

Company Registration No 07325169 (England and Wales)

A.M. BEST EUROPE - INFORMATION SERVICES LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2012



A.M. BEST EUROPE - INFORMATION SERVICES LIMITED

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A.M. BEST EUROPE - INFORMATION SERVICES LIMITED

INDEPENDENT AUDITORS' REPORT TO A.M. BEST EUROPE - INFORMATION SERVICES LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of A M Best Europe - Information Services Limited for the year ended 31 December 2012 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. 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 work, for this report, or for the opinions we have formed.

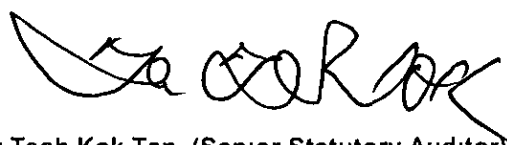
Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 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 section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Mr Teoh Kok Tan (Senior Statutory Auditor)
for and on behalf of LCCO LLP

25 September 2013

Chartered Certified Accountants
Statutory Auditor

4 Chase Side
Enfield
Middlesex
EN2 6NF

A.M. BEST EUROPE - INFORMATION SERVICES LIMITED

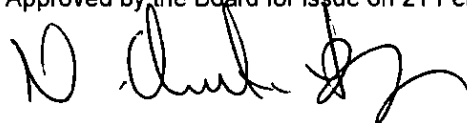
ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2012

| | Notes | 2012 £ | £ | 2011 £ | £ |
|--|-------|-------------|-------------|-----------|-------------|
| Fixed assets | | | | | |
| Tangible assets | 2 | | 34,747 | | 62,659 |
| Current assets | | | | | |
| Debtors | | 677,953 | | 643,111 | |
| Cash at bank and in hand | | 1,107,823 | | 650,258 | |
| | | 1,785,776 | | 1,293,369 | |
| Creditors amounts falling due within one year | | (1,570,243) | | (993,226) | |
| Net current assets | | | 215,533 | | 300,143 |
| Total assets less current liabilities | | | 250,280 | | 362,802 |
| Capital and reserves | | | | | |
| Called up share capital | 3 | | 1,000 | | 1,000 |
| Other reserves | | | 1,500,000 | | 1,500,000 |
| Profit and loss account | | | (1,250,720) | | (1,138,198) |
| Shareholders' funds | | | 250,280 | | 362,802 |

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Board for issue on 21 February 2013



Nicholas James Chartens-Black
Director

Company Registration No. 07325169

A.M. BEST EUROPE - INFORMATION SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The accounts have been prepared on the going concern basis, reflecting the commitment of the parent company, A M Best Company Inc to give financial support in excess of the company's anticipated funding requirements

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

1.3 Turnover

Turnover represents the total value of fees and commissions earned in the period, excluding value added tax

Fees are recognised evenly over the period of the annual licence agreement. Any billed fees unearned at the year end are held in the balance sheet as deferred income

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

| | |
|--------------------------------|--------------|
| Office equipment | 33% on costs |
| Fixtures, fittings & equipment | 15% on costs |

1.5 Foreign currency translation

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

A.M. BEST EUROPE - INFORMATION SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

2 Fixed assets

| | Tangible assets £ |
|-----------------------|-------------------------|
| Cost | |
| At 1 January 2012 | 98,529 |
| Additions | 4,865 |
| Disposals | (482) |
| At 31 December 2012 | 102,912 |
| Depreciation | |
| At 1 January 2012 | 35,869 |
| On disposals | (482) |
| Charge for the year | 32,778 |
| At 31 December 2012 | 68,165 |
| Net book value | |
| At 31 December 2012 | 34,747 |
| At 31 December 2011 | 62,659 |

3 Share capital

| | 2012 £ | 2011 £ |
|---|-----------|-----------|
| Allotted, called up and fully paid | | |
| 1,000 Ordinary shares of £1 each | 1,000 | 1,000 |

4 Ultimate parent company

The immediate parent company is A M Best Company Inc , a company incorporated in the United States of America