

**Company Registration No. 2090126**

**Compass Group Holdings PLC**

**Annual Report and Financial Statements**

**For the year ended 30 September 2022**

# **Compass Group Holdings PLC**

## **Annual report and financial statements 2022**

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# **Compass Group Holdings PLC**

## **Annual report and financial statements 2022**

### **Officers and professional advisers**

#### **Directors**

D W Blakemore  
C P Brown  
A R Yapp

#### **Secretary**

A R Yapp

#### **Registered Office**

Compass House  
Guildford Street  
Chertsey  
Surrey  
KT16 9BQ

#### **Auditor**

KPMG LLP  
15 Canada Square  
London  
E14 5GL

# Compass Group Holdings PLC

## 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

Compass Group Holdings PLC (the Company) manages and licences trademarks to its subsidiary undertakings. Hospitality Holdings Limited holds 99.938% and Compass Group PLC holds 0.062% of the Ordinary shares of the Company.

The results for the Company show a pre-tax profit for the year of £892,100,000 (2021: £189,400,000) and net assets at 30 September 2022 of £4,768,300,000 (2021: £4,698,600,000). During the year, the Company received dividends from its investment holdings totalling £584,300,000 (2021: £nil) and paid an interim dividend of £787,214,000 (2021: £nil).

The future prospects of the Company remain in line with current results and the directors do not anticipate any material changes to the activities of the Company.

The Company's directors believe that analysis using key performance indicators is not necessary for an understanding of the position of the business. 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 2022 (annual report) 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. The Company will continue to act as a management company in the future.

### Principal risks and uncertainties

The pandemic risk continues to represent a principal risk to the Group. Lessons have been learned from the business' response to COVID-19 and these have been incorporated into risk management processes and procedures to mitigate the impact of this risk as far as possible in the event of further outbreaks of COVID-19, or another pandemic. The Group will continue to monitor recurrences of COVID and retains the ability to adapt its service offering, apply relevant health and safety precautions and deploy resources as necessary.

The Company has 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 and so there is a gain/loss associated with the translation 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 2022 which does not form part of this Report and can be viewed on the Compass Group PLC website [www.compass-group.com](http://www.compass-group.com).

### Section 172(1) statement – Compass Group Holdings PLC

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 a director to have regard, amongst other matters, to 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.

# Compass Group Holdings PLC

## Strategic Report (continued)

### Section 172(1) statement – Compass Group Holdings PLC (continued)

In discharging their duties under section 172 the directors have regards 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, 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 Group. 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 68 to 73 of the Compass Group PLC Annual Report 2022 (the ARA).

The principal activity of the Company is to act as a holding company for other entities in the Group, and to manage and licence trademarks to its subsidiary undertakings. In this context the Company’s main stakeholders are other companies within the Group, and the Company’s employees. The views of and the impact of the Company’s activities on those stakeholders are an important consideration for the directors when making relevant decisions. More information on how the directors engage with the Company’s employees and take account of their interests, and how directors have engaged with suppliers, customers and others in a business relationship with the Company are described in the Directors’ Report.

Examples of how the directors have had regard to the matters set out in section 172(1)(a)-(f) when discharging their section 172 duties, and the effect of those decisions, include the consideration of the adoption by the Company of the Compass Subsidiary Governance Code (the Code), and the Compass Group PLC Modern Slavery and Human Trafficking Statement (the MSA). In deciding whether to adopt the Code the directors considered whether its adoption would be in the best interests of its stakeholders, including its shareholders, employees and other group companies. It was concluded that formalising the governance arrangements of the Company, particularly with regard to the consideration of stakeholder views when taking decisions would be in the best interest of stakeholders as a whole. In adopting the MSA the directors considered whether appropriate controls and procedures were in place to mitigate the risk of human trafficking within the Company’s supply chains. It was concluded that adoption of the MSA statement and the Company’s continued efforts in this area was in the best interests of the Company’s employees and its wider stakeholder community.

### 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 approval 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



C P Brown  
Director

30 March 2023

Compass Group Holdings PLC  
Registered in England and Wales No. 2090126

# Compass Group Holdings PLC

## Directors' Report

The directors present their Annual Report and the audited financial statements for the year ended 30 September 2022.

### Directors

The following served as directors during the year and were in office at the date of signing the Report and Financial Statements unless otherwise indicated:

D W Blakemore  
C P Brown (appointed 1 November 2021)  
K Witts (resigned 31 October 2021)  
A R Yapp

### Dividends

On 30 August 2022, the Company paid an interim dividend to the parent company of £787,214,000 (2021: £nil). The directors do not recommend the payment of a final dividend in respect of the financial year ended 30 September 2022 (2021: £nil).

### Branches outside the UK

The Company has a branch in France with offices in Paris and Marseille.

### Employees

The Company and the Group place 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. For the Company's employees, engagement is achieved through management briefings, team meetings and town halls, bulletins and other in house publications and through the Group's internal communications channels. Employees are also represented on the Group's European Works Council, which provides a forum for exchanging information and engaging in consultation on the Group's performance and plans, and relevant transnational issues affecting those countries in the EEA and in the UK. 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 30 to 35 of the ARA.

Employees are offered a range of benefits, such as private medical cover, depending on the local environment. Priority is given to the training of employees and the development of their skills is of prime importance. Employment of people with disabilities is considered on merit with regard only to the ability of any applicant to carry out the role. Arrangements to enable people with disabilities to carry out the duties required will be made if it is reasonable to do so. An employee becoming disabled would, where appropriate, be offered retraining.

### Employee diversity and human rights

The Group's Code of Ethics was developed in consultation with the EWC and the Institute of Business Ethics and sets out clear standards of behaviour that we expect all of our people to demonstrate and adhere to. The Code of Ethics, part of the Group's Code of Business Conduct, underpins our social, ethical and environmental commitments and sends a clear message to our stakeholders of our commitment to responsible business practice. The 10 principles of the United Nations (UN) Global Compact, to which Compass Group PLC is a signatory, underpin the Group's Code of Ethics. This UN initiative encourages companies to make human rights, labour standards, environmental responsibility and anti-corruption part of their business agenda. Our people are instrumental to the success of the Group. The individuality and diversity that every employee brings to the Group are respected and valued, and relationships with employees are based on respect for the dignity of the individual and fair treatment for all. Compass seeks to create a positive and open working environment. Employee policies are set locally to comply with local law within an overall Group framework and employee satisfaction and engagement is monitored through a number of key performance indicators set at Group level. Consideration is given to the concerns of the wider communities in which the Group's businesses operate, including national and local interests, and utilising relevant expertise to help contribute to the wellbeing of communities in ways which are appropriate to the Group's business objectives. Furthermore, the Group supports the rights of all people as set out in the UN Universal Declaration of Human Rights (UN Declaration) and considers carefully before doing any business in countries that do not adhere to the UN Declaration.

# Compass Group Holdings PLC

## Directors' Report

### 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 68 to 73 of the ARA.

### Directors' qualifying third party indemnity

A qualifying third party indemnity provision as defined in section 234(2) - (6) of the 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.

### Modern Slavery Act Statement

The Company falls within the scope of Section 54 (Transparency in Supply Chain requirements) of the Modern Slavery Act 2015 (the "Act") and consequently is obliged to prepare and publish a slavery and human trafficking statement for each financial year of the organisation.

In accordance with the Home Office guidance to the Act it is permissible for a parent company, where one or more subsidiaries in the same group are required to produce a statement, to produce one statement that subsidiaries can use to meet the requirements of the Act (provided that the statement fully covers the steps that each of the organisations required to produce a statement have taken in the relevant financial year).

In accordance with the requirements of the Act, the Company's ultimate parent, Compass Group PLC, prepared and published a slavery and human trafficking statement for the financial year ended 30 September 2022 (the Statement) which contemplated the steps that the Company, as part of the Compass Group of companies, had taken during the financial year to ensure that slavery and human trafficking is not taking place in any of its supply chains, or in any part of its own business and consequently, it was considered by the directors, that the steps contemplated by the Statements continued to be relevant to the Company and it remained appropriate that the Company continue to automatically adopt the statements of Compass Group PLC. A copy of the Statement can be found at [www.compass-group.com](http://www.compass-group.com).

### Statement of Corporate Governance Arrangements

In compliance with the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 as amended by The Companies (Miscellaneous Reporting) Regulations 2018, the Company hereby discloses its Statement of Corporate Governance Arrangements.

The Company's ultimate parent, Compass Group PLC, is subject to and complies with the UK Corporate Governance Code 2018. As a subsidiary of Compass Group PLC, the Company, together with other companies within the Group, is subject to and adheres with certain governance arrangements, structures and policies that are common throughout the Compass Group PLC group of companies. The specific governance arrangements adopted by the Company are defined by the 'Compass Subsidiary Governance Code' (the Subsidiary Code), the principles of which, and how the Company has applied them during the financial year ended 30 September 2022, are detailed below.

Code Principle	How the Company has applied the Subsidiary Code
<b>Purpose and Leadership</b> - The board will promote the purpose of the company, and ensure that its values, strategy and culture align with that of Compass Group PLC.	During the year, in accordance with their duties as directors of the Company, the directors promoted the purpose of the Company ensuring that its activities and goals were aligned to those of the Compass Group.
<b>Board Composition</b> - The board will be chaired effectively and composed of individuals with the requisite balance of skills, backgrounds, experience and knowledge. Individual directors will have sufficient capacity to make a valuable contribution.	The Board of the Company comprised the Group Chief Executive Officer, Group Chief Finance Officer and the Group General Counsel and Company Secretary of the Company's ultimate parent, Compass Group PLC. Each director demonstrated the capacity to make a valuable contribution during the year.

