Company No: 10084616

Twitch UK Limited

Report and Financial Statements

31 December 2025

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COMPANY INFORMATION

DIRECTORS
Phaedra Andrews
Jack Rayson-Grant
Ines Mostaccio

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 2025

The directors of Twitch UK Limited ("the Company") present the annual report containing their Directors' Report, the Strategic Report and the financial statements for the year ended 31 December 2025.

DIRECTORS

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

Phaedra Andrews
Jack Rayson-Grant
Geoffrey Pierre D. De Bie (resigned 26 February 2025)
Ines Mostaccio (appointed 07 March 2025)

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 (2024: £nil).

QUALIFYING THIRD PARTY INDEMNITY PROVISION

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

ENGAGEMENT WITH CUSTOMERS, SUPPLIERS AND OTHER STAKEHOLDERS

The directors of the Company strive to have a positive impact on customers, employees, small businesses and communities. Led by the directors, Amazon's employees are committed to learning and inventing on behalf of customers and supporting businesses and entrepreneurs to grow sales and reach new customers.

FINANCIAL RISK MANAGEMENT

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

Liquidity risk
Liquidity risk is the risk that the Company will not meet future financial obligations due to a shortage of funds. The Company's financing activities are managed centrally by maintaining an adequate level of cash and cash equivalents to finance its operations.

Credit risk
Credit risk arises from cash and cash equivalents, as well as credit exposures from outstanding receivables. There are no significant concentrations of credit risk, whether through exposure to individual customers and/or specific industry sectors. The Company only deposits cash with major banks with high quality credit standing and limits exposure to any one counterparty. The Company's surplus funds are also managed centrally by placing them with reputable financial institutions on varying maturities.

Interest rate risk
Financial assets accrue interest on certain amounts owed by group undertakings, for which interest receivable during the year is £2,065k (2024: £2,263k). The Company is exposed to interest rate risk. Interest rates applied to amounts due from group undertakings are reviewed periodically to be in line with the market.

DIRECTORS' REPORT (continued)

for the year ended 31 December 2025

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.

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.

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: 12 February 2026

STRATEGIC REPORT
for the year ended 31 December 2025

PRINCIPAL ACTIVITY

The principal activity of the Company is the provision of corporate services, including administrative support and marketing activities through a number of channels and contract research and development services to the Amazon.com, Inc. group. The business is expected to continue in this capacity for the foreseeable future.

ANALYSIS OF FINANCIAL KEY PERFORMANCE INDICATORS

The Company earns turnover based on a margin it applies to the administrative expenses it incurs in providing corporate support services to other Amazon group undertakings, therefore, 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, in order to effectively manage the activities of the Company. Performance is reviewed on a regular basis and appropriate actions are taken as required.

GENERAL BUSINESS REVIEW

During the year ended 31 December 2025 the Company's turnover decreased by 19% to £12,298k (2024: £15,116k) and administrative expenses decreased by 31% to £11,032k (2024: £16,056k) driven by decreased activity in the provision of corporate services including administrative support and marketing activities through a number of channels, and contract research and development for the Amazon.com, Inc. group.

The Company made an operating profit for the year of £1,266k (2024: operating loss of £940k). The operating results are stated after a share based award expense of £1,778k (2024: £1,076k).

Liquidity is mainly managed through cash pooling arrangements, amounts from group undertakings and equity contributions. Increases or decreases in working capital balances are driven primarily by timing differences.

PRINCIPAL RISKS AND UNCERTAINITIES

The Company is dependent on the continued success of the wider Amazon group. The principal risks and uncertainties faced by the wider Amazon group 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 2025, and subsequent filings.

On behalf of the Board

DocuSigned by:
Phaedra Andrews
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Phaedra Andrews
Director

Date: 12 February 2026

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 December 2025

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 the Strategic Report and Directors' Report that complies 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 TWITCH UK LIMITED

Opinion

We have audited the financial statements of Twitch UK Limited for the year ended 31 December 2025 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 2025 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 a period to 28 February 2027.

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

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 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.

