

**Company Registration No. 03960462**

**Hospitality Holdings Limited**

**Annual Report and Financial Statements**

**For the year ended 30 September 2020**

# **Hospitality Holdings Limited**

## **Annual report and financial statements 2020**

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# **Hospitality Holdings Limited**

## **Annual report and financial statements 2020**

### **Officers and professional advisers**

#### **Directors**

D W Blakemore  
K Witts  
A R Yapp

#### **Secretary**

Compass Secretaries Limited

#### **Registered Office**

Compass House  
Guildford Street  
Chertsey  
Surrey  
KT16 9BQ

#### **Auditor**

KPMG LLP  
15 Canada Square  
London,  
E14 5GL

# Hospitality Holdings Limited

## Strategic Report

The directors, in preparing this Strategic Report, have complied with section 414C of the Companies Act 2006 (CA 2006).

### Business review and principal activities

Hospitality Holdings Limited (the Company) is a wholly-owned subsidiary of Compass Group PLC. The Company acts as a holding and group financing company and the directors do not anticipate any changes in activities for the foreseeable future.

The results for the Company show a pre-tax loss for the year of £85,877,000 (2019: profit of £446,966,000) and net assets at 30 September 2020 of £3,084,412,000 (2019: £3,153,168,000).

The Company's directors believe that analysis using key performance indicators is not necessary for an understanding of the position of the Company. The performance of Compass Group PLC (the Group) is discussed in its Annual Report which does not form part of this Report. A copy of the Compass Group PLC Annual Report 2020 can be found on the Compass Group PLC website at [www.compass-group.com](http://www.compass-group.com) or from the Company Secretarial Department at Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ.

### Principal risks and uncertainties

Whilst the Group's operations continue to be disrupted by the COVID-19 pandemic we have successfully implemented action plans to mitigate a significant proportion of our cost base to preserve the profitability and liquidity of the Group. Our priority has also continued to be the health, safety and wellbeing of our employees and customers. Sites that are open are operating with enhanced health and safety protocols. Personal protective equipment requirements are in line with local government and public health guidance and there is a continued focus on mental health awareness.

A post-Brexit deal on trade and other issues was agreed in December 2020 between the UK and the EU. While there is clearly more for the UK and EU to work through, we believe that the deal as agreed, coupled with our own contingency planning, means we do not expect any material financial or operational impact resulting from Brexit. We are confident that we can continue supporting and delivering great services for our UK and international clients and consumers.

Hospitality Holdings Limited has only intra-group investments and balances, no third party debt and hence no external interest rate exposure. Certain investments in subsidiary undertakings and intra-group balances are denominated in foreign currency. The Company has the potential to hedge account for some of its currency borrowings against equity investments and any gain or loss associated with the translation of residual balances is taken to the profit and loss account.

From the perspective of the Company, the principal risks and uncertainties are integrated with the principal risks of the Group and are not managed separately. The principal risks of the Group are discussed in Compass Group PLC's Annual Report 2020 and as subsequently updated in its 2021 half year results announcement which does not form part of this Report. Both of these documents can be viewed on the Compass Group PLC website [www.compass-group.com](http://www.compass-group.com).

### Section 172(1) Statement

Section 172 of the Companies Act 2006 requires a director of a company to act in the way he or she considers, in good faith, would most likely promote the success of the Company for the benefit of its members as a whole. In doing this, section 172 requires directors to have regard to, amongst other matters, the:

- likely consequences of any decisions in the long-term;
- interests of the company's employees;
- need to foster the company's business relationships with suppliers, customers and others;
- impact of the company's operations on the community and environment;
- desirability of the company maintaining a reputation for high standards of business conduct; and
- need to act fairly as between members of the company.

In discharging their duties under section 172 the directors have regard to both the factors set out above and others that may be considered relevant to the decisions being made. The directors acknowledge that every decision made will not necessarily result in a positive outcome for all of the Company's stakeholders. By considering the Company's purpose,

# Hospitality Holdings Limited

## Strategic Report (continued)

### Section 172(1) Statement (continued)

vision and values together with its strategic priorities and having a process in place for decision-making, the directors aim to ensure that Board decisions are consistent and predictable.

As is normal for large companies, the directors delegate authority for day-to-day management of the Company to executives engaged in setting, approving and overseeing the execution of the business strategy and related policies of the Compass Group PLC group of companies. While there are cases where the board itself judges that it should engage directly with certain stakeholder groups or on certain issues, the size and spread of both our stakeholders and the Group means that generally stakeholder engagement best takes place at an operational or Group level. The directors consider that as well as being a more efficient and effective approach, this also helps achieve a greater positive impact on environmental, social and other issues than by working alone as an individual company. How the Group engages with its stakeholders is described on pages 28 and 29 of the Compass Group PLC Annual Report and Accounts 2020 (the ARA).

As the principal activity of the Company is to act as a holding and financing company for other entities in the Group, the Company has had no commercial business, and no employees, customers or suppliers other than other Group companies during the period and as such the breadth of stakeholder and other considerations that would often apply in operating or commercial trading companies have generally not applied to the decisions made by the directors.

### Going Concern

After making enquiries and receiving a letter of support from the ultimate parent company, Compass Group PLC, the directors have a reasonable expectation that the Company, as part of the Compass Group, has adequate resources to continue in existence for the 12 months from the date of this Report. For this reason, the directors continue to adopt the going concern basis in preparing the accounts.

Approved by the Board of Directors and signed on behalf of the Board



K Witts  
Director  
24 June 2021

Hospitality Holdings Limited  
Registered in England and Wales No. 03960462

# Hospitality Holdings Limited

## Directors' Report

The directors present their Annual report and the audited financial statements for the year ended 30 September 2020.

### Dividends

The directors do not propose a final dividend for the year ended 30 September 2020 (2019: £nil). The Company did not pay any interim dividends to the Parent Company during the year (2019: £432,392,000). Further details are set out in Note 10 on page 17.

### Directors

The following served as directors and were in office at the date of signing the Report and Financial Statements:

D W Blakemore  
K Witts  
A R Yapp

### Directors' qualifying third party indemnity

A qualifying third party indemnity provision as defined in section 234(2)-(6) of the CA 2006 (CA 2006) is and was in full force and effect for the benefit of each of the directors of the Company, both at the date of this Report and throughout the financial year to which this Report relates.

### Post balance sheet events

A post-Brexit deal on trade and other issues was agreed in December 2020 between the UK and the EU. While there is clearly more for the UK and EU to work through, we believe that the deal as agreed, coupled with our own contingency planning, means we do not expect any material financial or operational impact resulting from Brexit.

### Employee Engagement

The Company does not have employees of its own, but is a parent company within a Group that has over 250 UK employees. The Company and the Group places importance on employee engagement, keeping employees regularly informed on matters of concern to them as employees, issues affecting their performance, and promoting a common awareness of the financial and economic factors affecting the performance of the Company. Feedback from employee engagement informs the directors' decision making processes, and those decisions taken and policies made on a wider Group basis. For further information on how the Group engages with employees globally see pages 28 to 29, 51 to 57, 84 to 87 and 157 to 158 of the ARA.

### Business Relationships

The Company has limited engagement with external parties such as suppliers, clients, consumers and others. In the limited circumstances where the Company does interact with external business partners, in line with the Group's policies and procedures, the directors promote and ensure the highest standards of ethical behaviour and probity in the Company's business dealings. For further information on how the Group fosters business relationships with its business partners see pages 28 and 29 of the ARA.

### Directors' disclosure of information to auditor

Each of the persons who is a director at the date of approval of this Report confirms that:

- the directors have permitted the auditor to undertake whatever inspections it considers to be appropriate for the purpose of enabling the auditor to give its audit opinion
- the director has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the Company's auditor is aware of that information

This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the CA 2006.

# Hospitality Holdings Limited

## Directors' Report (continued)

### Auditor

In accordance with the provisions of section 485(2) of the CA 2006, the current appointment of KPMG LLP as the Company's auditor will end at the conclusion of the current period for appointing auditors.

Pursuant to Section 487 of the CA 2006, the auditor will be deemed to be reappointed and KPMG LLP will therefore continue in office.

Approved by the Board of Directors and signed on behalf of the Board



K Witts  
Director

24 June 2021

Hospitality Holdings Limited  
Registered in England and Wales No. 03960462

# Hospitality Holdings Limited

## Directors' Responsibilities Statement

The directors are responsible for preparing the Strategic Report, 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 they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 101 *Reduced Disclosure Framework*.

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 these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable, relevant, reliable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so

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 CA 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and 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.

On behalf of the Board



K Witts  
Director

24 June 2021



# Independent Auditor's Report to the Members of Hospitality Holdings Limited

## Opinion

We have audited the financial statements of Hospitality Holdings Limited (the Company) for the year ended 30 September 2020 which comprise:

- the Profit and loss account;
- Balance sheet;
- Statement of changes in equity; and
- Related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 30 September 2020 and of its loss for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 101 *Reduced Disclosure Framework*; 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 are described below. We have fulfilled our ethical responsibilities under, and are independent of the Company in accordance with UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

## Going concern

The directors have prepared the financial statements on the going concern basis as they do not intend to liquidate the Company or to cease its operations, and as they have concluded that the Company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements (the going concern period).

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least a year from the date of approval of the financial statements. In our evaluation of the directors' conclusions, we considered the inherent risks to the company's business model and analysed how those risks might affect the Company's financial resources or ability to continue operations over the going concern period. We have nothing to report in these respects.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Company will continue in operation.

## Strategic Report and Directors' Report

The directors are responsible for the Strategic Report and the Directors' Report. Our opinion on the financial statements does not cover these reports and we do not express an audit opinion thereon.

Our responsibility is to read the Strategic Report and the Directors' Report and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the Strategic Report and the Directors' Report;
- in our opinion the information given in those reports for the financial year is consistent with the financial statements; and
- in our opinion those reports have been prepared in accordance with the Companies Act 2006.

# Independent Auditor's Report to the Members of Hospitality Holdings Limited (continued)

## Matters on which we are required to report by exception

Under the Companies Act 2006 we are required 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.

We have nothing to report in these respects.

## Directors' responsibilities

As explained more fully in their 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; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; 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 they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities

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 our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

## The purpose of our audit work and to whom we owe our responsibilities

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.



**John Withington (Senior Statutory Auditor)**

**for and on behalf of KPMG LLP, Statutory Auditor**

*Chartered Accountants*

15 Canada Square

London

E14 5GL

25 June 2021

# Hospitality Holdings Limited

## Profit and loss account

### For the year ended 30 September 2020

	Note	2020 £'000	2019 £'000
Other operating income	4	321	228
Other operating expenses	5	(4,386)	(437)
Provision against investment in subsidiary undertaking	12	(61)	(79)
Exchange gain		34	1,223
<b>Operating (loss)/profit</b>		<b>(4,092)</b>	935
Income from shares in Group undertakings	6	-	532,392
Interest receivable and similar income	7	45,677	56,717
Interest payable and similar expenses	8	(127,462)	(143,078)
<b>(Loss)/profit before taxation</b>		<b>(85,877)</b>	446,966
Tax credit on profit	9	17,121	15,960
<b>(Loss)/profit for the financial year after taxation</b>		<b>(68,756)</b>	462,926

All amounts in the current and prior year relate to continuing activities.