# Compass Group Holdings PLC

## Directors' Report (continued)

<b>Director Responsibilities</b> - The board and individual directors will have a clear understanding of their accountability and responsibilities. Board procedures will support effective decision-making and independent challenge.	A review of governance arrangements and directors' duties was undertaken during the year which refreshed the directors' knowledge of their responsibilities with respect to the Company. Board procedures were supported by the Compass Group Secretariat.
<b>Opportunity and Risk</b> - The board will promote the long-term sustainable success of the company by identifying opportunities to create and preserve value, and will establish and maintain oversight of the identification and mitigation of risks.	Opportunities and existing and emerging risks were managed in line with the strategy and risk profile of Compass Group PLC which prepares consolidated accounts for the Compass Group, further details of which can be found on pages 22 to 28 of the Compass Group PLC Annual Report 2022.
<b>Stakeholder Relationships and Engagement</b> - The board will be responsible for ensuring the maintenance of stakeholder relationships and the oversight of engagement with stakeholders, including the workforce. The board will have regard to stakeholder views when taking decisions.	The Board ensured that stakeholder relationships as were relevant to the status and purpose of the Company were maintained in line with Compass Group PLC policies and procedures. Details of how the directors considered stakeholders in the decision making process can be found in the S172 statement on pages 2 to 3.

### Directors' disclosure of information to the auditor

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

- so far as the director is aware, there is no relevant audit information of which the Company's auditor is unaware
- the director has taken all the steps that they ought to have taken as a director in order to make themselves 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.

### 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



C P Brown  
Director

30 March 2023

Compass Group Holdings PLC  
Registered in England and Wales No. 2090126



# Compass Group Holdings PLC

## 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 its financial statements comply with the CA 2006. They have a 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



C P Brown  
Director

30 March 2023

# Independent Auditor's Report to the Members of Compass Group Holdings PLC

## Opinion

We have audited the financial statements of Compass Group Holdings PLC ("the company") for the year ended 30 September 2022 which comprise the Profit and loss account, Statement of other comprehensive income, 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 2022 and of its profit 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 as applied to other entities of public interest. 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 used our knowledge of the Company, its industry, and the general economic environment to identify the inherent risks to its business model and analysed how those risks might affect the Company's financial resources or ability to continue operations over the going concern period. The risks that we considered most likely to adversely affect the Company's available financial resources over this period were those impacting Compass Group PLC (the Group), on which the company places reliance for financial support. These were:

- The impact of cost inflation on the Group's performance and the ability of the Group to mitigate and recover the medium-term impact of persistent inflation; and
- The ability of the Group to sustain significant short-term volume reductions due to a resurgence of COVID-19.

We also considered less predictable but realistic second-order impacts, such as a significant decline in volumes as a consequence of a global economic downturn.

We considered whether these risks could plausibly affect the liquidity or covenant compliance in the going concern period by comparing severe, but plausible, downside scenarios that could arise from these risks individually and collectively against the level of available financial resources and covenants indicated by the Group's financial forecasts.

We considered whether the going concern disclosure in note 1 to the financial statements gives a full and accurate description of the directors' assessment of going concern. We assessed the completeness of the going concern disclosure. Our conclusions based on this work:

- we consider that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified and concur with the directors' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for the going concern period

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 above conclusions are not a guarantee that the Company will continue in operation.

## **Independent Auditor’s Report to the Members of Compass Group Holdings PLC (continued)**

### **Fraud and breaches of laws and regulations – ability to detect**

#### *Identifying and responding to risks of material misstatement due to fraud*

To identify risks of material misstatement due to fraud (“fraud risks”) we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included enquiring of directors and inspection of policy documentation as to the Compass Group PLC’s group policies and procedures to prevent and detect fraud that apply to this group company as well as enquiring whether the directors have knowledge of any actual, suspected, or alleged fraud.

As required by auditing standards we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because of the simple nature of revenue, which is earned solely from franchise and management fees charged to related parties.

We did not identify any additional fraud risks.

#### *Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations*

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management (as required by auditing standards), and from inspection of the Company’s regulatory and legal correspondence and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation, and taxation legislation, and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

This Company, as a holding company, is not subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements.

#### *Context of the ability of the audit to detect fraud or breaches of law or regulation*

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

### **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 those 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;

## **Independent Auditor's Report to the Members of Compass Group Holdings PLC (continued)**

- 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.

### **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 7, 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.



**Zulfikar Walji (Senior Statutory Auditor)**

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

*Chartered Accountants*

15 Canada Square  
London  
E14 5GL  
30 March 2023

# Compass Group Holdings PLC

## Profit and loss account

### For the year ended 30 September 2022

	Note	2022 £m	2021 £m
<b>Turnover</b>	2	<b>455.7</b>	333.9
Operating expenses		<b>(119.6)</b>	(104.9)
Loss on disposal of investments		-	(8.3)
Provision against investment in subsidiary undertakings		-	(4.4)
<b>Operating profit</b>	2,3	<b>336.1</b>	216.3
Income from shares in Group undertakings		<b>584.3</b>	0.3
Other interest receivable and similar income	5	<b>66.8</b>	36.0
Other interest payable and similar expenses	6	<b>(95.1)</b>	(63.2)
<b>Profit before taxation</b>		<b>892.1</b>	189.4
Tax charge on profit	7	<b>(69.2)</b>	(32.2)
<b>Profit for the financial year</b>		<b>822.9</b>	157.2

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

# Compass Group Holdings PLC

## Statement of other comprehensive income For the year ended 30 September 2022

	Note	2022 £m	2021 £m
<b>Profit for the financial year</b>		<b>822.9</b>	157.2
<b>Other comprehensive income</b>			
<b>Items that are not reclassified subsequently to the income statement</b>			
Remeasurement of defined benefit pension obligations		18.6	0.7
Tax on items relating to the components of other comprehensive income	13	(4.7)	-
		<hr/>	<hr/>
		13.9	0.7
<b>Items that may be reclassified subsequently to profit or loss</b>			
Currency translation differences		9.5	(23.9)
		<hr/>	<hr/>
<b>Total other comprehensive income/(loss) for the year</b>		<b>23.4</b>	(23.2)
		<hr/>	<hr/>
<b>Total comprehensive income for the year</b>		<b>846.3</b>	134.0
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 15 to 50 form part of these financial statements.

# Compass Group Holdings PLC

## Balance Sheet As at 30 September 2022

	Note	2022 £m	2021 £m
<b>Fixed assets</b>			
Other intangible assets	9	132.7	110.1
Right-of-use assets	10	9.2	9.8
Property, plant and equipment	11	5.0	5.8
Investments	12	4,147.9	4,126.7
		<u>4,294.8</u>	<u>4,252.4</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	13	2,479.6	5,227.4
Debtors: amounts falling due after more than one year	13	2,571.6	41.1
Cash at bank and in hand		0.3	5.0
		<u>5,051.5</u>	<u>5,273.5</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	14	(4,535.4)	(4,761.8)
Short-term lease liabilities	10	(1.7)	(1.7)
		<u>514.4</u>	<u>510.0</u>
<b>Net current assets</b>			
		<u>514.4</u>	<u>510.0</u>
<b>Total assets less current liabilities</b>		<b>4,809.2</b>	<b>4,762.4</b>
Creditors: amounts falling due after more than one year	15	(0.3)	(0.4)
Long-term lease liabilities	10	(9.6)	(10.3)
Pension liabilities	18	(30.3)	(49.4)
Provisions for liabilities	16	(0.7)	(3.7)
		<u>4,768.3</u>	<u>4,698.6</u>
<b>Net assets</b>			
		<u>4,768.3</u>	<u>4,698.6</u>
<b>Capital and reserves</b>			
Called up share capital	17	467.8	467.8
Share premium		1,642.2	1,642.2
Capital reserve		750.0	750.0
Foreign exchange reserve		71.4	61.9
Share-based payment reserve		66.7	56.1
Profit and loss reserve		1,770.2	1,720.6
		<u>4,768.3</u>	<u>4,698.6</u>
<b>Total shareholders' funds</b>		<b>4,768.3</b>	<b>4,698.6</b>

The financial statements of Compass Group Holdings PLC (registered number 2090126) were approved by the Board of Directors on 30 March 2023.

Signed on behalf of the Board of Directors



C P Brown  
Director

The notes on pages 15 to 50 form part of these financial statements.

# Compass Group Holdings PLC

## Statement of changes in equity For the year ended 30 September 2022

	Called up share capital £m	Share premium £m	Capital reserve £m	Foreign exchange reserve £m	Share- based payment reserve £m	Profit and loss account <sup>1</sup> £m	Total Equity £m
<b>At 1 October 2020</b>	<b>467.8</b>	<b>1,642.2</b>	<b>750.0</b>	<b>85.8</b>	<b>52.1</b>	<b>1,562.7</b>	<b>4,560.6</b>
Profit for the financial year	-	-	-	-	-	157.2	157.2
<b>Other comprehensive income</b>							
Remeasurement of defined benefit pension obligations	-	-	-	-	-	0.7	0.7
Currency translation differences	-	-	-	(23.9)	-	-	(23.9)
Total other comprehensive income	-	-	-	(23.9)	-	0.7	(23.2)
Fair value of share-based payments	-	-	-	-	4.0	-	4.0
<b>At 30 September 2021</b>	<b>467.8</b>	<b>1,642.2</b>	<b>750.0</b>	<b>61.9</b>	<b>56.1</b>	<b>1,720.6</b>	<b>4,698.6</b>
Profit for the financial year	-	-	-	-	-	822.9	822.9
<b>Other comprehensive income</b>							
Remeasurement of defined benefit pension obligations	-	-	-	-	-	18.6	18.6
Tax on items relating to the components of other comprehensive income	-	-	-	-	-	(4.7)	(4.7)
Currency translation differences	-	-	-	9.5	-	-	9.5
Total other comprehensive income	-	-	-	9.5	-	13.9	23.4
Fair value of share-based payments	-	-	-	-	10.6	-	10.6
Dividends paid on equity shares	-	-	-	-	-	(787.2)	(787.2)
<b>At 30 September 2022</b>	<b>467.8</b>	<b>1,642.2</b>	<b>750.0</b>	<b>71.4</b>	<b>66.7</b>	<b>1,770.2</b>	<b>4,768.3</b>

<sup>1</sup> Included within the Profit and loss account balance are non-distributable reserves of £730.5m.

