

**Company Registration No. 02090126**

**Compass Group Holdings PLC**

**Annual Report and Financial Statements**

**For the year ended 30 September 2025**

# **Compass Group Holdings PLC**

## **Annual report and financial statements 2025**

<b>Contents</b>	<b>Page</b>
<b>Officers and professional advisers</b>	<b>1</b>
<b>Strategic Report</b>	<b>2</b>
<b>Directors' Report</b>	<b>4</b>
<b>Directors' Responsibilities Statement</b>	<b>7</b>
<b>Independent Auditor's Report to the members of Compass Group Holdings PLC</b>	<b>8</b>
<b>Profit and loss account</b>	<b>11</b>
<b>Statement of other comprehensive income</b>	<b>12</b>
<b>Balance sheet</b>	<b>13</b>
<b>Statement of changes in equity</b>	<b>14</b>
<b>Notes to the accounts</b>	<b>15</b>

# **Compass Group Holdings PLC**

## **Annual report and financial statements 2025**

### **Officers and professional advisers**

#### **Directors**

D W Blakemore  
P Parras  
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 brands and business systems 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 £918,500,000 (2024: £694,900,000) and net assets at 30 September 2025 of £4,697,700,000 (2024: £4,523,000,000). During the year, the Company received dividends from its investment holdings totalling £791,300,000 (2024: £597,100,000) and paid an interim dividend of £700,000,000 (2024: £1,205,954,000).

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 2025 Annual Report (ARA) which does not form part of this Report. A copy of the Compass Group PLC ARA 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 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 ARA 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 46 to 50 of the Compass Group PLC 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



P Parras  
Director

27 March 2026

Compass Group Holdings PLC  
Registered in England and Wales No. 02090126

# Compass Group Holdings PLC

## Directors' Report

The directors present their Annual Report and the audited financial statements for the year ended 30 September 2025.

### 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  
P Parras  
A R Yapp

### Dividends

On 29<sup>th</sup> August 2025 the Company paid an interim dividend to the parent companies of £700,000,000 (2024: £1,205,954,000). The directors do not recommend the payment of a final dividend in respect of the financial year ended 30 September 2025 (2024: £nil).

### Branches outside the UK

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

### Employees

Particular importance is placed on engaging with employees. It is recognised that employees have an important role to play in delivering the Group's commitments and strategy and in living its values. Employee engagement is based on commitments to respect, teamwork, and growth in the workforce. The Group continues to operate on a decentralised basis. This supports an entrepreneurial approach within a strong control framework, supported by a small head office team. Local management teams are responsible for maintaining high standards of health and safety and ensuring employees' views are considered in decision making. Employees are regularly informed about important matters and share their feedback through engagement surveys. This helps management to understand employee sentiment and to improve employee experience in the workplace. 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 16 to 17, 43, 48 and 53 of the ARA.

Employees are offered a range of benefits, such as private medical cover, depending on the local environment. Training and skills development are important. Employment and the promotion of people with disabilities are based on merit and the ability of the individual to carry out the role and, where appropriate, reasonable adjustments are made for them. An employee who becomes disabled would, where appropriate, be offered retraining.

### Employee diversity and human rights

The Group's Code of Business Conduct (CBC) provides principles-based guidance to the Group's businesses and sets out clearly the standards and behaviours expected. The Group's values, CBC and Group policies serve as a foundation for how the Group (including the Company) conduct business and compete fairly. Together they support environmental, social and governance activities including incorporating the Ten Principles of the UN Global Compact (of which Compass is a signatory) into strategies, policies and procedures. These processes and policies together with the Group's actions, demonstrate a commitment to integrity, inclusion and sustainability for the Group's people, the communities Compass serves and the planet. The contribution of its people plays an important role in the Group's success. Compass respects and values individuality and diversity and treats all employees with dignity and fairness. Compass Group PLC publishes an annual statement in line with the Modern Slavery Act 2015, which is available on its website: [www.compass-group.com](http://www.compass-group.com). As set out below, the Company continues to adopt the Modern Slavery Act Statement of Compass Group PLC.

# Compass Group Holdings PLC

## Directors' Report (continued)

### 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 high 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 45 to 50 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 2025 (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 Statement continued to be relevant to the Company and it remained appropriate that the Company continue to automatically adopt the Statement 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 2025, 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 20 to 24 of the ARA.
<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



P Parras  
Director

27 March 2026

Compass Group Holdings PLC  
Registered in England and Wales No. 02090126

# 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 the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

On behalf of the Board



P Parras  
Director

27 March 2026

# 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 2025 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 2025 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 elevated input cost inflation on the Group's performance; and
- The ability of the Group to mitigate and recover the medium-term impact of persistent inflation.

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:

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

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

### **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.

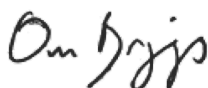
### **Auditor's responsibilities**

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.



**Oliver Briggs (Senior Statutory Auditor)**

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

*Chartered Accountants*

15 Canada Square  
London  
E14 5GL  
27 March 2026

# Compass Group Holdings PLC

## Profit and loss account

For the year ended 30 September 2025

	Note	2025 £m	2024 £m
<b>Turnover</b>	2	<b>522.0</b>	528.6
Operating expenses		<u>(197.1)</u>	<u>(253.5)</u>
<b>Operating profit</b>	2,3	<b>324.9</b>	275.1
Income from shares in Group undertakings		<b>791.3</b>	597.1
Other interest receivable and similar income	5	<b>95.1</b>	149.3
Other interest payable and similar expenses	6	<u>(292.8)</u>	<u>(326.6)</u>
<b>Profit before taxation</b>		<b>918.5</b>	694.9
Tax charge on profit	7	<u>(88.7)</u>	<u>(53.5)</u>
<b>Profit for the financial year</b>		<u><b>829.8</b></u>	<u>641.4</u>

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 2025

	Note	2025 £m	2024 £m
<b>Profit for the financial year</b>		<b>829.8</b>	641.4
<b>Other comprehensive income</b>			
<b>Items that are not reclassified subsequently to the income statement</b>			
Remeasurement of defined benefit pension obligations	16	0.9	(1.5)
Tax on items relating to the components of other comprehensive income	13	(5.6)	0.4
		<hr/>	<hr/>
		(4.7)	(1.1)
<b>Items that may be reclassified subsequently to profit or loss</b>			
Currency translation differences		28.7	(8.7)
		<hr/>	<hr/>
<b>Total other comprehensive income/(loss) for the year</b>		<b>24.0</b>	(9.8)
		<hr/>	<hr/>
<b>Total comprehensive income for the year</b>		<b>853.8</b>	631.6

# Compass Group Holdings PLC

## Balance Sheet As at 30 September 2025

	Note	2025 £m	2024 £m
<b>Fixed assets</b>			
Other intangible assets	9	60.8	63.4
Right-of-use assets	10	6.4	7.1
Property, plant and equipment	11	2.3	3.3
Investments	12	4,713.4	4,582.8
		<u>4,782.9</u>	<u>4,656.6</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	13	3,964.3	2,545.6
Debtors: amounts falling due after more than one year	13	55.4	1,260.7
Cash at bank and in hand		1.0	80.4
		<u>4,020.7</u>	<u>3,886.7</u>
<b>Current liabilities</b>			
Bank overdrafts		(1.8)	(53.0)
Creditors: amounts falling due within one year	14	(4,086.3)	(3,921.8)
Short-term lease liabilities	10	(1.7)	(1.5)
Provisions for liabilities		(0.5)	(5.1)
		<u>(69.6)</u>	<u>(94.7)</u>
<b>Net current liabilities</b>			
		<u>(69.6)</u>	<u>(94.7)</u>
<b>Total assets less current liabilities</b>			
		<u>4,713.3</u>	<u>4,561.9</u>
Creditors: amounts falling due after more than one year		(0.2)	(0.3)
Long-term lease liabilities	10	(6.8)	(7.7)
Pension liabilities	16	(7.5)	(30.1)
Provisions for liabilities		(1.1)	(0.8)
		<u>(15.6)</u>	<u>(38.9)</u>
<b>Net assets</b>			
		<u>4,697.7</u>	<u>4,523.0</u>
<b>Capital and reserves</b>			
Called up share capital	15	467.8	467.8
Share premium		1,642.2	1,642.2
Capital reserve		750.0	750.0
Foreign exchange reserve		86.2	57.5
Share-based payment reserve		117.3	96.4
Profit and loss account		1,634.2	1,509.1
		<u>4,697.7</u>	<u>4,523.0</u>
<b>Total shareholders' funds</b>			
		<u>4,697.7</u>	<u>4,523.0</u>

The financial statements of Compass Group Holdings PLC (registered number 02090126) were approved by the Board of Directors on 27 March 2026.

Signed on behalf of the Board of Directors



P Parras  
Director

# Compass Group Holdings PLC

## Statement of changes in equity For the year ended 30 September 2025

	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
At 1 October 2023	467.8	1,642.2	750.0	66.2	78.8	2,074.8	5,079.8
Profit for the financial year	-	-	-	-	-	641.4	641.4
Other comprehensive income							
Remeasurement of defined benefit pension obligations	-	-	-	-	-	(1.5)	(1.5)
Tax on items relating to the components of other comprehensive income	-	-	-	-	-	0.4	0.4
Currency translation differences	-	-	-	(8.7)	-	-	(8.7)
Total other comprehensive loss	-	-	-	(8.7)	-	(1.1)	(9.8)
Fair value of share-based payments	-	-	-	-	17.6	-	17.6
Dividends paid on equity shares	-	-	-	-	-	(1,206.0)	(1,206.0)
At 30 September 2024	467.8	1,642.2	750.0	57.5	96.4	1,509.1	4,523.0
<b>Profit for the financial year</b>	-	-	-	-	-	<b>829.8</b>	<b>829.8</b>
<b>Other comprehensive income</b>							
Remeasurement of defined benefit pension obligations	-	-	-	-	-	0.9	<b>0.9</b>
Tax on items relating to the components of other comprehensive income	-	-	-	-	-	(5.6)	<b>(5.6)</b>
Currency translation differences	-	-	-	28.7	-	-	<b>28.7</b>
<b>Total other comprehensive profit</b>	-	-	-	<b>28.7</b>	-	<b>(4.7)</b>	<b>24.0</b>
Fair value of share-based payments	-	-	-	-	20.9	-	<b>20.9</b>
Dividends paid on equity shares	-	-	-	-	-	(700.0)	<b>(700.0)</b>
At 30 September 2025	467.8	1,642.2	750.0	86.2	117.3	1,634.2	4,697.7

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

# Compass Group Holdings PLC

## Notes to the accounts For the year ended 30 September 2025

### 1. Accounting policies

The material 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;
- capital management;
- transactions with wholly-owned subsidiaries;
- compensation of key management personnel; and
- the effect of new but not yet effective accounting standards.