There are no recognised gains or losses for the current year other than those dealt with in the profit and loss account. Accordingly, no separate statement of other comprehensive income has been presented.

# Hospitality Holdings Limited

## Balance sheet As at 30 September 2020

	Notes	2020 £'000	2019 £'000
<b>Fixed assets</b>			
Right of use assets	11	-	-
Investments	12	<b>8,404,945</b>	8,405,006
		<b>8,404,945</b>	8,405,006
<b>Current assets</b>			
Debtors: amounts falling due after more than one year	13	<b>410</b>	73
Debtors: amounts falling due within one year	14	<b>854,180</b>	1,151,748
Cash at bank and in hand		<b>265</b>	190
		<b>854,855</b>	1,152,011
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	15	<b>(6,171,231)</b>	(6,403,849)
Short term discounted lease liabilities		<b>(401)</b>	-
<b>Net current liabilities</b>		<b>(5,316,777)</b>	(5,251,838)
<b>Non-Current liabilities</b>			
Long term discounted lease liabilities		<b>(3,756)</b>	-
<b>Total assets less total liabilities</b>		<b>3,084,412</b>	3,153,168
<b>Capital and reserves</b>			
Called up share capital	16	<b>3,088,504</b>	3,088,504
Profit and loss account		<b>(4,092)</b>	64,664
<b>Shareholders' Funds</b>		<b>3,084,412</b>	3,153,168

The financial statements of Hospitality Holdings Limited (registered number 03960462) were approved by the Board of Directors on 24 June 2021.

Signed on behalf of the Board of Directors.



K Witts  
Director

# Hospitality Holdings Limited

## Statement of changes in equity For the year ended 30 September 2020

	Note	Called up share capital £'000	Profit and loss account £'000	Total £'000
At 1 October 2018		3,088,504	34,130	3,122,634
Profit for the year		-	462,926	462,926
Dividends paid	10	-	(432,392)	(432,392)
<b>At 30 September 2019</b>		<b>3,088,504</b>	<b>64,664</b>	<b>3,153,168</b>
Loss for the year		-	(68,756)	(68,756)
<b>At 30 September 2020</b>		<b>3,088,504</b>	<b>(4,092)</b>	<b>3,084,412</b>

# Hospitality Holdings Limited

## Notes to the accounts For the year ended 30 September 2020

### 1. Accounting policies

The Company is a private company and is incorporated and domiciled in the UK. The registered number is 03960462 and the address of its registered office is: Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ.

The significant accounting policies adopted in the preparation of the financial statements of the Company are set out below.

#### **Basis of preparation**

These financial statements have been prepared in accordance with the historical cost convention, Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101), and in accordance with applicable United Kingdom laws. The Company is exempt from the requirement to prepare consolidated financial statements as a subsidiary of Compass Group PLC, a Company registered in the United Kingdom and the ultimate parent which prepares consolidated financial statements (section 400 CA 2006). In preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU (Adopted IFRSs), but makes amendments where necessary in order to comply with the CA 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken. These financial statements thus present information about the Company as an individual undertaking not as a Group undertaking.

In these financial statements, the Company has applied the exemptions under FRS 101 in respect of the following disclosures:

- a cash flow statement and related notes
- disclosures in respect of transactions with wholly owned subsidiaries
- the effect of new but not yet effective IFRSs; and
- disclosures in respect of compensation of Key Management Personnel

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

#### **Going concern**

Notwithstanding the current economic uncertainties arising from the COVID-19 outbreak and the net current liabilities as at 30 September 2020 of £5,316,777,000, the financial statements have been prepared on a going concern basis which the directors consider to be appropriate for the following reason:

- Compass Group PLC has indicated its intention to continue to make available funds as needed by the Company for a period of twelve months from the date of approval of the financial statements.

Consequently, the directors are confident that the Company will have sufficient funds to continue to meet its liabilities as they fall due for at least twelve months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

As with any company placing reliance on other group entities for financial support, the directors acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 1. Accounting policies (continued)

#### Adoption of new Accounting Standards

The Company has applied the new accounting standard IFRS 16 'Leases' using the modified retrospective transition approach, therefore the comparative information has not been restated and continues to be reported under IAS 17 'Leases'.

#### Investments

Investments are stated at cost together with subsequent capital contributions, less any provision for impairment in value. In the opinion of the directors the value of such investments are not less than shown at the balance sheet date.

Investment income is measured at the fair value of the consideration received or receivable. It represents dividend income which is recognised when the right to receive payment is established.

#### Foreign currencies

Transactions in foreign currencies are translated to the Company's functional currency (sterling) at the foreign exchange rates ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are retranslated to sterling at the foreign exchange rates ruling at that date. Non-monetary assets and liabilities that are measured in terms of the historical cost in foreign currency are translated using the exchange rate at the date of the transaction. Non-monetary assets and liabilities denominated in foreign currency that are stated at fair value are retranslated to the sterling at the foreign exchange rates ruling at the dates that the fair value was determined. Foreign exchange differences arising on translation are recognised in the profit and loss account.

#### Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions and derecognised when it ceases to be party to such provisions. Such assets and liabilities are classified as current if they are expected to be realised or settled within 12 months of the balance sheet date. If not, they are recognised as non-current.

Financial assets and liabilities are initially recorded at fair value including, where permitted by IFRS 9, any directly attributable transaction costs. For those financial assets that are not subsequently held at fair value, the Company assesses whether there is evidence of impairment at each balance sheet date.

The Company classifies its financial assets and liabilities into the following categories:

- financial assets and liabilities at amortised cost,
- financial assets and liabilities at fair value through profit and loss.

Where financial assets or liabilities are eligible to be carried at either amortised cost or fair value the Company does not apply the fair value option.

Amounts owed by Group undertakings are initially measured at fair value and are subsequently reported at amortised cost. Allowance losses on intercompany receivables are calculated by reviewing 12-month expected credit losses using historic and forward-looking data on credit risk.

Amounts owed to Group undertakings are initially measured at fair value and are subsequently reported at amortised cost.

Non-interest bearing payables are stated at their nominal value as they are due on demand.

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 1. Accounting policies (continued)

#### Financial guarantees

Where the Company enters into financial guarantee contracts to guarantee the indebtedness of other companies within its group, the Company considers these to be insurance arrangements and accounts for them as such. In this respect, the Company treats the guarantee contract as a contingent liability until such time as it becomes probable that the Company will be required to make a payment under the guarantee.

#### Leases

At the inception of a contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the Company has both the right to direct the identified asset's use and to obtain substantially all the economic benefits from that use. The Company allocates the consideration in the contract to each lease and non-lease component. The non-lease component, where it is separately identifiable, is not included in the right of use asset.

When a lease is recognised in a contract, the Company recognises a right of use asset and a lease liability at the lease commencement date. The Company recognises a right of use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for leases of low value assets with an initial fair value less than approximately £5,000 and short term leases of 12 months or less. For these leases, the lease rentals are charged to the income statement as an operating expense on a straight line basis over the period of the lease.

The right of use asset is initially measured at cost, comprising the initial lease liability adjusted for any lease payments already made, plus any initial direct costs incurred and an estimate of restoration costs, less any lease incentives received. The right of use asset is subsequently depreciated on a straight line basis over the shorter of the lease term or the useful life of the underlying asset. The estimated useful lives of right of use assets are determined on the same basis as those of property, plant and equipment. The right of use asset is tested for impairment if there are any indicators of impairment.

The lease liability is measured at the present value of the lease payments that are reasonably certain and not paid at the commencement date, discounted at the Group's incremental borrowing rate specific to the term, country and start date of the lease. The lease liability is subsequently measured at amortised cost using the effective interest rate method. The lease liability is remeasured, with a corresponding adjustment to the right of use asset, by discounting the revised lease payments as follows:

- using the initial discount rate at the inception of the lease when lease payments change as a result of changes to residual value guarantees and changes in an index other than a floating interest rate
- using a revised discount rate when lease payments change as a result of the Group's reassessment of whether it is reasonably certain to exercise a purchase, extension or termination option, changes in the lease term or as a result of a change in floating interest rates

The lease term is the non-cancellable period beginning at the contract commencement date plus periods covered by an option to extend the lease, if it is reasonably certain that the Group will exercise the option, and periods covered by an option to terminate the lease, if it is reasonably certain that the Group will not exercise this option.

Variable lease payments that are not included in the measurement of the lease liability are recognised in the consolidated income statement in the period in which the event or condition that triggers payment occurs.

No reassessment was performed as to whether existing contracts are, or contain, a lease at the date of initial application.



# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 1. Accounting policies (continued)

#### Taxation

Current tax is the expected tax payable on the taxable income for the accounting period, using tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is provided at the anticipated rates on temporary differences arising from the inclusion of items of income and expenditure in tax computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered.

### 2. Auditor's remuneration

Fees of £3,000 (2019: £3,000) were received by the auditor in respect of the Company's statutory audit for the current and preceding years. These fees were borne and not recharged by another Group company.

No fees were received by the auditor in respect of any non-statutory audit services in either the current or preceding year.

### 3. Directors and employees

The directors received no emoluments from the Company during the current year (2019: £nil). There are no employees of Hospitality Holdings Limited (2019: none).

### 4. Other operating income

	2020 £'000	2019 £'000
Rent receivable	321	228
	<u>321</u>	<u>228</u>

### 5. Other operating expenses

	2020 £'000	2019 £'000
Rent payable	-	437
Depreciation of right of use assets – leased land and buildings	252	-
Impairment losses – contract related non-current assets	4,049	-
Provision for doubtful trade receivables	85	-
	<u>4,386</u>	<u>437</u>

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 6. Income from shares in Group undertakings

	2020	2019
	£'000	£'000
Dividends received from subsidiary companies:		
Compass Group Holdings PLC	-	532,392
	<u>-</u>	<u>532,392</u>
	<u>-</u>	<u>532,392</u>

Income from shares in Group undertakings is recognised on the date that the dividend is declared.