The notes on pages 15 to 50 form part of these financial statements.



# Compass Group Holdings PLC

## Notes to the accounts For the year ended 30 September 2022

### 1. Accounting policies

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

#### Basis of preparation

The Company has prepared its financial statements in accordance with *Financial Reporting Standard 101 Reduced Disclosure Framework* (FRS 101) and in conformity with the requirements of the Companies Act 2006. The financial statements have been prepared under the historical cost convention. In preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of UK-adopted International Accounting Standards, but makes amendments where necessary to comply with the Companies Act 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

The financial statements present information about the Company as an individual undertaking, not as a Group undertaking. 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 Companies Act 2006).

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

- cash flow statement and related notes;
- transactions with wholly-owned subsidiaries;
- compensation of key management personnel; and
- the effect of new but not yet effective accounting standards.

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

#### Going concern

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.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 1. Accounting policies (continued)

##### Taxation

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

Deferred tax is provided at the anticipated tax 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 and liabilities are not discounted. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered.

##### Dividends

Dividends paid are recognised in the Company's financial statements in the year in which they are approved in a general meeting by the Company's shareholders. Interim dividends are recognised when paid.

##### 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. Foreign exchange differences arising on translation are recognised in the profit and loss account. 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.

The results of foreign branches are translated into sterling at the average rates of exchange for the accounting year. The assets and liabilities of foreign branches are translated into sterling at the rates of exchange ruling at the year end. Gains and losses resulting from the translation of the results from average rates to year end rates and the realignment of the opening assets and liabilities of foreign branches to the year end rates are treated as movements on reserves.

##### Intangible assets

Intangible assets are carried at cost less amortisation, which is provided on their book values at rates calculated to write down each asset to its residual value on a straight-line basis over the expected useful economic lives, within the following range:

- Brands: 3% to 20% per annum;
- Computer software: 10% to 33% per annum

##### Tangible fixed assets

Tangible fixed assets are carried at cost less depreciation, which is provided on their book values at rates calculated to write down each asset to its residual value over its estimated remaining useful life on a straight-line basis, within the following ranges:

- Equipment, fixtures and fittings: 8% to 33% per annum

##### Investments

Investments held by the Company are stated at historical currency cost, less provision for any impairment in value, and translated into sterling in accordance with the policy set out above.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 1. Accounting policies (continued)

##### **Pension costs and other post-retirement benefits**

The costs of the defined contribution scheme, the Compass Retirement Income Savings Plan, are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

The Company is the principal employer of the Compass Group Pension Plan (the Plan) which is a defined benefit scheme closed to new entrants. No employees of the Company have accrued any benefits under this scheme since 5 April 2010. Under the rules of the Plan, the Company does not have any liability to pay ongoing contributions, including deficit recovery contributions. The assets and liabilities of the Plan are reflected within the financial statements of another group subsidiary which is the main participating employer.

The Company has entered into commitments to pay ex-gratia pensions to a number of former employees. The liability in respect of these pensions is included within the Company's balance sheet under the caption pension liabilities.

##### **Share-based payments**

The parent company, Compass Group PLC, issues equity-settled share-based payments to certain employees which are measured at fair value (excluding the effect of non-market-based vesting conditions) at the date of grant. The fair value determined at the grant date of the equity-settled share-based payments is expensed on a straight-line basis over the vesting period, based on Compass Group PLC's estimate of the shares that will eventually vest and adjusted for the effect of non-market-based vesting conditions. Fair value is measured using the Black-Scholes pricing model. The expected life used in the model is adjusted, based on management's best estimate, for the effects of exercise restrictions and behavioural considerations.

##### **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 payments 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:

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 1. Accounting policies (continued)

##### Leases (continued)

- 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 Company'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 Company will exercise the option, and periods covered by an option to terminate the lease, if it is reasonably certain that the Company 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.

##### Financial assets and liabilities

Financial assets and liabilities are recognised on the Company's balance sheet when the Company becomes a party to the contractual provisions of the instrument and derecognised when it ceases to be party to such provisions. Financial assets are classified as current if they are expected to be received within 12 months of the balance sheet date. Financial liabilities are classified as current if they are legally due to be paid within 12 months of the balance sheet date.

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 carrying amounts are reduced by a provision equal to the lifetime expected credit losses using historic and forward-looking data on credit risk.

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 or 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. Provisions on intra-group receivables are calculated at an amount equal to the lifetime 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.

##### Financial guarantees

Financial guarantee contract liabilities are measured initially at their fair values. These liabilities are subsequently measured at the higher of the expected credit loss determined under IFRS 9 Financial Instruments and the initial fair value.

##### Turnover

Turnover represents income derived from contracts for the provision of services to third parties in exchange for consideration in the normal course of business. Turnover is recognised at an amount that reflects the consideration to which the Company expects to be entitled in exchange for these services and at a point when the performance obligations associated with these services have been satisfied.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 2. Turnover, operating profit and net assets

	2022	2021
	£m	£m
<b>Turnover</b>		
Advice and consultancy services		
Geographical analysis		
- United Kingdom	455.7	333.9
	<u>455.7</u>	<u>333.9</u>
	<b>2022</b>	2021
	£m	£m
<b>Operating profit</b>		
Geographical analysis		
- United Kingdom	341.7	225.0
- Continental Europe	(5.6)	(8.7)
	<u>336.1</u>	<u>216.3</u>
	<b>2022</b>	2021
	£m	£m
<b>Net assets</b>		
Geographical analysis		
- United Kingdom	4,476.9	4,416.8
- Continental Europe	291.4	281.8
	<u>4,768.3</u>	<u>4,698.6</u>

#### 3. Operating profit

Operating profit is stated after charging:

	2022	2021
	£m	£m
Staff costs	75.2	59.3
Amortisation of intangible assets	5.3	2.6
Depreciation of tangible fixed assets	0.9	1.9
Depreciation of right-of-use assets	1.1	0.8
Loss on disposal of investments	-	8.3
Impairment of investments	-	4.4
Audit and non-audit services (see below)	1.9	0.8
Impairment of amounts owed by subsidiary undertakings	6.3	4.0

Fees of £23,000 (2021: £23,000) were received by the auditor in respect of the Company's statutory audit for the year.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 4. Employees

##### Employee numbers and aggregate remuneration

	2022 Number	2021 Number
Average number of employees, including directors and part-time employees, was:		
- United Kingdom	249	227
- Overseas	49	32
	<u>298</u>	<u>259</u>

	2022 £m	2021 £m
Aggregate remuneration of all employees (including directors) comprised:		
Wages and salaries	56.9	48.8
Pension costs	3.2	3.1
Other social security costs	4.5	3.4
Share-based payments (note 19)	10.6	4.0
	<u>75.2</u>	<u>59.3</u>

##### Directors' emoluments

The directors are remunerated for their services to the Group. Remuneration of the directors comprised:

	2022 £m	2021 £m
Wages and salaries	2.3	2.1
Bonus, supplement and benefits	4.6	4.1
Social security costs	0.6	0.3
Share-based payments	0.4	0.2
	<u>7.9</u>	<u>6.7</u>

Information on Compass Group PLC Directors' remuneration (including highest paid Director), equity incentive awards, pension contributions and entitlements is set out in pages 86 to 113 of the Compass Group PLC Annual Report 2022.

The aggregate of remuneration and amounts receivable under long-term incentive schemes of the highest paid director was £3,299,000 (2021: £3,211,000), which includes Company pension contributions of £116,000 (2021: £162,000) which were made to a money purchase scheme on his behalf. During the year, the highest paid director was awarded shares under the Group's long-term incentive scheme. These shares will vest at the end of a three year performance period subject to the performance conditions being met.

#### 5. Other interest receivable and similar income

	2022 £m	2021 £m
Interest receivable from group undertakings	66.8	36.0
	<u>66.8</u>	<u>36.0</u>

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 6. Other interest payable and similar expenses

	2022 £m	2021 £m
Interest payable to group undertakings	93.4	61.6
Interest on defined benefit pension obligations	1.0	0.8
Interest payable on lease liabilities	0.7	0.8
	<u>95.1</u>	<u>63.2</u>

#### 7. Tax charge on profit on ordinary activities

	2022 £m	2021 £m
UK corporation tax at 19.0% (2021: 19.0%)	(71.9)	(45.4)
Overseas tax	6.3	5.4
	<u>(65.6)</u>	<u>(40.0)</u>
Current tax charge on ordinary activities		
UK deferred tax	0.8	0.8
Impact of changes in UK statutory tax rates	-	3.3
Overseas deferred tax	0.7	10.6
	<u>(64.1)</u>	<u>(25.3)</u>
Adjustments in respect of prior years:		
UK corporation tax	(5.1)	(6.9)
	<u>(69.2)</u>	<u>(32.2)</u>

With effect from 1 October 2010, the Company agreed to bear the corporate income tax costs of the French fiscal unity (of which the Paris branch is the lead member) without recharging the other members of the fiscal unity.

