Company Registration No. 03078635

Compass Overseas Holdings No. 2 Limited

Annual Report and Financial Statements

For the year ended 30 September 2025

Compass Overseas Holdings No. 2 Limited

Annual report and financial statements 2025

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Compass Overseas Holdings No. 2 Limited

Annual report and financial statements 2025

Officers and professional advisers

Directors

B J Boucher
D J Brassington
A R Yapp

Secretary

Compass Secretaries Limited

Registered Office

Compass House
Guildford Street
Chertsey
Surrey
KT16 9BQ

Auditor

KPMG LLP
15 Canada Square
London
E14 5GL

Compass Overseas Holdings No. 2 Limited

Strategic Report

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

Business review and principal activities

Compass Overseas Holdings No. 2 Limited (the Company) is a wholly-owned subsidiary of Compass Group Holdings PLC. The ultimate holding company is Compass Group PLC. The Company acts as a holding company principally for subsidiaries resident outside the United Kingdom and it is the intention of the directors that the Company will continue to act as a holding company for overseas subsidiaries.

The results for the Company show a pre-tax profit for the year of £198,714,000 (2024: £247,527,000) and net assets at 30 September 2025 of £7,543,969,000 (2024: £7,503,006,000). During the year, the Company received dividends from its investments totalling £196,668,000 (2024: £261,361,000) and paid an interim dividend of £196,519,000 (2024: £202,371,000).

The Company's directors believe that analysis using key performance indicators is not necessary for an understanding of the position of the Company. The performance of Compass Group PLC (the Group) is discussed in its 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 or from the Company Secretarial Department at Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ.

Principal risks and uncertainties

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. This document can be viewed on the Compass Group PLC website www.compass-group.com.

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. The Company has the potential to hedge account for some of its currency borrowings against equity investments and any gain or loss associated with the translation of residual balances is taken to the profit and loss account.

Section 172(1) statement

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

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

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

Strategic Report (continued)

Section 172(1) Statement (continued)

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 execution of the business strategy and related policies of the Compass Group PLC group of companies (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.

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

Going concern

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

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



B J Boucher
Director

13 April 2026

Compass Overseas Holdings No. 2 Limited
Registered in England and Wales No. 03078635

Compass Overseas Holdings No. 2 Limited

Directors' Report

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

Financial instruments

The Company has entered into fair value hedges of the exchange element of the fair value risk of a portion of its investments in Compass Group International B.V. and Compass Group North America Investments Limited. Certain EUR and USD borrowings have been designated as hedging instruments in this relationship.

Dividends

The Company paid an interim dividend to the parent company of £196,519,000 (2024: £202,371,000). The directors do not propose a final dividend in respect of the financial year ended 30 September 2025 (2024: £nil).

Directors

The following served as directors throughout the year and up to the date of the Report unless otherwise indicated:

B J Boucher
D J Brassington
A R Yapp

Directors' qualifying third-party indemnity

A qualifying third-party indemnity provision as defined in section 234(2) - (6) of the CA 2006 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.

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.

Post-balance sheet events

In October 2025, the Company acquired 100% of the issued share capital of Compass Group Canada Ltd. from Compass Group International B.V., a company in which the Company has a 94.3% effective shareholding, for cash consideration of €829 million (£723 million).

In December 2025, the Company and Compass Overseas Holdings Limited each made a non-obliged share premium contribution of €195 million (£171.5 million) in cash to Compass Group International B.V. without the issue of new shares. The proceeds were used to provide funding to Compass Group Holding B.V. in connection with its acquisition of Vincent Topco B.V., the parent company of the Vermaat Group (a leading premium food services business in Europe).

In February 2026, the Company and Compass Overseas Holdings Limited each made a further non-obliged share premium contribution of €80 million (£69.9 million) in cash to Compass Group International B.V. without the issue of new shares. The proceeds were used to provide funding to Compass Group Deutschland GmbH in connection with its acquisition of Pro Care Management GmbH, a food group purchasing organisation in Germany.

Compass Overseas Holdings No. 2 Limited

Directors' Report (continued)

Directors' disclosure of information to auditor

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

- the directors have permitted the auditor to undertake whatever inspections it considers to be appropriate for the purpose of enabling the auditor to give its audit opinion; and

- the director has taken all the steps that they ought to have taken as a director in order to make themself 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



B J Boucher
Director

13 April 2026

Compass Overseas Holdings No. 2 Limited
Registered in England and Wales No. 03078635

Compass Overseas Holdings No. 2 Limited

Directors' Responsibilities Statement

The directors are responsible for preparing the Strategic Report, the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK accounting standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 101 *Reduced Disclosure Framework*.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the 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.

Signed on behalf of the Board of Directors



B J Boucher
Director

13 April 2026

Independent Auditor's Report to the Members of Compass Overseas Holdings No. 2 Limited

Opinion

We have audited the financial statements of Compass Overseas Holdings No. 2 Limited ("the Company") for the year ended 30 September 2025 which comprise the Profit and Loss Account, Balance Sheet, Statement of Changes in Equity, and related notes, including the accounting policies in note 1.
In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 30 September 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. 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").