### 7. Other interest receivable and similar income

	2020	2019
	£'000	£'000
Interest receivable from other Group companies	45,677	56,717
	<u>45,677</u>	<u>56,717</u>
	<u>45,677</u>	<u>56,717</u>

### 8. Interest payable and similar expenses

	2020	2019
	£'000	£'000
Interest payable to other Group companies	127,188	143,078
Interest payable on lease liabilities	274	-
	<u>127,462</u>	<u>143,078</u>
	<u>127,462</u>	<u>143,078</u>

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 9. Tax credit on profit on ordinary activities

	2020 £'000	2019 £'000
UK corporation tax at 19.0% (2019: 19.0%)	20,075	14,261
Deferred tax	337	36
	<u>20,412</u>	<u>14,297</u>
Current tax charge on ordinary activities	20,412	14,297
Adjustments in respect of prior years:		
UK corporation tax	(3,291)	1,663
	<u>17,121</u>	<u>15,960</u>
<b>Tax credit on profit on ordinary activities</b>	<b>17,121</b>	<b>15,960</b>

Reconciliation of the tax credit to the tax (charge)/credit at the UK statutory rate

	2020 £'000	2019 £'000
(Loss)/profit on ordinary activities before tax	(85,877)	446,966
	<u>(85,877)</u>	<u>446,966</u>
Tax credit/(charge) on profit at the UK statutory rate of 19.0% (2019: 19.0%)	16,317	(84,924)
Increase/(decrease) resulting from:		
Permanent items	(355)	(7,889)
Impact of difference between current and deferred tax rates	-	(3)
Adjustments in respect of prior years	(3,291)	1,663
Transfer pricing adjustment	4,450	5,959
Non-taxable income from other Group companies	-	101,154
	<u>17,121</u>	<u>15,960</u>
Tax credit on loss/profit on ordinary activities	17,121	15,960

### 10. Dividends

Interim dividends paid to the parent company on Ordinary shares of £1 each comprise:

Date of payment	Currency	Currency '000	Per share (pence)	2020 £'000	2019 £'000
5 September 2019	Euro	200,000	8.53	-	181,851
5 September 2019	US Dollar	302,203	5.47	-	250,541
				<u>-</u>	<u>432,392</u>

No final dividends were declared (2019: £nil).

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 11. Leases

The Company's lease portfolio consists of office premises. Lease terms are negotiated on an individual basis and contain a broad range of terms and conditions.

	<b>Total £'000</b>
<b>Right of use assets</b>	
At 1 October 2019	4,301
Depreciation expense	(252)
Impairment	(4,049)
<b>At 30 September 2020</b>	<u><u>-</u></u>

Impairment losses of £4,049,000 were recognised on right of use assets during the year (2019: £nil). Of which, £1,484,000 reflects a reduced forecast cash flow assumption due to an onerous lease and £2,565,000 reflects a reduced forecast cash flow assumption as a result of the COVID-19 pandemic. The interest expense on lease liabilities for the year ended 30 September 2020 is detailed in note 8.

	<b>2020 £'000</b>	2019 £'000
<b>Un-discounted lease liability maturity analysis</b>		
Less than 1 year	418	418
Between 1 and 5 years	1,672	1,672
Over 5 years	4,738	5,292
<b>Total un-discounted lease liabilities</b>	<u><u>6,828</u></u>	<u><u>7,382</u></u>

Balances relate to land and buildings operating leases for St James House, Horsefair, Birmingham expiring in 2034 and Coach and Horses, Trumpington, Cambridge, which expires in 2040.

### 12. Investments

	<b>Investment in subsidiary companies £'000</b>
<b>Cost</b>	
At 1 October 2019	8,407,271
Additions	-
<b>At 30 September 2020</b>	<u><u>8,407,271</u></u>
<b>Provisions</b>	
At October 2019	(2,265)
Provisions made in the year	(61)
<b>At 30 September 2020</b>	<u><u>(2,326)</u></u>
<b>Net Book Amount</b>	
At 1 October 2019	<u><u>8,405,006</u></u>
At 30 September 2020	<u><u>8,404,945</u></u>

During the year, the Company made an impairment provision against its subsidiary investment, Quaglino's Limited, of £60,553. Details of related undertakings of Hospitality Holdings Limited can be found in note 19, on page 20.

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 13. Debtors: amounts falling due after more than one year

	2020 £'000	2019 £'000
<b>Deferred tax</b>		
UK tax losses	410	73
	<u>410</u>	<u>73</u>

Deferred tax has been provided in accordance with the accounting policy shown in note 1.

There is no unprovided deferred tax (2019: nil). The potential tax liabilities which might arise in the event of the unappropriated profits or reserves of overseas subsidiary companies have not been disclosed as there is no intention to distribute such profits or reserves.

The movement on deferred tax is as follows:

	£'000
<b>At 1 October 2019</b>	73
Credited to profit and loss account	337
	<u>410</u>
<b>At 30 September 2020</b>	<u>410</u>

### 14. Debtors: amounts falling due within one year

	2020 £'000	2019 £'000
Loans owed by fellow Group undertakings	-	303,759
Amounts owed by fellow Group undertakings	834,105	833,728
Trade receivables	85	-
Provision for doubtful trade receivables	(85)	-
Corporation tax recoverable	20,075	14,261
	<u>854,180</u>	<u>1,151,748</u>

The loans owed by fellow Group undertakings comprised of preference shares with COH Ireland Investments Unlimited Company. During the year, the preference shares were redeemed in full.

### 15. Creditors: amounts falling due within one year

	2020 £'000	2019 £'000
Amounts owed to fellow Group undertakings	<u>6,171,231</u>	<u>6,403,849</u>

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 16. Called up share capital

	2020	2019
	£'000	£'000
<b>Allotted, called up and fully paid</b>		
3,088,504,208 Ordinary shares of £1 each	<b>3,088,504</b>	<b>3,088,504</b>

### 17. Ultimate parent company

The immediate and ultimate parent undertaking as at 30 September 2020 was Compass Group PLC, a company incorporated in England and Wales.

Compass Group PLC, is the parent undertaking of the largest of undertakings for which Group accounts are drawn up. Copies of the Compass Group PLC financial statements are available from its registered address: Compass House, Guildford Street, Chertsey, Surrey KT16 9BQ or from the Compass Group PLC website at [www.compass-group.com](http://www.compass-group.com).

### 18. Post balance sheet events

A post-Brexit deal on trade and other issues was agreed in December 2020 between the UK and the EU. While there is clearly more for the UK and EU to work through, we believe that the deal as agreed, coupled with our own contingency planning, means we do not expect any material financial or operational impact resulting from Brexit.

### 19. Details of related undertakings of Hospitality Holdings Limited

Details of Hospitality Holdings Limited's investments can be found in note 12 on page 18.

All companies listed below are owned by the Company and all interests are in the ordinary share capital, except where otherwise indicated. All companies operate principally in their country of incorporation.

PRINCIPAL SUBSIDIARIES	COUNTRY OF INCORPORATION	% HOLDING	PRINCIPAL ACTIVITIES
<b>Ground Floor 35 - 51 Mitchell Street, McMahon's Point, NSW 2060, Australia</b>			
Compass Group (Australia) Pty Limited	Australia	100	Food and support services
<b>Chaussée de Haecht 1179, B-1130 Bruxelles, Belgium</b>			
Compass Group Belgilux S.A.	Belgium	100	Food services
<b>Rua Tutoia, 119, Vila Mariana, São Paulo, 04007-000, Brazil</b>			
GR Serviços e Alimentação Ltda.	Brazil	100	Food and support services
<b>1 Prologis Boulevard, Suite 400, Mississauga, Ontario L5W 0G2, Canada</b>			
Compass Group Canada Ltd. Groupe Compass Canada Ltée (iii)(iv)(v)(vi)(viii)	Canada	100	Food and support services
<b>Av. del Valle 787, 5th floor, Huechuraba, Santiago, Chile</b>			
Compass Catering Y Servicios Chile Limitada	Chile	100	Food and support services
<b>Rued Langgards Vej 8, 1. sal, 2300 København S, DK, Denmark</b>			
Compass Group Danmark A/S	Denmark	100	Food services
<b>P.O. Box 210, FI-00281 Helsinki, Finland</b>			
Compass Group FS Finland Oy	Finland	100	Food services
<b>123 Avenue de la République – Hall A, 92320 Châtillon, France</b>			
Compass Group France Holdings SAS	France	100	Holding company
Compass Group France SAS	France	100	Food and support services

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

#### Helfmann-Park 2, 65760, Eschborn, Germany

Compass Group Deutschland GmbH	Germany	100	Holding company
Eurest Deutschland GmbH	Germany	100	Food service to business and industry
Eurest Services GmbH	Germany	100	Support services to business and industry
Medirest GmbH & Co OHG	Germany	100	Food service to the healthcare and senior living market

#### Via Angelo Scarsellini, 14, 20161, Milano, Italy

Compass Group Italia S.p.A.	Italy	100	Food and support services
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#### Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan

Seiyo Food-Compass Group, Inc.	Japan	100	Food and support services
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#### Laarderhoogtweg 11, 1101 DZ, Amsterdam, Netherlands

Compass Group International B.V.	Netherlands	100	Holding company
Compass Group Nederland B.V.	Netherlands	100	Food and support services
Compass Group Nederland Holding B.V.	Netherlands	100	Holding company

#### Drengsrudbekken 12, 1383, PO Box 74, NO-1371, Asker, Norway

Compass Holding Norge A/S	Norway	100	Holding company
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#### Calle Pinar de San José 98 planta 1ª 28054 Madrid, Spain

Eurest Colectividades S.L.U.	Spain	100	Food and support services
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#### Box 1222, 164 28, Kista, Sweden

Compass Group Sweden AB	Sweden	100	Holding company
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#### Box 30170, 104 25 Stockholm, Sweden

Compass Group FS Sweden AB	Sweden	100	Food services
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#### Oberfeldstrasse 14, 8302, Kloten, Switzerland

Compass Group (Schweiz) AG	Switzerland	100	Food and support services
Restorama AG	Switzerland	100	Food service

#### İçlerenköy Mah. Yesil vadi sokak, No: 3 D: 12-13-14, 34752 Atasehir, Istanbul, Turkey

Sofra Yemek Üretim Ve Hizmet A.Ş. (iii)	Turkey	100	Food and support services
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#### Parklands Court, 24 Parklands, Birmingham Great Park, Rubery, Birmingham, B45 9PZ, United Kingdom

Compass Contract Services (U.K.) Limited	UK	100	Food and support services
Compass Group, UK and Ireland Limited	UK	100	Holding company
Foodbuy Europe Limited (iii)(iv)	UK	100	Client procurement services management in the UK

#### Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ, United Kingdom

Compass Group Holdings PLC (i)(iii)	UK	100	Holding company and corporate activities
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#### 2710 Gateway Oaks Drive, Suite 150N, Sacramento, CA 95833-3505, USA

Bon Appétit Management Co. (viii)	USA	100	Food service
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#### 251 Little Falls Drive, Wilmington, DE 19808, USA

Compass Group USA Investments Inc.	USA	100	Holding company
Compass Group USA, Inc. (viii)	USA	100	Food and support services
Crothall Services Group	USA	100	Support services to the healthcare market
Foodbuy, LLC	USA	100	Purchasing services in North America
Restaurant Associates Corp.	USA	100	Fine dining facilities