There were no new accounting standards or amendments to existing standards effective in the current year that had a significant impact on the Company's financial statements.

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

#### **Going concern**

Notwithstanding the fact that creditors falling due within one year are more than debtors falling due within one year and cash, 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 12 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 12 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.

#### **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 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.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

#### 1. Accounting policies (continued)

##### 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.

Dividend income is recognised in the profit and loss account when the Company's right to receive payment is established.

##### Foreign currencies

Transactions in foreign currencies are translated to the Company's functional currency (sterling) at the foreign exchange rates ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are retranslated to sterling at the foreign exchange rates ruling at that date. 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

Computer software licences are capitalised at cost, including the cost of purchasing the licence and the directly attributable cost of bringing the software application to use. Brands are capitalised at cost.

The method of amortisation reflects the pattern in which the economic benefits of the asset are expected to be consumed. The following methods are applied:

- Computer software: straight line or a method which better reflects the pattern in which the economic benefits of the asset are expected to be consumed. The typical useful lives range from 3 to 10 years.
- Brands: straight line over the term of the brand

##### 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.

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

The Group operates one pension arrangement in the UK, the Compass Group Pension Plan (the Plan), which has both a defined benefit and a defined contribution section. The Company is the principal employer of the Plan.

The defined benefit section of the Plan is closed to new entrants and no employees of the Company have accrued any benefits under this section 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 defined benefit section of the Plan are reflected within the financial statements of another subsidiary of the Group which is the main participating employer.

The costs of the defined contribution section of the Plan are charged to the profit and loss account as they become payable in accordance with the rules of the Plan.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

#### 1. Accounting policies (continued)

##### **Pension costs and other post-retirement benefits (continued)**

The Company has entered into commitments to pay unapproved 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 the 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 contract is or contains a lease, the Company recognises a right-of-use asset and a corresponding lease liability at the lease commencement date 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 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.

##### **Right-of-use assets**

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.

##### **Depreciation and impairment**

The right-of-use asset is 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.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

#### 1. Accounting policies (continued)

##### Leases (continued)

###### Lease liabilities

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

- using the initial discount rate at the commencement 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

Variable lease payments that are not included in the measurement of the lease liability are recognised in the 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 assets. 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; and
- 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 licencing brands and business systems to its subsidiary undertakings. 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 2025 (continued)

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

	2025 £m	2024 £m
<b>Turnover</b>		
Advice and consultancy services		
Geographical analysis		
- United Kingdom	522.0	523.8
- Continental Europe	-	4.8
	<u>522.0</u>	<u>528.6</u>
	2025 £m	2024 £m
<b>Operating profit/(loss)</b>		
Geographical analysis		
- United Kingdom	329.4	247.0
- Continental Europe	(4.5)	28.1
	<u>324.9</u>	<u>275.1</u>
	2025 £m	2024 £m
<b>Net assets</b>		
Geographical analysis		
- United Kingdom	4,216.0	4,254.0
- Continental Europe	481.7	269.0
	<u>4,697.7</u>	<u>4,523.0</u>

#### 3. Operating profit

Operating profit is stated after charging:

	2025 £m	2024 £m
Staff costs	124.3	102.0
Amortisation of intangible assets	9.4	5.0
Depreciation of tangible fixed assets	1.0	0.8
Depreciation of right-of-use assets	1.1	1.0
Impairment of intangible assets	-	100.3
Impairment of amounts owed by subsidiary undertakings	0.4	-
Reversal of impairment of amounts owed by subsidiary undertakings	(4.4)	(30.4)
Audit and non-audit services	2.6	2.5
	<u>2.6</u>	<u>2.5</u>

Fees of £24,314 (2024: £23,606) 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 2025 (continued)

#### 4. Employees

##### Employee numbers and aggregate remuneration

	2025 Number	2024 Number
Average number of employees, including directors and part-time employees, was:		
- United Kingdom	253	244
- Overseas	95	103
	<u>348</u>	<u>347</u>
	2025 £m	2024 £m
Aggregate remuneration of all employees (including directors) comprised:		
Wages and salaries	87.7	72.2
Pension costs	4.3	3.8
Other social security costs	11.4	8.4
Share-based payments (note 17)	20.9	17.6
	<u>124.3</u>	<u>102.0</u>

##### Directors' emoluments

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

	2025 £m	2024 £m
Wages and salaries	2.7	3.4
Bonus, supplement and benefits	6.1	6.2
Social security costs	2.1	1.4
Share-based payments	7.2	11.5
	<u>18.1</u>	<u>22.5</u>

Information on Compass Group PLC Directors' remuneration (including highest paid Director), equity incentive awards, pension contributions and entitlements is set out in pages 61 to 79 of the Compass Group PLC ARA.

The aggregate of remuneration and amounts receivable under long-term incentive schemes of the highest paid director was £10,508,000 (2024: £9,499,000), which includes Company pension contributions of £80,000 (2024: £69,000) 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

	2025 £m	2024 £m
Interest receivable from group undertakings	91.3	143.7
Other interest receivable	3.8	5.6
	<u>95.1</u>	<u>149.3</u>

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

	2025 £m	2024 £m
Interest payable to group undertakings	289.6	321.6
Interest on defined benefit pension obligations	0.9	1.6
Interest payable on lease liabilities	0.5	0.6
Other interest payable	1.8	2.8
	<u>292.8</u>	<u>326.6</u>

#### 7. Tax charge on profit

	2025 £m	2024 £m
UK corporation tax at 25.0% (2024: 25.0%)	(76.5)	(55.4)
Overseas tax	5.8	0.9
	<u>(70.7)</u>	<u>(54.5)</u>
Current tax charge on profit	(70.7)	(54.5)
UK deferred tax	1.8	4.8
Overseas deferred tax	(3.4)	(1.5)
	<u>(72.3)</u>	<u>(51.2)</u>
Adjustments in respect of prior years:		
UK corporation tax	(22.1)	(9.6)
Overseas corporation tax	2.5	7.8
Overseas deferred tax	3.2	(0.5)
	<u>(88.7)</u>	<u>(53.5)</u>
<b>Tax charge on profit</b>	<b><u>(88.7)</u></b>	<b><u>(53.5)</u></b>

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:

	2025 £m	2024 £m
Profit before taxation	<u>918.5</u>	<u>694.9</u>
Tax charge on profit at the UK statutory rate of 25.0% (2024: 25.0%)	(229.6)	(173.7)
(Increase)/decrease resulting from:		
Permanent items	(0.2)	3.8
Transfer pricing adjustment	(41.5)	(22.8)
Non-taxable income from other Group companies	197.8	149.3
Overseas tax of French subsidiaries borne	1.2	(7.9)
Different rates of tax on overseas earnings	-	0.1
Prior year items	(16.4)	(2.3)
	<u>(88.7)</u>	<u>(53.5)</u>
<b>Tax charge on profit</b>	<b><u>(88.7)</u></b>	<b><u>(53.5)</u></b>

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

#### 8. Dividends

On 29<sup>th</sup> August 2025, the Company paid an interim dividend to its parent companies of 3.741 pence per share (2024: 6.445 pence) totalling £700,000,000 (2024: £1,205,954,000).

#### 9. Other intangible assets

	Computer software £m	Brands £m	Total £m
<b>Cost</b>			
At 1 October 2024	162.5	24.6	187.1
Additions	<b>6.8</b>	-	<b>6.8</b>
<b>At 30 September 2025</b>	<b>169.3</b>	<b>24.6</b>	<b>193.9</b>
<b>Accumulated amortisation</b>			
At 1 October 2024	118.4	5.3	123.7
Charge for the year	<b>8.7</b>	<b>0.7</b>	<b>9.4</b>
<b>At 30 September 2025</b>	<b>127.1</b>	<b>6.0</b>	<b>133.1</b>
<b>Net book value</b>			
At 30 September 2024	44.1	19.3	63.4
<b>At 30 September 2025</b>	<b>42.2</b>	<b>18.6</b>	<b>60.8</b>

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (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 2024	7.1
Additions	<b>0.4</b>
Depreciation expense	<b>(1.1)</b>
<b>At 30 September 2025</b>	<b>6.4</b>

The interest expense on lease liabilities for the year ended 30 September 2025 is detailed in note 6.

