 _____	131 _____	132 _____
4. Payments on account and tangible assets in the course of construction	1133 _____	133 _____	134 _____
III. Financial assets	1135 _____	135 _____	136 _____
1. Shares in affiliated undertakings	1137 _____	137 _____	138 _____
2. Loans to affiliated undertakings	1139 _____	139 _____	140 _____
3. Participating interests	1141 _____	141 _____	142 _____
4. Loans to undertakings with which the undertaking is linked by virtue of participating interests	1143 _____	143 _____	144 _____
5. Investments held as fixed assets	1145 _____	145 _____	146 _____
6. Other loans	1147 _____	147 _____	148 _____
D. Current assets	1151 _____	151 <u>1.613.637,00</u>	152 _____
I. Stocks	1153 _____	153 _____	154 _____
1. Raw materials and consumables	1155 _____	155 _____	156 _____
2. Work in progress	1157 _____	157 _____	158 _____
3. Finished goods and goods for resale	1159 _____	159 _____	160 _____
4. Payments on account	1161 _____	161 _____	162 _____
II. Debtors	1163 _____	163 <u>1.252.418,00</u>	164 _____
1. Trade debtors	1165 _____	165 _____	166 _____
a) becoming due and payable within one year	1167 _____	167 _____	168 _____
b) becoming due and payable after more than one year	1169 _____	169 _____	170 _____
2. Amounts owed by affiliated undertakings	1171 _____ 3	171 <u>1.242.404,00</u>	172 _____
a) becoming due and payable within one year	1173 _____	173 <u>1.242.404,00</u>	174 _____
b) becoming due and payable after more than one year	1175 _____	175 _____	176 _____
3. Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	1177 _____	177 _____	178 _____
a) becoming due and payable within one year	1179 _____	179 _____	180 _____
b) becoming due and payable after more than one year	1181 _____	181 _____	182 _____
4. Other debtors	1183 _____	183 <u>10.014,00</u>	184 _____
a) becoming due and payable within one year	1185 _____	185 <u>10.014,00</u>	186 _____
b) becoming due and payable after more than one year	1187 _____	187 _____	188 _____

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	Reference(s)	Current year	Previous year
III. Investments	1189 _____	189 _____	190 _____
1. Shares in affiliated undertakings	1191 _____	191 _____	192 _____
2. Own shares	1209 _____	209 _____	210 _____
3. Other investments	1195 _____	195 _____	196 _____
IV. Cash at bank and in hand	1197 _____	197 <u>361.219,00</u>	198 _____
E. Prepayments	1199 _____	199 <u>15.386,00</u>	200 _____
TOTAL (ASSETS)		201 <u>1.629.023,00</u>	202 <u>0,00</u>

CAPITAL, RESERVES AND LIABILITIES

	Reference(s)	Current year	Previous year
A. Capital and reserves	1301 <u>4</u>	301 <u>1.288.488,00</u>	302 _____
I. Subscribed capital	1303 _____	303 <u>48.000,00</u>	304 _____
II. Share premium account	1305 _____	305 <u>1.193.000,00</u>	306 _____
III. Revaluation reserve	1307 _____	307 <u>3.309,00</u>	308 _____
IV. Reserves	1309 _____	309 _____	310 _____
1. Legal reserve	1311 _____	311 _____	312 _____
2. Reserve for own shares	1313 _____	313 _____	314 _____
3. Reserves provided for by the articles of association	1315 _____	315 _____	316 _____
4. Other reserves, including the fair value reserve	1429 _____	429 _____	430 _____
a) other available reserves	1431 _____	431 _____	432 _____
b) other non available reserves	1433 _____	433 _____	434 _____
V. Profit or loss brought forward	1319 _____	319 _____	320 _____
VI. Profit or loss for the financial year	1321 _____	321 <u>44.179,00</u>	322 _____
VII. Interim dividends	1323 _____	323 _____	324 _____
VIII. Capital investment subsidies	1325 _____	325 _____	326 _____
B. Provisions	1331 _____	331 _____	332 _____
1. Provisions for pensions and similar obligations	1333 _____	333 _____	334 _____
2. Provisions for taxation	1335 _____	335 _____	336 _____
3. Other provisions	1337 _____	337 _____	338 _____
C. Creditors	1435 _____	435 <u>340.535,00</u>	436 _____
1. Debenture loans	1437 _____	437 _____	438 _____
a) Convertible loans	1439 _____	439 _____	440 _____
i) becoming due and payable within one year	1441 _____	441 _____	442 _____
ii) becoming due and payable after more than one year	1443 _____	443 _____	444 _____
b) Non convertible loans	1445 _____	445 _____	446 _____
i) becoming due and payable within one year	1447 _____	447 _____	448 _____
ii) becoming due and payable after more than one year	1449 _____	449 _____	450 _____
2. Amounts owed to credit institutions	1355 _____	355 _____	356 _____
a) becoming due and payable within one year	1357 _____	357 _____	358 _____
b) becoming due and payable after more than one year	1359 _____	359 _____	360 _____