#### 80 State Street, Albany, NY 12207-2543, USA

Flik International Corp.	USA	100	Fine dining facilities
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#### 801 Adlai Stevenson Drive, Springfield, IL 62703, USA

Levy Restaurants Limited Partnership	USA	100	Fine dining and food service at sports and entertainment facilities
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# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

#### 40 Technology Pkwy South, #300, Norcross, GA 30092, USA

Morrison Management Specialists, Inc. (viii)	USA	100	Food service to the healthcare and senior living market
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OTHER WHOLLY OWNED SUBSIDIARIES	COUNTRY OF INCORPORATION	% HOLDING
<b>Chez: Eurojapan Résidence No.23, RN n°3 BP 398, Hassi Messaoud, Algeria</b>		
Eurest Algerie SPA	Algeria	100
<b>Condominio Dolce Vita, Via S8, Edifício 1D, Fração A &amp; B, 2º andar, Talatona, Município de Belas, Luanda, República de Angola</b>		
Express Support Services, Limitada	Angola	100
<b>Esteban Echeverría 1050, 6th floor, Vicente Lopez (1602), Buenos Aires, Argentina</b>		
Servicios Compass de Argentina S.A.	Argentina	100
<b>Ground Floor 35 – 51 Mitchell Street, McMahon's Point, NSW 2060, Australia</b>		
Compass Australia PTY Ltd (ii)	Australia	100
Compass (Australia) Catering & Services PTY Ltd (iii)(iv)	Australia	100
Compass Group B&I Hospitality Services PTY Ltd	Australia	100
Compass Group Defence Hospitality Services PTY Ltd	Australia	100
Compass Group Education Hospitality Services PTY Ltd	Australia	100
Compass Group Healthcare Hospitality Services PTY Ltd	Australia	100
Compass Group Health Services Pty Ltd	Australia	100
Compass Group Management Services PTY Ltd	Australia	100
Compass Group Relief Hospitality Services PTY Ltd	Australia	100
Compass Group Remote Hospitality Services PTY Ltd	Australia	100
Delta Facilities Management PTY Ltd	Australia	100
Delta FM Australia PTY Ltd	Australia	100
Eurest (Australia) – Victoria PTY Ltd	Australia	100
Eurest (Australia) Food Services – NSW Pty Ltd	Australia	100
Eurest (Australia) Food Services – Wollongong PTY Ltd	Australia	100
Eurest (Australia) Food Services PTY Ltd	Australia	100
Eurest (Australia) Licence Holdings PTY Ltd	Australia	100
Eurest (Australia) PTY Ltd	Australia	100
Foodbuy Pty Ltd	Australia	100
LAPG Education PTY Ltd	Australia	100
LAPG PTY Ltd	Australia	100
Life's A Party Group PTY Ltd	Australia	100
Life's A Party PTY Ltd	Australia	100
Omega Security Services PTY Ltd	Australia	100
Restaurant Associates (Australia) PTY Ltd	Australia	100
Sargem PTY Ltd	Australia	100
<b>Level 22, 135 King Street, Sydney, NSW 2000, Australia</b>		
MBM Integrated Services Pty (ii)	Australia	100
<b>IZD Tower, Wagramer Strasse 19/4. Stock, 1220 Wien, Austria</b>		
Compass Group Austria Holdings One GmbH	Austria	100
Compass Group Austria Holdings Two GmbH	Austria	100
Eurest Restaurationsbetriebsgesellschaft m.b.H	Austria	100
Kunz Gebäudereinigung GmbH	Austria	100
<b>Chaussée de Haecht 1179, B-1130 Brussels, Belgium</b>		
Compass Group Service Solutions S.A.	Belgium	100
F.L.R. Holding S.A. (ii)	Belgium	100
Xandrion Belgie BVBA	Belgium	100
<b>Rua Orissanga, 200, 1st Floor, Mirandópolis, São Paulo, 04.052-030, Brazil</b>		



# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Clean Mall Serviços Ltda.	Brazil	100
<b>Rua Orissanga, 200, 3rd Floor, Mirandópolis, São Paulo, 04.052-030, Brazil</b> GRSA Serviços LTDA.	Brazil	100
<b>Craigmuir Chambers, PO Box 71, Roadtown, Tortola, VG1110, British Virgin Islands</b> Compass Group Holdings (BVI) Limited	British Virgin Islands	100
<b>c/o Action Group Ltd., No.12, Street 614, Sangkat Boeung Kok II, Khan Tuol Kork, Phnom Penh City, Cambodia</b> Compass Group (Cambodia) Co. Ltd. (ii)	Cambodia	100
<b>100, Rue n° 1044 Hydrocarbures, Bonapriso, BP 5767, Douala, Cameroon</b> Eurest Cameroun SARL (ii)	Cameroon	100
Eurest Camp Logistics Cameroun SARL (ii)	Cameroon	100
<b>1 Prologis Boulevard, Suite 400, Mississauga, Ontario L5W 0G2, Canada</b> 1912219 Ontario Inc. (iii)(iv)(v)(vi)(viii)	Canada	100
Canteen of Canada Limited (iii)	Canada	100
Compass Canada Support Services Ltd (iii)(iv)(v)(vi)(viii)	Canada	100
Compass Group Ontario Ltd. (iii)	Canada	100
<b>Suite 2300, Bentall 5, 550 Burrard Street, Vancouver, BC V6C 2B5, Canada</b> Tejazz Management Services Inc. (iii)	Canada	100
<b>1969 Upper Water Street, Purdy's Wharf Tower II, Suite 1300, Halifax, NS B3J 3R7, Canada</b> Crothall Services Canada Inc. (ii)(iv)	Canada	100
<b>1959 Upper Water Street, Suite 1100, Halifax, Nova Scotia, B3J 3E5, Canada</b> East Coast Catering (NS) Limited (iii)	Canada	100
<b>30 Queen's Road, St. John's, Newfoundland and Labrador, A1C 2A5, Canada</b> East Coast Catering Limited (iii)(iv)(viii)(v)	Canada	100
Long Harbour Catering Limited Partnership (x)	Canada	100
Long Harbour Catering Limited (iii) (viii)	Canada	100
<b>421 7th Avenue SW, Suite 1600, Calgary, Alberta, T2P 4K9, Canada</b> Great West Catering Ltd. (iii)	Canada	100
Tamarack Catering Ltd. (iii)	Canada	100
<b>2580 Rue Dollard, Lasalle, Quebec, H8N 1T2, Canada</b> Groupe Compass (Québec) Ltée (iii)(iv)(v)(vi)(viii)	Canada	100
<b>550 Burrard Street, Suite 2300, Bentall 5, P.O. Box 30, Vancouver, British Columbia, V6C 2B5, Canada</b> Town Square Food Services Ltd. (iii)	Canada	100
<b>Av. del Valle 787, 5th floor, Huechuraba, Santiago, Chile</b> Cadelsur S.A.	Chile	100
Compass Catering S.A.	Chile	100
Compass Servicios S.A.	Chile	100
Scolarest S.A.	Chile	100
<b>No. 1999 Floor 2, Xin Zhu Road, Minhang District, 200237, China</b> Compass (China) Management Services Company Limited	China	100
<b>Room 401 No.2536, Pudong Avenue, Pudong District, Shanghai 200135, China</b> Shanghai Eurest Food Technologies Service Co., Ltd.	China	100
<b>Calle 98#11B – 29 Bogotá - Colombia</b> Compass Group Services Colombia S.A.	Colombia	100
<b>Enceinte de Brometo Centre Ville, BP 5208, Pointe-Noire, The Democratic Republic of the Congo</b>		

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Eurest Services Congo SARL (ii)	Congo	100
<b>195, Arch. Makariou III Avenue, Neocleous House, 3030 Limassol, Cyprus</b>		
ESS Design & Build Ltd (ii)	Cyprus	100
<b>Jankovcova, 1603/47a, Holešovice 170 00, Prague 7, Czech Republic</b>		
Compass Group Czech Republic s.r.o.	Czech Republic	100
SCOLAREST- zařízení školního stravování spol. s.r.o.	Czech Republic	100
<b>Skibhusvej 52 A, 1, Postboks 49, 5000 Odense C, Denmark</b>		
Compass Group FS Denmark A/S	Denmark	100
<b>Harju maakond, Saku vald, Jälgimäe küla, Jälgimäe tee 14, 76404, Estonia</b>		
Compass Group FS Estonia OÜ	Estonia	100
<b>PO Box 210, FL-00281, Helsinki, Finland</b>		
Compass Group Finland OY	Finland	100
<b>123 Avenue de la République – Hall A, 92320 Châtillon, France</b>		
7000 Set Meal SAS	France	100
Academie Formation Groupe Compass SAS	France	100
Caterine Restauration SAS	France	100
Delisaveurs SAS	France	100
Eurest Sports & Loisirs SAS	France	100
La Puyfolaie de Restauration SAS	France	100
Levy Restaurants France SAS	France	100
Mediance SAS	France	100
Memonett SAS	France	100
Servirest SAS	France	100
SHRM Angola SAS (ii)	France	100
Société De Prestations En Gestion Immobiliere SAS	France	100
Société Nouvelle Lecocq SAS	France	100
Sud Est Traiteur SAS	France	100
<b>Rue des Artisans, ZA de Bel Air, 12000 Rodez, France</b>		
Central Restauration Martel (CRM)	France	100
<b>Zone Artisanale, 40500 Bas Mauco, France</b>		
Culinaire Des Pays de L'Adour SAS	France	100
<b>40, Bd de Dunkerque, 13002 Marseille, France</b>		
Société International D'Assistance SA (ii)	France	100
<b>Lieu Dit la Prade, 81580 Soual, France</b>		
Occitanie Restauration SAS	France	100
<b>3 rue Camille Claudel Atlanparc Bat.M, Zone Kerluherne, CS 20043, 56890 Plescop, France</b>		
Oceane de Restauration SAS	France	100
<b>Rue Eugène Sué, Zone Industrielle de Blanzat, 03100 Montluçon, France</b>		
Sogirest SAS	France	100
<b>ZONE OPRAG, (Face á Bernabé Nouveau Port), BP 1292, Port Gentil, Gabon</b>		
Eurest Support Services Gabon SA (ii)	Gabon	100
<b>Helfmann-Park 2, 65760, Eschborn, Germany</b>		
Compass Group GmbH	Germany	100
Eurest Bremen GmbH	Germany	100
Eurest Köln GmbH	Germany	100
Eurest Süd GmbH	Germany	100
Food affairs GmbH	Germany	100