	<b>2025 £m</b>	2024 £m
<b>Lease liability maturity analysis</b>		
Less than 1 year	<b>1.7</b>	1.5
Between 1 and 5 years	<b>6.0</b>	5.9
Over 5 years	<b>2.6</b>	4.1
<b>Total undiscounted lease liabilities</b>	<b>10.3</b>	11.5
Impact of discounting	<b>(1.8)</b>	(2.3)
<b>Lease Liabilities</b>	<b>8.5</b>	9.2
<b>Comprised of:</b>		
Current	<b>1.7</b>	1.5
Non-current	<b>6.8</b>	7.7
<b>Lease liabilities</b>	<b>8.5</b>	9.2

#### 11. Property, plant and equipment

	<b>Total £m</b>
<b>Cost</b>	
At 1 October 2024	12.2
Disposals	<b>(1.1)</b>
<b>At 30 September 2025</b>	<b>11.1</b>
<b>Accumulated depreciation</b>	
At 1 October 2024	8.9
Charge for the year	<b>1.0</b>
Disposals	<b>(1.1)</b>
<b>At 30 September 2025</b>	<b>8.8</b>
<b>Net book value</b>	
At 30 September 2024	3.3
<b>At 30 September 2025</b>	<b>2.3</b>

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

#### 12. Investments

	<b>Investment in subsidiary undertakings £m</b>
<b>Cost</b>	
At 1 October 2024	4,715.1
Additions	80.3
Foreign currency movements	50.3
<b>At 30 September 2025</b>	<b><u>4,845.7</u></b>
<b>Provisions</b>	
	132.3
<b>At 30 September 2025</b>	<b><u>132.3</u></b>
<b>Net book value</b>	
At 30 September 2024	4,582.8
<b>At 30 September 2025</b>	<b><u>4,713.4</u></b>

Additions in the year include the acquisition of 100% of the issued share capital of DR Holding (trading as Dupont Restauration), a provider of contract catering services in France, for consideration of €91,100,000 (£76,900,000).

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 20.

#### 13. Debtors

	<b>2025</b>	2024
	<b>£m</b>	£m
<b>Amounts falling due within one year</b>		
Amounts owed by parent undertakings	<b>150.5</b>	2.9
Amounts owed by fellow group undertakings	<b>3,754.8</b>	2,424.5
Corporation tax recoverable	<b>47.9</b>	108.9
Other tax and social security	<b>6.4</b>	2.3
Overseas tax recoverable	-	0.1
Other debtors	<b>1.4</b>	6.1
Prepayments and accrued income	<b>3.3</b>	0.8
	<b><u>3,964.3</u></b>	<u>2,545.6</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%.

Of the amounts owed by parent and fellow group undertakings falling due within one year at 30 September 2025, approximately £1.2 billion is not expected to be received during 2026.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

#### 13. Debtors (continued)

	2025	2024
	£m	£m
<b>Amounts falling due after more than one year</b>		
Amounts owed by parent undertakings	-	46.4
Amounts owed by fellow group undertakings	17.0	1,125.5
Deferred tax	38.4	41.5
Other debtors	-	47.3
	<u>55.4</u>	<u>1,260.7</u>

The classification of amounts owed by parent and fellow group undertakings between amounts falling due within one year and amounts falling due after one year in the prior year were based on expectation rather than due date.

#### Deferred tax analysis

	2025	2024
	£m	£m
Deferred tax assets:		
UK short term temporary differences	17.0	15.2
UK pensions and post-employment benefits	1.9	7.5
Overseas tax losses	19.5	18.8
<b>Net deferred tax</b>	<u>38.4</u>	<u>41.5</u>

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

There is no unprovided deferred tax (2024: £nil).

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

The movement on deferred tax is as follows:

	<b>£m</b>
At 1 October 2024	41.5
Credited to equity	(5.6)
Charged to profit and loss account	1.6
Exchange adjustment	0.9
<b>At 30 September 2025</b>	<u>38.4</u>

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

	2025 £m	2024 £m
Amounts owed to parent undertakings	2,484.9	2,391.0
Amounts owed to fellow group undertakings	1,528.0	1,461.6
Trade creditors	7.0	3.4
Overseas tax	4.9	-
Other tax and social security	4.0	4.8
Other creditors	1.9	1.3
Accruals and deferred income	55.6	59.7
	<u>4,086.3</u>	<u>3,921.8</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. Called up share capital

	2025 £m	2024 £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.

#### 16. Post-employment benefit obligations

The pension cost for the Company in the year was £4.3 million (2024: £3.8 million). The Company receives pension contributions from other UK companies in the Group which it pays to the pension schemes. At 30 September 2025 in the accounts of the Company there were no accrued liabilities for payment of contributions (2024: £nil).

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

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

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

	At 30 September 2025	At 30 September 2024
Discount rate	5.8%	5.1%
RPI Inflation	3.3%	3.4%
CPI inflation	3.0%	3.0%
Rate of increase for pensions in payment	3.0%	3.2%
Rate of increase for deferred pensions	3.0%	3.0%

The mortality assumptions used to value the current year unapproved pension liabilities are derived from the S4PA generational mortality tables (2024: S3PA generational mortality tables), with improvements in line with the projection model prepared by the 2024 Continuous Mortality Investigation of the UK actuarial profession (2024: 2023 model), with an S-kappa of 7.0 (2024: 7.0), and a long-term underpin of 1.5% per annum (2024: 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 9.5 years (2024: 11 years).

The resulting life expectancies are as follows:

#### Life expectancy at age 65

	2025		2024	
	Male years	Female years	Male years	Female years
Member aged 65 in 2025 (2024)	21.4	23.7	20.9	23.6
Member aged 65 in 2050 (2049)	22.8	25.8	22.6	25.6

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

	Year ended 30 September 2025 £m	Year ended 30 September 2024 £m
<b>Unapproved pension liabilities</b>		
At beginning of the year	30.1	28.7
Interest expense on benefit obligations	0.9	1.6
Benefits paid by the Company	(0.9)	(1.7)
Remeasurements – financial assumptions	(0.6)	1.6
Remeasurements – demographic assumptions	0.1	(0.1)
Remeasurements – experience	(0.4)	-
Transfer <sup>1</sup>	(21.7)	-
<b>At 30 September</b>	<b>7.5</b>	<b>30.1</b>

<sup>1</sup> Effective 1 February 2025, 27 of the 29 members of the Plan who also had a core pension payable from the Plan agreed to surrender their unapproved pension in return for an equivalent increase to their core pension payable from the Plan. The two members who did not agree to surrender their unapproved pension, and those members who only have an unapproved pension and not a core pension payable from the plan, continue to receive an unapproved pension from the Company.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

#### 17. Share-based payments

##### Income statement expense

The Company recognised an expense of £20.9 million (2024: £17.6 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:

	2025	2024
	£'m	£'m
Long-term incentive plans	19.3	16.4
Other share-based payment plans	1.6	1.2
	<b>20.9</b>	<b>17.6</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 61 to 79 of the Compass Group PLC ARA.

The following table shows the movements in shares during the year:

	2025	2024
	Number of shares	Number of shares
<b>Long-term incentive plans</b>		
Outstanding at 1 October	3,405,470	2,948,396
Awarded	1,823,769	1,269,702
Notional Dividend Shares <sup>1</sup>	101,026	68,552
Transfers to fellow subsidiaries	(595,728)	(483,204)
Vested	(1,364,803)	(371,828)
Lapsed	(120,096)	(26,148)
<b>Outstanding at 30 September</b>	<b>3,249,638</b>	<b>3,405,470</b>

<sup>1</sup> Eligible awards granted under the 2018 LTIP accrue dividends in the form of Notional Dividend Shares.

The vesting conditions of the LTIP awards are included in the Remuneration Report on pages 61 to 79 of the Compass Group PLC ARA.

<b>Assumptions – long-term incentive plans</b>	2025	2024
Expected volatility <sup>1</sup>	19.6%	22.2%
Risk free interest rate	4.3%	4.1%
Expected life	3.0 years	3.0 years
Weighted average share price at date of grant	2,693.20p	2,036.36p

<sup>1</sup> Expected volatility is calculated based on the Group's weekly share price during the three years prior to the date of each award.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

##### Other share-based payment plans

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

	2025	2024
	Number of	Number of
	shares	shares
<b>Other share-based payment plans</b>		
Outstanding at 1 October	<b>189,862</b>	156,641
Awarded	<b>110,511</b>	122,345
Notional Dividend Shares <sup>1</sup>	<b>3,701</b>	3,837
Transfers to fellow subsidiaries	<b>(47,656)</b>	(37,570)
Vested, released and exercised	<b>(113,168)</b>	(55,083)
Lapsed	<b>(114)</b>	(308)
<b>Outstanding at 30 September</b>	<b>143,136</b>	189,862

<sup>1</sup> Eligible awards granted under the Restricted Share Award Plan accrue dividends in the form of Notional Dividend Shares.

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

##### 1. Restricted Share Award Plan

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

##### 2. Deferred Bonus Plan (DBP)

The DBP is used to facilitate the grant of deferred bonus shares for executive directors of Compass Group PLC (including two of the Company's directors). The first awards under the DBP were made in December 2023.

#### 18. Guarantees

Compass Group Holdings PLC has a guarantee with the trustees of the Compass Group Pension Plan (the Plan). Should the participating employers (which are subsidiaries of the Company) 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 2025, the Plan had net assets of £243 million (2024: £404 million).

The Company has an agreement with Compass Group International B.V., Compass Group International 2 B.V., Compass Group International 3 B.V. and Compass Group International 5 B.V. (which are fellow undertakings of the Group) to fund (or procure the funding of) any shortfall in cash available to those entities should it be required to satisfy amounts payable in respect of any breaches of representations and warranties and/or indemnity claims that may arise in relation to the Group's disposal of certain businesses, including its operations in South America.