	Reference(s)	Current year	Previous year
3. Payments received on account of orders in so far as they are not shown separately as deductions from stocks	1361 _____	361 _____	362 _____
a) becoming due and payable within one year	1363 _____	363 _____	364 _____
b) becoming due and payable after more than one year	1365 _____	365 _____	366 _____
4. Trade creditors	1367 _____	367 <u>22.523,00</u>	368 _____
a) becoming due and payable within one year	1369 _____	369 <u>22.523,00</u>	370 _____
b) becoming due and payable after more than one year	1371 _____	371 _____	372 _____
5. Bills of exchange payable	1373 _____	373 _____	374 _____
a) becoming due and payable within one year	1375 _____	375 _____	376 _____
b) becoming due and payable after more than one year	1377 _____	377 _____	378 _____
6. Amounts owed to affiliated undertakings	1379 _____ <u>5</u>	379 <u>127.067,00</u>	380 _____
a) becoming due and payable within one year	1381 _____	381 <u>127.067,00</u>	382 _____
b) becoming due and payable after more than one year	1383 _____	383 _____	384 _____
7. Amounts owed to undertakings with which the undertaking is linked by virtue of participating interests	1385 _____	385 _____	386 _____
a) becoming due and payable within one year	1387 _____	387 _____	388 _____
b) becoming due and payable after more than one year	1389 _____	389 _____	390 _____
8. Other creditors	1451 _____	451 <u>190.945,00</u>	452 _____
a) Tax authorities	1393 _____ <u>6</u>	393 <u>6.109,00</u>	394 _____
b) Social security authorities	1395 _____	395 <u>151.317,00</u>	396 _____
c) Other creditors	1397 _____	397 <u>33.519,00</u>	398 _____
i) becoming due and payable within one year	1399 _____	399 <u>33.519,00</u>	400 _____
ii) becoming due and payable after more than one year	1401 _____	401 _____	402 _____
D. Deferred income	1403 _____	403 _____	404 _____
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		405 <u>1.629.023,00</u>	406 <u>0,00</u>

Registre de Commerce et des Sociétés

Numéro RCS : B269908

Référence de dépôt : L240030631

Déposé le 19/02/2024

**Amazon Kuiper Services Europe SARL
38, avenue John F. Kennedy
L-1855 Luxembourg**

**Subscribed Capital: EUR 48,000
R.C.S. Luxembourg B 269.908**

**Annual accounts for the period from 26 July
2022 (Date of incorporation) to 31 December 2023**

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Notes to the annual accounts

As at 31 December 2023

Unaudited

Note 1 - General

Amazon Kuiper Services Europe SARL (the "Company") was incorporated in Luxembourg on 26 July 2022. The registered office is established at 38, avenue John F. Kennedy, L-1855 Luxembourg. The registration number is B 269.908.

The financial year begins on 1 January and ends on 31 December of each year, except for the first financial period that began on 26 July 2022 and ended on 31 December 2023.

The Company's principal purpose is to provide connectivity services and related activities.

During the period, the Company has established registered branches in France, Italy, the Netherlands, Poland, Spain and the United Kingdom.

The Company's accounts are included within the consolidated accounts of Amazon.com, Inc., located in the United States at 410 Terry Avenue North, Seattle, Washington 98109-5210, USA, which is the ultimate parent.

Note 2 - Significant accounting policies

General principles

The annual accounts are drawn up in conformity with the Luxembourg legal and regulatory requirements and according to generally accepted accounting principles applicable in Luxembourg.

Debtors

Debtors are recorded at their nominal value. A value adjustment is made when their reimbursement is partly or completely in doubt. These value adjustments may not be continued if the reasons for which the value adjustments were made have ceased to apply.

Cash at bank and in hand

Cash at bank and in hand consists of cash with banks.

Creditors

Debts are recorded at their repayment value.

Revenue recognition

Revenue is measured based on the amount of consideration that the Company expects to receive and excludes any amounts collected on behalf of third parties, including indirect taxes.

Revenue primarily consists of services provided to affiliated undertakings and is recognized when the services are rendered.

Amazon Kuiper Services Europe SARL
Société à responsabilité limitée

Notes to the annual accounts

As at 31 December 2023

Unaudited

Foreign currency translation

The Company maintains its books and records in EUR. Transactions in other currencies are translated into EUR at the rates of exchange prevailing on the dates of the transactions.