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 detailed 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 obtaining relevant working papers from 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:
    - We identified a risk of fraud within the completeness of operating expenses. 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.
    - We also identified a general management override risk principally in respect of unusual journal entries. In response, we designed a specific criteria for unusual journal entries and tested all entries that met this criteria.
    - 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.

DocuSigned by:
Ernst & Young LLP
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Jacqueline Geary (Senior statutory auditor)
for and on behalf of Ernst & Young LLP, Statutory Auditor
London
Date: 17 February 2026

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 31 December 2025

	Notes	*2025* *£'000*	*2024* *£'000*
TURNOVER	2	12,298	15,116
Administrative expenses		(11,032)	(16,056)
OPERATING PROFIT/(LOSS)	3	1,266	(940)
Interest receivable	6	2,065	2,263
Interest payable	7	(12)	(12)
PROFIT BEFORE TAXATION		3,319	1,311
Tax on profit	8	(512)	(737)
PROFIT AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR		2,807	574

BALANCE SHEET
as at 31 December 2025

	Notes	2025 £'000	2024 £'000
FIXED ASSETS			
Tangible assets	9	562	669
CURRENT ASSETS			
Debtors:			
amounts falling due within one year	10(a)	51,623	47,228
amounts falling due after one year	10(b)	561	681
Cash at bank and in hand		—	1
		52,184	47,910
CREDITORS: amounts falling due within one year	11(a)	(1,984)	(2,500)
NET CURRENT ASSETS		50,200	45,410
TOTAL ASSETS LESS CURRENT LIABILITIES		50,762	46,079
CREDITORS: amounts falling due after more than one year	11(b)	(153)	(346)
PROVISIONS FOR LIABILITIES	12	(536)	(245)
NET ASSETS		50,073	45,488
CAPITAL AND RESERVES			
Share capital	13	3,000	3,000
Share premium		6,000	6,000
Share based awards reserve	16	20,793	19,015
Retained earnings		20,280	17,473
SHAREHOLDER'S FUNDS		50,073	45,488

Approved by the Board

DocuSigned by:
Phaedra Andrews
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Phaedra Andrews
Director

Date: 12 February 2026

Company Number: 10084616

STATEMENT OF CHANGES IN EQUITY
for the year ended 31 December 2025

	Share capital	*Share premium*	*Share based awards reserve*	*Retained earnings*	*Total shareholder's funds*
	£'000	*£'000*	*£'000*	*£'000*	*£'000*
At 1 January 2024	3,000	6,000	17,939	16,899	43,838
Share based awards (note 16)	—	—	1,076	—	1,076
Profit for the year	—	—	—	574	574
At 31 December 2024	3,000	6,000	19,015	17,473	45,488
Share based awards (note 16)	—	—	1,778	—	1,778
Profit for the year	—	—	—	2,807	2,807
At 31 December 2025	**3,000**	**6,000**	**20,793**	**20,280**	**50,073**

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2025

1. ACCOUNTING POLICIES

Statement of compliance

Twitch UK Limited ("the Company") is a limited company incorporated and domiciled in England & 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 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 thousand pounds sterling (£'000).

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 that include the results of the Company.

Going concern

During the year ended 31 December 2025, the Company's operations generated a profit after tax and an increase to net current assets, and are expected to continue to do so, through the Company's principal activity of the provision of corporate services including administrative support and marketing activities through a number of channel and contract research and development to other Amazon 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. This is provided through operational service contracts with group undertakings as well as financial support provided in the form of, for example, cash pooling arrangements, loans from group undertakings and equity contributions. 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 2027, being the going concern period). This period is deemed appropriate due to the nature of the principal activities of the business of the provision of corporate services including administrative support and marketing activities through a number of channel and contract research and development to other Amazon group undertakings 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 is attributable to the principal activity of the Company and represents amounts invoiced to other group companies for the provision of corporate services including administrative support and marketing activities through a number of channels and contract research and development for the Amazon.com, Inc. group. It is stated net of value added tax and is recognised as administrative expenses are incurred at the time the 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 2025

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 improvements	-	Lower of expected useful life or lease term
Office equipment	-	2-5 years
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.

Cash at bank and in hand
We classify all highly liquid instruments with an original maturity of three months or less as cash equivalents.

