COMPASS GROUP FINANCE NETHERLANDS B.V.

Registered office: Haaksbergweg 70, 1101 BZ Amsterdam

Registration number: 71916970

ANNUAL REPORT 2025

INDEX

DIRECTORS' REPORT 2

FINANCIAL STATEMENTS 6

STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025 6

STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 SEPTEMBER 2025 7

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 SEPTEMBER 2025 8

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 SEPTEMBER 2025 9

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 10

OTHER INFORMATION 24

DIRECTORS' REPORT

The Board of Directors of Compass Group Finance Netherlands B.V. (the "Company") (the "Board of Directors") hereby presents its financial statements for the year ended 30 September 2025.

GENERAL INFORMATION

The Company's business objectives are providing financial support to other companies within a group of companies referred to as the "Compass Group" or the "Group". Compass Group PLC, a company registered in England and Wales and listed on the London Stock Exchange, is the ultimate parent company of the Compass Group. When making decisions, management of the Company takes into account the outcome of the decision for the Company as well as the outcome for Compass Group as a whole. The Company is a wholly owned direct subsidiary of Compass Group International B.V., a company incorporated in the Netherlands.

FINANCIAL INFORMATION

Compass Group PLC maintains a £6,000,000,000 Euro Medium Term Note Programme (the "Programme"). The Company was also an issuer under the Programme prior to the update of the Programme in 2025, but was removed with effect from 13 June 2025. Following the Company's removal from the Programme, the Company is no longer able to issue new notes under the Programme. However, the Company remains the issuer of certain outstanding notes under the Programme, which notes are unconditionally and irrevocably guaranteed by Compass Group PLC.

Details of the outstanding notes issued by the Company under the Programme are set out in note 1 to the financial statements on page 13. Any proceeds received by the Company from noteholders under the Programme have been lent to Compass Group PLC under inter-company loans with the intention that any interest received from such loans is used by the Company to fund interest payments due to noteholders.

As an issuer of debt securities admitted to the Official List of the UK Financial Conduct Authority and to trading on the (non-EU) regulated Main Market of the London Stock Exchange, the Company is required to comply with, among others, certain obligations included in the UK Listing Rules and Disclosure Guidance and Transparency Rules made under section 73A of the UK Financial Services and Markets Act 2000 to the extent applicable to the issuers of debt securities.

Income statement review

For the financial year ended 30 September 2025, net finance income was €1,247 thousand (2024: €1,884 thousand). The Company's net finance income was primarily derived from the positive difference between interest income on its inter-company loans to Compass Group PLC (including amortisation of transaction costs) in an amount of €24,652 thousand (2024: €29,639 thousand) and the interest expense to the noteholders (including amortisation of transactions costs) in the amount of €23,652 thousand (2024: €28,044 thousand).

Profit before tax was €1,012 thousand (2024: €1,619 thousand). The decrease since 2024 is due to the repayment during 2024 of the €750 million 0.625% guaranteed notes due 2024 issued under the Programme and the repayment of the related loan to Compass Group PLC during the year ended 30 September 2024.

Balance sheet review

There are no material changes in the balance sheet compared to the 30 September 2024 balance sheet.

Cash flow review

During the financial year ended 30 September 2025, the Company paid interest on the outstanding notes issued under the Programme in cash in an amount of €22,500 thousand (2024: €34,627 thousand) and received interest from Compass Group PLC on the inter-company loan receivables in the amount of €23,500 thousand (2024: €36,625 thousand). The first interest payment by the Company on the €500 million 3.000% sustainable guaranteed notes due 2030 under the Programme ("2030 Notes") was due in March 2024, reflecting an interest period of 18 months, which resulted in a one-time increase in interest payments in the financial year ended 30 September 2024. The interest payment during the year ended 30 September 2025 reflected a regular 12 month period for the notes that remain outstanding.

DIRECTORS' REPORT CONTINUED

SIGNIFICANT RISKS AND UNCERTAINTIES

The Company has processes and procedures in place to ensure that the principal risks of the Company are mitigated. The Board of Directors manages the Company's risks in line with the policies and procedures of Compass Group PLC, the ultimate parent company of the Company. As the Company is a financing company, the main risks for the Company relate to financial risks through its financial assets and liabilities, as discussed below. In managing these risks, the Company works closely with management of Compass Group PLC.

As part of the annual business cycle, the Board of Directors participates in a biannual formal risk assessment process on key financial controls. As part of this process, the Board of Directors identifies and documents major risks and appropriate mitigating activities and controls and monitors and reports to Compass Group PLC the effectiveness of these controls. The Directors also sign biannual confirmations of compliance with key procedures and reports any breakdowns in, or exceptions to, these procedures. In addition, the Board oversees the implementation of procedures designed to prevent, detect and respond to fraud, including periodic fraud risk assessments and defined escalation/reporting protocols.

The Compass Group also has formal procedures in place, with clearly designated levels of authority, for approving financial investments to which the Company adheres.

Given the Company's role as a financing entity, the principal risks and uncertainties applicable to the Company include financial risks, regulatory and political environment risks, cybersecurity and data privacy risks, tax risks and business and integrity risks. These risks arise from the Company's financial assets and liabilities and its funding structure. According to the Board of Directors, key laws and regulations applicable to the Company include, but are not limited to, Dutch corporate law (Book 2, Part 9 of the Dutch Civil Code), IFRS Accounting Standards as endorsed by the European Union (EU-IFRS), and the UK Listing Rules and Disclosure Guidance and Transparency Rules made under section 73A of the UK Financial Services and Markets Act 2000 and related UK securities regulations, to the extent applicable to issuers of debt securities.

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 together with a description of the mitigations in place are disclosed in Compass Group PLC's Annual Report 2025 (see pages 21-24 of Compass Group PLC's Annual Report 2025), which does not form part of this Report and can be viewed on the Compass Group PLC website www.compass-group.com.

Additional risks and uncertainties not presently known to the management of the Company, or which are considered to be remote or are deemed to be less material at the date of this Report, may also have an adverse effect on the Company.

CORPORATE RESPONSIBILITY

As the Company is a financing company, the direct effect of any actions of the Company with regards to corporate responsibility is limited. For information on its role as an issuer of sustainable financing, see note 1 to the financial statements on page 13.

PERSONNEL-RELATED INFORMATION

The Board of Directors consists of one male and one female director, which results in a male/female ratio of 50%. Both directors reside in the Netherlands. The Company had no employees during the financial year ended 30 September 2025 (2024: None). The activities of the Company are performed by employees based in the Netherlands and employed by the direct parent company of the Company. The Company is being recharged for these services.

RESEARCH AND DEVELOPMENT

As the Company is a financing company, there were no research and development activities by the Company during the financial year (2024: None).

INFORMATION REGARDING FINANCIAL INSTRUMENTS

The Company continues to manage its interest rate and foreign currency exposure in accordance with the policies set out below. The Company's financial instruments comprise cash, borrowings from external counterparties, receivables and payables that are used to finance the Company's operations. The Company does not hold or trade in derivative instruments.

Liquidity risk

Liquidity risk is the risk that the Company may not be able to meet its financial obligations as they fall due.

The Company finances its operations through borrowings from a number of sources including the public markets and share capital and share premium from its parent company. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. The Company aims to maintain the level of cash and cash equivalents at an amount in excess of expected cash outflows on financial liabilities over the immediately following 60 days except for the interest payments for which the cash outflow is matched by a cash inflow on the same day.

The Company has the option to match the maturity of its financial assets to the maturity of its financial liabilities.

Foreign currency risk

The Company's policy is to match as far as possible its principal projected cash flows by currency to actual or effective borrowings in the same currency. Currently the Company only has assets and liabilities denominated in euros. Therefore, the Company is not subject to any material currency risk. Notes 5 and 11 to the financial statements on pages 14 and 16 to 21, respectively, disclose information on the currencies of receivables and borrowings.

The Company does not enter into derivative and/or hedge contracts and does not apply hedge accounting.

DIRECTORS' REPORT CONTINUED

INFORMATION REGARDING FINANCIAL INSTRUMENTS CONTINUED

Interest rate risk

The Company's policy is to manage its exposure such that, in the short term, it is not materially exposed to fluctuations in interest rates in its principal currencies. The Company implements this policy by matching interest rates on borrowings to the interest rate on receivables where possible, allowing for a net positive margin, and by borrowing at a fixed rate where it is beneficial to do so. Currently the Company has no variable rate instruments.

Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. In the case of the Company, this risk arises principally from the Company's receivables from Compass Group PLC. The Board of Directors considers this risk to be low based on the ultimate parent company's financial strength and historical payment performance. For a broader understanding of the principal risks and uncertainties facing the global business of Compass Group PLC, further information is provided on pages 21 to 24 of Compass Group PLC's Annual Report 2025 (www.compass-group.com). Further information on the financial risks faced by the Company is included in Note 11 to the financial statements on pages 17 to 21.

CONTROL FRAMEWORK FOR FINANCIAL REPORTING

The Company uses standard financial reporting software for preparing its financial statements. All fair value valuations in the financial reports are prepared by the Compass Group valuation team and reviewed by the Company's management.