#### Reconciliation of the tax charge to the tax charge at the UK statutory rate:

	2022 £m	2021 £m
Profit on ordinary activities before taxation	<u>892.1</u>	<u>189.4</u>
Tax charge on profit at the UK statutory rate of 19.0% (2021: 19.0%)	(169.5)	(36.0)
(Increase)/decrease resulting from:		
Permanent items	(4.6)	(6.4)
Transfer pricing adjustment	(7.1)	(0.7)
Non-taxable income from other Group companies	111.0	-
Non-deductible impairment of investments and receivables in subsidiaries	(1.2)	(1.6)
Non-taxable gain on disposal of business	-	(1.0)
Overseas tax of French subsidiaries borne	7.2	16.8
Impact of changes in statutory tax rates	-	3.3
Different rates of tax on overseas earnings	0.1	0.3
Prior year items	(5.1)	(6.9)
	<u>(69.2)</u>	<u>(32.2)</u>
Tax charge on profit		

The UK corporation tax rate is increasing from 19% to 25% from 1 April 2023. This will increase the Company's future tax charge accordingly.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 8. Dividends

On 30 August 2022, the Company paid an interim dividend to its parent companies of 0.04207 pence per share (2021: £nil) totalling £787,213,533 (2021: £nil).

#### 9. Other intangible assets

	<b>Brands £m</b>	<b>Computer Software £m</b>	<b>Total £m</b>
<b>Cost</b>			
At 1 October 2021	21.9	99.6	121.5
Additions	2.7	26.5	29.2
Disposals	-	(1.3)	(1.3)
<b>At 30 September 2022</b>	<b>24.6</b>	<b>124.8</b>	<b>149.4</b>
<b>Accumulated amortisation</b>			
At 1 October 2021	2.3	9.1	11.4
Charge for the year	1.0	4.3	5.3
<b>At 30 September 2022</b>	<b>3.3</b>	<b>13.4</b>	<b>16.7</b>
<b>Net book value</b>			
At 30 September 2021	19.6	90.5	110.1
<b>At 30 September 2022</b>	<b>21.3</b>	<b>111.4</b>	<b>132.7</b>



# Compass Group Holdings PLC

## Notes to the accounts For the year ended 30 September 2022 (continued)

### 10. 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 £m</b>
<b>Right-of-use assets – Land and Buildings</b>	
At 1 October 2021	9.8
Additions	<b>0.5</b>
Depreciation expense	<b>(1.1)</b>
<b>At 30 September 2022</b>	<b>9.2</b>

The interest expense on lease liabilities for the year ended 30 September 2022 is detailed in note 6.

	<b>2022 £m</b>	2021 £m
<b>Lease liability maturity analysis</b>		
Less than 1 year	<b>1.8</b>	1.9
Between 1 and 5 years	<b>6.1</b>	6.0
Over 5 years	<b>7.0</b>	8.5
<b>Total undiscounted lease liabilities</b>	<b>14.9</b>	16.4
Impact of discounting	<b>(3.6)</b>	(4.4)
<b>Lease Liabilities</b>	<b>11.3</b>	12.0
<b>Comprised of:</b>		
Current	<b>1.7</b>	1.7
Non-current	<b>9.6</b>	10.3
<b>Lease liabilities</b>	<b>11.3</b>	12.0

### 11. Property, plant and equipment

	<b>Total £m</b>
<b>Cost</b>	
At 1 October 2021	12.4
Additions	<b>0.1</b>
<b>At 30 September 2022</b>	<b>12.5</b>
<b>Accumulated depreciation</b>	
At 1 October 2021	6.6
Charge for the year	<b>0.9</b>
<b>At 30 September 2022</b>	<b>7.5</b>
<b>Net book value</b>	
At 30 September 2021	5.8
<b>At 30 September 2022</b>	<b>5.0</b>

# Compass Group Holdings PLC

## Notes to the accounts For the year ended 30 September 2022 (continued)

### 12. Investments

	Investment in subsidiary undertakings £m
<b>Cost</b>	
At 1 October 2021	4,252.2
Foreign currency movements	21.2
<b>At 30 September 2022</b>	<b><u>4,273.4</u></b>
<b>Provisions</b>	
<b>At 1 October 2021 and 30 September 2022</b>	<b><u>125.5</u></b>
<b>Net book value</b>	
At 30 September 2021	<u>4,126.7</u>
<b>At 30 September 2022</b>	<b><u><u>4,147.9</u></u></b>

At the end of each reporting period, the Company reviews whether there is objective evidence that the carrying value of the Company's investments indicate an impairment. If such an indication exists, the asset's recoverable amount is estimated.

Further details of the principal subsidiary undertakings are given in note 22.

### 13. Debtors

	2022 £m	2021 £m
<b>Amounts falling due within one year</b>		
Amounts owed by parent undertakings	1.1	1,048.5
Amounts owed by fellow group undertakings	2,375.5	4,091.7
Corporation tax recoverable	89.2	61.7
Other tax and social security	2.0	1.7
Overseas tax recoverable	9.8	22.0
Other debtors	1.0	1.5
Prepayments and accrued income	1.0	0.3
	<u>2,479.6</u>	<u>5,227.4</u>

Amounts owed by fellow group undertakings may be interest-free or interest-bearing loans, which are repayable on demand. Interest-bearing loans incur interest at fixed rates (6.04% to 7.0%) or various floating rates with margins ranging from -0.05% to +1.0%.

Amounts owed by parent and subsidiary undertakings classified as current in the prior year have been classified as non-current on the basis that the Company no longer expects to realise the asset within 12 months of the balance sheet date.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 13. Debtors (continued)

	2022	2021
	£m	£m
<b>Amounts falling due after more than one year</b>		
Amounts owed by parent undertakings	1,416.1	-
Amounts owed by fellow group undertakings	1,117.1	-
Deferred tax	38.4	41.1
	<u>2,571.6</u>	<u>41.1</u>

Amounts owed by fellow group undertakings may be interest free or interest-bearing loans, which are repayable on demand. The interest-bearing loan to Hospitality Holdings Limited incurs interest at a floating rate with a margin of 0.5%.

Amounts owed by parent and subsidiary undertakings classified as current in the prior year have been classified as non-current on the basis that the Company no longer expects to realise the asset within 12 months of the balance sheet date.

#### Deferred tax analysis

	2022	2021
	£m	£m
Deferred tax assets:		
UK capital allowances in excess of tax depreciation	(0.3)	(0.1)
UK short term temporary differences	7.5	6.7
UK pensions and post-employment benefits	7.6	12.0
Overseas tax losses	23.6	22.5
	<u>38.4</u>	<u>41.1</u>
Net deferred tax	<u>38.4</u>	<u>41.1</u>

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

There is no unprovided deferred tax (2021: £nil).

The potential tax liabilities which might arise in the event of the unappropriated profits or reserves of overseas subsidiary companies being distributed have not been disclosed as there is no intention to distribute such profits or reserves.

The movement on deferred tax is as follows:

	£m
At 1 October 2021	41.1
Charged to equity	(4.7)
Credited to profit and loss account	1.5
Exchange adjustment	0.5
<b>At 30 September 2022</b>	<u><u>38.4</u></u>

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 14. Current liabilities

	2022 £m	2021 £m
Amounts owed to parent undertakings	2,521.4	1,994.1
Amounts owed to fellow group undertakings	1,963.3	2,711.6
Bank overdraft	-	1.4
Trade creditors	3.6	1.3
Other tax and social security	2.4	3.0
Other creditors	1.9	2.2
Accruals and deferred income	42.8	48.2
	<u>4,535.4</u>	<u>4,761.8</u>

Amounts owed to fellow group undertakings may be interest-free or interest-bearing loans, which are repayable on demand. Interest-bearing loans incur interest at various floating rates with margins ranging from -0.15% to +1.5%.

#### 15. Non-current liabilities

	2022 £m	2021 £m
Retirement indemnity liabilities	0.3	0.4
	<u>0.3</u>	<u>0.4</u>

#### 16. Provisions for liabilities

	Total £m
Balance at 1 October 2021	3.7
Released	(3.0)
<b>Balance at 30 September 2022</b>	<u><u>0.7</u></u>

The provision represents liabilities in respect of claims and is essentially long-term in nature. The timing of the settlement of these claims is uncertain. Provisions are discounted to present value where the effect is material using Compass Group PLC's weighted average cost of capital.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 17. Called up share capital

	2022	2021
	£m	£m
<b>Allotted, called up and fully paid:</b>		
Ordinary shares of 2.5p each – 18,711,213,926	467.8	467.8
Ordinary ‘A’ share of £1 each – 1	-	-
	<u>467.8</u>	<u>467.8</u>

The Ordinary ‘A’ share does not entitle the holder of the share to the payment of any dividends. On winding up or any other return of capital, the Ordinary ‘A’ share entitles the holder only to payment of the amount paid up on the share, after repayment to the holders of the Ordinary shares of the nominal amount paid up on the Ordinary shares held by them respectively and the payment of £100 on each Ordinary share. The Ordinary ‘A’ share entitles the holder to receive notice of and attend and speak at any general meeting of the Company. It also entitles the holder on a show of hands to cast one vote and on a poll to cast one more vote than the aggregate number of votes which can be cast on any resolution proposed thereat by the holders of the Ordinary shares in issue at the time of such meeting.

#### 18. Post-employment benefit obligations

The Company operates a number of defined contribution and defined benefit plans relating to both the employees and Executive Directors, in which other UK subsidiaries also participate. The schemes are self-administered and the schemes’ assets are held independently of the UK Group’s assets. Pension costs are assessed in accordance with the advice of independent, professionally qualified actuaries.

Within the UK there are three main arrangements, the Compass Retirement Income Savings Plan (CRISP), the Compass Group Pension Plan (the Plan) and the National Employment Savings Trust (NEST).

CRISP was launched on 1 February 2003 and has been the main vehicle for pension provision for eligible new joiners in the UK since that date. CRISP is a defined contribution (money purchase) arrangement whereby the Company will match employee contributions up to 6% of pay (minimum 5%). Within CRISP a new defined contribution section was established from April 2006 known as the Compass Higher Income Plan (CHIP). Senior employees who contribute to CRISP are offered an additional employer-only contribution into CHIP. The amount of contribution and eligibility for CHIP are decided annually at the Company’s discretion. A CHIP payment may be taken in part, or in whole, as a cash allowance instead of a pension contribution.