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Kanne Café GmbH	Germany	100
Menke Menue GmbH	Germany	100
Royal Business Restaurants GmbH	Germany	100
S.B. Verwaltungs GmbH	Germany	100
<b>Konrad-Zuse-Platz 2, 81829 München, Germany</b>		
Leonardi EPM GmbH	Germany	100
Leonardi HPM GmbH	Germany	100
Leonardi Vermögensverwaltungs GmbH	Germany	100
Leonardi Betriebsverwaltungs GmbH	Germany	100
Leonardi GmbH & Co. KG	Germany	100
Leonardi Kaffee neu entdecken GmbH & Co. KG	Germany	100
Leonardi SVM GmbH	Germany	100
<b>Sankt-Florian-Weg 1, 30880, Laatzen, Germany</b>		
Eurest West GmbH & Co. KG	Germany	100
orgaMed Betriebsgesellschaft für Zentralsterilisationen GmbH	Germany	100
PLURAL Gebäudemanagement GmbH	Germany	100
PLURAL Personalservice GmbH	Germany	100
PLURAL servicepool GmbH	Germany	100
<b>Pfaffenwiese, 65929 Frankfurt/M., Germany</b>		
LPS Event Gastronomie GmbH	Germany	100
<b>Zum Fliegerhorst 1304, 63526 Erlensee, Germany</b>		
Foodbuy CE GmbH (ii)	Germany	100
M.S.G. Frucht GmbH	Germany	100
<b>PO Box 119, Martello Court, Admiral Park, St Peter Port, Guernsey, GY1 3HB</b>		
Compass Group Finance Ltd	Guernsey	100
<b>Room 805, 8/F, New Kowloon Plaza, 38 Tai Kok Tsui Road, Kowloon, Hong Kong</b>		
Compass Group Hong Kong Ltd	Hong Kong	100
Encore Catering Ltd	Hong Kong	100
Shing Hin Catering Group Ltd	Hong Kong	100
<b>Irinyi József u. 4-20. B épület, H-1117 Budapest, Hungary</b>		
Eurest Étteremüzemeltető Korlátolt Felelősségű Társaság	Hungary	100
<b>Spaze I - Tech Park, Tower A, Sohna Road, Sector 49 Gurgaon, Gurgaon HR 122018 IN, India</b>		
Compass Group (India) Support Services Private Ltd	India	100
<b>Unit #401, 4th Floor, Tower A, Spaze I – Tech Park Sohna Road, Sector 49 Gurgaon, Gurgaon HR 122018 IN, India</b>		
Compass India Support Services Private Limited	India	100
<b>3rd Floor, 43a, Yeats Way, Parkwest Business Park, Dublin 12, Ireland</b>		
Amstel Limited (ii)	Ireland	100
Catering Management Ireland Limited (ii)	Ireland	100
Cheyenne Limited (ii)	Ireland	100
Compass Catering Services, Ireland Limited	Ireland	100
COH Ireland Investments Unlimited Company (i)(viii)(ix)	Ireland	100
Drumburgh Limited (ii)	Ireland	100
Management Catering Services Limited	Ireland	100
National Catering Limited (ii)	Ireland	100
Rushmore Investment Company Limited (ii)(viii)	Ireland	100
Sutcliffe Ireland Limited	Ireland	100
Zadca Limited (i)(ii)	Ireland	100
<b>Tower House, Loch Promenade, Douglas, IM1 2LZ, Isle of Man</b>		

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Queen's Wharf Insurance Services Limited (viii)	Isle of Man	100
<b>Shin-Hie Building 2nd Floor, 3-3-3, Hakataeki-Higashi, Hakata-ku, Fukuoka-City, Fukuoka-Prefecture, 812-0013 Japan</b>		
Eishoku-Medix, Inc.	Japan	100
<b>Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan</b>		
Eurest Japan, Inc.	Japan	100
Fuyo, Inc.	Japan	100
MFS, Inc.	Japan	100
Nihon Kyushoku Service, Inc.	Japan	100
Seiyo Food-Compass Group Holdings, Inc.	Japan	100
<b>060011, Atyrauskaya Oblast, Atyrau City, Beibarys Sultan Avenue 506, Kazakhstan</b>		
Compass Kazakhstan LLP	Kazakhstan	100
Eurest Support Services Kazakhstan LLP	Kazakhstan	100
ESS Support Services LLP	Kazakhstan	100
<b>209/8919 Sigma Road Off Enterprises Road, PO BOX 14 662, Nairobi, Kenya</b>		
Kenya Oilfield Services Ltd (ii)	Kenya	100
<b>19, Rue Léon Laval, L-3372 Leudelange, Luxembourg</b>		
Eurest Luxembourg S.A.	Luxembourg	100
IMMO Capellen S.A.	Luxembourg	100
Innoclean S.A.	Luxembourg	100
Novelia Senior Services S.A.	Luxembourg	100
<b>Level 21, Suite 21.01, The Gardens South Tower, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia</b>		
Compass Group Malaysia Sdn Bhd	Malaysia	100
Riaaxis Sdn. Bhd. (ii)	Malaysia	100
Genviolet Sdn. Bhd. (ii)	Malaysia	100
<b>50-8-1, TKT.8, Wsima UOA Damansara, 50 Jalan. Dungun, Damansara Heights, Kuala Lumpur, 50490, Malaysia</b>		
S.H.R.M. Sdn. Bhd. (ii)	Malaysia	100
<b>Calle Jaime Balmes 11, Oficina 101 letra D, Colonia Los Morales Polanco, Alcaldía Miguel Hidalgo, 11510 Ciudad de México, Mexico</b>		
Compass México Servicios de Soporte, S.A. De C.V. (iii) (iv)	Mexico	100
Eurest Proper Meals de Mexico S.A. de C.V. (iii)(iv)	Mexico	100
Servicios Corporativos Eurest-Proper Meals de Mexico S.A. De C.V. (iii)(iv)	Mexico	100
<b>c/o 251 Little Falls Drive, Wilmington, DE 19808, USA</b>		
Food Works of Mexico, S. de R.L. de C.V. (ii)(iii)(iv)	Mexico	100
Food Works Services of Mexico, S. de R.L. De C.V. (ii)(iii)(iv)	Mexico	100
<b>Laarderhoogtweg 11, 1101 DZ, Amsterdam, Netherlands</b>		
Aurora HoldCo B.V.	Netherlands	100
CGI Holdings (2) B.V.	Netherlands	100
Compass Group Holding B.V.	Netherlands	100
Compass Group Finance Netherlands B.V.	Netherlands	100
Compass Group International 2 B.V.	Netherlands	100
Compass Group International 3 B.V.	Netherlands	100
Compass Group International 4 B.V.	Netherlands	100
Compass Group International 5 B.V.	Netherlands	100
Compass Group International 6 B.V. (ii)	Netherlands	100
Compass Group International 9 B.V.	Netherlands	100
Compass Group International 10 B.V. (ii)	Netherlands	100
Compass Group International ESS Shanghai B.V. (ii)	Netherlands	100
Compass Group International Finance 1 B.V.	Netherlands	100
Compass Group International Finance 2 B.V.	Netherlands	100

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Compass Group Shanghai Eurest B.V. (ii)	Netherlands	100
Compass Group Vending Holding B.V.	Netherlands	100
Compass Hotels Chertsey B.V.	Netherlands	100
Eurest Services B.V.	Netherlands	100
Eurest Support Services (ESS) B.V.	Netherlands	100
Eurest Support Services Sakhalin B.V. (ii)	Netherlands	100
Stichting Forte International	Netherlands	100
<b>Luzernestraat 57, 2153 GM, Nieuw-Vennep, Netherlands</b>		
Famous Flavours B.V. (viii)	Netherlands	100
<b>Stationsweg 95, 6711 PM Ede, Netherlands</b>		
Xandrion B.V.	Netherlands	100
<b>85 Avenue du Général de Gaulle, Immeuble Carcopino 3000, BP 2353, 98846 Nouméa Cedex, New Caledonia</b>		
Eurest Caledonie SARL (ii)	New Caledonia	100
<b>Level 3, 15 Sultan Street, Ellerslie 1051, New Zealand</b>		
Compass Group New Zealand Limited	New Zealand	100
Crothall Services Group Limited (ii)	New Zealand	100
Eurest NZ Limited (ii)	New Zealand	100
<b>Drengsrudbekken 12, 1383, PO Box 74, NO-1371, Asker, Norway</b>		
Eurest A/S (iii)	Norway	100
Compass Group FS Norway A/S	Norway	100
<b>Forusparken 2, 4031 Stavanger, Postboks 8083 Stavanger Postterminal, 4068, Stavanger, Norway</b>		
ESS Mobile Offshore Units A/S	Norway	100
ESS Support Services A/S	Norway	100
<b>c/o Warner Shand Lawyers Waigani, Level 1 RH Hypermarket, Allotment 1 Section 479 (off Kennedy Road), Gordons</b>		
Eurest (PNG) Catering & Services Ltd (ii)	Papua New Guinea	100
<b>Unit 2410 24th flr, City &amp; Land Mega Plaza, ADB Ave., Ortigas Ctr., San Antonio, Pasig City 1605, Philippines</b>		
Compass Group Philippines Inc (ii)	Philippines	100
<b>Ul. Olbrachta 94, 01-102 Warszawa, Poland</b>		
Compass Group Poland Sp. Z o.o.	Poland	100
<b>Edifício Prime, Avenida da Quinta Grande, 53-60, Alfragide 2614-521 Amadora, Portugal</b>		
Eurest (Portugal) – Sociedade Europeia de Restaurantes, Lda.	Portugal	100
Eurest Catering & Services Group Portugal, Lda.	Portugal	100
<b>București Sectorul 4, Strada Sold., Ilie Șerban, Nr. 8B., Romania</b>		
Eurest ROM SRL	Romania	100
<b>7 Gashka Street, Bld. 1, 123056, Moscow, Russia</b>		
Aurora Rusco OOO	Russia	100
<b>20 Kulakova Street, Bld 1, Premises III, Floor 4, Room 2, Moscow, Russia</b>		
Compass Group Rus OOO	Russia	100
<b>11 Changi South Street 3, Builders Shop Building, #04-02/03, 486122, Singapore</b>		
Compass Group (Singapore) PTE Ltd (iii)(iv)	Singapore	100
SHRM Far East Pte Ltd (ii)	Singapore	100
<b>8 Marina Boulevard, # 05-02, Marina Bay Financial Centre, 018981, Singapore</b>		
Compass Group Asia Pacific PTE. Ltd (ii)	Singapore	100
<b>Karadžičova 2, Staré mesto, 811 09 Bratislava, Slovakia</b>		
Compass Group Slovakia s. r. o.	Slovakia	100
<b>Calle Frederic Mompou 5, planta 5a, Edificio Euro 3, 08960, San Just Desvern, Barcelona, Spain</b>		