INFORMATION REGARDING SOCIAL ASPECTS OF OPERATING THE BUSINESS

As the Company is a financing company, the Company has only limited direct impact on social aspects. For information on its role as an issuer of sustainable financing, see the section titled "Financial Information" above.

REMUNERATION OF MANAGING AND SUPERVISORY DIRECTORS

The members of the Board of Directors receive no remuneration from the Company (2024: Nil).

INFORMATION CONCERNING APPLICATION OF CODE OF CONDUCT

The Company is committed to upholding high standards of ethics and integrity (E&I) and expects its employees (if any) and board members, to act accordingly. The Compass Group's Code of Business Conduct ("CBC"), Global Supplier Code of Conduct, Business Integrity Policy ("BIP"), Data Protection Policy, and Human Rights Policy ("HRP"), govern all stakeholder relationships. The Group's risk management process identifies key risks and informs the ongoing monitoring, testing, and review of key internal controls. All alleged breaches of the CBC, BIP or HRP and any other serious misconduct are investigated (as appropriate). No breaches of the CBC, BIP or HRP in respect of the Company have been reported to the Board of Directors. Further information can be found on the Compass Group PLC website: www.compass-group.com/en/who-we-are/ethics-and-integrity.html.

MANAGEMENT STATEMENT

The financial statements for the financial year ended 30 September 2025, which have been prepared in accordance with the IFRS Accounting Standards, as endorsed by the European Union ("EU-IFRS") and the Dutch Civil Code, give a true and fair view of the assets, liabilities, the financial position and the profit or loss of the Company. The Directors' Report includes a fair review of the development and performance of the Company together with a description of the principal risks and uncertainties faced by the Company, as required pursuant to section 5:25d(8)/(9) of the Dutch Financial Markets Supervision Act ("Wet op het financieel toezicht").

POST BALANCE SHEET EVENTS

No material post balance sheet events have been identified by the Board of Directors of the Company as at the date of this Report.

FUTURE DEVELOPMENTS

The Board of Directors of the Company does not expect any changes to its members.

As the Company is a financing company within the Compass Group, the Company's assets consist principally of the Company's loans to related parties. The ability to satisfy any liabilities is dependent upon the Company's receipt of interest payments from those related parties. Following the review of Compass Group PLC's Annual Report 2025, as the main debtor of the Company, and the possible impact which the risks and uncertainties described in this report for Compass Group PLC could have on the financial results of the Company, the Board of Directors concluded that there is currently no reason to believe that Compass Group PLC will not be able to comply with all its obligations to the Company and therefore that the Company will continue to be able to comply with all its payment obligations to the holders of notes issued by it under the Programme. Furthermore, the Company's obligations under the Programme have been guaranteed by Compass Group PLC, as noted in the section titled "Financial Information" above. The Board of Directors believes that the Company has adequate resources to continue in operational existence for the foreseeable future and therefore continues to adopt the going concern basis in preparing its financial statements.

There are at present no plans to change the current financing structure.

DIRECTORS' REPORT CONTINUED

OTHER INFORMATION

We confirm that the Board of Directors have permitted the auditor to undertake whatever inspections it considers to be appropriate for the purpose of enabling the auditor to give its audit opinion.

Amsterdam, 19 January 2026

The Board of Directors:

P.N. Frans

H.A.M. Troost-Bosboom

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025

(BEFORE PROFIT APPROPRIATION)

COMPASS GROUP FINANCE NETHERLANDS B.V.	NOTES	2025 €'000	2024 €'000
NON-CURRENT ASSETS			
Receivables from Group undertakings	5	**995,238**	994,086
Non-current assets		**995,238**	994,086
CURRENT ASSETS			
Short term receivable from Group undertakings	5	**-**	-
Interest receivable from Group undertakings	5	**9,337**	9,337
Other receivables		**54**	57
Cash and cash equivalents	7	**2,977**	9,353
Current assets		**12,368**	18,747
Total assets		**1,007,606**	1,012,833
CURRENT LIABILITIES			
Note interest payable		**(9,026)**	(9,026)
Short term Note payable	10	**-**	-
Trade and other payables		**(157)**	(135)
Current liabilities		**(9,183)**	(9,161)
NON-CURRENT LIABILITIES			
Long term Notes payable	10	**(995,247)**	(994,095)
Non-current liabilities		**(995,247)**	(994,095)
Total liabilities		**(1,004,430)**	(1,003,256)
Net assets		**3,176**	9,577
EQUITY			
Share capital	8	**2,000**	2,000
Share premium account	8	**117**	117
Other reserves	8	**47**	5,841
Unappropriated result	8	**1,012**	1,619
Total equity		**3,176**	9,577

STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 SEPTEMBER 2025

COMPASS GROUP FINANCE NETHERLANDS B.V.	NOTES	**TOTAL 2025 €'000**	TOTAL 2024 €'000
Finance income	6	**24,899**	29,928
Finance costs	6	**(23,652)**	(28,044)
Net finance income		**1,247**	1,884
Operating costs	4	**(235)**	(265)
Operating result		**1,012**	1,619
Profit before tax		**1,012**	1,619
Income tax expense	3	**-**	-
Profit for the year		**1,012**	1,619
Other comprehensive income		-	-
Total comprehensive income for the year		**1,012**	1,619
ATTRIBUTABLE TO			
Equity shareholders of the Company		**1,012**	1,619

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 SEPTEMBER 2025

	NOTES	ATTRIBUTABLE TO EQUITY SHAREHOLDERS OF THE COMPANY				
		SHARE CAPITAL €'000	SHARE PREMIUM ACCOUNT €'000	OTHER RESERVES €'000	UNAPPROPRIATED RESULT €'000	TOTAL €'000
At 1 October 2024		**2,000**	**117**	**5,841**	**1,619**	**9,577**
Allocation of unappropriated result to other reserves		**-**	**-**	**1,619**	**(1,619)**	**-**
Dividend paid		**-**	**-**	**(7,413)**	**-**	**(7,413)**
Profit for the year		**-**	**-**	**-**	**1,012**	**1,012**
Total comprehensive income for the year		**-**	**-**	**-**	**1,012**	**1,012**
At 30 September 2025	8	**2,000**	**117**	**47**	**1,012**	**3,176**

	NOTES	ATTRIBUTABLE TO EQUITY SHAREHOLDERS OF THE COMPANY				
		SHARE CAPITAL €'000	SHARE PREMIUM ACCOUNT €'000	OTHER RESERVES €'000	UNAPPROPRIATED RESULT €'000	TOTAL €'000
At 1 October 2023		2,000	117	4,179	1,662	7,958
Allocation of unappropriated result to other reserves		-	-	1,662	(1,662)	-
Profit for the year		-	-	-	1,619	1,619
Total comprehensive income for the year		-	-	-	1,619	1,619
At 30 September 2024	8	2,000	117	5,841	1,619	9,577

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 SEPTEMBER 2025

COMPASS GROUP FINANCE NETHERLANDS B.V.	NOTES	**2025 €'000**	2024 €'000
CASH FLOW FROM OPERATING ACTIVITIES			
Net profit		**1,012**	1,619
Adjustment for:			
Finance income	6	**(24,899)**	(29,928)
Finance costs	6	**23,652**	28,044
Interest received		**23,513**	36,625
Interest paid to holders of Notes		**(22,500)**	(34,627)
Bank interest received	6	**234**	289
Change in trade and other payables/receivables		**25**	42
Net cash from operating activities		**1,037**	2,064
CASH FLOW FROM INVESTING ACTIVITIES			
New loan to related party	5	**(7,400)**	-
Decrease in receivables – related parties	5	**7,400**	750,000
Net cash from investing activities		**-**	750,000
CASH FLOW FROM FINANCING ACTIVITIES			
Dividend paid to shareholder	8	**(7,413)**	-
Repayments to holders of Notes		**-**	(750,000)
Net cash used in financing activities		**(7,413)**	(750,000)
CASH AND CASH EQUIVALENTS			
Net (decrease)/increase in cash and cash equivalents		**(6,376)**	2,064
Cash and cash equivalents at beginning of the year		**9,353**	7,289
Cash and cash equivalents at end of the year	7	**2,977**	9,353

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

INTRODUCTION

Compass Group Finance Netherlands B.V. (the "Company") is a company domiciled in the Netherlands. The address of the Company's registered office is Haaksbergweg 70, 1101 BZ Amsterdam. The Company is registered at the Chamber of Commerce in Amsterdam under registration number 71916970. The main activities of the Company are those of a financing company involved in providing financing to members of the Compass Group ("Group undertakings").

The Company is an issuer of debt securities admitted to the Official List of the UK Financial Conduct Authority and to trading on the (non-EU) regulated Main Market of the London Stock Exchange. In relation to such debt securities, the Company is required to comply with, among others, certain obligations included in the UK Listing Rules and Disclosure Guidance and Transparency Rules made under section 73A of the UK Financial Services and Markets Act 2000 to the extent applicable to the issuers of debt securities.