CRISP has a corporate trustee. The Chairman is a former employee of the Group. The other five trustee directors are UK based employees of the Group, two of whom have been nominated by CRISP members. There is a vacancy for a trustee director to be nominated by CRISP members and applications are being sought for the position.

The Plan is a defined benefit arrangement of which the Company is the principal employer. However, all active members of the Plan are employed by other UK subsidiaries and so the Company has no liability for payment of contributions, including deficit recovery payments, other than in relation to a guarantee described in note 20. Full details of the financial position of the Plan may be found in the financial statements of Compass Group PLC.

The Company is subject to the Pension Automatic Enrolment Regulations for its workforce in the UK. All new UK employees who meet the statutory eligibility criteria, and who do not join CRISP or the Plan, are automatically enrolled into the NEST. Responsibility for the Group’s ongoing compliance with the Pension Automatic Enrolment Regulations and for ensuring that the administration and investment of funds relating to automatic enrolment remain appropriate lies with the Group’s Pension Automatic Enrolment Governance Committee.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 18. Post-employment benefit obligations (continued)

The pension cost for the Company in the year was £3.2 million (2021: £3.1 million). The Company receives pension contributions from other UK companies in the Group which it pays to the pension schemes. At 30 September 2022 in the accounts of the Company there were no accrued liabilities for payment of contributions (2021: £nil).

#### Unapproved pension liabilities

The Company has agreed to pay unapproved pensions to a number of former employees. The obligations for these pensions are included in the Company's balance sheet.

#### FRS 101 disclosures - Unapproved pension liabilities

Disclosures for the unapproved pension liabilities are set out below. These have been calculated on the following assumptions:

	At 30 September 2022	At 30 September 2021
Discount rate	5.4%	2.0%
RPI Inflation	3.9%	3.7%
CPI inflation	3.4%	3.2%
Rate of increase for pensions in payment	3.5%	3.5%
Rate of increase for deferred pensions	3.6%	3.4%

The mortality assumptions used to value the current year unapproved pension liabilities are derived from the S3PA generational mortality tables (S3 "Middle" tables for females) (2021: S3PA generational mortality tables), with improvements in line with the projection model prepared by the 2021 Continuous Mortality Investigation of the UK actuarial profession (2021: 2020 model), with an S-kappa of 7.5, with 119% weighting for male non-pensioners, 113% for male pensioners (2021: 115% weighting for male non-pensioners, 111% for male pensioners), 106% weighting for female non-pensioners, 102% weighting for female pensioners (2021: 102% weighting for all females), with a long-term improvement rate of 1.5% per annum (2021: 1.5% per annum). These mortality assumptions take account of experience to date and assumptions for further improvements in the life expectancy of scheme members. The Company estimates the duration of the unapproved pension liabilities to be 12 years (2021: 12 years).

Examples of the resulting life expectancies are as follows:

#### Life expectancy at age 65

	2022		2021	
	Male years	Female years	Male years	Female years
Member aged 65 in 2022 (2021)	21.4	24.0	21.5	24.4
Member aged 65 in 2047 (2046)	23.1	25.9	23.4	26.6

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 18. Post-employment benefit obligations (continued)

Movements in the present value of unapproved pension liabilities have been assessed with the advice of independent, professionally qualified actuaries.

	Year ended 30 September 2022 £m	Year ended 30 September 2021 £m
<b>Unapproved pension liabilities</b>		
At beginning of the year	49.4	51.3
Interest expense on benefit obligations	1.0	0.8
Benefits paid by the Company	(1.5)	(2.0)
Remeasurements – financial assumptions	(17.1)	(0.2)
Remeasurements – demographic assumptions	(0.4)	(0.2)
Remeasurements – experience	(1.1)	(0.3)
	<hr/>	<hr/>
<b>At 30 September</b>	<b>30.3</b>	<b>49.4</b>

Measurement of the unapproved pension liabilities is particularly sensitive to changes in certain key assumptions, including discount rate, life expectancy and inflation. An increase or decrease of 0.5 percentage points in the UK discount rate would result in a £1.7 million decrease or £1.8 million increase in the unapproved pension liabilities, respectively. An increase by one year in the life expectancy of members from age 65 would result in a £1.1 million increase in the unapproved pension liabilities. An increase or decrease of 0.5 percentage points in inflation would result in a £0.9 million increase or £0.9 million decrease in the unapproved pension liabilities, respectively.

#### 19. Share-based payments

##### Income statement expense

The Company recognised an expense of £10.6 million (2021: £4.0 million) in respect of share-based payment transactions. All share-based payment plans are equity-settled.

The expense is broken down by share-based payment scheme as follows:

	2022 £'m	2021 £'m
Long-term incentive plans	8.3	2.4
Other share-based payment plans	2.3	1.6
	<hr/>	<hr/>
	<b>10.6</b>	<b>4.0</b>

##### Long-term incentive plans

Full details of the Compass Group PLC Long Term Incentive Plan 2018 can be found in the Directors' Remuneration Report on pages 86 to 113 of the Compass Group PLC Annual Report 2022.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 19. Share-based payments (continued)

##### Long-term incentive plans (continued)

The following table shows the movement in share awards during the year:

	2022	2021
	Number of	Number of
	shares	shares
<b>Long-term incentive plans</b>		
Outstanding at 1 October	1,794,536	1,518,155
Awarded	1,127,703	857,751
Notional Dividend Shares <sup>1</sup>	26,302	-
Transfers from fellow subsidiaries	178,454	185,272
Vested	(29,082)	-
Lapsed	(721,831)	(766,642)
<b>Outstanding at 30 September</b>	<b>2,376,082</b>	<b>1,794,536</b>

<sup>1</sup> In March 2022, it was announced that eligible awards granted under the 2018 LTIP will accrue dividends in the form of Notional Dividend Shares.

The vesting conditions of the LTIP awards is included in the Remuneration Report on pages 86 to 113 of the Compass Group PLC annual report.

<b>Assumptions – long-term incentive plans</b>	2022	2021
Expected volatility	39.3%	37.5%
Risk free interest rate	1.0%	0.4%
Dividend yield <sup>1</sup>	-	2.2%
Expected life	2.9 years	3.0 years
Weighted average share price at date of grant	1,533.40p	1,380.94p

<sup>1</sup> In March 2022, it was announced that eligible awards granted under the 2018 LTIP will accrue dividends in the form of Notional Dividend Shares. Accordingly, the dividend yield in the fair value calculation has been set to zero. The fair value of awards granted in 2021 has been recalculated to reflect this modification and the incremental fair value is being recognised over the period from the date of the modification to the vesting date.

##### Other share-based payment plans

The following table shows the movements in other smaller share-based payments plans during the year:

	2022	2021
	Number of	Number of
	shares	shares
<b>Other share-based payment plans</b>		
Outstanding at 1 October	181,432	137,872
Awarded	119,759	123,103
Notional Dividend Shares <sup>1</sup>	2,954	-
Transfers from fellow subsidiaries	71,399	1,817
Vested, released and exercised	(92,862)	(51,259)
Lapsed (following net settlement)	(3,598)	(4,634)
Lapsed	(28,038)	(25,467)
<b>Outstanding at 30 September</b>	<b>251,046</b>	<b>181,432</b>

<sup>1</sup> In March 2022, it was announced that eligible awards granted under the Restricted Share Award Plan will accrue dividends in the form of Notional Dividend Shares.



# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 19. Share based payments (continued)

##### Other share-based payment plans (continued)

The expense relating to these plans is not significant and no further disclosure is necessary except for the general details provided below:

##### Share options

Full details of The Compass Group Share Option Plan 2010 are set out in prior years' annual reports which are available on the Company's website. The last award under the plan was made in November 2013 and will expire in November 2023.

##### Restricted shares

The plan is designed to make occasional awards to certain employees in order to incentivise the achievement of particular business objectives under specific circumstances or where similar such shares have been forfeited by a new employee on joining the Company. The plan can take different forms such as an award of shares dependent on a service or achievement of specific performance conditions other than service.

#### 20. Guarantees

Compass Group Holdings PLC has entered into a guarantee with the trustees of the Compass Group Pension Plan (the Plan). Should the participating employers (which are subsidiaries of Compass Group Holdings PLC) fail to pay contributions due to the Plan under the terms of the agreed Schedule of Contributions and Deficit Recovery Plan, then the Company has guaranteed that it will meet those obligations. As at 30 September 2022, the Plan had net assets of £581 million (2021: £353 million).

#### 21. Ultimate parent company and controlling entity

The ultimate parent company and controlling entity, Compass Group PLC, is the parent undertaking of the largest and smallest group of undertakings for which Group accounts are drawn up. The immediate parent companies are Hospitality Holdings Limited and Compass Group PLC.

Hospitality Holdings Limited and Compass Group PLC are incorporated in the United Kingdom and registered in England and Wales.

