COMPASS GROUP PLC

Tax Strategy – Year ended 30 September 2025

Introduction

This document has been approved by the Board of Compass Group PLC and sets out our policy and approach to conducting our tax affairs and dealing with tax risk. Publication complies with the requirements of Finance Act 2016 Schedule 19, paragraph 16(2). We will review our tax strategy annually and any amendments will be approved by the Board. This current strategy is effective for the year ending 30 September 2025.

We are a global market leader in providing food and a range of support services to customers in the workplace, schools and colleges, hospitals, at leisure and in remote environments. We are a truly international business, with operations in around 30 countries. Our business activities are subject to various taxes, including corporate income taxes, employment taxes and property taxes. We also collect and pay employee taxes and indirect taxes such as VAT. These taxes contribute to the societies where we operate.

Tax strategy

As a Group, we are committed to creating long-term shareholder value through the responsible, sustainable and efficient delivery of our key business objectives. This will enable us to grow the business and make significant investments into the Group and its operations.

We therefore adopt an approach to tax that supports this strategy and also balances the various interests of our stakeholders – employees, customers, investors, suppliers, subcontractors, governments and the wider community. Our aim is to pursue a principled and sustainable tax strategy that has strong commercial merit and is aligned with our business strategy. We believe this will protect and enhance shareholder value and uphold Compass' reputation.

Principles and attitude to planning

Compass conducts its tax affairs according to the following principles and objectives:

- To comply with all relevant national laws, regulations and reporting requirements, wherever we operate. In addition we follow the guidance on international tax matters as published by the OECD, where appropriate.

- Our tax strategy is at all times consistent with the Group's overall strategy, our approach to risk, and the Group's Code of Business Conduct and Code of Ethics.

- We use incentives and reliefs efficiently where appropriate to sustainably support our business, reflecting the commercial substance of operations. Additionally, we engage in planning to ensure the business is not liable to taxes higher than those intended by legislation.

- We do not adopt extreme or aggressive interpretations of law which by their nature have associated high risks of failure or reputational damage.

Risk management, governance and compliance

In an increasingly complex international corporate tax environment, a degree of risk is inevitable and uncertain tax positions will arise. Tax risk can arise from unclear regulations and differences in interpretation, but most significantly where governments apply diverging standards in assessing intragroup cross border transactions. This is the situation for many multinational organisations.

We manage and assess these risks through a framework of documented standards and procedures that sit within the Group's formal governance arrangements. This ensures that risks are managed and controlled in a proactive manner and in doing so we exercise our judgement and seek appropriate advice from reputable professional firms.

Our tax risks are reviewed by the Audit Committee every six months and by the Board annually.

The tax function at Compass is part of the Group Finance team and reports to the Group Chief Financial Officer. The Head of Group Tax leads a team that has specific functional and geographic responsibility and includes specialists in corporate income taxes, transfer pricing, indirect and employment taxes. We apply professional diligence and care in the management of all tax matters.

Working with tax authorities

As a Group, we seek to plan and manage our tax affairs efficiently in the jurisdictions in which we operate. In doing so we act in accordance with all relevant laws and disclosure requirements. We aim to foster an open and constructive relationship with tax authorities that is based on integrity, honesty and mutual respect. We are committed to proactive discussion to expedite settlement of tax matters.