These financial statements cover the year from 1 October 2024 up to and including 30 September 2025.

The material accounting policies adopted in the preparation of the financial statements of the Company are set out below:

A ACCOUNTING CONVENTION AND BASIS OF PREPARATION

The financial statements of the Company (hereafter "financial statements") have been prepared in accordance with IFRS Accounting Standards (IFRS) as endorsed by the European Union (EU-IFRS) and in accordance with Article 362 sub 9 of Part 9 of Book 2 of the Dutch Civil Code. The financial statements were approved by the Board of Directors on 19 January 2026

The financial statements have been prepared assuming that the Company will continue as a going concern. The going concern basis of accounting contemplates that the Company will continue in operation for the foreseeable future and will be able to realise its assets and discharge its liabilities in the normal course of business.

The financial statements have been prepared on the historical cost basis.

B FOREIGN CURRENCY

The Company's financial statements are presented in euros, which is the Company's functional currency. All financial information presented in euros has been rounded to the nearest thousand except when otherwise indicated.

Transactions in foreign currencies are translated to the functional currency of the Company at exchange rates at the dates of the transactions.

Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the exchange rate at that date. Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated to the functional currency at the exchange rate at the date that the fair value was determined. Foreign currency differences are generally recognised in profit or loss. Non-monetary items in a foreign currency that are measured based on historical cost at the initial exchange rate used.

C CRITICAL ACCOUNTING ESTIMATES, ASSUMPTIONS AND JUDGEMENTS IN APPLYING ACCOUNTING POLICIES

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. These estimates, judgements and assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

Whilst there are no judgements that management considers to be critical in the preparation of these financial statements, there is a significant judgement in respect of the Fair Value calculations included in note 11 and the calculation of the allowances for expected credit losses ("ECLs") on related party balances included in note 5.

MEASUREMENT OF FAIR VALUES

A number of the Company's disclosures require the measurement of fair values for financial assets and liabilities.

The Company has an established control framework with respect to the measurement of fair values.

The Board of Directors reviews on a regular basis a fair value analysis which is supported by the Compass Group's valuation team based upon significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the Compass Group valuation team assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of EU-IFRS, including the level in the fair value hierarchy in which such valuations should be classified. This additional information from the Compass Group valuation team is reviewed by the Board of Directors on a regular basis.

When measuring the fair value of an asset or a liability, the Company uses market observable data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 CONTINUED

C CRITICAL ACCOUNTING ESTIMATES, ASSUMPTIONS AND JUDGEMENTS IN APPLYING ACCOUNTING POLICIES CONTINUED

If the inputs used to measure the fair value of an asset or a liability might be categorised in different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting year during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in note 11.

MEASUREMENT OF ECLs

The calculation of the allowances for ECLs is performed by determining the credit risk of each debtor. The Company includes quantitative and qualitative information and analysis based on the Company's historical experience and forward-looking information. The Company recognises loss allowances for ECLs on related party balances measured at amortised cost. The Company measures loss allowances at an amount equal to ECLs occurring in the next twelve months, except where the credit risk of a related party balance has increased significantly since initial recognition. In this event, the Company will measure the loss allowance as an amount equal to the lifetime ECLs for the related party balances.

RELATED PARTY BALANCES

An impairment loss is recognised when the carrying amount of an asset or group of assets relating to the same debtor exceeds its recoverable amount.

D FINANCE INCOME AND FINANCE COSTS

The Company's finance income and finance costs include interest income and interest expense. Interest income or expense is recognised using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:

- the amortised cost of the financial asset (when the asset is not credit-impaired); or
- the amortised cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the amortised cost of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability, both including related issuance and transaction costs. However, for financial assets that have become credit-impaired subsequent to initial recognition, interest income is calculated by applying the effective interest rate to the amortised cost of the financial asset, reduced by impairment losses. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the amortised cost basis without impairment losses.

E INCOME TAX

The Company is a member of a fiscal unity for corporate income tax purposes. Its direct parent company, Compass Group International B.V. is the head of the fiscal unity. The corporate income tax for all entities included in the fiscal unity is accounted for by the head of the fiscal unity and is not charged to the entities included in the fiscal unity. The Company is jointly and severally liable for all income tax debts of the fiscal unity.

F FINANCIAL INSTRUMENTS

Financial assets and liabilities are recognised on the Company's statement of financial position when the Company becomes a party to the contractual provisions of the instrument and derecognised when it ceases to be a party to such provisions. Financial assets and liabilities denominated in foreign currency are translated into euro at financial year end exchange rates. Exchange gains and losses are dealt with through the statement of profit or loss.

The Company initially recognises loans and receivables issued on the date that they are originated. All other financial assets and liabilities are recognised initially on the trade date. A financial asset or liability (unless a trade receivable or payable without a significant financing component) is initially measured at fair value plus, for an item not at fair value through profit or loss ("FVTPL"), transaction costs that are directly attributable to its acquisition or issue.

Financial assets and liabilities are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets and liabilities, in which case all affected financial assets and liabilities are reclassified on the first day of the first reporting year following the change in the business model.

Currently, all financial assets and liabilities are measured at amortised cost. After initial recognition, financial assets are measured at amortised cost using the effective interest method, reduced by impairment losses. After initial recognition, financial liabilities are measured at amortised cost using the effective interest method. Interest income / expenses, foreign exchange gains, losses and impairments are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.

Financial assets are classified as current if they are expected to be received within 12 months of the statement of financial position date. Financial liabilities are classified as current if they are expected to be paid within 12 months of the statement of financial position date.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 CONTINUED

F FINANCIAL INSTRUMENTS CONTINUED

The Company recognises loss allowances for ECLs on financial assets measured at amortised cost. The Company measures loss allowances at an amount equal to ECLs occurring in the next twelve months, except where the credit risk of a financial asset has increased significantly since initial recognition. In this event, the Company will measure the loss allowance as an amount equal to the lifetime ECL for the financial asset.

G CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash at bank. Cash and cash equivalents are stated at nominal value and are readily available.

H SHAREHOLDER'S EQUITY

Ordinary shares

Ordinary shares are recorded at the proceeds received, net of direct issue costs.

Share premium

Share premium is recorded at the proceeds received, net of direct issue costs.

Other reserves

Other reserves represent the non-distributed profits of the Company.

I DIVIDENDS

Dividends are recognised as a liability when they are approved by the General Meeting of Shareholders. Until such approval, dividends are disclosed as part of equity. Dividends paid are presented in the statement of changes in equity as a distribution to shareholders and classified as cash flows from financing activities in the statement of cash flows, in accordance with IAS 7.

J CASHFLOW FROM OPERATING ACTIVITIES

In calculating the cash flow from operating activities, the Company uses the indirect method.

K ACCOUNTING STANDARDS, AMENDMENTS AND INTERPRETATIONS TO EXISTING STANDARDS

There were no new accounting standards or amendments to existing standards effective in the year ended 30 September 2025 that had a significant impact on the Company's financial statements.

Standards issued but not yet effective

A number of new standards are effective for annual reporting periods beginning after 1 January 2025 and earlier application is permitted; however, the Company has not early adopted the new or amended standards in preparing these financial statements.

IFRS 18 Presentation and Disclosure in the Financial Statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements and applies for annual reporting periods beginning on or after 1 January 2027. The new standard introduces the following key new requirements:

- Entities are required to classify all income and expenses into five categories in the statement of profit or loss, namely the operating, investing, financing, discontinued operations and income tax categories. Entities are also required to present a newly-defined operating profit subtotal. Entities' net profit will not change.
- Management-defined performance measures (MPMs) are disclosed in a single note in the financial statements.
- Enhanced guidance is provided on how to group information in the financial statements.
- In addition, all entities are required to use the operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method.

The Company is still in the process of assessing the impact of the new standard, particularly with respect to the structure of the Company's statement of profit or loss, the statement of cash flows and the additional disclosures required for MPMs. The Company is also assessing the impact on how information is grouped in the financial statements, including for items currently labelled as 'other'.

Other accounting standards

- Disclosures under the amendments to IAS 7 and IFRS 7, which became effective in 2025 were not applicable to the Company.
- There are a number of changes to accounting standards, effective in future years, which are not expected to significantly impact the Company's financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 CONTINUED

1 EMTN PROGRAMME

With effect from 13 June 2025, the Company ceased to be an issuer in relation to the GBP 6 billion Euro Medium Term Note programme (the "Programme") maintained by Compass Group PLC and (previously) the Company. The Company continues to have guaranteed notes outstanding under the Programme. Following its cessation as an issuer, the Company has not participated in the most recent annual update of the Programme.

On 5 September 2018 the Company issued €500 million 1.500% guaranteed notes due 2028 ("2028 Notes") under the Programme. The proceeds received by the Company in respect of the 2028 Notes were lent to Compass Group PLC under an inter-company loan.