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

#### 19. 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).

#### 20. 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	PRINCIPAL ACTIVITIES
<b>Australia</b>		
<b>Ground Floor 35 - 51 Mitchell Street, McMahon's Point, NSW 2060, Australia</b>		
Compass Group (Australia) Pty Limited	Australia	Food and support services
<b>Belgium</b>		
<b>1831 Diegem, Hermeslaan 1H, Belgium</b>		
Compass Group Belgium NV	Belgium	Food services
<b>Canada</b>		
<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	Food and support services
<b>Denmark</b>		
<b>Rued Langgards Vej 8, 1. sal, 2300 København S, Denmark</b>		
Compass Group Danmark A/S	Denmark	Food services
<b>Finland</b>		
<b>P.O. Box 210, FI-00281 Helsinki, Finland</b>		
Compass Group Finland Oy	Finland	Food services
<b>France</b>		
<b>123 Avenue de la République – Hall A, 92320 Châtillon, France</b>		
Compass Group France Holdings SAS (i)	France	Holding company
Compass Group France SAS	France	Food and support services
<b>Germany</b>		
<b>Helfmann-Park 2, 65760, Eschborn, Germany</b>		
Compass Group Deutschland GmbH	Germany	Holding company
Eurest Deutschland GmbH	Germany	Food services to Business and Industry
Eurest Services GmbH	Germany	Support services to Business and Industry

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

##### Italy

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

Compass Group Italia S.p.A. Italy Food and support services

##### Japan

**Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan**

Compass Group Japan Inc. Japan Food and support services

##### Netherlands

**Haaksbergweg 70, 1101 BZ, Amsterdam, Netherlands**

Compass Group International B.V. Netherlands Holding company

Compass Group Nederland B.V. Netherlands Food and support services

Compass Group Nederland Holding B.V. Netherlands Holding company

##### Norway

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

Compass Holding Norge AS Norway Holding company

##### Spain

**Calle Pinar de San José 98, planta 1ª 28054 Madrid, Spain**

Eurest Colectividades S.L.U. Spain Food and support services

##### Sweden

**Box 1183, 171 23 Solna, Stockholm, Sweden**

Compass Group Sweden AB Sweden Holding company

##### Switzerland

**Oberfeldstrasse 14, 8302, Kloten, Switzerland**

Compass Group (Schweiz) AG Switzerland Food and support services

##### Türkiye

**Ünalan Mah. Libadiye Cad. Emaar Square Sit. F Blok No:82F/77 Üsküdar Istanbul, Türkiye**

Sofra Yemek Üretim Ve Hizmet A.Ş. (iii) Türkiye Food and support services

##### United Kingdom

**Parklands Court, 24 Parklands, Birmingham Great Park, Rubery, Birmingham, B45 9PZ, United Kingdom**

Compass Contract Services (U.K.) Limited UK Food and support services

Compass Group, UK and Ireland Limited (i) UK Holding company

Foodbuy Europe Limited (iii)(iv)(v) UK Client procurement services management in the UK

##### United States

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

Bon Appétit Management Co. (viii) USA Food services

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

Compass Group USA Investments Inc. (i) USA Holding company

Compass Group USA, Inc. (viii) USA Food and support services

Crothall Services Group USA Support services to the

Healthcare market

Foodbuy, LLC USA Purchasing services in North America

Restaurant Associates Corp. USA Fine dining facilities

**80 State Street, Albany, NY 12207-2543, US**

Flik International Corp. USA Fine dining facilities

**801 Adlai Stevenson Drive, Springfield, IL 62703, US**

Levy Restaurant Limited Partnership USA Fine dining and food services at Sports and Entertainment facilities

**2 Sun Court, Suite 400, Peachtree Corners, GA 30092, US**

Morrison Management Specialists, Inc. (viii) USA Food service to the Healthcare and Senior Living market

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

OTHER WHOLLY OWNED SUBSIDIARIES	COUNTRY OF INCORPORATION
<b>Algeria</b>	
<b>Eurojapan Résidence No.23, RN n°3 BP 398, Hassi Messaoud, Algeria</b>	
Eurest Algérie SPA (i)	Algeria
<b>Angola</b>	
<b>Condominio Dolce Vita, Via S8, Edificio 1D, Fração A &amp; B, 2° andar, Talatona, Município de Belas, Luanda, República de Angola</b>	
Express Support Services, Limitada (ii)	Angola
<b>Australia</b>	
<b>Ground Floor 35 – 51 Mitchell Street, McMahon's Point, NSW 2060, Australia</b>	
28 Villages Pty Ltd	Australia
Compass (Australia) Catering & Services PTY Ltd (iii)(iv)	Australia
Compass Group B&I Hospitality Services PTY Ltd	Australia
Compass Group Defence Hospitality Services PTY Ltd	Australia
Compass Group Education Hospitality Services PTY Ltd	Australia
Compass Group Events Stadia Venues Hospitality Services Pty Ltd	Australia
Compass Group Healthcare Hospitality Services PTY Ltd	Australia
Compass Group Health Services Pty Ltd	Australia
Compass Group Management Services PTY Ltd	Australia
Compass Group Relief Hospitality Services PTY Ltd	Australia
Compass Group Remote Hospitality Services PTY Ltd	Australia
Delta Facilities Management PTY Ltd	Australia
Delta FM Australia PTY Ltd	Australia
Eurest (Australia) Food Services PTY Ltd	Australia
Eurest (Australia) PTY Ltd	Australia
Foodbuy Pty Ltd (iii)	Australia
HEC Hospitality Services Pty Ltd (iii)	Australia
Omega Security Services PTY Ltd	Australia
Village Hospitality Holdings Pty Ltd	Australia
Village Hospitality Services Pty Ltd	Australia
<b>Austria</b>	
<b>Ignaz-Köck-Str. 8/6, 1210 Vienna, Austria</b>	
Die Menü-Manufaktur GmbH	Austria
<b>IZD Tower, Wagramer Strasse 19/4. Stock, 1220 Wien, Austria</b>	
Compass Group Austria Holdings One GmbH	Austria
Compass Group Austria Holdings Two GmbH	Austria
Eurest Restaurationsbetriebsgesellschaft m.b.H	Austria
Kunz Gebäudereinigung GmbH	Austria
<b>Belgium</b>	
<b>1831 Diegem, Hermeslaan 1H, Belgium</b>	
Compass Group Service Solutions NV	Belgium
F.L.R. Holding NV (ii)	Belgium
<b>Boomseseenweg 28, 2627 Schelle, Belgium</b>	
J&M Catering Services NV	Belgium
Silverspoon BV	Belgium
<b>Gemeentepark 5, 2930 Brasschaat, Belgium</b>	
Kasteel Van Brasschaat NV (iii)(iv)	Belgium

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

##### British Virgin Islands

**Craigmuir Chambers, PO Box 71, Roadtown, Tortola, VG1110, British Virgin Islands**

Compass Group Holdings (BVI) Limited

British Virgin Islands

##### Cambodia

**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

##### Cameroon

**100, Rue n° 1044 Hydrocarbures, Bonapriso, BP 5767, Douala, Cameroon**

Eurest Cameroun SARL (ii)

Cameroon

Eurest Camp Logistics Cameroun SARL (ii)

Cameroon

##### Canada

**12 Kodiak Crescent, Toronto, Ontario, M3J 3G5, Canada**

Imperial Coffee and Services Inc. (iii)(iv)(v)

Canada

**1 Prologis Boulevard, Suite 400, Mississauga, Ontario L5W 0G2, Canada**

Canteen of Canada Limited (iii)

Canada

Compass Canada Support Services Ltd (iii)(iv)(v)(vi)(viii)

Canada

Compass Group Canada Operations Ltd (iii)

Canada

GoJava Inc. (iii)(viii)

Canada

**1600-421 7 Avenue SW, Calgary, Alberta T2P 4K9, Canada**

McMurray Coin Machines (1983) Ltd

Canada

**1969 Upper Water Street, Purdy's Wharf Tower II, Suite 1300, Halifax, Nova Scotia B3J 3R7, Canada**

Crothall Services Canada Inc. (iii)(iv)

Canada

**5B rue De Montgolfier, Boucherville, Québec, J4B 8C4, Canada**

9544-9864 Quebec Inc. (iii)(iv)(v)(vi)

Canada

**2900-550 Burrard Street, Vancouver, B.C. V6C 0A3, Canada**

1556405 B.C. LTD. (iii)

Canada

Golden Triangle Support Services Limited Partnership (x)

Canada

**1959 Upper Water Street, Suite 1100, Halifax, Nova Scotia, B3J 3E5, Canada**

East Coast Catering (NS) Limited (iii)

Canada

**30 Queen's Road, St. John's, Newfoundland and Labrador, A1C 2A5, Canada**

East Coast Catering Limited (iii)(iv)(v)(viii)

Canada

Long Harbour Catering Limited Partnership (x)

Canada

Long Harbour Catering Limited (iii)(viii)

Canada

**2580 Rue Dollard, Lasalle, Quebec, H8N 1T2, Canada**

Groupe Compass (Québec) Ltée (iii)(iv)(v)(vi)(viii)

Canada

##### The Republic of the Congo

**Enceinte de Brometo Centre Ville, BP 5208, Pointe-Noire, The Republic of the Congo**

Eurest Services Congo SARL (ii)