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)

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC

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

PRINCIPAL SUBSIDIARIES	COUNTRY OF INCORPORATION	% HOLDING	PRINCIPAL ACTIVITIES
<b>Ground Floor 35 - 51 Mitchell Street, McMahons 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 Werner Von Siemens 111, Building 11 (Tower A), Floor 15, Suite 151, Lapa de Baixo, 05.069-900, 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. Las Condes 11.774, 7th floor, Vitacura, 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 Finland Oy	Finland	100	Food services
<b>123 Avenue de la République – Hall A, 92320 Châtillon, France</b>			
Compass Group France Holdings SAS (i)	France	100	Holding company
Compass Group France SAS	France	100	Food and support services
<b>Helfmann-Park 2, 65760, Eschborn, Germany</b>			
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
<b>Via Angelo Scarsellini, 14, 20161, Milano, Italy</b>			
Compass Group Italia S.p.A.	Italy	100	Food and support services
<b>Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan</b>			
Compass Group Japan Inc.	Japan	100	Food and support services
<b>Laarderhoogtweg 11, 1101 DZ, Amsterdam, Netherlands</b>			
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
<b>Drengsrudbekken 12, 1383, PO Box 74, NO-1371, Asker, Norway</b>			
Compass Holding Norge AS	Norway	100	Holding company

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

##### 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 1183, 171 23 Solna, Stockholm, Sweden

Compass Group FS Sweden AB	Sweden	100	Food services
Compass Group Sweden AB	Sweden	100	Holding company

##### Oberfeldstrasse 14, 8302, Kloten, Switzerland

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

##### Ünalın Mah. Libadiye Cad. Emaar Square Sit. F Blok No:82F/77 Üsküdar İstanbul, 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

##### 2710 Gateway Oaks Drive, Suite 150N, Sacramento, CA 95833-3505, US

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

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, US

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

Levy Restaurants Limited Partnership	USA	100	Fine dining and food service at sports and entertainment facilities
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##### 2 Sun Court, Suite 400, Peachtree Corners, 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
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##### Chez: Eurojapan Résidence No.23, RN n°3 BP 398, Hassi Messaoud, Algeria

Eurest Algeria SPA (i)	Algeria	100
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##### Condominio Dolce Vita, Via S8, Edificio 1D, Fração A & B, 2º andar, Talatona, Município de Belas, Luanda, República de Angola

Express Support Services, Limitada	Angola	100
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##### Esteban Echeverría 1050, 6th floor, Vicente Lopez (1602), Buenos Aires, Argentina

Servicios Compass de Argentina S.A.	Argentina	100
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# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

##### Ground Floor 35 – 51 Mitchell Street, McMahon's Point, NSW 2060, Australia

28 Villages Pty Ltd	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) Food Services PTY Ltd	Australia	100
Eurest (Australia) PTY Ltd	Australia	100
Foodbuy Pty Ltd	Australia	100
HEC Hospitality Services Pty Ltd	Australia	100
LAPG PTY Ltd	Australia	100
Omega Security Services PTY Ltd	Australia	100
PJG Investment Company Pty Ltd	Australia	100
Restaurant Associates (Australia) PTY Ltd	Australia	100
Village Hospitality Holdings Pty Ltd	Australia	100
Village Hospitality Services Pty Ltd	Australia	100

##### IZD Tower, Wagramer Strasse 19/4. Stock, 1220 Wien, Austria

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

##### Chaussée de Haecht 1179, B-1130 Brussels, Belgium

Compass Group Service Solutions S.A.	Belgium	100
F.L.R. Holding S.A. (ii)	Belgium	100
Xandrión Belgie BV	Belgium	100

##### Boomseseenweg 28, 2627 Schelle, Belgium

J&M Catering Services NV	Belgium	100
Flinckheuvel BV	Belgium	100
Silverspoon BV	Belgium	100

##### Gemeentepark 5, 2930 Brasschaat, Belgium

Kasteel Van Brasschaat NV	Belgium	100
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##### Rua Werner Von Siemens 111, Building 11 (Tower A), Floor 15, Suite 152, Lapa de Baixo, 05.069-900, Brazil

Clean Mall Serviços Ltda.	Brazil	100
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##### Rua Werner Von Siemens, 111, Building 11 (Tower A), 15.º floor, mezzanine, Lapa de Baixo, 05.069-900, Brazil

GR Manutenção e Facilites Sociedade Unipessoal Ltda.	Brazil	100
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##### Rua Werner Von Siemens 111, Building 11 (Tower A), Floor 15, Suite 151 - parte, Lapa de Baixo, 05.069-900, Brazil

GRSA Serviços LTDA.	Brazil	100
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# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

**Rua Werner Von Siemens 111, Building 11 (Tower A), Floor 15, Suite 152 - parte, Lapa de Baixo, 05.069-900, Brazil**

Foodbuy Alimentos Sociedade Unipessoal Ltda.	Brazil	100
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**Craigmuir Chambers, PO Box 71, Roadtown, Tortola, VG1110, British Virgin Islands**

Compass Group Holdings (BVI) Limited	British Virgin Islands	100
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**c/o Action Group Ltd., No.12, Street 614, Sangkat Boeung Kok II, Khan Tuol Kork, Phnom Penh City, Cambodia**

Compass Group (Cambodia) Co. Ltd. (ii)	Cambodia	100
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**100, Rue n° 1044 Hydrocarbures, Bonapriso, BP 5767, Douala, Cameroon**

Eurest Cameroun SARL (ii)	Cameroon	100
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Eurest Camp Logistics Cameroun SARL (ii)	Cameroon	100
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**12 Kodiak Crescent, Toronto, Ontario, M3J 3G5, Canada**

Imperial Coffee and Services Inc. (iii)(iv)(v)	Canada	100
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**1 Prologis Boulevard, Suite 400, Mississauga, Ontario L5W 0G2, Canada**

1000255781 Ontario Inc. (iii)(iv)	Canada	100
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1000322832 Ontario Inc.	Canada	100
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Canteen of Canada Limited (iii)	Canada	100
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Compass Canada Support Services Ltd (iii)(iv)(v)(vi)(viii)	Canada	100
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Compass Group Canada Operations Ltd (iii)	Canada	100
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**102-1370 Rue De Coulomb, Boucherville, Quebec, J4B 7J4, Canada**

3087-9068 Quebec Inc.	Canada	100
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**1969 Upper Water Street, Purdy's Wharf Tower II, Suite 1300, Halifax, Nova Scotia B3J 3R7, Canada**

Crothall Services Canada Inc. (iii)(iv)	Canada	100
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**5B rue De Montgolfier, Boucherville, Québec, J4B 8C4, Canada**

Caf-Caf Inc. (iii)(iv)(v)(vi)	Canada	100
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**1959 Upper Water Street, Suite 1100, Halifax, Nova Scotia, B3J 3E5, Canada**

East Coast Catering (NS) Limited (iii)	Canada	100
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**30 Queen's Road, St. John's, Newfoundland and Labrador, A1C 2A5, Canada**

East Coast Catering Limited (iii)(iv)(v)(viii)	Canada	100
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Long Harbour Catering Limited Partnership (x)	Canada	100
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Long Harbour Catering Limited (iii)(viii)	Canada	100
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**421 7th Avenue SW, Suite 1600, Calgary, Alberta, T2P 4K9, Canada**

Great West Catering Ltd. (iii)	Canada	100
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Tamarack Catering Ltd. (iii)	Canada	100
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**2580 Rue Dollard, Lasalle, Quebec, H8N 1T2, Canada**

Groupe Compass (Québec) Ltée (iii)(iv)(v)(vi)(viii)	Canada	100
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**550 Burrard Street, Suite 2300, Bentall 5, P.O. Box 30, Vancouver, British Columbia, V6C 2B5, Canada**

Town Square Food Services Ltd. (iii)	Canada	100
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**Av. Las Condes 11.774, 7th floor, Vitacura, Santiago, Chile**

Cadelsur S.A.	Chile	100
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# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

Compass Catering S.A.	Chile	100
Compass Servicios S.A.	Chile	100
Scolarest S.A.	Chile	100
<b>Room 501 (namely Room 601), Building 2, No. 317, Longwen Road, Xuhui District, Shanghai 200232, China</b>		
Compass (China) Management Services Company Limited	China	100
<b>Room 503 (namely Room 603), Building 2, No. 317, Longwen Road, Xuhui District, Shanghai 200232, 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>		
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
Eurest Support Services (Cyprus) International Ltd	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>Harju maakond, Saku vald, Jälgimäe küla, Jälgimäe tee 14, 76404, Estonia</b>		
Compass Group FS Estonia OÜ	Estonia	100
<b>123 Avenue de la République – Hall A, 92320 Châtillon, France</b>		
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

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

<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 Süd GmbH	Germany	100
Food affairs GmbH	Germany	100
Foodbuy CE GmbH	Germany	100
Kanne Café GmbH	Germany	100
Menke Menue GmbH	Germany	100
MU Catering Bremen 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 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>		
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>PO Box 119, Martello Court, Admiral Park, St Peter Port, GY1 3HB, Guernsey</b>		
Compass Group Finance Ltd (i)	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 India Food Services Private Limited	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

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

##### 3rd Floor, 43a, Yeats Way, Parkwest Business Park, Dublin 12, Ireland

Catering Management Ireland Limited (ii)	Ireland	100
Cheyenne Limited (ii)	Ireland	100

##### Tower House, Loch Promenade, Douglas, IM1 2LZ, Isle of Man

Queen's Wharf Insurance Services Limited (viii)	Isle of Man	100
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##### Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan

Fuyo, Inc.	Japan	100
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##### 060011, Atyrauskaya Oblast, Atyrau City, Beibarys Sultan Avenue 506, Kazakhstan

Compass Kazakhstan LLP	Kazakhstan	100
Eurest Support Services Kazakhstan LLP (ii)	Kazakhstan	100
ESS Support Services LLP	Kazakhstan	100

##### 209/8919 Sigma Road Off Enterprises Road, PO BOX 14 662, Nairobi, Kenya

Kenya Oilfield Services Ltd (ii)	Kenya	100
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##### 19, Rue Léon Laval, L-3372 Leudelange, Luxembourg

Eurest Luxembourg S.A.	Luxembourg	100
IMMO Capellen S.A.	Luxembourg	100
Innoclean S.A.	Luxembourg	100
Novelia Senior Services S.A.	Luxembourg	100

##### Level 21, Suite 21.01, The Gardens South Tower, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia

Compass Group Malaysia Sdn Bhd	Malaysia	100
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##### 50-8-1, TKT.8, Wsima UOA Damansara, 50 Jalan. Dungun, Damansara Heights, Kuala Lumpur, 50490, Malaysia