Bank overdrafts
Bank overdrafts arise from short-term timing differences and are repayable on demand.

Interest receivable
Interest receivable is recognised using the effective interest rate method.

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.

Leases
Operating leases and Other long-term creditors - lease incentives
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 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.

1. ACCOUNTING POLICIES (continued)

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.

Income Tax
We have applied the temporary, mandatory exception provided under Section 29 – Income Taxes to neither recognise nor disclose information on deferred tax assets and liabilities related to Pillar 2 income taxes.

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 16).

Share premium reserve
The share premium account includes the premium on issue of equity shares, net of any issue costs.

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 judgements are applied in the measurement of provisions for liabilities (note 12), in particular the settlement amount and discount rate applied.

Standards issued but not yet effective
The Financial Reporting Council has issued amendments to FRS 102 following their periodic review (as proposed in FRED 82). The amendments revise various accounting requirements, which are effective for accounting periods beginning on or after 1 January 2026. Those that are expected to have an impact on the Company include revenue recognition and leases. The Company has not early adopted these amendments and is currently assessing the impact of the revised requirements on its financial statements.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2025

2. TURNOVER

All turnover is derived from the provision of corporate support services of £7,921k (2024: £6,476k) and contract research and development of £4,377k (2024: £8,640k) to other Amazon group undertakings located in North America £12,298k (2024: £15,116k).

3. OPERATING PROFIT / (LOSS)

Operating profit / (loss) is stated after charging / (crediting):

	2025 £'000	2024 £'000
Depreciation of tangible assets	222	211
Operating lease charges	801	512
Auditor's remuneration - audit of the financial statements	41	47
Net gain on foreign currency translation	(13)	(13)
Sales and Marketing Expenses	426	895

4. STAFF COSTS

	2025 £'000	2024 £'000
Wages and salaries	5,082	9,888
Social security costs	1,107	1,497
Staff pension contributions	232	310
Equity settled share based awards (note 16)	1,778	1,076
	8,199	12,771

The share based awards amount noted in the Statement of Changes in Equity is presented net of the recharge from the parent company.

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

	2025 No.	2024 No.
Management and administration staff	57	85
	57	85

5. DIRECTORS' REMUNERATION

	2025	*2024*
	£'000	*£'000*
Aggregate remuneration in respect of qualifying services	290	240
Value of Company pension contributions to money purchase schemes	13	11

	2025	*2024*
	No.	*No.*
Members of money purchase pension schemes	3	3
Directors who received share based awards	3	2
Directors who vested in or exercised share based awards	3	3

The amounts in respect of the highest paid director are as follows:

	2025	*2024*
	£'000	*£'000*
Aggregate remuneration in respect of qualifying services	153	155
Company contributions to money purchase pension schemes	8	8

The highest paid director in 2025 and 2024 received and vested in or exercised share based awards during the year.

Some of the directors were paid by fellow group undertakings who paid the directors' emoluments and pension contributions of £182k (2024: £182k) in respect of the services to the Group of which the Company is a member. It is not possible to identify the proportion of these emoluments that relate to services to this Company.

6. INTEREST RECEIVABLE

	2025	*2024*
	£'000	*£'000*
Interest receivable from group undertakings	2,065	2,246
Bank interest receivable	—	17
	2,065	2,263

7. INTEREST PAYABLE

	2025 £'000	2024 £'000
Accretion of discount on provisions for liabilities (note 12)	12	12
	12	12

8. TAXATION

(a) Tax on profit

The components of tax on profit are as follows:	2025 £'000	2024 £'000
Current tax	410	—
Adjustments in respect of previous periods	—	2
Total Current tax	410	2
Deferred tax	102	607
Adjustments in respect of previous periods	—	128
Total Deferred tax	102	735
Tax on profit	512	737

(b) Reconciliation of tax on profit

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

	2025 £'000	2024 £'000
Profit before taxation	3,319	1,311
Income taxes computed at the rate of 25%	830	328
Effects of:		
Non deductible expenses	45	28
Adjustments in respect of previous periods	—	129
Adjustment in respect of share based awards	(363)	(463)
Losses (claimed) / surrendered at rates other than the statutory rate	—	715
Tax on profit	512	737

8. TAXATION (continued)

(c) Deferred tax

Deferred tax assets are as follows:	*2025*	*2024*
	£'000	*£'000*
Timing differences related to tangible assets	142	160
Timing differences related to share based awards	398	482
Other timing differences	5	6
Total deferred tax asset recognised in the financial statements	545	648

The corporation tax rate for the year ended 31 December 2025 is 25% (2024: 25%). 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 2026, the expected net decrease in recognised deferred tax assets is £78k. This is primarily due to timing differences related to share based awards and depreciation.