Non-monetary assets and liabilities denominated in other currencies are translated into EUR at the historical exchange rate. Other assets and liabilities denominated in other currencies are translated into EUR at the exchange rate at the balance sheet date. Realized exchange gains and losses and unrealized exchange losses are reflected in the profit and loss account. Unrealized exchange gains are recorded in Capital and reserves under "Revaluation reserve".

The Company has business units which transact most of their business in their own functional currency. For purposes of including these business units into the annual accounts of the Company, the balance sheet is translated from non-EUR functional currencies to EUR using the closing rate method, including amounts owed between the non-EUR functional currency business units and EUR business units. Profit and loss accounts are translated at average exchange rates prevailing throughout the year. Exchange differences arising from this translation are recorded in Capital and reserves under "Revaluation reserve".

The following table presents the currency translation rates from functional currencies for the significant business units to EUR as of 31 December 2023 and the average rate for the period ended 31 December 2023.

	Financial period from 26 July 2022 to 31 December 2023	31 December 2023
	Average rate	Closing rate
GBP	1.15	1.15

Use of estimates

The preparation of annual accounts in conformity with the Luxembourg legal and regulatory requirements requires estimates and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses, and related disclosures of contingent liabilities in the annual accounts. Actual results could differ materially from these estimates.

Note 3 - Amounts owed by affiliated undertakings

Company name	31 December 2023 TEUR
Amazon Kuiper Manufacturing Enterprises LLC, USA	827
Amazon Europe Core S.à r.l., Luxembourg	396
Others	19
Total	1,242

The amounts owed by affiliated undertakings mainly consist of receivables for services provided and cash pooling arrangements.

Amazon Kuiper Services Europe SARL
Société à responsabilité limitée

Notes to the annual accounts

As at 31 December 2023

Unaudited

Note 4 - Capital and reserves

	26 July 2022 TEUR	Capital increase TEUR	Translation adjustment TEUR	Results for the period TEUR	31 December 2023 TEUR
Subscribed capital	48	—	—	—	48
Share premium account	—	1,193	—	—	1,193
Revaluation reserve	—	—	3	—	3
Profit or (loss) for the financial period	—	—	—	44	44
Total	48	1,193	3	44	1,288

Subscribed capital

As at 31 December 2023, the subscribed capital amounts to TEUR 48 divided into 4 shares with a par value of TEUR 12 each.

Share premium account

In 2023, the Company received cash contributions of TEUR 1,193 allocated to the share premium account.

Legal reserve

In accordance with the Luxembourg company law, the Company is required to transfer a minimum of 5% of its net profit for each financial year to a legal reserve. This requirement ceases to be necessary once the legal reserve reaches 10% of the issued subscribed capital. The legal reserve is not available for distribution to the shareholder.

Note 5 - Amounts owed to affiliated undertakings

Company name	31 December 2023 TEUR
Amazon EU S.à r.l., Luxembourg	77
Amazon UK Services Limited, UK	37
Others	13
Total	<u>127</u>

The amounts owed to affiliated undertakings mainly consist of payables for services provided.

Notes to the annual accounts
As at 31 December 2023
Unaudited

Note 6 - Tax

The Company is subject to all taxes applicable to commercial companies in Luxembourg, France, Italy, the Netherlands, Poland, Spain and the United Kingdom.

Note 7 - Other external expenses

Other external expenses are related to the operations of the Company.

Note 8 - Staff costs

The Company employed an average of 2 employees during the financial period.

Note 9 - Emoluments

No emoluments, advances or credits were granted to the Board of Managers during the current financial period.

Note 10 - Other interest receivable and similar income

Other interest receivable and similar income are related to interest income and foreign exchange gains.

Amazon Kuiper Services Europe SARL
Société à responsabilité limitée
Siège social: 38, avenue John F. Kennedy L-1855 Luxembourg
Subscribed Capital: 48,000 EUR
R.C.S. Luxembourg: B 269.908
(the « Company »)

It is noted that the profit and loss account shows a profit amounting to EUR 44,179.

The Sole Shareholder decided to allocate the result for the financial period from 26 July 2022 (Date of incorporation) to 31 December 2023 as follows:

• Profit for the Financial Period	EUR	44,179
• Allocation to the legal reserve	EUR	(4,800)
• Total aggregate profit carried forward	EUR	39,379

The result allocation is compliant with the proposition made by the Board of Managers.

For filing purpose to the 'Registre de Commerce et des Sociétés de Luxembourg'.

Luxembourg, 16 February 2024.