S.H.R.M. Sdn. Bhd. (ii)	Malaysia	100
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##### Calle Jaime Balmes 11, Oficina 101 letra D, Colonia Los Morales Polanco, Alcaldía Miguel Hidalgo, 11510 Ciudad de México, Mexico

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

##### c/o 251 Little Falls Drive, Wilmington, DE 19808, USA

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

##### Laarderhoogtweg 11, 1101 DZ, Amsterdam, Netherlands

CGI Holdings (2) B.V.	Netherlands	100
Compass Group Finance Netherlands B.V.	Netherlands	100
Compass Group Holding 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 9 B.V.	Netherlands	100
Compass Group International Finance 1 B.V.	Netherlands	100



# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

Compass Group International Finance 2 B.V.	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
<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, 7-11 Kenwyn Street, Parnell, Auckland, 1052, 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>		
Compass Group Norge AS (iii)	Norway	100
<b>Fabrikkeveien 8, 4033 Stavanger, 1103 Stavanger, Norway</b>		
Craftly AS	Norway	100
<b>Forusparken 2, 4031 Stavanger, Postboks 8083 Stavanger Postterminal, 4068, Stavanger, Norway</b>		
ESS Mobile Offshore Units AS	Norway	100
ESS Support Services AS	Norway	100
<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 (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 București Sectorul 4, Calea Șerban Vodă, Nr. 133, Cladirea B, Etaj 1, Romania</b>		
Eurest ROM SRL	Romania	100
<b>82 Ubi Avenue 4, #07-03 Edward Boustead Centre, 408832, Singapore</b>		
Compass Group (Singapore) PTE Ltd (iii)(iv)	Singapore	100
<b>8 Marina Boulevard, # 05-02, Marina Bay Financial Centre, 018981, Singapore</b>		
Compass Group Asia Pacific PTE. Ltd (i)(ii)	Singapore	100

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

<b>Plynárenská 7/B mestská časť Ružinov 821 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>		
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 Servicios FERIALES, S.L.U.	Spain	100
Eurest Parques, 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 1183, 171 23 Solna, Stockholm, 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>c/o Ueltschi Solutions GmbH, Gwattstrasse 8, CH-3185 Schmittlen, Switzerland</b>		
Sevita Group GmbH	Switzerland	100
<b>Ünalın Mah. Libadiye Cad. Emaar Square Sit. F Blok No:82F/73 Üsküdar İstanbul, Turkey</b>		
Euroserve Güvenlik A.Ş.	Turkey	100
<b>Ünalın Mah. Libadiye Cad. Emaar Square Sit. F Blok No:82F/78 Üsküdar İstanbul, Turkey</b>		
Euroserve Hizmet ve İşletmecilik A.Ş.	Turkey	100
<b>Ünalın Mah. Libadiye Cad. Emaar Square Sit. F Blok No:82F/74 Üsküdar İstanbul, 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
Air Publishing Limited	UK	100
Bateman Catering Limited (ii)(vii)	UK	100
Bateman Healthcare Services Limited (ii)	UK	100
Business Clean Limited (ii)	UK	100
Castle Independent Limited (ii)	UK	100
Caterskill Group Limited (ii)	UK	100
Caterskill Management Limited (ii)	UK	100
Chalk Catering Ltd (ii)	UK	100

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

Chartwells Hounslow (Feeding Futures) Limited (iii)(iv)	UK	100
Chartwells Limited (ii)	UK	100
Cleaning Support Services Limited (ii)	UK	100
Compass Experience Limited (ii)(vii)	UK	100
Compass Group Medical Benefits Limited (ii)	UK	100
Compass Mobile Catering Limited (ii)	UK	100
Compass Payroll Services Limited (ii)	UK	100
Compass Purchasing Limited	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 (U.K.) Limited	UK	100
Compass Staff Services Limited (ii)	UK	100
CRBS Resourcing Limited (ii)	UK	100
Cygnnet Food Holdings Limited (ii)	UK	100
Cygnnet Foods Limited	UK	100
Dine Contract Catering Limited	UK	100
E-Foods Limited	UK	100
Eat Dot Limited (ii)(iii)	UK	100
Eaton Catering Limited (ii)	UK	100
Eaton Wine Bars Limited (ii)	UK	100
EF Group Ltd (iii)(iv)	UK	100
Equinox Solutions Limited	UK	100
Eurest Airport Services Limited (ii)	UK	100
Eurest Offshore Support Services Limited (ii)(viii)	UK	100
Eurest Prison Support Services Limited (ii)	UK	100
Everson Hewett Limited (ii)(iii)(iv)	UK	100
Facilities Management Catering Limited (ii)	UK	100
Fairfield Catering Company Limited (ii)	UK	100
Fingerprint Managed Services Limited (ii)	UK	100
Goodfellows Catering Management Services Limited (ii)	UK	100
Gruppo Events Limited (ii)	UK	100
Hallmark Catering Management Limited (ii)	UK	100
Hamard Catering Management Services Limited (ii)(vii)	UK	100
Hamard Group Limited (ii)	UK	100
Hospital Hygiene Services Limited (ii)	UK	100
Integrated Cleaning Management Limited	UK	100
Integrated Cleaning Management Support Services Limited	UK	100
Keith Prowse Limited (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 (ii)	UK	100
Meal Service Company Limited (ii)	UK	100
Milburns Catering Contracts Limited (ii)	UK	100
Milburns Limited (ii)	UK	100

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

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 Group Limited (ii)	UK	100
Payne & Gunter Limited (ii)	UK	100
Pennine Services Limited (ii)	UK	100
Peter Parfitt Leisure Overseas Travel Limited (ii)	UK	100
Peter Parfitt Sport Limited (ii)(vii)	UK	100
PPP Infrastructure Management Limited	UK	100
Reliable Refreshments Limited	UK	100
Rocket Food Ltd (iii)	UK	100
Security Office Cleaners Limited (ii)	UK	100
Solutions on Systems Ltd (ii)	UK	100
Sunway Contract Services Limited	UK	100
Sycamore Newco Limited (ii)	UK	100
The Bateman Catering Organization Limited (ii)(viii)	UK	100
The Cuisine Centre Limited (ii)	UK	100
Vendepac Holdings Limited (viii)	UK	100
Vivo Markets Ltd	UK	100
Wembley Sports Arena Limited (ii)	UK	100
Woodin & Johns Limited (ii)	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 (i)(ii)	UK	100
Compass Group Procurement Limited	UK	100
Compass Group Trustees Limited (i)(ii)	UK	100
Compass Healthcare Group Limited (i)(ii)(viii)	UK	100
Compass Hotels Chertsey (iii)	UK	100
Compass Nominee Company Number Fourteen Limited (ii)	UK	100
Compass Overseas Holdings Limited (i)	UK	100
Compass Overseas Holdings No.2 Limited (i)	UK	100
Compass Overseas Services Limited (ii)	UK	100
Compass Pension Trustees Limited (i)(ii)	UK	100
Compass Quest Limited (i)(ii)	UK	100
Compass Secretaries Limited (i)(ii)	UK	100
Compass Site Services Limited (ii)(vii)	UK	100
Compass UK Pension Trustee Co Limited (i)(ii)	UK	100
Crisp Trustees Limited (i)(ii)	UK	100
Meritglen Limited (ii)(vii)(viii)	UK	100
Nextonline Limited (iii)(iv)	UK	100
Sevita (UK) Limited	UK	100
The Compass Group Foundation	UK	100

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

**Suite D, Pavilion 7 Kingshill Park, Venture Drive, Arnhill Business Park, Westhill, Aberdeenshire, AB32 6FL, United Kingdom**

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

**20 Red Lion Street London WC1R 4PQ, United Kingdom**

Feedr Limited (iii)	UK	100
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**2710 Gateway Oaks Drive, Suite 150N, Sacramento, CA 95833-3505, US**

Bon Appétit Management Company Foundation	USA	100
CulinArt of California, Inc.	USA	100
C&B Holdings, LLC	USA	100
H&H Catering, L.P.	USA	100

**211 E. 7th Street, Suite 620, Austin, TX 78701-3218, US**

Bamco Restaurants of Texas LLC	USA	100
Levy Premium Foodservice, L.L.C. (ii)	USA	100
Levy Texas Beverages, LLC	USA	100
Morrison's Health Care of Texas, Inc.	USA	100
University Food Services, Inc.	USA	100
Wolfgang Puck Catering & Events of Texas, LLC	USA	100

**2345 Rice Street, Suite 230, Roseville, MN 55113, US**

Canteen One, LLC	USA	100
Street Eats Limited	USA	100

**84 State Street, Boston, MA 02109, US**

Fame Food Management Inc.	USA	100
The Food Management Enterprise Corporation	USA	100

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

BenchWorks, Inc.	USA	100
Bestfresh, LLC	USA	100
B&I Catering, LLC	USA	100
Bleuxus LLC	USA	100
CG Analytics Consulting, LLC	USA	100
CLS Par, LLC	USA	100
CMCA Catering, LLC	USA	100
Community Living Holdings, LLC	USA	100
Compass LATAM Corp.	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
Coreworks, LLC	USA	100
Crothall Healthcare Inc.	USA	100
Eat Cloud LLC	USA	100