9. TANGIBLE ASSETS

	Leasehold buildings and improvements	*Office equipment*	*Computer equipment*	*Total*
	£'000	*£'000*	*£'000*	*£'000*
Cost:				
At 1 January 2025	2,250	260	542	3,052
Additions	74	25	36	135
Disposals	—	(10)	(174)	(184)
At 31 December 2025	2,324	275	404	3,003
Depreciation:				
At 1 January 2025	1,786	176	421	2,383
Charge for the year	131	21	70	222
Disposals	—	(10)	(154)	(164)
At 31 December 2025	1,917	187	337	2,441
Net book value:				
At 1 January 2025	464	84	121	669
At 31 December 2025	407	88	67	562

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2025

10. DEBTORS

a) amounts falling due within one year	*2025*	*2024*
	£'000	*£'000*
Amounts owed by group undertakings	51,455	46,546
Prepayments and accrued income	115	262
Other debtors	53	420
	51,623	47,228

b) amounts falling due after one year	*2025*	*2024*
	£'000	*£'000*
Deferred tax asset (note 8)	545	648
Prepayments and accrued income	16	33
	561	681

11. CREDITORS

a) amounts falling due within one year	*2025*	*2024*
	£'000	*£'000*
Bank overdraft	4	54
Trade creditors	129	315
Amounts owed to group undertakings	268	326
Other taxation and social security	927	1,008
Corporation tax payable	231	1
Accruals	425	793
Other creditors	—	3
	1,984	2,500

b) amounts falling due after one year	*2025*	*2024*
	£'000	*£'000*
Other long term creditors - lease incentives	153	346
	153	346

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2025

12. PROVISIONS FOR LIABILITIES

	Lease dilapidations	*Restructuring*	*Total provisions for liabilities*
	£'000	*£'000*	*£'000*
At 1 January 2025	245	—	245
Provided during the year	—	279	279
Accretion of discount (note 7)	12	—	12
At 31 December 2025	257	279	536

The provision for lease dilapidations held at 31 December 2025 is to cover costs the Company may incur on exit of leasehold properties when the leases expire (see note 14). The accretion of discount is recorded as interest payable. Uncertainties about the amount or timing of these outflows relate to potentially extending, renewing or cancelling leases, or variances in final settlements of dilapidations costs at the end of the life of leases.

On 28 October 2025, Amazon.com, Inc. announced a workforce reduction plan affecting approximately 14,000 roles worldwide. The Company commenced implementation of a restructuring plan, the cost of which is estimated to be approximately £279k and expected to be paid in 2026.

13. SHARE CAPITAL

	2025		*2024*	
Allotted, called up and fully paid	*No.*	*£*	*No.*	*£*
Ordinary shares of £1 each	3,000,003	3,000,003	3,000,003	3,000,003

14. COMMITMENTS UNDER OPERATING LEASES

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

	2025	*2024*
	Land and buildings	*Land and buildings*
	£'000	*£'000*
Within one year	981	1,096
In one to two years	981	981
In two to five years	697	1,678
	2,659	3,755

15. ULTIMATE PARENT COMPANY

The immediate parent company is Amazon Europe Core S.à r.l., a company which is incorporated in Luxembourg. The address of this company is 38 Avenue John F. Kennedy, L-1855 Luxembourg, Luxembourg.

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 Twitch UK 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 2025 and 2024, 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 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 2025 was as follows:

	2026	*2027*	*2028*	*2029*	*Thereafter*	*Total*
Scheduled vesting	14,513	5,599	1,786	206	152	22,256

The weighted average share price at the date of share based award vesting was US$219.77 (2024: US$189.62).