On 6 September 2018, the Company assumed the obligations of Compass Group International B.V. as the issuer of the €750 million 0.625% guaranteed notes due 2024 ("2024 Notes") under the Programme. In connection with this substitution, Compass Group International B.V. also assigned to the Company the inter-company loan to Compass Group PLC which was made with proceeds of the 2024 Notes. During the financial year ended 30 September 2024, the Company repaid in full the 2024 Notes, with the related loan receivable from Compass Group PLC also being repaid in full.

In July 2022, Compass Group PLC launched a Sustainable Financing Framework (the "Framework") to enable the Compass Group to issue green, social and sustainability bonds, as well as other types of financing in support of its environmental, social and governance ("ESG") objectives, including its global climate net zero commitment. Following the launch of this Framework, on 8 September 2022, the Company issued €500 million 3.000% sustainable guaranteed notes due 2030 under the Programme ("2030 Notes") which, together with the 2028 Notes and, until their repayment, the 2024 Notes, comprise the "Notes". As has been the case with prior issuances, the proceeds received by the Company in respect of the 2030 Notes were lent to Compass Group PLC under an inter-company loan. In accordance with the final terms of the 2030 Notes, the proceeds of the 2030 Notes are to be used by Compass Group PLC to finance and/or refinance sustainable projects. As indicated in the January 2024 allocation report, included on the website mentioned below, the proceeds of the 2030 Notes were fully allocated. Details of the allocation of the proceeds of the sustainable notes issued under the Programme, including the 2030 Notes, are available on the website at www.compass-group.com/en/investors/debt-investors/sustainable-financing. It is the Company's intention that any interest received from the inter-company loans to Compass Group PLC be used by the Company to fund payments due to the holders of Notes. Under the terms of the Programme, Compass Group PLC unconditionally and irrevocably guarantees any amounts due by the Company in respect of Notes.

2 SEGMENTAL REPORTING

The Company's chief operating decision maker ("CODM") is its Board of Directors. The Board of Directors is the group of individuals that is responsible for assessing the performance of the entity and deciding on the allocation of resources and funding to maximise dividend and interest income.

The CODM does not review financial information on an operational country-specific or business sector-specific basis. The Compass Group financial information overall is taken into account and this information is used to make decisions about resources to be allocated and how the Company's operations should be conducted.

It is therefore management's judgement that the Company comprises a single operating and reportable segment engaged in investing and financing activities.

This is consistent with how the financial information is viewed for the purposes of evaluating performance, allocating resources, and planning and forecasting future years and how the operations are managed by the CODM, being the Board of Directors.

3 INCOME TAXES

Fiscal unity

The Company is a member of a fiscal unity for corporate income tax purposes. Its direct parent company, Compass Group International B.V., is the head of the fiscal unity. The corporate income tax for all entities included in the fiscal unity is accounted for by the head of the fiscal unity and is not charged to the entities included in the fiscal unity. The Company is jointly and severally liable for all income tax debts of the fiscal unity.

Pillar Two

In December 2021, the OECD released a framework which will introduce a global minimum tax (Pillar Two) at a rate of 15% applicable to multinational enterprise groups with global revenue over €750 million. The Company, being a subsidiary of the Compass Group, will be subject to the global minimum tax. In the Netherlands, the local legislation to implement the global minimum tax (the Minimum Tax Rate Act 2024) has been (substantively) enacted during the calendar year ended 31 December 2023 and applies to the Company's financial year ended on 30 September 2025.

The Company has applied the temporary mandatory exception under IAS 12 (International Tax Reform — Pillar Two Model Rules) with respect to deferred taxes. Accordingly, the Company neither recognises nor discloses information about deferred tax assets and liabilities related to Pillar Two income taxes.

For the financial year ended 30 September 2025, the Compass Group performed the Pillar Two assessment at the Netherlands jurisdictional level. Using Country-by-Country Reporting data under the OECD Transitional CbCR Safe Harbor, the Compass Group determined a Netherlands jurisdictional effective tax rate in excess of 15%. Accordingly, no Pillar Two top-up tax arose for the Dutch jurisdiction, and no Pillar Two current tax was recognised by the Company for the year ended 30 September 2025.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

30 SEPTEMBER 2025 CONTINUED

4 OPERATING EXPENSES

	2025 €'000	2024 €'000
Recharges from other group companies under the services agreement	**100**	100
Other operating expenses	**135**	165
Total	**235**	265

Services agreement

Effective 19 June 2018, the Company entered into a services agreement with Compass Group International B.V. This agreement provides that, in return for the payment of an annual service fee by the Company, Compass Group International B.V. employees provide services including:

- management support services (including remuneration of statutory directors)
- bookkeeping
- preparation of the annual report
- group reporting
- reporting to the Dutch Central Bank and Central Bureau of Statistics
- treasury and financing activities
- provision of office space
- secretarial services

5 RELATED PARTY BALANCES AND TRANSACTIONS

30 SEPTEMBER 2025	**RECEIVABLES**		
	CURRENT €'000	**NON-CURRENT €'000**	**TOTAL €'000**
GROUP UNDERTAKINGS			
Loans	**-**	**995,238**	**995,238**
Accrued interest	**9,337**	**-**	**9,337**
	9,337	**995,238**	**1,004,575**

30 SEPTEMBER 2024	RECEIVABLES		
	CURRENT €'000	NON-CURRENT €'000	TOTAL €'000
GROUP UNDERTAKINGS			
Loans	-	994,086	994,086
Accrued interest	9,337	-	9,337
	9,337	994,086	1,003,423

RECEIVABLES FROM GROUP UNDERTAKINGS ANALYSED BY CURRENCY (EXCLUDING ACCRUED INTEREST)	REDEEMABLE	INTEREST	**2025 CARRYING VALUE €'000**	2024 CARRYING VALUE €'000
FIXED RATES OF INTEREST				
Euro	2030-2048	1.6%-3.100%	**995,238**	994,086
			995,238	994,086
TOTAL BY CURRENCY				
Euro			**995,238**	994,086
			995,238	994,086

The inter-company loan to Compass Group PLC in respect of the 2030 Notes (the "2030 Loan") matures on the repayment date of the 2030 Notes. If the Company elects to redeem the 2030 Notes (in full or in part) before the repayment date, the Company (as lender) may elect to demand early repayment of all or the corresponding part of the 2030 Loan. The inter-company loan in respect of the 2028 Notes (the "2028 Loan") has a maturity date in 2048, but may also be repaid earlier in line with the repayment date of the 2028 Notes. The Company (as lender) may demand repayment of the 2028 Loan (in full or in part) on 5 September 2028 and thereafter on every tenth anniversary of that date. The Company currently intends to receive or request, as applicable, the repayment of the loans receivable from Compass Group PLC upon maturity of the respective Notes. The Company performs an Expected Credit Loss ("ECL") analysis at each reporting date to measure expected credit losses on the loans receivable from Compass Group PLC. Based on this analysis, the Board of Directors has concluded that there is no material credit risk and, accordingly, no ECL provision is required as at 30 September 2025.

During the year, the Company provided a loan of €7,400 thousand to its shareholder, Compass Group International B.V. This loan was repaid in full during the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 CONTINUED

6 FINANCE INCOME AND EXPENSES

The Company received financial income which can be allocated as follows:

	2025 €'000	2024 €'000
Interest income from Group undertakings	**23,513**	27,612
Amortisation of transaction costs	**1,152**	2,027
Interest received from bank	**234**	289
	24,899	29,928

The Company expensed finance costs which can be allocated as follows:

	2025 €'000	2024 €'000
Interest paid to holders of Notes	**(22,500)**	(26,018)
Amortisation of transaction costs	**(1,152)**	(2,026)
	(23,652)	(28,044)

7 CASH AND CASH EQUIVALENTS

	30 SEPTEMBER 2025 €'000	30 SEPTEMBER 2024 €'000
Cash at bank	**2,977**	9,353
Cash and cash equivalents	**2,977**	9,353

All cash and cash equivalents are freely available to the Company, subject to the following. The Company is part of a Group cash pool in which the Company holds bank accounts in its own name. Its ultimate parent company, Compass Group PLC, has issued a guarantee to Bank Mendes Gans N.V. which holds the Compass Group cash pool. According to the cash pool agreement Compass Group PLC guarantees any overdraft positions of the Company. Through this guarantee, the bank first has recourse to Compass Group PLC for settlement of any liabilities incurred by any other Group companies which are in the Group cash pool. The Company's cash pool credit balances would only be debited for any liabilities that remain outstanding thereafter.

8 CAPITAL AND RETAINED EARNINGS

Share capital

Ordinary shares

The Company's authorised ordinary share capital consists of ordinary shares with a nominal value of €1 (one euro) each. As at 30 September 2025, 2,000,000 ordinary shares were issued and fully paid up (30 September 2024: 2,000,000 ordinary shares). All ordinary shares rank equally with regard to the Company's residual assets. Holders of these shares are entitled to dividends as declared from time to time and are entitled to one vote per share at meetings of the Company.