Congo

##### Cyprus

**195, Arch. Makariou III Avenue, Neocleous House, 3030 Limassol, Cyprus**

Eurest Support Services (Cyprus) International Ltd

Cyprus

##### France

**123 Avenue de la République – Hall A, 92320 Châtillon, France**

Academie Formation Groupe Compass SAS

France

Caterine Restauration SAS

France

Eurest Sports & Loisirs SAS

France

La Puyfolaie de Restauration SAS

France

Levy Restaurants France SAS

France

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

Mediance SAS	France
Memonett SAS	France
Servirest SAS	France
SHRM Angola SAS (ii)	France
Société Nouvelle Lecocq SAS	France
Sud Est Traiteur SAS	France
<b>Immeuble Le Grand Panorama 114 Boulevard Jean Labro, 13016 Marseille, France</b>	
Multi Appros Mediterranee	France
<b>Rue des Artisans, ZA de Bel Air, 12000 Rodez, France</b>	
Central Restauration Martel (CRM)	France
<b>ZA Chatenay IV 8 Rue des Internautes 37 210 Rochecorbon, France</b>	
Holdings Restauval	France
Restauval	France
<b>ZA Les Portes du Nord, 13 avenue Blaise Pascal, 62820 Libercourt, France</b>	
Diane Restauration	France
DR Holding (viii)	France
Dupont Restauration	France
Normapro France	France
<b>7 Rue des Vieilles Granges Zac des Chevries 78 410 Aubergenville, France</b>	
Ekilibre	France
SCI des Longs Sillons	France
<b>008 Rue Lavoisier, 93000 Bobigny, France</b>	
Armor Cuisine	France
SCI Guynemer	France
<b>12 Rue Clément Ader ZI le Pâtis 78 120 Rambouillet, France</b>	
Yvelines Restauration	France
<b>41 Rue de la Pépinière Immeuble Atea Lot N14, 97438 Sainte Marie, France</b>	
Dupont Restauration Réunion	France
<b>Zone Artisanale, 40500 Bas Mauco, France</b>	
Culinaire Des Pays de L'Adour SAS	France
<b>40, Bd de Dunkerque, 13002 Marseille, France</b>	
Société Internationale D'Assistance SA (ii)	France
<b>Lieu Dit la Prade, 81580 Soual, France</b>	
Occitanie Restauration SAS	France
<b>3 rue Camille Claudel Atlanparc Bat.M, Zone Kerluherne, CS 20043, 56890 Plescop, France</b>	
Océane de Restauration SAS	France
<b>Rue Eugène Sué, Zone Industrielle de Blanzat, 03100 Montluçon, France</b>	
Sogirest SAS	France
<b>Gabon</b>	
<b>ZONE OPRAG, (Face à Bernabé Nouveau Port), BP 1292, Port Gentil, Gabon</b>	
Eurest Support Services Gabon SA (ii)	Gabon
<b>Germany</b>	
<b>Adelbert-Hofmann-Straße 6, 97944 Boxberg, Germany</b>	
Hofmann Catering-Service GmbH	Germany
Hofmann-Menü Holdings GmbH	Germany
Hofmann Menü-Manufaktur GmbH	Germany
<b>Adolphsplatz 1, 20457 Hamburg, Germany</b>	
Maison van den Boer Deutschland GmbH (ii)	Germany

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

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

Compass Group GmbH	Germany
Eurest Süd GmbH	Germany
Food affairs GmbH	Germany
Kanne Café GmbH	Germany
Medirest GmbH	Germany
MU Catering Bremen GmbH (ii)	Germany

##### **Konrad-Zuse-Platz 2, 81829 München, Germany**

Leonardi HPM GmbH	Germany
Leonardi SVM GmbH	Germany
Levy Restaurants GmbH	Germany

##### **Sankt-Florian-Weg 1, 30880, Laatzen, Germany**

orgaMed Betriebsgesellschaft für Zentralsterilisationen GmbH	Germany
PLURAL Gebäudemanagement GmbH	Germany
PLURAL Personalservice GmbH	Germany
PLURAL Servicepool GmbH	Germany

##### **Guernsey**

##### **Plaza House, Third Floor, Elizabeth Avenue, St. Peter Port, Guernsey GY1 2HU**

Compass Group Finance Ltd (i)	Guernsey
-------------------------------	----------

##### **Hong Kong**

##### **Unit 1102B-1104A, 11/F, Tower B, Manulife Financial Centre, 223-231 Wai Yip Street, Kwun Tong, Kowloon, Hong Kong**

Compass Group Hong Kong Ltd	Hong Kong
Encore Catering Ltd	Hong Kong
Shing Hin Catering Group Ltd	Hong Kong

##### **India**

##### **7th Floor, Tower B, Spaze I - Tech Park, Sector 49, Sohna Road, Gurgaon – 122018, India**

Compass Group (India) Private Limited	India
Compass India Food Services Private Limited	India

##### **Ireland**

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

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

##### **79 Fitzwilliam Lane, Dublin 2, Dublin, D02 V567, Ireland**

Gather & Gather International Limited	Ireland
Gather & Gather Ireland Limited	Ireland

##### **Isle of Man**

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

Queen's Wharf Insurance Services Limited (i)(viii)	Isle of Man
--	-------------

##### **Japan**

##### **Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan**

Fuyo, Inc.	Japan
------------	-------

##### **Kazakhstan**

##### **060011, Atyrauskaya Oblast, Atyrau City, Beibarys Sultan Avenue 506, Kazakhstan**

Eurest Support Services Kazakhstan LLP (ii)	Kazakhstan
---	------------

##### **Kenya**

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

Kenya Oilfield Services Ltd (ii)	Kenya
----------------------------------	-------

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

##### Luxembourg

###### 1-5 rue de l'Innovation, L-1896 Kockelscheuer, Luxembourg

Eurest Luxembourg S.A. (i)	Luxembourg
IMMO Capellen S.A.	Luxembourg
Innoclean S.A.	Luxembourg
Camille Healthcare Services S.A.	Luxembourg

##### Malaysia

###### 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
--------------------------------	----------

##### Mexico

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

Food Works of Mexico, S. de R.L. de C.V. (ii)(iii)(iv)	Mexico
Food Works Services of Mexico, S. de R.L. De C.V. (ii)(iii)(iv)	Mexico

##### Netherlands

###### Haaksbergweg 70, 1101 BZ, Amsterdam, Netherlands

CGI Holdings (2) B.V.	Netherlands
Compass Group Finance Netherlands B.V.	Netherlands
Compass Group Holding B.V.	Netherlands
Compass Group International 2 B.V.	Netherlands
Compass Group International 3 B.V.	Netherlands
Compass Group International 4 B.V.	Netherlands
Compass Group International 5 B.V.	Netherlands
Compass Group International 9 B.V.	Netherlands
Compass Group International Finance 1 B.V.	Netherlands
Compass Group International Finance 2 B.V.	Netherlands
Compass Group Vending Holding B.V.	Netherlands
Compass Hotels Chertsey B.V.	Netherlands
Eurest Services B.V.	Netherlands
Famous Flavours B.V. (viii)	Netherlands

###### Julianaplein 34B, 1781 HC Den Helder, Netherlands

Eurest Support Services (ESS) B.V.	Netherlands
------------------------------------	-------------

###### De Amert 207, 5462GH, Veghel, Netherlands

Maison van den Boer B.V.	Netherlands
--------------------------	-------------

###### Stationsweg 95, 6711 PM Ede, Netherlands

Xandrión B.V.	Netherlands
---------------	-------------

##### New Caledonia

###### 85 Avenue du Général de Gaulle, Immeuble Carcopino 3000, BP 2353, 98846 Nouméa Cedex, New Caledonia

Eurest Caledonie SARL (ii)	New Caledonia
----------------------------	---------------

##### New Zealand

###### Level 3, 7-11 Kenwyn Street, Parnell, Auckland, 1052, New Zealand

Compass Group New Zealand Limited	New Zealand
Crothall Services Group Limited (ii)	New Zealand
Eurest NZ Limited (ii)	New Zealand

##### Norway

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

Compass Group Norge AS (iii)	Norway
------------------------------	--------

###### Forusparken 2, 4031 Stavanger, Postboks 8083 Stavanger Postterminal, 4068, Stavanger, Norway

ESS Mobile Offshore Units AS	Norway
ESS Support Services AS	Norway

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

<b>Brynsalléen 4, 0667 Oslo, Postboks 6489 Etterstad, 0606 Oslo, Norway</b>	
4Service AS	Norway
4Service Eir Renhold AS	Norway
4Service Facility AS	Norway
4Service Gruppen AS	Norway
4Service Holding AS	Norway
4Service Landanlegg AS	Norway
4Service Offshore AS	Norway
4Service Offshore Hotels AS	Norway
Lahaugmoen Innkvartering AS	Norway
Ren Pluss Eiendom AS	Norway
<b>Nordbøgata 10, 4006 Stavanger, Norway</b>	
Sirkus Renaa AS	Norway
Sirkus Renaa Fabrikken AS	Norway
<b>Papua New Guinea</b>	
<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
<b>Poland</b>	
<b>Ul. Olbrachta 94, 01-102 Warszawa, Poland</b>	
Compass Group Poland Sp. Z o.o.	Poland
<b>Portugal</b>	
<b>Rua Miguel Serrano n° 9, 4° Piso 1495-173 Miraflores, Algés, Portugal</b>	
Eurest (Portugal) – Sociedade Europeia de Restaurantes, Lda.	Portugal
Eurest Catering & Services Group Portugal, Lda.	Portugal
<b>Singapore</b>	
<b>82 Ubi Avenue 4, #07-03 Edward Boustead Centre, 408832, Singapore</b>	
Compass Group (Singapore) PTE Ltd (iii)(iv)	Singapore
<b>38 Beach Road #23-11, South Beach Tower, 189767, Singapore</b>	
Compass Group Asia Pacific PTE. Ltd (i)(viii)	Singapore
<b>Spain</b>	
<b>Calle Frederic Mompou 5, planta 5a, Edificio Euro 3, 08960, San Just Desvern, Barcelona, Spain</b>	
Asistentes Escolares, S.L.	Spain
Eurest Catalunya, S.L.U.	Spain
Medirest Social Residencias, S.L.U.	Spain
<b>Calle Castilla 8-10 – C.P. 50.009, Zaragoza, Spain</b>	
Servicios Renovados de Alimentacion, S.A.U.	Spain
<b>Calle Pinar de San José 98, Planta 1a, 28054, Madrid, Spain</b>	
Eurest Parques, S.L.U.	Spain
Eurest Servicios FERIALES, S.L.U.	Spain
<b>Poligono Ugaldeguren 1, Parcela 7, 48160 Derio (Vizcaya), Spain</b>	
Eurest Euskadi S.L.U.	Spain
<b>Calle R, s/n, Mercapalma, 07007 Palma de Mallorca, Balears, Spain</b>	
Compass Group Holdings Spain, S.L.U.	Spain
Levy Compass Group Holdings, S.L. (ii)	Spain
<b>Sweden</b>	
<b>Box 1183, 171 23 Solna, Stockholm, Sweden</b>	
Compass Group AB	Sweden