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Asistentes Escolares, S.L.	Spain	100
Eurest Catalunya, S.L.U.	Spain	100
Medirest Social Residencias, S.L.U.	Spain	100
<b>Calle Castilla 8-10 – C.P. 50.009, Zaragoza, Spain</b>		
Servicios Renovados de Alimentacion, S.A.U.	Spain	100
<b>Calle Pinar de San José 98, Planta 1a, 28054, Madrid, Spain</b>		
Eurest Club de Campo, S.L.U.	Spain	100
Eurest Servicios Feriales, S.L.U.	Spain	100
<b>Poligono Ugaldeguren 1, Parcela 7, 48160 Derio (Vizcaya), Spain</b>		
Eurest Euskadi S.L.U.	Spain	100
<b>Calle R, s/n, Mercapalma, 07007 Palma de Mallorca, Baleares, Spain</b>		
Compass Group Holdings Spain, S.L.U.	Spain	100
Levy Compass Group Holdings, S.L. (ii)	Spain	100
<b>Box 1222, 164 28, Kista, Sweden</b>		
Compass Group AB	Sweden	100
<b>c/o BDO AG, Industriestrasse 53 6312 Steinhausen, Switzerland</b>		
Creative New Food Dream Steam GmbH	Switzerland	100
<b>Oberfeldstrasse 14, 8302, Kloten, Switzerland</b>		
Eurest Services (Switzerland) AG	Switzerland	100
Royal Business Restaurants GmbH	Switzerland	100
<b>c/o Ueltschi Solutions GmbH, Gwattstrasse 8, CH-3185 Schmitten, Switzerland</b>		
Sevita AG (ii)	Switzerland	100
Sevita Group GmbH	Switzerland	100
<b>İçerenköy Mah. Yesil vadi sokak, No: 3 D: 9, 34752 Atasehir, Istanbul, Turkey</b>		
Euroserve Güvenlik A.Ş.	Turkey	100
<b>İçerenköy Mah. Yesil vadi sokak, No: 3 D: 10, 34752 Atasehir, Istanbul, Turkey</b>		
Euroserve Hizmet ve İşletmecilik A.Ş.	Turkey	100
<b>İçerenköy Mah. Yesil vadi sokak, No: 3 D: 13, 34752 Atasehir, Istanbul, Turkey</b>		
Turkaş Gıda Hizmet ve İşletmecilik A.Ş.	Turkey	100
<b>Dubai Airport Free Zone, Dubai, United Arab Emirates</b>		
Compass Camea FZE	UAE	100
<b>Parklands Court, 24 Parklands, Birmingham Great Park, Rubery, Birmingham, B45 9PZ, United Kingdom</b>		
14Forty Limited (ii)	UK	100
3 Gates Services Limited (ii)	UK	100
A.C.M.S. Limited (ii)	UK	100
Bateman Catering Limited (ii)(vii)	UK	100
Bateman Healthcare Services Limited (ii)	UK	100
Baxter and Platts Limited (iii)(iv)(v)	UK	100
Bromwich Catering Limited (ii)	UK	100
Business Clean Limited (ii)	UK	100
Capitol Catering Management Services Limited	UK	100
Carlton Catering Partnership Limited (ii)(iii)	UK	100
Castle Independent Limited	UK	100
Cataforce Limited (ii)	UK	100
Caterexchange Limited (i)(ii)	UK	100
Caterskill Group Limited (ii)	UK	100
Caterskill Management Limited (ii)	UK	100
Chalk Catering Ltd (ii)	UK	100

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Chartwells Hounslow (Feeding Futures) Limited (iii)(iv)	UK	100
Chartwells Limited (ii)	UK	100
Circadia Limited (ii)	UK	100
Cleaning Support Services Limited (ii)	UK	100
Compass Accounting Services Limited (ii)	UK	100
Compass Catering Services Limited (i)(ii)	UK	100
Compass Cleaning Services Limited (i)(ii)	UK	100
Compass Contract Services Limited (i)(ii)	UK	100
Compass Contracts UK Limited (ii)(viii)	UK	100
Compass Experience Limited (ii)(vii)	UK	100
Compass Food Services Limited	UK	100
Compass Group Medical Benefits Limited (ii)	UK	100
Compass Mobile Catering Limited (ii)	UK	100
Compass Office Cleaning Services Limited (ii)	UK	100
Compass Payroll Services Limited (ii)	UK	100
Compass Planning and Design Limited (i)(ii)	UK	100
Compass Purchasing Limited	UK	100
Compass Restaurant Properties Limited (ii)(vii)	UK	100
Compass Road Services Limited (ii)	UK	100
Compass Security Limited (ii)(vii)	UK	100
Compass Security Oldco Group Limited (ii)	UK	100
Compass Security Oldco Holdings Limited (ii)	UK	100
Compass Security Oldco Investments Limited (ii)	UK	100
Compass Services (Midlands) Limited (ii)	UK	100
Compass Services for Hospitals Limited (ii)(viii)	UK	100
Compass Services Group Limited (i)	UK	100
Compass Services Limited (ii)	UK	100
Compass Services Trading Limited (i)(ii)	UK	100
Compass Services, UK and Ireland Limited	UK	100
Compass Services (U.K.) Limited	UK	100
Compass Staff Services Limited (ii)	UK	100
Cookie Jar Limited (i)(ii)	UK	100
CRBS Resourcing Limited (ii)	UK	100
CRN 1990 (Four) Limited (i)(ii)	UK	100
Customised Contract Catering Limited (ii)	UK	100
Cygnets Food Holdings Limited (ii)	UK	100
Cygnets Foods Limited	UK	100
Dine Contract Catering Limited	UK	100
DRE Developments Limited (i)(ii)	UK	100
Eat Dot Limited (ii)(iii)	UK	100
Eaton Catering Limited (ii)	UK	100
Eaton Wine Bars Limited (ii)	UK	100
Eurest Airport Services Limited (ii)	UK	100
Eurest Defence Support Services Limited (i)(ii)	UK	100
Eurest Offshore Support Services Limited (ii)(viii)	UK	100
Eurest Prison Support Services Limited (ii)	UK	100
Eurest UK Limited (i)(ii)	UK	100
Everson Hewett Limited (iii)(iv)	UK	100
Facilities Management Catering Limited (ii)	UK	100
FADS Catering Limited (i)(ii)	UK	100
Fairfield Catering Company Limited (ii)	UK	100
Fingerprint Managed Services Limited (ii)	UK	100
Funpark Caterers Limited (i)(ii)(iii)	UK	100
Goodfellows Catering Management Services Limited	UK	100
Gruppo Events Limited (ii)	UK	100
Hallmark Catering Management Limited (ii)	UK	100

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Hamard Catering Management Services Limited (ii)(vii)	UK	100
Hamard Group Limited (ii)	UK	100
Henry Higgins Limited (i)(ii)	UK	100
Hospital Hygiene Services Limited (ii)	UK	100
ICM Five Star Limited (ii)	UK	100
Integrated Cleaning Management Limited	UK	100
Integrated Cleaning Management Support Services Limited	UK	100
Keith Prowse Limited (ii)	UK	100
Kennedy Brookes Finance Limited (i)(ii)	UK	100
Knott Hotels Company of London (ii)	UK	100
Langston Scott Limited (ii)	UK	100
Leisure Support Services Limited (iii)(iv)	UK	100
Leith's Limited (ii)	UK	100
Letheby & Christopher Limited	UK	100
Meal Service Company Limited (ii)	UK	100
Milburns Catering Contracts Limited (ii)	UK	100
Milburns Limited (ii)	UK	100
Milburns Restaurants Limited (ii)(iii)	UK	100
National Leisure Catering Limited (ii)	UK	100
NLC (Holdings) Limited (ii)	UK	100
NLC (Wembley) Limited (ii)	UK	100
P & C Morris (Catering) Ltd (i)(ii)(vii)	UK	100
P & C Morris Catering Group Limited (ii)	UK	100
Payne & Gunter Limited	UK	100
PDM Training and Compliance Services Limited (ii)	UK	100
Pennine Services Limited (ii)	UK	100
Peter Parfitt Leisure Overseas Travel Limited	UK	100
Peter Parfitt Sport Limited (ii)(vii)	UK	100
PPP Infrastructure Management Limited	UK	100
Prideoak Limited (i)(ii)	UK	100
QCL Limited (ii)	UK	100
Reliable Refreshments Limited	UK	100
Rhine Four Limited (ii)(vii)	UK	100
Roux Fine Dining Limited (ii)	UK	100
Scolarest Limited	UK	100
Security Office Cleaners Limited (ii)	UK	100
Selkirk House (CVH) Limited (i)(ii)	UK	100
Selkirk House (FP) Limited (i)(ii)(iii)(iv)(v)	UK	100
Selkirk House (GHPL) Limited (i)(ii)(viii)	UK	100
Selkirk House (GTP) Limited (i)(ii)	UK	100
Selkirk House (WBRK) Limited (i)	UK	100
Shaw Catering Company Limited	UK	100
Ski Class Limited (ii)	UK	100
Solutions on Systems Ltd (ii)	UK	100
Summit Catering Limited	UK	100
Sunway Contract Services Limited	UK	100
Sutcliffe Catering Midlands Limited (ii)	UK	100
Sutcliffe Catering South East Limited (ii)	UK	100
Sycamore Newco Limited	UK	100
The Bateman Catering Organization Limited (ii)(viii)	UK	100
The Cuisine Centre Limited (ii)	UK	100
THF Oil Limited (i)(ii)	UK	100
Tunco (1999) 103 Limited (i)(ii)	UK	100
Vendepac Holdings Limited (viii)	UK	100
Waseley Fifteen Limited (i)(ii)	UK	100
Waseley Nominees Limited (i)(ii)	UK	100



# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Wembley Sports Arena Limited (ii)	UK	100
Wheeler's Restaurants Limited (i)(ii)(vii)	UK	100
Woodin & Johns Limited	UK	100
<b>Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ, United Kingdom</b>		
Audrey (London) Limited (ii)	UK	100
Audrey Investments Limited (ii)	UK	100
Bateman Services Limited (ii)	UK	100
Compass Group Finance No.3 Limited	UK	100
Compass Group Finance No.5 Limited (ii)(xi)	UK	100
Compass Group North America Investments No.2	UK	100
Compass Group North America Investments Limited	UK	100
Compass Group Pension Trustee Company Limited (ii)	UK	100
Compass Group Procurement Limited	UK	100
Compass Group Trustees Limited (ii)	UK	100
Compass Healthcare Group Limited (ii)(viii)	UK	100
Compass Hospitality Group Holdings Limited (ii)	UK	100
Compass Hospitality Group Limited (ii)	UK	100
Compass Hotels Chertsey (iii)	UK	100
Compass Nominee Company Number Fourteen Limited (ii)	UK	100
Compass Overseas Holdings Limited	UK	100
Compass Overseas Holdings No.2 Limited	UK	100
Compass Overseas Services Limited (ii)	UK	100
Compass Pension Trustees Limited (ii)	UK	100
Compass Quest Limited (ii)	UK	100
Compass Secretaries Limited (ii)	UK	100
Compass Site Services Limited (ii)(vii)	UK	100
Compass UK Pension Trustee Co Limited (ii)	UK	100
Crisp Trustees Limited (ii)	UK	100
Gogmore (ii)	UK	100
Meritglen Limited (ii)(vii)(viii)	UK	100
New Famous Foods Limited (ii)	UK	100
Nextonline Limited (iii)(iv)	UK	100
Riversdell (ii)	UK	100
Sevita (UK) Limited	UK	100
The Compass Group Foundation	UK	100
The Excelsior Insurance Company Limited (i)	UK	100
<b>Suite D, Pavilion 7 Kingshill Park, Venture Drive, Arnhill Business Park, Westhill, Aberdeenshire, AB32 6FL, United Kingdom</b>		
CCG (UK) Ltd (ii)	UK	100
Coffee Partners Limited (ii)	UK	100
Compass Offshore Catering Limited (ii)(viii)	UK	100
Compass Scottish Site Services Limited (ii)	UK	100
Waseley (CVI) Limited (ii)	UK	100
Waseley (CVS) Limited (ii)	UK	100
<b>Wework, 119 Marylebone Road North West House, London, NW1 5PU, United Kingdom</b>		
Feedr Limited	UK	100
<b>1st Floor, 12 Cromac Quay, Cromac Wood, Belfast, Northern Ireland, BT7 2JD, United Kingdom</b>		
Lough Erne Holiday Village Limited (i)(ii)	UK	100
<b>8040 Excelsior Drive, Suite 400, Madison, WI 53717, USA</b>		
Ace Foods, Inc.	USA	100
<b>2710 Gateway Oaks Drive, Suite 150N, Sacramento, CA 95833-3505, USA</b>		
Bon Appétit Management Company Foundation	USA	100
CulinArt of California, Inc.	USA	100
<b>211 E. 7th Street, Suite 620, Austin, TX 78701-3218, USA</b>		

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Banco Restaurants of Texas LLC	USA	100
Levy Premium Foodservice, L.L.C. (ii)	USA	100
Morrison's Health Care of Texas, Inc.	USA	100
University Food Services, Inc.	USA	100
<b>2345 Rice Street, Suite 230, Roseville, MN 55113, USA</b>		
Canteen One Company, Inc.	USA	100
Canteen One Consolidation Services, LLC	USA	100
Canteen One, LLC	USA	100
Street Eats Limited	USA	100
Visinity, LLC	USA	100
<b>251 Little Falls Drive, Wilmington, DE 19808, USA</b>		
BenchWorks, Inc.	USA	100
Canteen One, Inc.	USA	100
CLS Par, LLC	USA	100
Compass LCS, LLC	USA	100
Compass LV, LLC	USA	100
Compass Paramount, LLC	USA	100
Concierge Consulting Services, LLC	USA	100
Convenience Foods International, Inc.	USA	100
Crothall Healthcare Inc.	USA	100
Crothall Laundry Services Inc.	USA	100
Eat Cloud LLC	USA	100
Eurest Services, Inc.	USA	100
Facilities Holdings, LLC	USA	100
Flik One, LLC	USA	100
Levy Oklahoma, Inc.	USA	100
Levy Prom Golf, LLC	USA	100
Morrison Investment Company, Inc.	USA	100
RAC Holdings Corp. (iii)	USA	100
Rank + Rally, LLC	USA	100
S-82 LLC	USA	100
SpenDifference LLC	USA	100
Touchpoint Support Services, LLC	USA	100
Unidine Lifestyles, LLC	USA	100
Unidine Nevada, LLC	USA	100
University Food Services, LLC	USA	100
Vendlink, LLC	USA	100
Yorkmont Four, Inc.	USA	100
<b>801 Adlai Stevenson Drive, Springfield, IL 62703, USA</b>		
Curiology, LLC	USA	100
E15, LLC	USA	100
Levy (Events) Limited Partnership	USA	100
Levy (IP) Limited Partnership	USA	100
Levy Food Service Limited Partnership	USA	100
Levy GP Corporation	USA	100
Levy Holdings GP, Inc.	USA	100
Levy Illinois Limited Partnership	USA	100
Levy Premium Foodservice Limited Partnership	USA	100
Levy R & H Limited Partnership	USA	100
Levy World Limited Partnership	USA	100
Professional Sports Catering, LLC	USA	100
Restaurant One Limited Partnership	USA	100
Superior Limited Partnership	USA	100
<b>7 St. Paul Street, Suite 820, Baltimore, MD 21202, USA</b>		

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Bon Appétit Maryland, LLC	USA	100
<b>4000 Faber Place Drive STE. 300, North Charleston, SC 29405, USA</b>		
CGSC Capital, Inc.	USA	100
<b>501 Louisiana Avenue, Baton Rouge, LA 70802-5921, USA</b>		
Coastal Food Service, Inc.	USA	100
S.H.R.M. Catering Services, Inc.	USA	100
<b>80 State Street, Albany, NY 12207-2543, USA</b>		
Coffee Distributing Corp.	USA	100
CulinArt Group, Inc.	USA	100
CulinArt, Inc.	USA	100
Mazzone Hospitality, LLC	USA	100
Quality Food Management, Inc.	USA	100
RA Tennis Corp.	USA	100
RANYST, Inc.	USA	100
Restaurant Associates LLC	USA	100
Restaurant Associates, Inc.	USA	100
Restaurant Services Inc.	USA	100
<b>2626 Glenwood Avenue, Suite 550, Raleigh, NC 27608, USA</b>		
Compass 2K12 Services, LLC	USA	100
Compass HE Services, LLC	USA	100
Compass One, LLC	USA	100
Compass Two, LLC	USA	100
<b>2595 Interstate Drive, Suite 103, Harrisburg, PA 17110, USA</b>		
Crothall Facilities Management, Inc.	USA	100
Custom Management Corporation of Pennsylvania	USA	100
Morrison's Custom Management Corporation of Pennsylvania	USA	100
Newport Food Service, Inc.	USA	100
Williamson Hospitality Services, Inc.	USA	100
<b>50 West Broad Street, Suite 1330, Columbus, OH 43215, USA</b>		
Cuyahoga Dining Services, Inc.	USA	100
<b>40 Technology Pkwy South, #300, Norcross, GA 30092, USA</b>		
Food Services Management By Mgr, LLC	USA	100
Morrison Alumni Association, Inc.	USA	100
The M-Power Foundation, Inc.	USA	100
<b>221 Bolivar Street, Jefferson City, MO 65101, USA</b>		
Dynamic Vending, Inc.	USA	100
<b>Princeton South Corporate Ctr, Suite 160, 100 Charles Ewing Blvd, Ewing, NJ 08628, USA</b>		
Gourmet Dining, LLC	USA	100
<b>300 Deschutes Way SW, Suite 304, Tumwater, WA 98501, USA</b>		
Inter Pacific Management, Inc.	USA	100
<b>2900 SW Wanamaker Drive, Suite 204, Topeka, KS 66614, USA</b>		
Myron Green Corporation	USA	100
PFM Kansas, Inc.	USA	100
Treat America Limited	USA	100
<b>8825 N. 23rd Avenue, Suite 100, Phoenix, AZ 85021, USA</b>		
Prodine, Inc.	USA	100
Sacco Dining Services, Inc.	USA	100
<b>2908 Poston Avenue, Nashville, TN 37203, USA</b>		

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Southeast Service Corporation	USA	100
<b>1400 West Benson Blvd, Suite 370, Anchorage, AK 99503, USA</b> Statewide Services, Inc.	USA	100
<b>1709 North 19th Street, Suite 3, Bismarck, ND 58501-2121, USA</b> Compass ND, LLC	USA	100

<b>OTHER SUBSIDIARIES, JOINT ARRANGEMENTS, MEMBERSHIPS, ASSOCIATES AND OTHER SIGNIFICANT HOLDINGS</b>	<b>COUNTRY OF INCORPORATION OR ESTABLISHMENT</b>	<b>% HOLDING</b>
<b>Ground Floor 35 – 51 Mitchell Street, McMahons Point, NSW 2060, Australia</b>		
ESS Eastern Guruma PTY Ltd	Australia	60
ESS NYFL PTY Ltd	Australia	60
<b>Level 3, 12 Newcastle Street, Perth 6000, Australia</b>		
ESS Thalanyji PTY Ltd	Australia	60
ESS Larrakia PTY Ltd	Australia	50
<b>30, 205 N. Narimanov avenue, Baku, AZ1065, Azerbaijan</b>		
ESS Support Services LLC	Azerbaijan	50
<b>12 Kodiak Crescent, Toronto, Ontario, M3J 3G5, Canada</b>		
Imperial Coffee and Services Inc. (iii)(iv)(v)	Canada	88
<b>1 Prologis Boulevard, Suite 400, Mississauga, Ontario, L5W 0G2, Canada</b>		
Chef's Hall, Inc. (iii)	Canada	67
Compass Group Sports and Entertainment – (Quebec) (x)	Canada	67
ECC – ESS Support Services (x)	Canada	50
2265668 Ontario Limited (iii)(iv)(v)(vi)(viii)	Canada	49
Amik Catering LP (x)	Canada	49
Dease River – ESS Support Services (x)	Canada	49
Dene West Limited Partnership (x)	Canada	49
ECC – Mi'kmaq Support Services (x)	Canada	49
ESS – DNDC Support Services (x)	Canada	49
ESS – East Arm Camp Services (x)	Canada	49
ESS – Kaatodh Camp Services (x)	Canada	49
ESS – Loon River Support Services (x)	Canada	49
ESS – Missanabie Cree Support Services (x)	Canada	49
ESS – Na Cho Nyak Dun Camp Services (x)	Canada	49
ESS – Ochapowace Support Services (x)	Canada	49
ESS – Pessamit Camp Services (x)	Canada	49
ESS – Wapan Manawan Services de Soutien (x)	Canada	49
ESS Haisla Support Services (x)	Canada	49
ESS HLFN Support Services (x)	Canada	49
ESS KNRA Support Services (x)	Canada	49
ESS Komatik Support Services (x)	Canada	49
ESS Liard First Nation Support Services (x)	Canada	49
ESS McKenzie Support Services (x)	Canada	49
ESS Okanagan Indian Band Support Services (x)	Canada	49
ESS Tataskweyak Camp Services (x)	Canada	49
ESS/Bushmaster Camp Services (x)	Canada	49
ESS/Fort a la Corne Support Services (x)	Canada	49
ESS/McLeod Lake Indian Band Support Services (x)	Canada	49
ESS/Mosakahiken Cree Nation Support Services (x)	Canada	49
ESS/Nuvumiut Support Services (x)	Canada	49
ESS/Takla Lake Support Services (x)	Canada	49
ESS/WEDC Support Services (x)	Canada	49