Share premium

In September 2018, the Company assumed the obligations of Compass Group International B.V. as the issuer of the 2024 Notes under the Programme, which were originally issued by Compass Group International B.V. in July 2017. In connection with this substitution, Compass Group International B.V. also assigned to the Company the inter-company loan to Compass Group PLC which was made with proceeds of the 2024 Notes. The assignment of this inter-company loan and the assumption of Compass Group International B.V.'s obligations under the 2024 Notes were done with reference to their fair value amount (including accrued interest) of approximately €744,079 thousand and €743,962 thousand respectively. Both amounts were offset against each other and a contribution in kind of non-stipulated share premium without the issue of new Company shares to Compass Group International B.V. was agreed for the net difference of €117 thousand.

Appropriation of profit for financial year ended 30 September 2024

At the shareholders' meeting of 27 January 2025, the General Meeting adopted the financial statements for the financial year ended 30 September 2024. During the same meeting, the General Meeting adopted the appropriation of the profit after tax for the financial year ended 30 September 2024 as proposed by the Board of Directors.

Dividends

On 17 September 2025, the Company declared a dividend of €7,413 thousand (2024: €nil), which resulted in a dividend per share of €3.71 (2024: €nil).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

30 SEPTEMBER 2025 CONTINUED

8 CAPITAL AND RETAINED EARNINGS CONTINUED

Proposal for financial year ended 30 September 2025 profit appropriation

The General Meeting of Shareholders will be asked to approve the following appropriation of the profit after tax for the year ended 30 September 2025: an amount of €1,012 thousand to be added to other reserves.

9 CAPITAL MANAGEMENT

The Board of Directors' policy is to match the maturity of its financial assets to the maturity of its financial liabilities to ensure that it will be able to continue as a going concern. The Company manages its capital structure to maintain sufficient liquidity. The capital structure of the Company consists of debt, which includes the borrowings disclosed in note 10; and equity attributable to the equity shareholder of the Company, comprising issued share capital, share premium and other reserves as disclosed in the statement of changes in equity.

As at 30 September 2025, the Company's managed capital amounts to EUR 998,423 thousand, which includes EUR 995,247 thousand total debt from borrowings and EUR 3,176 thousand total shareholders' equity. Further details on the components of capital and how they are managed are disclosed in notes 10 and 11.

10 NOTES PAYABLE

30 SEPTEMBER 2025	**LIABILITIES**		
	CURRENT	**NON-CURRENT**	**TOTAL**
	€'000	**€'000**	**€'000**
Notes	**-**	**995,247**	**995,247**
	-	**995,247**	**995,247**

30 SEPTEMBER 2024	LIABILITIES		
	CURRENT	NON-CURRENT	TOTAL
	€'000	€'000	€'000
Notes	-	994,095	994,095
	-	994,095	994,095

TERMS AND REPAYMENT SCHEDULE	REDEEMABLE	INTEREST	**30 SEPTEMBER 2025 CARRYING VALUE €'000**	**30 SEPTEMBER 2025 FAIR VALUE €'000**	30 SEPTEMBER 2024 CARRYING VALUE €'000	30 SEPTEMBER 2024 FAIR VALUE €'000
2028 Notes	Sep 2028	1.500%	**498,651**	**484,134**	498,205	476,062
2030 Notes	March 2030	3.000%	**496,596**	**503,520**	495,890	500,913
			995,247	**987,654**	994,095	976,975

See note 1 above for details in respect of the Notes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

30 SEPTEMBER 2025 CONTINUED

11 FINANCIAL INSTRUMENTS

Accounting classifications and fair values

The following table shows the carrying amounts and fair values of financial assets and financial liabilities. Their levels in the fair value hierarchy are included in the note below the table.

	CARRYING VALUE			FAIR VALUE	
30 SEPTEMBER 2025	**LOANS AND RECEIVABLES**	**OTHER FINANCIAL LIABILITIES**	**TOTAL**	**FAIR VALUE**	**TOTAL**
	€'000	**€'000**	**€'000**	**€'000**	**€'000**
FINANCIAL ASSETS NOT MEASURED AT FAIR VALUE					
Receivables from Group undertakings at fixed rates	**995,238**	**-**	**995,238**	**991,103**	**991,103**
Interest receivable from Group undertakings	**9,337**	**-**	**9,337**	**9,337**	**9,337**
Other receivables	**54**	**-**	**54**	**54**	**54**
Cash and cash equivalents	**2,977**	**-**	**2,977**	**2,977**	**2,977**
	1,007,606	**-**	**1,007,606**	**1,003,471**	**1,003,471**
FINANCIAL LIABILITIES NOT MEASURED AT FAIR VALUE					
Notes at fixed rate	**-**	**(995,247)**	**(995,247)**	**(987,654)**	**(987,654)**
Notes interest payable	**-**	**(9,026)**	**(9,026)**	**(9,026)**	**(9,026)**
Other payables	**-**	**(157)**	**(157)**	**(135)**	**(135)**
	-	**(1,004,430)**	**(1,004,430)**	**(996,815)**	**(996,815)**

	CARRYING VALUE			FAIR VALUE	
30 SEPTEMBER 2024	LOANS AND RECEIVABLES	OTHER FINANCIAL LIABILITIES	TOTAL	FAIR VALUE	TOTAL
	€'000	€'000	€'000	€'000	€'000
FINANCIAL ASSETS NOT MEASURED AT FAIR VALUE					
Receivables from Group undertakings at fixed rates	994,086	-	994,086	981,287	981,287
Interest receivable from Group undertakings	9,337	-	9,337	9,337	9,337
Other receivables	57	-	57	57	57
Cash and cash equivalents	9,353	-	9,353	9,353	9,353
	1,012,833	-	1,012,833	1,000,034	1,000,034
FINANCIAL LIABILITIES NOT MEASURED AT FAIR VALUE					
Notes at fixed rate	-	(994,095)	(994,095)	(976,975)	(976,975)
Notes interest payable	-	(9,026)	(9,026)	(9,026)	(9,026)
Other payables	-	(135)	(135)	(135)	(135)
	-	(1,003,256)	(1,003,256)	(986,136)	(986,136)

The carrying amount of Interest receivable from Group undertakings, Other receivables, Notes interest payable and Other payables are a reasonable approximation of the fair value.

As at 30 September 2024 and 30 September 2025, all fair value calculations are determined by Level 2 inputs as defined by the fair value hierarchy of IFRS 13 Fair Value Measurement. The fair values are determined from future cashflows discounted at rates derived from market-sourced data, including the EUR risk-free yield curve and credit spreads applicable to instruments with similar terms and credit risk characteristics. Discount rates applied ranged between 2.64% and 2.83% (2024: 2.80% and 2.96%). These inputs are sourced from market data providers and updated at each reporting date.

CAPITAL RISK MANAGEMENT

The Board of Directors' policy is to match the maturity of its financial assets to the maturity of its financial liabilities. The Company manages its capital structure to ensure that it will be able to continue as a going concern. Further details on the Capital Risk Management are disclosed in note 9.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

30 SEPTEMBER 2025 CONTINUED

11 FINANCIAL INSTRUMENTS CONTINUED

FINANCIAL MANAGEMENT

The Company continues to manage its interest rate and foreign currency exposure in accordance with the policies set out below in this note 11. The Company's financial instruments comprise borrowings from external counterparties, receivables and payables that are used to finance the Company's operations.

LIQUIDITY RISK

Liquidity risk is the risk that the Company may not be able to meet its financial obligations as they fall due.

The Company finances its operations through borrowings from a number of sources including the public markets and share capital and share premium from its parent company.

The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. The Company aims to maintain the level of cash and cash equivalents at an amount in excess of expected cash outflows on financial liabilities over the immediately following 60 days except for the interest payments for which the cash outflow is matched by a cash inflow on the same day.

The Company has the option to match the maturity of its financial assets to the maturity of its financial liabilities.

Exposure to liquidity risk

The following are the remaining expected maturities of financial assets and liabilities at the reporting date:

	30 SEPTEMBER 2025						
FINANCIAL ASSETS	**LESS THAN 1 YEAR €'000**	**BETWEEN 1 AND 2 YEARS €'000**	**BETWEEN 2 AND 3 YEARS €'000**	**BETWEEN 3 AND 4 YEARS €'000**	**BETWEEN 4 AND 5 YEARS €'000**	**OVER 5 YEARS €'000**	**TOTAL €'000**
FIXED INTEREST							
Receivables from Group undertakings	**-**	**-**	**498,647**	**-**	**496,591**	**-**	**995,238**
Fixed interest asset	**-**	**-**	**498,647**	**-**	**496,591**	**-**	**995,238**
FLOATING INTEREST							
Cash and cash equivalents	**2,977**	**-**	**-**	**-**	**-**	**-**	**2,977**
Floating interest asset	**2,977**	**-**	**-**	**-**	**-**	**-**	**2,977**
OTHER							
Interest receivable from Group undertakings	**9,337**	**-**	**-**	**-**	**-**	**-**	**9,337**
Other receivables	**54**	-	**-**	**-**	**-**	**-**	**54**
Other assets	**9,391**	**-**	**-**	**-**	**-**	**-**	**9,391**
Total financial assets	**12,368**	**-**	**498,647**	**-**	**496,591**	**-**	**1,007,606**