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

##### Switzerland

**c/o BDO AG, Industriestrasse 53, 6312 Steinhausen, Switzerland**

Creative New Food Dream Steam GmbH Switzerland

**c/o Buchhaltungs- und Revisions - AG, Bundesstrasse 3, 6302 Zug, Switzerland**

Hofmann Swiss Prime Menu AG (ii) Switzerland

**Gwattstrasse 8, 3185 Schmitten FR, Switzerland**

Sevita Group GmbH (ii) Switzerland

**Oberfeldstrasse 14, 8302, Kloten, Switzerland**

Restorama AG Switzerland

##### Türkiye

**Ünalın Mah. Libadiye Cad. Emaar Square Sit. F Blok No:82F/73 Üsküdar İstanbul, Türkiye**

Euroserve Güvenlik A.Ş. Türkiye

**Ünalın Mah. Libadiye Cad. Emaar Square Sit. F Blok No:82F/78 Üsküdar İstanbul, Türkiye**

Euroserve Hizmet ve İşletmecilik A.Ş. Türkiye

##### United Kingdom

**Parklands Court, 24 Parklands, Birmingham Great Park, Rubery, Birmingham, B45 9PZ, United Kingdom**

14Forty Limited (ii) UK

20 Studio Limited UK

20/20 Limited (iii) UK

Absolutely Catering Limited UK

Air Publishing Limited UK

Bateman Catering Limited (ii)(vii) UK

Bateman Healthcare Services Limited (ii) UK

Blue Apple Catering Holdings Limited (iii)(iv) UK

Blue Apple Contract Catering Limited (iii)(iv) UK

Business Clean Limited (ii) UK

Castle Independent Limited (ii) UK

Caterskill Group Limited (ii) UK

Caterskill Management Limited (ii) UK

CH & Co Catering Group (Holdings) Limited UK

CH & Co Catering Group Limited UK

CH & CO Catering Limited (iii) UK

Chalk Catering Ltd (ii) UK

Chartwells Hounslow (Feeding Futures) Limited (iii)(iv) UK

Chartwells Limited (ii)(iii)(vii) UK

Citrea Catering Limited (ii)(iii) UK

Citrea Limited UK

Cleaning Support Services Limited (ii) UK

Company of Cooks Ltd UK

Compass Experience Limited (ii)(vii) UK

Compass Mobile Catering Limited (ii) UK

Compass Office Cleaning Services Limited (ii) UK

Compass Purchasing Limited UK

Compass Security Limited (ii)(vii) UK

Compass Security Oldco Group Limited (ii) UK

Compass Security Oldco Holdings Limited (ii) UK

Compass Security Oldco Investments Limited (ii) UK

Compass Services (Midlands) Limited (ii) UK

Compass Services (U.K.) Limited UK

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

Compass Staff Services Limited (ii)	UK
Concerto Group Holdings Limited (ii)	UK
Cygnnet Foods Holdings Limited (ii)	UK
Cygnnet Foods Limited	UK
Dine Contract Catering Limited	UK
E-Foods Limited	UK
Eat Dot Limited (ii)(iii)	UK
Eaton Catering Limited (ii)	UK
Eaton Wine Bars Limited (ii)	UK
EF Group Ltd (iii)(iv)	UK
Elvendon Restaurants Limited	UK
Equinoxe Solutions Limited	UK
Eurest Airport Services Limited (ii)	UK
Eurest Offshore Support Services Limited (ii)(viii)	UK
Eurest Prison Support Services Limited (ii)	UK
Events International Limited	UK
Everson Hewett Limited (ii)(iii)(iv)	UK
Facilities Management Catering Limited (ii)	UK
Fairfield Catering Company Limited (ii)	UK
Fingerprint Managed Services Limited (ii)	UK
Gather & Gather Limited (iii)(iv)(v)(vi)	UK
Goodfellows Catering Management Services Limited (ii)(iii)	UK
Gruppo Events Limited (ii)	UK
Gullivers Sports Travel Limited	UK
Hallmark Vending Limited	UK
Hamard Catering Management Services Limited (ii)(vii)	UK
Hamard Group Limited (ii)	UK
Hospital Hygiene Services Limited (ii)	UK
Integrated Cleaning Management Limited	UK
Integrated Cleaning Management Support Services Limited	UK
Keith Prowse Limited (ii)	UK
Knott Hotels Company of London (ii)	UK
Langston Scott Limited (ii)	UK
Leisure Support Services Limited (iii)(iv)	UK
Leith's Limited (ii)	UK
Letheby & Christopher Limited (ii)	UK
Meal Service Company Limited (ii)	UK
Milburns Restaurants Limited (ii)(iii)	UK
Morvend Limited	UK
National Leisure Catering Limited (ii)	UK
NLC (Holdings) Limited (ii)	UK
NLC (Wembley) Limited (ii)	UK
Northbridge Vending Company Limited	UK
Orchestra Bidco Limited	UK
Orchestra Holdco Limited	UK
Orchestra Midco Limited	UK
Orchestra Topco Limited (iii)(iv)(v)	UK
P & C Morris Catering Group Limited (ii)	UK
Pabulum Catering Limited (ii)	UK

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

Pabulum Limited	UK
Payne & Gunter Limited (ii)	UK
Peabodys Coffee Limited	UK
Pennine Services Limited (ii)	UK
Peter Parfitt Leisure Overseas Travel Limited (ii)	UK
Peter Parfitt Sport Limited (ii)(vii)	UK
PPP Infrastructure Management Limited	UK
Principal Catering Consultants Limited (iii)(iv)	UK
Public Restaurant Partner Limited (iii)(iv)	UK
Regency Purchasing Group Limited (iii)(iv)(v)(vi)	UK
Regency Technologies Ltd (iii)(iv)	UK
Reliable Refreshments Limited	UK
Rocket Food Ltd (iii)	UK
Security Office Cleaners Limited (ii)	UK
Solutions on Systems Ltd (ii)	UK
Sunway Contract Services Limited	UK
Sycamore Newco Limited (ii)	UK
The Bateman Catering Organization Limited (ii)(viii)	UK
The Cuisine Centre Limited (ii)	UK
TheProcurementCo Limited	UK
To Go Group Limited	UK
To Go Limited	UK
To Go Micro Kitchens Limited	UK
Ultimate Experience Limited (ii)	UK
V H Graddon & Sons Vending Limited	UK
Vacherin Limited	UK
Vendepac Holdings Limited (viii)	UK
Vending Enterprises Limited	UK
Vivo Markets Ltd	UK
Woodin & Johns Limited (ii)	UK
Zero Procure Limited	UK
<b>Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ, United Kingdom</b>	
Audrey (London) Limited (ii)	UK
Audrey Investments Limited (ii)	UK
Bateman Services Limited (ii)	UK
Compass Group Finance No.3 Limited	UK
Compass Group North America Investments No.2	UK
Compass Group North America Investments Limited	UK
Compass Group Pension Trustee Company Limited(i)(ii)	UK
Compass Group Procurement Limited (i)	UK
Compass Group Trustees Limited (i)(ii)	UK
Compass Healthcare Group Limited (i)(ii)(viii)	UK
Compass Hotels Chertsey (iii)	UK
Compass Nominee Company Number Fourteen Limited (ii)	UK
Compass Overseas Holdings Limited (i)	UK
Compass Overseas Holdings No.2 Limited (i)	UK
Compass Overseas Services Limited (ii)	UK
Compass Pension Trustees Limited (i)(ii)	UK
Compass Quest Limited (i)(ii)	UK

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

Compass Secretaries Limited (i)(ii)	UK
Compass Site Services Limited (ii)(vii)	UK
Compass UK Pension Trustee Co Limited (i)(ii)	UK
CRISP Trustees Limited (i)(ii)	UK
Meritglen Limited (ii)(vii)(viii)	UK
Nextonline Limited (iii)(iv)	UK
Sevita (UK) Limited	UK
The Compass Group Foundation	UK
<b>Suite D, Pavilion 7 Kingshill Park, Venture Drive, Arnhill Business Park, Westhill, Aberdeenshire, AB32 6FL, United Kingdom</b>	
Coffee Partners Limited (ii)	UK
Compass Offshore Catering Limited (ii)(viii)	UK
Compass Scottish Site Services Limited (ii)	UK
Excel Vending Limited	UK
Inspire Catering Scotland LLP	UK
Waseley (CVI) Limited (ii)	UK
Waseley (CVS) Limited (ii)	UK
<b>C/O RRS, S&amp;W PARTNERS LLP, 4th Floor, Cumberland House, 15-17 Cumberland Place, Southampton, SO15 2BG, United Kingdom</b>	
Catermasters Contract Catering Limited (ii)	UK
Catermasters Contract Catering (Holding) Company Limited (ii)	UK
Concerto Group Limited (ii)(iii)	UK
Create Food Limited (ii)	UK
Creativevents Limited (ii)	UK
Ensemble Combined Services Limited (ii)	UK
Harbour and Jones Limited (ii)(iii)	UK
Host Management Limited (ii)(iii)	UK
The Brookwood Partnership Limited (ii)(iii)(iv)(v)(vi)	UK
<b>37 Albyn Place, Aberdeen, Scotland, AB10 1JB, United Kingdom</b>	
4Service International Limited	UK
<b>United States</b>	
<b>2710 Gateway Oaks Drive, Suite 150N, Sacramento, CA 95833-3505, US</b>	
Bon Appétit Management Company Foundation	USA
C&B Holdings, LLC	USA
Cosmopolitan Catering, LLC	USA
H&H Catering, L.P.	USA
<b>211 E. 7th Street, Suite 620, Austin, TX 78701-3218, US</b>	
Bamco Restaurants of Texas LLC	USA
Culinaire International, LLC	USA
Culinaire of Florida, LLC	USA
Milan Ventures, LLC	USA
Levy Premium Foodservice, L.L.C. (ii)	USA
Levy Texas Beverages, LLC	USA
University Food Services, Inc.	USA
Wolfgang Puck Catering & Events of Texas, LLC	USA
<b>2345 Rice Street, Suite 230, Roseville, MN 55113, US</b>	
Canteen One, LLC	USA
Street Eats Limited	USA
<b>7 St. Paul Street, Suite 820, Baltimore, MD 21202, US</b>	
Culinary Services Group, LLC	USA