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

Eurest Services, Inc.	USA	100
Facilities Holdings, LLC	USA	100
Flik One, LLC	USA	100
Fresh & Ready Foods LLC	USA	100
Green Cuisine, LLC	USA	100
HC Foods, LLC	USA	100
Levy Oklahoma, Inc.	USA	100
Levy Prom Golf, LLC	USA	100
Morrison Investment Company, Inc.	USA	100
National Produce Consultants, LLC f/k/a/ National Produce FB, LLC	USA	100
PCHI Catering, LLC	USA	100
RAC Holdings Corp. (iii)	USA	100
Rank + Rally, LLC	USA	100
Restaurant Services I, LLC	USA	100
S-82 LLC	USA	100
Spendiffer LLC	USA	100
Touchpoint Support Services, LLC	USA	100
Unidine Corporation	USA	100
Unidine Lifestyles, LLC	USA	100
Unidine Nevada, LLC	USA	100
University Food Services, LLC	USA	100
Wolfgang Puck Catering and Events, LLC	USA	100
WP Casual Catering, LLC	USA	100
WPL, LLC	USA	100
Yorkmont Four, Inc.	USA	100
<b>801 Adlai Stevenson Drive, Springfield, IL 62703, US</b>		
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
RT Wholesale, LLC	USA	100
Superior Limited Partnership	USA	100
<b>508 Meeting Street, West Columbia, SC 29169, USA</b>		
CGSC Capital, Inc.	USA	100
<b>501 Louisiana Avenue, Baton Rouge, LA 70802-5921, US</b>		
Coastal Food Service, Inc.	USA	100
S.H.R.M. Catering Services, Inc.	USA	100
<b>80 State Street, Albany, NY 12207-2543, US</b>		
CulinArt Group, Inc.	USA	100

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

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, US</b>		
Compass 2K12 Services, LLC	USA	100
Compass HE Services, LLC	USA	100
Compass One, LLC	USA	100
Compass Two, LLC	USA	100
Waveguide LLC	USA	100
<b>2595 Interstate Drive, Suite 103, Harrisburg, PA 17110, US</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>3366 Riverside Drive, Suite 103, Upper Arlington, OH 43221, US</b>		
Cuyahoga Dining Services, Inc.	USA	100
<b>40 Technology Pkwy South, #300, Norcross, GA 30092, US</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, US</b>		
Dynamic Vending, Inc.	USA	100
Fresh Force, LLC	USA	100
Fresh Ideas Management, LLC	USA	100
<b>Princeton South Corporate Ctr, Suite 160, 100 Charles Ewing Blvd, Ewing, NJ 08628, US</b>		
Gourmet Dining, LLC	USA	100
<b>MC-CSC1 300 Deschutes Way SW, Suite 208, Tumwater, WA 98501, US</b>		
Inter Pacific Management, Inc.	USA	100
<b>2900 SW Wanamaker Drive, Suite 204, Topeka, KS 66614, US</b>		
Levy Kansas, LLC	USA	100
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, US</b>		
Prodine, Inc.	USA	100
Sacco Dining Services, Inc.	USA	100
<b>2908 Poston Avenue, Nashville, TN 37203, US</b>		
Southeast Service Corporation	USA	100

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

<b>1400 West Benson Blvd, Suite 370, Anchorage, AK 99503, US</b>		
Statewide Services, Inc.	USA	100
<b>600 S, 2nd Street, Suite 155, Bismarck, ND 58504, US</b>		
Compass ND, LLC	USA	100
<b>2 Sun Court, Suite 400, Peachtree Corners, GA 30092, US</b>		
Eversource LLC	USA	100
<b>112 North Curry Street, Carson City, NV 89703, US</b>		
GLV Restaurant Management Associates, 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>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>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
ESS – East Arm Camp Services (x)	Canada	49
ESS – Kaatodh Camp Services (x)	Canada	49
ESS – Loon River Support Services (x)	Canada	49
ESS – Mi'kmaq Support Services (x)	Canada	49
ESS – Missanabie Cree Support Services (x)	Canada	49
ESS – Na Cho Nyak Dun Camp Services (x)	Canada	49
ESS - N'deh Support 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-CreeQuest Support Services	Canada	49
ESS- Nuvumiut Support Services (x)	Canada	49
ESS-SDEUM Support Services (x)	Canada	49
ESS-White River Support Services	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



# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

ESS/Bushmaster Camp Services (x)	Canada	49
ESS/McLeod Lake Indian Band Support Services (x)	Canada	49
ESS/Mosakahiken Cree Nation Support Services (x)	Canada	49
ESS/Takla Lake Support Services (x)	Canada	49
ESS/WEDC Support Services (x)	Canada	49
First North Catering (x)	Canada	49
JCP - ESS Support Services (x)	Canada	49
KDM – ESS Support Services (x)	Canada	49
Metis Infinity – ESS Support Services	Canada	49
Mi’kma’ki Domiculture	Canada	49
Mi’Kmaq-ECC Nova Scotia Support Services (x)	Canada	49
Nisga'a Village - ESS Support Services (x)	Canada	49
Poplar Point Catering (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	79.55
<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	79.55
<b>Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan</b>		
Chiyoda Kyushoku Services Co., Ltd	Japan	90

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

<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	33.34
<b>060011, Atyrauskaya Oblast, Atyrau city, Beibarys Sultan avenue 506, Kazakhstan</b>		
Eurest Support Services Company B LLP (ii)	Kazakhstan	50
<b>060011, Old Airport Road 64, Atyrau City, Atyrau Oblast, Republic of Kazakhstan</b>		
ESS Kazakhstan LLP	Kazakhstan	60
<b>39 Boulevard Joseph, II L-1840, Luxembourg</b>		
Geria SA	Luxembourg	25
<b>Level 18 The Gardena North Tower, Mid Valley City, Lingkaran Syed Putra, Kuala Lumpur, 59200, Malaysia</b>		
EM-SSIS Services Sdn. Bhd. (ii)	Malaysia	42
<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 Finance C.V. (x)	Netherlands	100
<b>Okesnoyveien 16, 1366, Lysaker, 1366, Norway</b>		
Forpleiningstjenester AS	Norway	33.33
<b>Harbitzalléen 2A, 0275 Oslo, PÅ Box 4148, Sjølyst, 0217 Oslo, Norway</b>		
Gress Gruppen AS	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, PO BOX 22481, Qatar</b>		
Compass Catering Services WLL	Qatar	20
<b>PO Box 31952, Al Khobar 31685 KSA, Saudi Arabia</b>		
Compass Arabia Co. Ltd (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. 209, 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>Hotel owned by Emaar Properties, Building No. 1, Parcel ID 392-497, Dubai Marina, United Arab Emirates</b>		
Abu Dhabi National Hotels – Compass Emirates LLC	UAE	50
<b>County Ground, Edgbaston, Birmingham, B5 7QU, United Kingdom</b>		
Edgbaston Experience Limited (iii)(iv)	UK	25

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

<b>Lower Ground 04 Edinburgh House, 154-182 Kennington Lane, London, SE11 5DP, United Kingdom</b>		
Peppermint Events Limited	UK	50
POP (Purveyors of Plenty) Collective Limited	UK	50
<b>Rugby House Twickenham Stadium, 200 Whitton Road, Twickenham, Middlesex, TW2 7BA, United Kingdom</b>		
Twickenham Experience Limited	UK	15.53 <sup>1</sup>
<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>Clere House, 3 Chapel Place, London, EC2A 3DQ, United Kingdom</b>		
Kerb Events Limited (iii)	UK	50
<b>7 St. Paul Street, Suite 820, Baltimore, MD 21202, US</b>		
Bon Appétit Maryland, LLC	USA	99
<b>84 State Street, Boston, MA 02109, US</b>		
Levy Maryland, LLC	USA	74
<b>909 A ST STE 600, TACOMA, WA, 98402-5114, US</b>		
BlueStar Refreshment Services Washington, LLC	USA	49
<b>251 Little Falls Drive, Wilmington, DE 19808, US</b>		
HHP-MMS JV1, LLC	USA	90
HHP-Partner COL, LLC	USA	90
HHP-Partner, LLC	USA	90
MMS JV Holdings, LLC	USA	90
Levy LA Concessions, LLC	USA	62.5
A.Anthony, LLC	USA	51
Learfield Levy Foodservice, LLC	USA	50
Parlay Solutions, LLC	USA	50
DIOSS LLC	USA	49
Thompson Facilities Services LLC	USA	49
Thompson Hospitality Services, LLC	USA	49
Chicago Restaurant Partners, LLC	USA	42
Corporate Essentials LLC	USA	25
<b>1209 Orange St., Wilmington, DE 19801, US</b>		
BlueStar Refreshment Services, LLC	USA	49
Link-Age Venture Labs, LLC	USA	30
<b>1090 Vermont Ave N.W., Washington, DC 20005, US</b>		
Seasons Culinary Services, Inc	USA	50.1
<b>2710 Gateway Oaks Drive, Suite 150N, Sacramento, CA 95833-3505, US</b>		
Cosmopolitan Catering, LLC	USA	60
<b>1870 Patio Drive, San Jose, CA 95125, US</b>		
BlueStar Refreshment Services LA, LLC	USA	49
<b>4605 Duke Drive, Suite 110, Mason, OH 45040, US</b>		
Linkage Solutions, LLC	USA	49
<b>980 N. Michigan Ave., Suite 400, Chicago, IL 60611, US</b>		
Convention Hospitality Partners	USA	80
Atlanta Sports Catering	USA	50

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2022 (continued)

#### 22. Details of related undertakings of Compass Group Holdings PLC (continued)

Orlando Foodservice Partners	USA	50
<b>1400 West Benson Blvd, Suite 370, Anchorage, AK 99503, US</b>		
KIJIK/ESS, LLC	USA	80
Statewide/GanaAYoo JV	USA	50
<b>80 State Street, Albany, NY 12207-2543, US</b>		
Hudson Yards Catering, LLC	USA	49
<b>Corporation Trust Centre, 1209 Orange Street, Wilmington, DE 19801, US</b>		
AEG Venue Management Holdings, LLC	USA	38

<sup>1.</sup> As a percentage of nominal value of total share capital in issue.

#### NOTES

1. Unless otherwise stated, indirectly owned by Compass Group Holdings PLC, 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 Compass Group Holdings PLC
- (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