	30 SEPTEMBER 2024						
FINANCIAL ASSETS	LESS THAN 1 YEAR €'000	BETWEEN 1 AND 2 YEARS €'000	BETWEEN 2 AND 3 YEARS €'000	BETWEEN 3 AND 4 YEARS €'000	BETWEEN 4 AND 5 YEARS €'000	OVER 5 YEARS €'000	TOTAL €'000
FIXED INTEREST							
Receivables from Group undertakings	-	-	-	498,199	-	495,887	994,086
Fixed interest asset	-	-	-	498,199	-	495,887	994,086
FLOATING INTEREST							
Cash and cash equivalents	9,353	-	-	-	-	-	9,353
Floating interest asset	9,353	-	-	-	-	-	9,353
OTHER							
Interest receivable from Group undertakings	9,337	-	-	-	-	-	9,337
Other receivables	57	-	-	-	-	-	57
Other assets	9,394	-	-	-	-	-	9,394
Total financial assets	18,747	-	-	498,199	-	495,887	1,012,833

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

30 SEPTEMBER 2025 CONTINUED

11 FINANCIAL INSTRUMENTS CONTINUED

The amounts in the tables below are gross and undiscounted, include estimated interest payments and exclude the impact of netting agreements. No expected credit losses were recognised as at 30 September 2025:

PRINCIPAL AND INTEREST MATURITY	30 SEPTEMBER 2025						
	LESS THAN 1 YEAR €'000	BETWEEN 1 AND 2 YEARS €'000	BETWEEN 2 AND 3 YEARS €'000	BETWEEN 3 AND 4 YEARS €'000	BETWEEN 4 AND 5 YEARS €'000	OVER 5 YEARS €'000	TOTAL €'000
Total financial assets	**12,368**	**-**	**498,647**	**-**	**496,591**	**-**	**1,007,606**
Add: Fees and premium capitalised on issuance	**-**	**-**	**1,353**	**-**	**3,409**	**-**	**7,762**
Less: Cash and cash equivalents and other assets	**(12,368)**	**-**	**-**	**-**	**-**	**-**	**(12,368)**
Receipt of principal	**-**	**-**	**500,000**	**-**	**500,000**	**-**	**1,000,000**
Interest cash flows on receivables	**23,500**	**23,500**	**23,500**	**15,500**	**15,500**	**-**	**101,500**
Repayment of principal and interest	**23,500**	**23,500**	**523,500**	**15,500**	**515,500**	**-**	**1,101,500**

PRINCIPAL AND INTEREST MATURITY	30 SEPTEMBER 2024						
	LESS THAN 1 YEAR €'000	BETWEEN 1 AND 2 YEARS €'000	BETWEEN 2 AND 3 YEARS €'000	BETWEEN 3 AND 4 YEARS €'000	BETWEEN 4 AND 5 YEARS €'000	OVER 5 YEARS €'000	TOTAL €'000
Total financial assets	18,747	-	-	498,199	-	495,887	1,012,833
Add: Fees and premium capitalised on issuance	-	-	-	1,801	-	4,113	5,914
Less: Cash and cash equivalents and other assets	(18,747)	-	-	-	-	-	(18,747)
Receipt of principal	-	-	-	500,000	-	500,000	1,000,000
Interest cash flows on receivables	23,500	23,500	23,500	23,500	15,500	15,500	125,000
Repayment of principal and interest	23,500	23,500	23,500	523,500	15,500	515,500	1,125,000

FINANCIAL LIABILITIES	30 SEPTEMBER 2025						
	LESS THAN 1 YEAR €'000	BETWEEN 1 AND 2 YEARS €'000	BETWEEN 2 AND 3 YEARS €'000	BETWEEN 3 AND 4 YEARS €'000	BETWEEN 4 AND 5 YEARS €'000	OVER 5 YEARS €'000	TOTAL €'000
FIXED INTEREST							
2028 Notes	**-**	**-**	**(498,651)**	**-**	**-**	**-**	**(498,651)**
2030 Notes	**-**	**-**	**-**	**-**	**(496,596)**	**-**	**(496,596)**
Fixed interest liability	**-**	**-**	**(498,651)**	**-**	**(496,596)**	**-**	**(995,247)**
OTHER							
Notes interest payable	**(9,026)**	**-**	**-**	**-**	**-**	**-**	**(9,026)**
Short term liabilities	**(157)**	**-**	**-**	**-**	**-**	**-**	**(157)**
Other liability	**(9,183)**	**-**	**-**	**-**	**-**	**-**	**(9,183)**
Total financial liabilities	**(9,183)**	**-**	**(498,651)**	**-**	**(496,596)**	**-**	**(1,004,430)**

FINANCIAL LIABILITIES	30 SEPTEMBER 2024						
	LESS THAN 1 YEAR €'000	BETWEEN 1 AND 2 YEARS €'000	BETWEEN 2 AND 3 YEARS €'000	BETWEEN 3 AND 4 YEARS €'000	BETWEEN 4 AND 5 YEARS €'000	OVER 5 YEARS €'000	TOTAL €'000
FIXED INTEREST							
2028 Notes	-	-	-	(498,205)	-	-	(498,205)
2030 Notes	-	-	-	-	-	(495,890)	(495,890)
Fixed interest liability	-	-	-	(498,205)	-	(495,890)	(994,095)
OTHER							
Notes interest payable	(9,026)	-	-	-	-	-	(9,026)
Short term liabilities	(135)	-	-	-	-	-	(135)
Other liability	(9,161)	-	-	-	-	-	(9,161)
Total financial liabilities	(9,161)	-	-	(498,205)	-	(495,890)	(1,003,256)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 CONTINUED

11 FINANCIAL INSTRUMENTS CONTINUED

PRINCIPAL AND INTEREST MATURITY	30 SEPTEMBER 2025						
	LESS THAN 1 YEAR €'000	BETWEEN 1 AND 2 YEARS €'000	BETWEEN 2 AND 3 YEARS €'000	BETWEEN 3 AND 4 YEARS €'000	BETWEEN 4 AND 5 YEARS €'000	OVER 5 YEARS €'000	TOTAL €'000
Total financial liabilities	**(9,183)**	**-**	**(498,651)**	**-**	**(496,596)**	**-**	**(1,004,430)**
Add: Fees and premium capitalised on issuance	**-**	**-**	**(1,349)**	**-**	**(3,404)**	**-**	**(4,753)**
Less: Interest payable and other liabilities	**9,183**	**-**	**-**	**-**	**-**	**-**	**9,183**
Repayment of principal	**-**	**-**	**(500,000)**	**-**	**(500,000)**	**-**	**(1,000,000)**
Interest cash flows on debt	**(22,500)**	**(22,500)**	**(22,500)**	**(15,000)**	**(15,000)**	**-**	**(97,500)**
Repayment of principal and interest	**(22,500)**	**(22,500)**	**(522,500)**	**(15,000)**	**(515,000)**	**-**	**(1,097,500)**

PRINCIPAL AND INTEREST MATURITY	30 SEPTEMBER 2024						
	LESS THAN 1 YEAR €'000	BETWEEN 1 AND 2 YEARS €'000	BETWEEN 2 AND 3 YEARS €'000	BETWEEN 3 AND 4 YEARS €'000	BETWEEN 4 AND 5 YEARS €'000	OVER 5 YEARS €'000	TOTAL €'000
Total financial liabilities	(9,161)	-	-	(498,205)	-	(495,890)	(1,003,256)
Add: Fees and premium capitalised on issuance	-	-	-	(1,795)	-	(4,110)	(5,905)
Less: Interest payable and other liabilities	9,161	-	-	-	-	-	9,161
Repayment of principal	-	-	-	(500,000)	-	(500,000)	(1,000,000)
Interest cash flows on debt	(22,500)	(22,500)	(22,500)	(22,500)	(15,000)	(15,000)	(120,000)
Repayment of principal and interest	(22,500)	(22,500)	(22,500)	(522,500)	(15,000)	(515,000)	(1,120,000)

The gross inflows/(outflows) disclosed in the above table represent the contractual undiscounted cash flows taking into account that the Company currently intends to receive or request, as applicable, the repayment of loans receivable from Compass Group PLC on maturity of the respective Notes as described in note 5. It is not expected that the cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts.

CREDIT RISK

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. In the case of the Company, it arises principally from the Company's receivables from Group undertakings. The Company has recognised the full amount of credit losses that would be expected to be incurred over the full recovery period of the receivables at the date of the initial recognition of the receivables.

The carrying amount of financial assets represents the maximum credit exposure:

	30 SEPTEMBER 2025 €'000	30 SEPTEMBER 2024 €'000
Non-current receivables from Group undertakings	**995,238**	994,086
Current receivables from Group undertakings	**9,337**	9,337
Other receivables	**54**	57
Cash and cash equivalents	**2,977**	9,353
Total	**1,007,606**	1,012,833

Loans and receivables

The carrying value of outstanding loans granted to Group undertakings amounts to €995,238 thousand as at 30 September 2025 (2024: €994,086 thousand). These Group undertakings are located in the United Kingdom.