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

Levy Baltimore Convention Center, LLC	USA
<b>251 Little Falls Drive, Wilmington, DE 19808, US</b>	
A.Anthony, LLC	USA
BenchWorks, Inc.	USA
BlueStar Refreshment Services, LLC	USA
Catering by Design	USA
CCL Hospitality Group, LLC	USA
CG Analytics and Consulting, LLC	USA
CLS Par, LLC	USA
Compass LCS, LLC	USA
Compass LV, LLC	USA
Compass Paramount, LLC	USA
Conterra, LLC	USA
Convenience Foods International, Inc.	USA
Coreworks, LLC	USA
Corporate Essentials LLC	USA
Crothall Healthcare Inc.	USA
CSM Cost Solutions, LLC	USA
Eat Cloud LLC	USA
Epicurean Group, LLC	USA
Epicurean Federal, LLC	USA
Eurest Services, Inc.	USA
Facilities Holdings, LLC	USA
Flik One, LLC	USA
Fresh & Ready Foods LLC	USA
HC Foods, LLC	USA
Levy Oklahoma, Inc.	USA
Levy Prom Golf, LLC	USA
Morrison Investment Company, Inc.	USA
MMS JV Holdings, LLC	USA
National Produce Consultants, LLC	USA
Parlay Solutions, LLC	USA
RAC Holdings Corp. (iii)	USA
Rank + Rally, LLC	USA
Restaurant Services I, LLC	USA
Spendifference LLC	USA
The HUB Design Innovation & Hospitality Services, LLC	USA
Touchpoint Support Services, LLC	USA
Unidine Corporation	USA
Unidine Lifestyles, LLC	USA
Unidine Nevada, LLC	USA
University Food Services, LLC	USA
Wolfgang Puck Catering and Events, LLC	USA
WPL, LLC	USA
<b>801 Adlai Stevenson Drive, Springfield, IL 62703, US</b>	
E15, LLC	USA
Levy (Events) Limited Partnership	USA
Levy (IP), LLC	USA
Levy Food Service, LLC	USA

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

Levy GP Corporation	USA
Levy Holdings GP, Inc.	USA
Levy Illinois Limited Partnership	USA
Levy Premium Foodservice Limited Partnership	USA
Levy R&H Limited Partnership	USA
Levy World Limited Partnership	USA
Professional Sports Catering, LLC	USA
Restaurant One, LLC	USA
RT Wholesale, LLC	USA
Superior Limited Partnership	USA
<b>508 Meeting Street, West Columbia, SC 29169, US</b>	
CGSC Capital, Inc.	USA
<b>450 Laurel Street, 8th Floor, Baton Rouge, LA 70801, US</b>	
Coastal Food Service, Inc.	USA
S.H.R.M. Catering Services, Inc.	USA
<b>80 State Street, Albany, NY 12207-2543, US</b>	
CulinArt, Inc.	USA
Hudson Yards Catering, LLC	USA
Hudson Yards Enterprises LLC	USA
Hudson Yards Sports & Entertainment LLC	USA
Mazzone Hospitality, LLC	USA
NYMM F&B Management, LLC	USA
Quality Food Management, Inc.	USA
RA Tennis Corp.	USA
RANYST, Inc.	USA
Restaurant Associates LLC	USA
Restaurant Associates, Inc.	USA
Restaurant Services Inc.	USA
USE LI F&B Management, LLC	USA
USE IV F&B Management, LLC	USA
USE 520 5th F&B Management, LLC	USA
545 West 30th Street F&B Management, LLC	USA
<b>2626 Glenwood Avenue, Suite 550, Raleigh, NC 27608, US</b>	
Compass 2K12 Services, LLC	USA
Compass HE Services, LLC	USA
Compass One, LLC	USA
Compass Two, LLC	USA
Strategic Dining Services, LLC	USA
Waveguide LLC	USA
<b>2595 Interstate Drive, Suite 103, Harrisburg, PA 17110, US</b>	
Intelas Health, Inc.	USA
Newport Food Service, Inc.	USA
<b>40 Technology Pkwy South, #300, Norcross, GA 30092, US</b>	
Compass Cares Foundation, Inc.	USA
Food Services Management By Mgr, LLC	USA
Morrison Alumni Association, Inc.	USA
<b>221 Bolivar Street, Jefferson City, MO 65101, US</b>	
Fresh Ideas Management, LLC	USA

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

<b>PO Box 1409, Lakeville, CT 06039, US</b>	
Tory Hill, LLC	USA
<b>Princeton South Corporate Ctr, Suite 160, 100 Charles Ewing Blvd, Ewing, NJ 08628, US</b>	
Gourmet Dining, LLC	USA
<b>2900 SW Wanamaker Drive, Suite 204, Topeka, KS 66614, US</b>	
Levy Kansas, LLC	USA
Myron Green Corporation	USA
PFM Kansas, Inc.	USA
<b>2908 Poston Avenue, Nashville, TN 37203, US</b>	
Southeast Service Corporation	USA
<b>8585 Old Dairy Road, Suite 208, Juneau, AK 99801, US</b>	
Statewide Services, Inc.	USA
<b>600 S, 2nd Street, Suite 155, Bismarck, ND 58504, US</b>	
Compass ND, LLC	USA
<b>2 Sun Court, Suite 400, Peachtree Corners, GA 30092, US</b>	
Eversource LLC	USA

<b>OTHER SUBSIDIARIES, JOINT ARRANGEMENTS, MEMBERSHIPS, ASSOCIATES AND OTHER SIGNIFICANT HOLDINGS</b>	<b>COUNTRY OF INCORPORATION OR ESTABLISHMENT</b>
---	--

#### Australia

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

Applejack Hospitality Management Services Pty Ltd (70%)	Australia
Applejack Hospitality Services Pty Ltd (70%)	Australia
Applejack North Sydney Pty Limited (70%)	Australia
Applejack Urbnsurf Pty Limited (70%)	Australia
Applejack Wynyard Pty Limited (70%)	Australia
Forresters Applejack Pty Limited (70%)	Australia
Old Palace Darlinghurst Pty Ltd (70%)	Australia
Socal Hospitality Pty Limited (70%)	Australia
The Botanist Kirribilli Pty Limited (70%)	Australia
The Butler Potts Point Pty Limited (70%)	Australia

##### Level 3, 12 Newcastle Street, Perth 6000, Australia

ESS Thalanyji PTY Ltd (60%)	Australia
-----------------------------	-----------

#### Canada

##### 1 Prologis Boulevard, Suite 400, Mississauga, Ontario, L5W 0G2, Canada

Chef's Hall Inc. (iii) (67%)	Canada
Compass Group Sports and Entertainment – (Quebec) (x) (67%)	Canada
Mercatino Foods Inc. (iii)(iv) (60%)	Canada
2455624 Ontario Inc. (iii) (51%)	Canada
2686613 Ontario Inc. (iii) (51%)	Canada
Ace Kosher Inc. (iii)(iv)(v) (51%)	Canada
Bluff FD Inc. (iii) (51%)	Canada
FDX Inc. (iii) (51%)	Canada
Food Dudes Restaurant Group Inc. (iii)(iv)(v)(51%)	Canada
The Food Dudes Inc. (iii)(iv)(v)(vi)(51%)	Canada
ECC – ESS Support Services (x) (50%)	Canada
2265668 Ontario Limited (iii)(iv)(v)(vi)(viii) (49%)	Canada
Amik Catering LP (x) (49%)	Canada