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

First North Catering (x)	Canada	49
KDM – ESS Support Services (x)	Canada	49
Mi’Kmaq-ECC Nova Scotia Support Services (x)	Canada	49
Nisga’a Village - ESS Support Services (x)	Canada	49
Poplar Point Camp Services (x)	Canada	49
Songhees Nation Support Services (x)	Canada	49
<b>30 Queen’s Road, St. John’s, Newfoundland and Labrador, A1C 2A5, Canada</b>		
Labrador Catering Inc. (iii)	Canada	49
Labrador Catering LP (x)	Canada	49
<b>Clearwater River Dene Nation Reserve No. 222, P.O. Box 5050, Clearwater, Saskatchewan, S0M 3H0, Canada</b>		
Clearwater Catering Limited (iii)(iv)(v)(vi)	Canada	49
<b>130 King Street West, Suite 1800, Toronto, Ontario, M5X 1E3, Canada</b>		
Umbrel Hospitality Group Inc. (iii)	Canada	49
<b>77 King Street West, No. 400, Toronto, Ontario, M5K 0A1, Canada</b>		
O&B Yonge Richmond LP*	Canada	33.4
<b>FO-110, Torshavn, Faroe Islands</b>		
P/F Eurest Føroyar	Denmark	51
<b>Keskussairaalantie Opinkivi 2, 40600 Jyväskylä, Finland</b>		
Semma Oy	Finland	45
<b>Ruukinkatu 2-4 20540 Turku, Finland</b>		
Unica Oy	Finland	49
<b>123 Avenue de la République – Hall A, 92320 Châtillon, France</b>		
Sopregim SAS	France	80
<b>Le Puy Du Fou, 85590 Les Epesses, France</b>		
Puy Du Fou Restauration SAS	France	99.8
<b>Steenbeker Weg 25, 24106, Kiel, Germany</b>		
Lubinus – orgaMed Sterilgut GmbH	Germany	49
<b>HTC Aspire, 4th Floor (401) No. 19, Ali Asker Road, Bangalore, Karnataka, 560052, India</b>		
Bottle Lab Technologies Private Limited	India	75
<b>No. 407, 2nd Floor, 7th Cross, 1st D Main Road, Domlur Layout, Old Airport Road, Bengaluru, Karnataka, 560071, India</b>		
Nextup Technologies Private Limited	India	75
<b>Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan</b>		
Chiyoda Kyushoku Services Co., Ltd	Japan	90
<b>5-7-5, Chiyoda, Naka-ku, Nagoya-City, Aichi-Prefecture, 460-0012, Japan</b>		
Seiyo General Food Co., Ltd	Japan	50
<b>1-34-6, Sakura-Shinmachi, Setagaya-ku, Tokyo, 154-0015, Japan</b>		
Highway Royal Co., Ltd.	Japan	50
<b>060011, Atyrauskaya Oblast, Atyrau city, Beibarys Sultan avenue 506, Kazakhstan</b>		
Eurest Support Services Company B LLP	Kazakhstan	50
<b>060011, Old Airport Road 64, Atyrau City, Atyrau Oblast, Republic of Kazakhstan</b>		
ESS Kazakhstan LLP	Kazakhstan	60
<b>10A Rue Henri Schnadt, L-2530, Luxembourg</b>		
Geria SA	Luxembourg	25
<b>Level 18 The Gardena North Tower, Mid Valley City, Lingkar Syed Putra, Kuala Lumpur, 59200, Malaysia</b>		

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

EM-SSIS Services Sdn. Bhd. (ii)	Malaysia	42
Urusan Bakti Sdn. Bhd. (ii)	Malaysia	35
<b>Suite 1301, 13th Floor, City Plaza Jalan Tebrau, 80300 Johor Bahru Johor, Malaysia</b>		
Knusford Compass Sdn. Bhd.	Malaysia	49
<b>1 Avenue Henri Dunant, Palais De La Scala, 3eme, Etage – No 1125, 98000 MC, Monaco</b>		
Eurest Monaco S.A.	Monaco	99.99
<b>Laarderhoogtweg 11, 1101 DZ, Amsterdam, Netherlands</b>		
Compass Group International Coöperatief W.A. (x)	Netherlands	100
Compass Group International Coöperatief 2 W.A. (x)	Netherlands	100
Compass Group International Coöperatief 3 W.A. (x)	Netherlands	100
Compass Group International Finance C.V. (x)	Netherlands	100
<b>Okesnoyveien 16, 1366, Lysaker, 1366, Norway</b>		
Forplejningstjenester A/S	Norway	33.33
<b>Harbitzalléen 2A, 0275 Oslo, PÅ Box 4148, Sjølyst, 0217 Oslo, Norway</b>		
Gress-Gruppen A/S	Norway	33.33
<b>c/o Warner Shand Lawyers Waigani, Level 1 RH Hypermarket, Allotment 1 Section 479 (off Kennedy Road), Gordons NCD, Papua New Guinea</b>		
Eurest OKAS Catering Ltd (ii)	Papua New Guinea	55
Eurest Lotic (PNG) JV Ltd (ii)	Papua New Guinea	50
<b>2 Floor, Al Mana Commercial Tower, C-Ring road, Doha, P O BOX 22481, Qatar</b>		
Compass Catering Services WLL	Qatar	20
<b>PO Box 31952, Al Khobar 31685 KSA, Saudi Arabia</b>		
Compass Arabia LLC	Saudi Arabia	30
<b>Calle Pinar de San José 98, Planta 1a, 28054, Madrid, Spain</b>		
Gourmet on Wheels, S.L.U.	Spain	99
<b>Office No. 204, Mawilah, Al Sharjah, P O Box: 1897, United Arab Emirates</b>		
Abu Dhabi National Hotels – Compass LLC	UAE	50
<b>Abu Dhabi National Hotels Company Building, Sheikh Rashid Bin Saeed Al Maktoum Street, Abu Dhabi, United Arab Emirates</b>		
Abu Dhabi National Hotels Compass Middle East LLC	UAE	50
<b>The Owner Saeed Ahmed Ghobash, Oud Metha, Street Bur Dubai, P.O. BOX 31769 Dubai, United Arab Emirates</b>		
Abu Dhabi National Hotels – Compass Emirates LLC	UAE	50
<b>Parklands Court, 24 Parklands, Birmingham Great Park, Rubery, Birmingham, B45 9PZ, United Kingdom</b>		
Quaglino's Limited	UK	99
Quadrant Catering Limited (iii)(iv)	UK	49
<b>County Ground, Edgbaston, Birmingham, B5 7QU, United Kingdom</b>		
Edgbaston Experience Limited (iii)(iv)	UK	25
<b>The Oval, Kennington, London, SE11 5SS United Kingdom</b>		
Oval Events Holdings Limited (iv)(v)(vi)	UK	37.5
Oval Events Limited (iv)(v)(vi)	UK	37.5
<b>84 State Street, Boston, MA 02109, USA</b>		
Fame Food Management Inc.	USA	84
The Food Management Enterprise Corporation	USA	84
Levy Maryland, LLC	USA	74

**251 Little Falls Drive, Wilmington, DE 19808, USA**

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

B & I Catering, LLC	USA	90
CMCA Catering, LLC	USA	90
HHP-MMS JV1, LLC	USA	90
PCHI Catering, LLC	USA	90
Wolfgang Puck Catering and Events, LLC	USA	90
WPL, LLC	USA	90
Community Living Holdings, LLC	USA	84
Coreworks, LLC	USA	84
Unidine Corporation	USA	84
Levy LA Concessions, LLC	USA	62.5
Learfield Levy Foodservice, LLC	USA	50
Restaurant Services I, LLC	USA	50
Parlay Solutions, LLC	USA	50
Thompson Facilities Services LLC	USA	49
Thompson Hospitality Services, LLC	USA	49
WP Casual Catering, LLC	USA	45
Chicago Restaurant Partners, LLC	USA	42
<b>2710 Gateway Oaks Drive, Suite 150N, Sacramento, CA 95833-3505, USA</b>		
C&B Holdings, LLC	USA	90
H & H Catering, L.P.	USA	90
Cosmopolitan Catering, LLC	USA	60
<b>2626 Glenwood Avenue, Suite 550, Raleigh, NC 27608, USA</b>		
Waveguide LLC	USA	57
<b>2215-B Renaissance Drive, Las Vegas, NV 89119, USA</b>		
GLV Restaurant Management Associates, LLC	USA	90
<b>211 E. 7th Street, Suite 620, Austin, TX 78701-3218, USA</b>		
Wolfgang Puck Catering & Events of Texas, LLC	USA	90
<b>980 N. Michigan Ave., Suite 400, Chicago, IL 60611, USA</b>		
Convention Hospitality Partners	USA	80
Atlanta Sports Catering	USA	50
Orlando Foodservice Partners	USA	50
<b>1400 West Benson Blvd, Suite 370, Anchorage, AK 99503, USA</b>		
KIJK/ESS, LLC	USA	80
Statewide/GanaAYoo JV	USA	50
<b>801 Adlai Stevenson Drive, Springfield, IL 62703, USA</b>		
Park Concession Management, LLC	USA	50
<b>40 Technology Pkwy South, #300, Norcross, GA 30092, USA</b>		
Eversource LLC	USA	51
<b>80 State Street, Albany, NY 12207-2543, USA</b>		
RA Patina, LLC	USA	50
<b>111 Eighth Avenue New York, NY 10011, USA</b>		
RA Patina Management LLC	USA	50
<b>Corporation Trust Centre, 1209 Orange Street, Wilmington, DE 19801, USA</b>		
AEG Venue Management Holdings, LLC	USA	38
<b>c/o Union Square Hospitality Group, LLC Attn: Chief Legal Officer, 853 Broadway, 17th Floor, New York, NY, 10003 USA</b>		
Hudson Yards Catering, LLC	USA	49
<b>6055 Lakeside Commons Drive, Suite 440, Macon, GA 31210, USA</b>		

# Hospitality Holdings Limited

## Notes to the accounts (continued) For the year ended 30 September 2020

### 19. Details of related undertakings of Hospitality Holdings Limited (continued)

Kimco Holdings, LLC (iv)	USA	24
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#### NOTES

1. Unless otherwise stated, indirectly owned by Hospitality Holdings Limited, active status and ordinary shares issued.
2. In some of the jurisdictions where we operate, share classes are not defined and in these instances, for the purposes of disclosure, we have classified these holdings as ordinary.
3. A number of the companies listed are legacy companies which no longer serve any operational purpose.

#### CLASSIFICATIONS KEY

- (i) Directly owned by Hospitality Holdings Limited
- (ii) Dormant/non-trading
- (iii) A Ordinary shares
- (iv) B Ordinary shares
- (v) C Ordinary and/or Special shares
- (vi) D, E and/or F Ordinary shares
- (vii) Deferred shares
- (viii) Preference including cumulative, non-cumulative and redeemable shares
- (ix) Redeemable shares
- (x) No share capital, share of profits
- (xi) Limited by guarantee