To assess the expected credit losses ("ECLs") the Company monitors the financial position and changes in the credit rating of Compass Group PLC during the year. Compass Group PLC's credit ratings remained [strong investment grade – Standard & Poor's A/A-1 Long-term and Short-term (outlook Stable) and Moody's A2/P-1 Long-term and Short-term (outlook Stable)]. There were no significant changes in credit risk of Compass Group PLC and the credit risk has not increased since initial recognition. The Company measures loss allowances at an amount equal to ECLs occurring in the next twelve months and concluded that no ECLs should be recognised in the financial year ended 30 September 2025 (2024: Nil).

Cash and cash equivalents

The Company held cash and cash equivalents of €2,977 thousand at 30 September 2025 (2024: €9,353 thousand). The cash and cash equivalents are held with bank and financial institution counterparties which are rated A+ by Standard & Poor's.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

30 SEPTEMBER 2025 CONTINUED

11 FINANCIAL INSTRUMENTS CONTINUED

MARKET RISK

Market risk is the risk that changes in market prices – such as foreign exchange rates and interest rates – will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. The Company implements this policy by borrowing at a fixed rate where it is beneficial to do so. Currently, all of the Company's borrowings are at a fixed rate.

Foreign currency risk

The Company's policy is to match as far as possible its principal projected cash flows by currency to actual or effective borrowings in the same currency. As currency cash flows are generated, they are used to service and repay debt in the same currency.

Exposure to currency risk

Currently, the Company only has assets and liabilities denominated in euros. Therefore, the Company is not subject to any currency risk.

Interest rate risk

As set out above, the Company has effective borrowings where the Company matches the maturity of the receivables to the maturity of the liabilities. The Company's policy is to ensure that, in the short term, it is not materially exposed to fluctuations in interest rates in its principal currencies. The Company implements this policy by matching interest rates on borrowings to the interest rate on receivables where possible, allowing for a net positive margin, and by borrowing fixed rate where it is beneficial to do so. Currently the Company has no variable rate instruments.

The Company does not enter into derivative and/or hedge contracts and does not apply hedge accounting.

The interest rate profile of the Company's interest-bearing financial instruments as reported to management of the Company is as follows:

	30 SEPTEMBER 2025 €'000	30 SEPTEMBER 2024 €'000
FIXED RATE INSTRUMENTS		
Receivables from Group undertakings	**995,238**	994,086
Notes	**(995,247)**	(994,095)
	(9)	(9)

12 RECONCILIATION OF CASH FLOWS ARISING FROM FINANCING ACTIVITIES TO MOVEMENT IN NOTES PAYABLE

The table below is presented as additional information to show movement in Notes payable and their related cash flows:

	2025 €'000	2024 €'000
Total Notes payable at 1 October 2024 / 1 October 2023	**(994,095)**	(1,742,069)
Total Notes payable at 30 September 2025 / 30 September 2024	**(995,247)**	(994,095)
Movement in Notes payable	**1,152**	(747,974)
NON-CASH MOVEMENTS		
Amortisation of capitalised expenses	**(1,152)**	(2,026)
Total non-cash movements	**(1,152)**	(2,026)
CASH FLOWS ARISING FROM FINANCING ACTIVITIES		
Repayments to holders of the Notes	**-**	(750,000)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 CONTINUED

13 RELATED PARTIES

DIRECT AND ULTIMATE PARENT

The Company's direct parent is Compass Group International B.V., a company incorporated in the Netherlands. The ultimate parent of the Company is Compass Group PLC, a company registered in England and Wales and listed on the London Stock Exchange. The Company's results are included in the Compass Group PLC consolidated financial statements, which are available on the website at www.compass-group.com.

TRANSACTIONS

Transactions with related parties occur when a relationship exists between the Company, directors and key management personnel (and their close family members) and the (ultimate) parent company (and entities that they control). All related party transactions were conducted on an at arm's length basis.

As disclosed in the financial statements, and more specifically in note 1, balances and transactions exist with related parties. The main transactions are disclosed in note 5. In addition, the impact of the Company being part of a fiscal unity is described in notes 3 and 15.

GUARANTEES

As described in note 7, the Company is part of a Group cash pool in which the Company holds bank accounts in its own name. Its ultimate parent company, Compass Group PLC, has issued a guarantee to Bank Mendes Gans N.V., which holds the Compass Group cash pool. According to the cash pool agreement Compass Group PLC guarantees any overdraft positions of the Company. Through this guarantee, the bank first has recourse to Compass Group PLC for settlement of any liabilities incurred by any other Group companies which are in the Group cash pool. The Company's cash pool credit balances would only be debited for any liabilities that remain outstanding thereafter.

14 POST BALANCE SHEET EVENTS

There are no material post balance sheet events.

15 CONTINGENT LIABILITIES

FISCAL UNITY OBLIGATIONS

The Company is a member of a fiscal unity for corporate income tax purposes. Its direct parent company, Compass Group International B.V., is the head of the fiscal unity. The corporate income tax for all entities included in the fiscal unity is accounted for by the head of the fiscal unity and is not charged to the entities included in the fiscal unity. The Company is jointly and severally liable for all income tax debts of the fiscal unity and, for historical years, for any income tax debts of former members of the fiscal unity. Other group companies in the current fiscal unity are: Compass Group International B.V., Compass Group International Finance C.V., Compass Group International Finance 1 B.V., Compass Group International Finance 2 B.V., Compass Group International 2 B.V., Compass Group International 3 B.V., Compass Group International 4 B.V., Compass Group International 5 B.V., Compass Group International 9 B.V. and Compass Group Vending Holding B.V.

The Company currently constitutes a tax entity with Compass Group International B.V., Compass Group International Finance C.V. and Compass Group Vending Holding B.V. for value added tax purposes; the standard conditions prescribe that all companies of the tax entity are liable for all value added tax payable and, for historical years, for any value added tax payable by former members of the tax entity.

OTHER OBLIGATIONS

As described in note 7, the Company is part of a Group cash pool in which the Company holds bank accounts in its own name. Its ultimate parent company, Compass Group PLC, has issued a guarantee to Bank Mendes Gans N.V. which holds the Compass Group cash pool. According to the cash pool agreement Compass Group PLC guarantees any overdraft positions of the Company. Through this guarantee, the bank first has recourse to Compass Group PLC for settlement of any liabilities incurred by any other Group companies which are in the Group cash pool. The Company's cash pool credit balances would only be debited for any liabilities that remain outstanding thereafter.

16 FEES OF THE AUDITOR

The Company paid the following fees for audit and non-audit services provided by KPMG Accountants N.V., as referred to in Section 2:382a(1) and (2) of the Dutch Civil Code:

	2025 €'000	2024 €'000
Audit services	**93**	88
Assurance-related services	**-**	30
	93	118

The fees mentioned in the table for the audit of the financial statements 2025 (2024) relate to the total fees for the audit of the financial statements 2025 (2024), irrespective of whether the activities have been performed during the financial year 2025 (2024).

The assurance-related services relate to the issuance of consent letters by KPMG Accountants N.V. in connection with updates to the Programme.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 CONTINUED

17 EMOLUMENTS OF DIRECTORS

The Board of Directors (key management personnel) receives no direct remuneration from the Company. In the service fee of €100 thousand, which is charged to the Company by Compass Group International B.V. under the service agreement described in note 4, the remuneration for the Board of Directors is included. This remuneration represents the remuneration of key management personnel and also the emoluments for directors, including pension costs as referred to in Section 2:383(1) of the Dutch Civil Code.

Approved by the Board of Directors on 19 January 2026 and signed on its behalf by

P.N. Frans, Director
H.A.M. Troost-Bosboom, Director

OTHER INFORMATION

PROVISIONS IN THE ARTICLES OF ASSOCIATION GOVERNING THE APPROPRIATION OF PROFIT

In accordance with article 18 of the Company's Articles of Association, the result is at the disposal of the General Meeting of Shareholders.

The Company can only make payments to the shareholders and other parties entitled to the distributable profit in so far as (1) the Company can continue to pay its outstanding debts after the distribution (the so-called distribution test), and (2) the shareholders' equity exceeds the legal reserves and statutory reserves required to be maintained under the articles of association (the so-called balance sheet test). If not, the management of the Company shall not approve the distribution.

AUDITOR'S REPORT

The Independent Auditor's Report is presented on pages 25 to 31 of the annual report.

Independent auditor's report

To: the General Meeting of Shareholder of Compass Group Finance Netherlands B.V.

Report on the audit of the financial statements for the year ended 30 September 2025 included in the annual report

Our opinion

In our opinion the accompanying financial statements give a true and fair view of the financial position of Compass Group Finance Netherlands B.V. as at 30 September 2025 and of its result and its cash flows for the year then ended, in accordance with IFRS Accounting Standards as endorsed by the European Union (EU-IFRS) and with Part 9 of Book 2 of the Dutch Civil Code.