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

Dease River – ESS Support Services (x) (49%)	Canada
Dene West Limited Partnership (x) (49%)	Canada
ESS – East Arm Camp Services (x) (49%)	Canada
ESS – Kaatodh Camp Services (x) (49%)	Canada
ESS – Loon River Support Services (x) (49%)	Canada
ESS – Mi'kmaq Support Services (x) (49%)	Canada
ESS – Missanabie Cree Support Services (x) (49%)	Canada
ESS – Na Cho Nyak Dun Camp Services (x) (49%)	Canada
ESS - N'deh Support Services (x) (49%)	Canada
ESS – Ochapowace Support Services (x) (49%)	Canada
ESS – Pessamit Camp Services (x) (49%)	Canada
ESS - Wapachee Support Services (x) (49%)	Canada
ESS – Wapan Manawan Services de Soutien (x) (49%)	Canada
ESS-CreeQuest Support Services (49%)	Canada
ESS-Nuvumiut Support Services (x) (49%)	Canada
Services de Soutien ESS-SDEUM (x) (49%)	Canada
ESS-White River Support Services (49%)	Canada
ESS Haisla Support Services (x) (49%)	Canada
ESS HLFN Support Services (x) (49%)	Canada
ESS KNRA Support Services (x) (49%)	Canada
ESS Komatik Support Services (x) (49%)	Canada
ESS Liard First Nation Support Services (x) (49%)	Canada
ESS McKenzie Support Services (x) (49%)	Canada
ESS Okanagan Indian Band Support Services (x) (49%)	Canada
ESS Tataskweyak Camp Services (x) (49%)	Canada
ESS/Bushmaster Camp Services (x) (49%)	Canada
ESS/McLeod Lake Indian Band Support Services (x) (49%)	Canada
ESS/Mosakahiken Cree Nation Support Services (x) (49%)	Canada
ESS/Takla Lake Support Services (x) (49%)	Canada
ESS/WEDC Support Services (x) (49%)	Canada
First North Catering (x) (49%)	Canada
Hill Plain - ESS Support Services (x) (49%)	Canada
HLCSS-ESS Support Services (x) (49%)	Canada
JCP - ESS Support Services (x) (49%)	Canada
KDM – ESS Support Services (x) (49%)	Canada
Metis Infinity – ESS Support Services (49%)	Canada
Mi'kma'ki Domiculture (49%)	Canada
Mi'kmaq-ECC Nova Scotia Support Services (x) (49%)	Canada
Nisga'a Village - ESS Support Services (x) (49%)	Canada
Nuvumiut-ESS Support Services (x) (49%)	Canada
Poplar Point Catering (x) (49%)	Canada
Songhees Nation Support Services (x) (49%)	Canada
<b>30 Queen's Road, St. John's, Newfoundland and Labrador, A1C 2A5, Canada</b>	
Labrador Catering Inc. (iii) (49%)	Canada
Labrador Catering LP (x) (49%)	Canada
<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) (49%)	Canada
<b>77 King Street West, No. 400, Toronto, Ontario, M5K 0A1, Canada</b>	
O&B Yonge Richmond LP (33.4%)	Canada

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

<b>1600-421 7 AVE SW, Calgary, Alberta T2P 4K9, Canada</b>	
Komplete Modular Solutions Ltd. (iii) (iv) (51%)	Canada
Rimfire Solutions Ltd. (40%)	Canada
<b>Finland</b>	
<b>Linnankatu 26 A 41, 20100, Turku, Finland</b>	
Unica Oy (49%)	Finland
<b>Keskussairaalan tie Opinkivi 2, 40600 Jyväskylä, Finland</b>	
Semma Oy (45%)	Finland
<b>France</b>	
<b>Le Puy Du Fou, 85590 Les Epesses, France</b>	
Puy Du Fou Restauration SAS (99.8%)	France
<b>India</b>	
<b>1st Floor, VK Kalyani Commercial Complex, Sankey Rd, Opp: BDA Head Office, Bengaluru, Karnataka, 560020, India</b>	
Bottle Lab Technologies Private Limited (79.55%)	India
<b>Innov8 Raj Vilas, Lower Ground Floor, Salcon Ras Vilas, D-1 Saket District Centre, Saket (South Delhi), South Delhi, New Delhi-110017, India</b>	
I.C.S Foods Private Limited (70%)	India
<b>Japan</b>	
<b>Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan</b>	
Chiyoda Kyushoku Services Co., Ltd (90%)	Japan
<b>5-7-5, Chiyoda, Naka-ku, Nagoya-City, Aichi-Prefecture, 460-0012, Japan</b>	
Seiyo General Food Co., Ltd (50%)	Japan
<b>Luxembourg</b>	
<b>39 Boulevard Joseph, II L-1840, Luxembourg</b>	
Geria SA (25%)	Luxembourg
<b>Monaco</b>	
<b>30, Boulevard Princesse Charlotte Le Labor - RDC, 98000 MC, Monaco</b>	
Eurest Monaco S.A. (99.99%)	Monaco
<b>Netherlands</b>	
<b>Haaksbergweg 70, 1101 BZ, Amsterdam, Netherlands</b>	
Compass Group International Finance C.V. (x) (100%)	Netherlands
<b>Norway</b>	
<b>Okesnoyveien 16, 1366, Lysaker, 1366, Norway</b>	
Forpleiningstjenester AS (33.33%)	Norway
<b>Harbitzalléen 2A, 0275 Oslo, PÅ Box 4148, Sjølyst, 0217 Oslo, Norway</b>	
Gress Gruppen AS (33.33%)	Norway
<b>Brynsalléen 4, 0667 Oslo, Postboks 6489 Etterstad, 0606 Oslo</b>	
Viken Innkvartering AS (50%)	Norway
Flesland Innkvartering AS (33.33%)	Norway
<b>Neptunvegen 4, 7652 Verdal, Postboks 6489 Etterstad, 0606 Oslo</b>	
Ørin Overnatting AS (33.85%)	Norway
<b>Papua New Guinea</b>	
<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) (55%)	Papua New Guinea
Eurest Lotic (PNG) JV Ltd (ii) (50%)	Papua New Guinea
<b>Qatar</b>	
<b>2 Floor, Al Mana Commercial Tower, C-Ring road, Doha, PO BOX 22481, Qatar</b>	
Compass Catering Services WLL (20%)	Qatar

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

##### Spain

**Calle Pinar de San José 98, Planta 1a, 28054, Madrid, Spain**

Eurest Servicios, S.L (99%) Spain

##### United Kingdom

**Parklands Court, 24 Parklands, Birmingham Great Park, Rubery, Birmingham, B45 9PZ, United Kingdom**

Mother Group Limited (iii)(iv) (92.48%) UK

**County Ground, Edgbaston, Birmingham, B5 7QU, United Kingdom**

Edgbaston Experience Limited (iii)(iv) (25%) UK

**67 Shrivenham Hundred Business Park Majors Road, Watchfield, Swindon, Oxfordshire, SN6 8TY, United Kingdom**

Benchmark Designs Limited (iii) (50%) UK

**Lower Ground 04 Edinburgh House, 154-182 Kennington Lane, London, SE11 5DP, United Kingdom**

Peppermint Events Limited (50%) UK

POP (Purveyors of Plenty) Collective Limited (50%) UK

**2nd Floor, Fourways House, 57 Hilton Street, Manchester, M1 2EJ, United Kingdom**

FC Sportswear and Retail Services Limited (iii)(iv) (45%) UK

**The O2, Peninsula Square, London, SE10 0DX**

EdiPark Holdco Limited (i) (37.5%) UK

EdiPark Arena Limited (37.5%) UK

**The Oval, Kennington, London, SE11 5SS, United Kingdom**

Oval Events Holdings Limited (iii)(iv)(v)(vi) (37.5%) UK

Oval Events Limited (iii)(iv)(v)(vi) (37.5%) UK

**1st Floor 4 Tabernacle Street, London, EC2A 4LU, United Kingdom**

Cucumber Holdings Limited (iii) (33.9%) UK

Kerb Berlin Limited (ii)(iii) (33.9%) UK

Kerb Events Limited (iii)(iv) (33.9%) UK

Kerb Group Limited (ii)(v)(vi) (33.9%) UK

Kerb Seven Dials Limited (iii) (33.9%) UK

Kerb Ventures Limited (iii)(iv) (33.9%) UK

**Rugby House, Allianz Stadium, 200 Whitton Road, Twickenham, Middlesex, TW2 7BA, United Kingdom**

Twickenham Experience Limited (iii)(iv) (15.53%)<sup>1</sup> UK

##### United States

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

HHP-Partner COL, LLC (90%) USA

HHP-Partner, LLC (90%) USA

BAMJoy LLC (60%) USA

HBGALA Holdings, LLC (50.1%) USA

Hanna Brothers Enterprises, LLC (50.1%) USA

Hanna Brothers Georgia, LLC (50.1%) USA

Learfield Levy Foodservice, LLC (50%) USA

DIOSS LLC (49%) USA

Pure Solutions, LLC (49%) USA

Thompson Facilities Services LLC (49%) USA

Thompson Hospitality Services, LLC (49%) USA

Two Tree Management, LLC (30%) USA

**8585 Old Dairy Road, Suite 208, Juneau, AK 99801, US**

KIJK/ESS, LLC (80%) USA

Statewide/GanaAYoo JV (50%) USA

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

# Compass Group Holdings PLC

## Notes to the accounts

### For the year ended 30 September 2025 (continued)

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

<b>980 N. Michigan Ave., Suite 400, Chicago, IL 60611, US</b>	
Convention Hospitality Partners (75%)	USA
Atlanta Sports Catering (50%)	USA
Orlando Foodservice Partners (50%)	USA
<b>84 State Street, Boston, MA 02109, US</b>	
Levy Maryland, LLC (74%)	USA
<b>5001 Blue Mound Rd. Fort Worth, TX 76106</b>	
Quantum North America, LLC (70%)	USA
<b>7 St. Paul Street, Suite 820, Baltimore, MD 21202, US</b>	
Levy Baltimore, LLC (70%)	USA
<b>2 Sun Court, Suite 400, Peachtree Corners, GA 30092, US</b>	
Production Propane LLC (50.1%)	USA
<b>1090 Vermont Ave N.W., Washington, DC 20005, US</b>	
Seasons Culinary Services, Inc (50.1%)	USA
<b>4605 Duke Drive, Suite 110, Mason, OH 45040, US</b>	
Linkage Solutions, LLC (49%)	USA
<b>3903 Volunteer Drive, Suite 200, Chattanooga, TN 37416, US</b>	
Sifted, LLC (40%)	USA
<b>1209 Orange Street, Wilmington, DE 19801, US</b>	
AEG Venue Management Holdings, LLC (38%)	USA
Link-Age Launch, LLC (30%)	USA
<b>945 Market Street, San Francisco, CA 94103, US</b>	
Saluhall SF Inc. (33.9%)	USA
<b>1201 Hays Street, Tallahassee, FL 32301, US</b>	
Food Fleet Inc. (25%)	USA

#### NOTES

1. Unless otherwise stated, indirectly owned by Compass Group Holdings PLC, active status and ordinary shares issued.
2. Unless stated otherwise, 100% owned.
3. 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.
4. 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