What we have audited

We have audited the financial statements for the year ended 30 September 2025 of Compass Group Finance Netherlands B.V. (the “Company”) based in Amsterdam.

The financial statements comprise:

1 the statement of financial position as at 30 September 2025;

2 the following statements for the year ended 30 September 2025: the statement of profit or loss and comprehensive income, the statement of changes in equity and the statement of cash flows; and

3 the notes comprising material accounting policy information and other explanatory information.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the ‘Our responsibilities for the audit of the financial statements’ section of our report.

We are independent of Compass Group Finance Netherlands B.V. in accordance with the ‘Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten’ (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore, we have complied with the ‘Verordening gedrags- en beroepsregels accountants’ (VGBA, Dutch Code of Ethics).

We designed our audit procedures in the context of our audit of the financial statements as a whole and in forming our opinion thereon. The information in respect of going concern, fraud and

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non-compliance with laws and regulations and the key audit matters was addressed in this context, and we do not provide a separate opinion or conclusion on these matters.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information in support of our opinion

Summary

Materiality
• Materiality of EUR 8 million • 0.8% of Total Assets

Risk of material misstatements related to Fraud, NOCLAR and Going concern
• Fraud risks: presumed risk of management override of controls identified and further described in the section 'Audit response to the risk of fraud and non-compliance with laws and regulations'. • Non-compliance with laws and regulations (NOCLAR) risks: no reportable risk of material misstatements related to NOCLAR risks identified. • Going concern risks: no going concern risks identified.

Key audit matters
• Recoverability of receivables from group undertakings

Materiality

Based on our professional judgement we determined the materiality for the financial statements as a whole at EUR 8 million (2024: EUR 8 million). The materiality is determined with reference to the relevant benchmark of Total Assets (0.8% (2024: 0.8%)). We consider Total Assets as the most appropriate benchmark due to the finance nature of the Company's activities. We have also taken into account misstatements and/or possible misstatements that in our opinion are material for the users of the financial statements for qualitative reasons.

We agreed with the Board of Directors that misstatements identified during our audit in excess of EUR 0.4 million (2024: EUR 0.4 million) would be reported to them, as well as smaller misstatements that in our view must be reported on qualitative grounds.

Audit response to the risk of fraud and non-compliance with laws and regulations

In chapter “Significant risks and uncertainties” of the Directors’ report, the Board of Directors describes its procedures in respect of the risk of fraud and non-compliance with laws and regulations.

As part of our audit, we have gained insights into the Company and its business environment and the Company’s risk management in relation to fraud and non-compliance. Our procedures included, among other things, assessing the Company’s code of conduct, whistleblowing procedures and its procedures to investigate indications of possible fraud and non-compliance. Furthermore, we performed relevant inquiries with management. We have also incorporated elements of unpredictability in our audit, such as: performing procedures on the interest income due from banks, which would otherwise not be tested based on its nature or materiality.

As a result from our risk assessment, we identified the requirements of the London Stock Exchange as the laws and regulations most likely to have a material effect on the financial statements in case of non-compliance. Our procedures did not result in the identification of a reportable risk of material misstatement in respect of non-compliance with laws and regulations.

Further we assessed the presumed fraud risk on revenue recognition as irrelevant since the Company’s sole significant source of income is finance income. Such finance income is derived from long-term loan agreements with the ultimate parent company, including fixed terms and conditions in respect of interest. As a consequence of the fixed and predetermined nature of these loan arrangements, we did not identify an opportunity for the members of the Board of Directors to achieve certain results of specific finance income targets and there appears to be limited perceived opportunity to commit a material fraud in this area.

Based on the above and the relevant auditing standards, we identified the following presumed fraud risk in respect of management override of controls that is relevant to our audit and responded as follows:

Management override of controls (a presumed risk)

Risk:

- Management is in a unique position to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

Responses:

- We evaluated the design and the implementation of internal controls that mitigate fraud risks, such as controls related to journal entries.
- As part of the fraud risk assessment, we performed a data analysis of the journal entries population to determine if high-risk criteria for testing applies and evaluated relevant estimates and judgments for bias by the Company’s management. Where we identified instances of unexpected journal entries, we performed additional audit procedures to address each identified risk, including testing of transactions back to source information.

Our evaluation of procedures performed related to fraud did not result in a key audit matter.

We communicated our risk assessment, audit responses and results to the Board of Directors.

Our audit procedures did not reveal indications and/or reasonable suspicion of fraud and non-compliance that are considered material for our audit.

Audit response to going concern

The Board of Directors has performed its going concern assessment, in which amongst others the Company's high dependency on Compass Group PLC's (the ultimate parent company) ability to fulfill its obligations towards the Company was considered. The Board of Directors has not identified any going concern risks.

To evaluate the Board of Directors' assessment, we have performed, inter alia, the following procedures:

- we considered whether the Board of Directors' assessment of the going concern risks includes all relevant information of which we are aware as a result of our audit;

- we analyzed the Company's financial position as at year-end and compared it to the previous financial year. In addition, we reviewed the Company's cash flow for the year then ended to identify indicators of potential significant going concern risks.

- we considered whether the outcome of our audit procedures, to determine the recoverability of the loans receivable from Compass Group PLC, as described in the key audit matter on recoverability of receivables from group undertakings, could indicate a significant going concern risk;

- we verified that the maturity of the receivables from group undertakings matches to the maturity of the notes issued by the Company to ensure that the Company is in a position to timely repay the notes and related interest.

The outcome of our risk assessment procedures on the going concern assessment, including our consideration of findings from our audit procedures on other areas did not give reason to perform additional audit procedures on Board of Directors' going concern assessment.

Our key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements. We have communicated the key audit matters to the Board of Directors. The key audit matters are not a comprehensive reflection of all matters discussed.

Recoverability of receivables from group undertakings

Description

The carrying amount of the Company's receivables from group undertakings represent 99.7% (2024: 99.1%) of the Company's Total Assets. In the event that the ultimate parent company Compass Group PLC can no longer fulfill its financial obligations towards the Company, this would have a significant impact on the Company. The Company's ability to meet its financial

obligations depends on the cash flows generated from the repayment of (accrued) interest and principal by Compass Group PLC.
We do not consider the recoverability of receivables from group undertakings to be at a high risk of significant misstatement. However, due to their materiality in the context of the financial statements as a whole, this is considered to be the area which had a relative higher risk of a material misstatement compared to the other areas and therefore the greatest effect on our overall audit strategy and allocation of resources in planning and completing our financial statement audit.

Our response

Test of details:

- We have evaluated the recoverability of the carrying amount of the Company's receivables from Compass Group PLC based on the audited Annual Report 2025 of Compass Group PLC.
- We assessed the disclosures of Compass Group PLC in the Annual Report 2025, specifically in relation to the evaluation of going concern assumption.
- We have also evaluated the expected credit losses determined by management, in particular the likely risk of default with reference to the long-term credit ratings and outlook of Compass Group PLC and any recent evidence of incurred credit losses.
- As part of our procedures, we also evaluated the appropriateness of the accounting principles applied based on IFRS 9's requirements and the adequacy of the Company's related disclosures as presented in the notes to the financial statements.

Our observation

The results of our audit procedures relating to the recoverability of receivables from group undertakings were satisfactory. We consider the disclosure relating to credit risk as included in the credit risk paragraph in Note 11 of the financial statements to be adequate.

Report on the other information included in the annual report

In addition to the financial statements and our auditor's report thereon, the annual report contains other information.

Based on the following procedures performed, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements; and
- contains the information as required by Part 9 of Book 2 of the Dutch Civil Code for the directors' report and other information.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of Part 9 of Book 2 of the Dutch Civil Code and the Dutch Standard 720. The scope of the procedures performed is less than the scope of those performed in our audit of the financial statements.

The Board of Directors is responsible for the preparation of the other information, including the information as required by Part 9 of Book 2 of the Dutch Civil Code.

Report on other legal and regulatory requirements

Engagement

We were initially appointed by the General Meeting of Shareholder as auditor of Compass Group Finance Netherlands B.V. on 2 November 2018, as of the audit for the year 30 September 2018 and have operated as statutory auditor ever since that financial year.

Description of responsibilities regarding the financial statements

Responsibilities of Board of Directors for the financial statements

The Board of Directors is responsible for the preparation and fair presentation of the financial statements in accordance with EU-IFRS and Part 9 of Book 2 of the Dutch Civil Code. Furthermore, the Board of Directors is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error. In that respect the Board of Directors is responsible for the prevention and detection of fraud and non-compliance with laws and regulations, including determining measures to resolve the consequences of it and to prevent recurrence.

As part of the preparation of the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, the Board of Directors should prepare the financial statements using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and

extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

A further description of our responsibilities for the audit of the financial statements is located at the website of de 'Koninklijke Nederlandse Beroepsorganisatie van Accountants' (NBA, Royal Netherlands Institute of Chartered Accountants) at www.nba.nl/ng_beursgenoteerd_20241203.

This description forms part of our auditor's report.

Amstelveen, 19 January 2026

KPMG Accountants N.V.

R.P. van der Brugge RA