In our evaluation of the directors' conclusions, we considered the inherent risks to the Company's business model and analysed how those risks might affect the Company's financial resources or ability to continue operations over the going concern period.

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.

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 as the entity is non-trading and as such, there is no external revenue.

We did not identify any additional fraud risks.

Independent Auditor's Report to the Members of Compass Overseas Holdings No. 2 Limited (continued)

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

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

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

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

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

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

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

Strategic report and directors' report

The directors are responsible for the strategic report and the directors' report. Our opinion on the financial statements does not cover those reports and we do not express an audit opinion thereon.

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

- we have not identified material misstatements in the strategic report and the directors' report;
- 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.

Independent Auditor's Report to the Members of Compass Overseas Holdings No. 2 Limited (continued)

Directors' responsibilities

As explained more fully in their statement set out on page 6, the directors are responsible for: the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

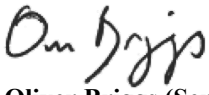
Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

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
13 April 2026

Compass Overseas Holdings No. 2 Limited

Profit and loss account
For the year ended 30 September 2025

	Notes	2025 £'000	2024 £'000
Other operating income		-	7,007
Operating expenses		(189)	(4,647)
Provision against investment in subsidiary undertaking		-	(29,000)
Foreign exchange gain	4	15,197	52,286
Operating profit		15,008	25,646
Income from shares in group undertakings		196,668	261,361
Interest receivable and similar income	5	197,107	189,957
Interest payable and similar expenses	6	(210,069)	(229,437)
Profit before taxation		198,714	247,527
Tax credit on profit	7	38,768	39,349
Profit for the financial year		237,482	286,876

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

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

Compass Overseas Holdings No. 2 Limited

Balance sheet
As at 30 September 2025

	Notes	2025 £'000	2024 £'000
Fixed assets			
Investments	9	**10,625,377**	10,580,352
Current assets			
Debtors: amounts falling due within one year	10	**1,281,588**	374,112
Debtors: amounts falling due after more than one year	11	**-**	817,011
Cash at bank and in hand		**18**	3
		1,281,606	1,191,126
Current liabilities			
Creditors: amounts falling due within one year	12	**(4,363,014)**	(4,268,472)
Net current liabilities		**(3,081,408)**	(3,077,346)
Total assets less liabilities		**7,543,969**	7,503,006
Capital and reserves			
Called up share capital	13	**3,251**	3,251
Profit and loss account		**7,540,718**	7,499,755
Shareholders' funds		**7,543,969**	7,503,006

The financial statements of Compass Overseas Holdings No.2 Limited (registered number 03078635) were approved by the Board of Directors on 13 April 2026.

Signed on behalf of the Board of Directors



B J Boucher
Director

Compass Overseas Holdings No. 2 Limited

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

	Share capital £'000	Profit and loss account £'000	Total £'000
At 1 October 2023	3,251	7,415,250	7,418,501
Profit for the financial year	-	286,876	286,876
Dividends paid on equity shares	-	(202,371)	(202,371)
At 30 September 2024	3,251	7,499,755	7,503,006
At 1 October 2024	**3,251**	**7,499,755**	**7,503,006**
Profit for the financial year	**-**	**237,482**	**237,482**
Dividends paid on equity shares	**-**	**(196,519)**	**(196,519)**
At 30 September 2025	**3,251**	**7,540,718**	**7,543,969**

The notes on pages 13 to 29 form part of these financial statements.

Compass Overseas Holdings No.2 Limited

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 net current liabilities of £3,081,408,000 as at 30 September 2025, 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.

1. Accounting policies (continued)

Taxation

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

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

Investments

Investments are stated at cost less any provision for impairment.

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

Foreign currencies

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

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.

Notes to the accounts
For the year ended 30 September 2025 (continued)

1. Accounting policies (continued)

Hedge accounting

On adoption of IFRS 9 'Financial Instruments', the Company elected to continue to apply hedge accounting guidance in IAS 39 'Financial Instruments: Recognition and Measurement'.

Fair value hedges

In relation to fair value hedges which meet the conditions for hedge accounting, any gain or loss from remeasuring the hedging instrument at fair value is recognised immediately in the profit and loss account. Any gain or loss on the hedged item attributable to the hedged risk is adjusted against the carrying amount of the hedged item and recognised in the profit and loss account.

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.

2. Auditor's remuneration

Fees of £3,811 (2024: £3,700) were received by the auditor in respect of the Company's statutory audit for the year. These fees were borne and not recharged by another Group company. No fees were received by the auditor in respect of any non-statutory audit services in either the current or preceding year.

3. Directors and employees

The directors received no emoluments from the Company during the current year (2024: £nil). There are no employees of Compass Overseas Holdings No.2 Limited (2024: none).

4. Foreign exchange gain

	2025	2024
	£'000	£'000
Foreign exchange gain	**15,197**	52,286

The foreign exchange gain arises on retranslation of certain intra-group balances denominated in foreign currency.

5. Interest receivable

	2025	2024
	£'000	£'000
Interest receivable from other group companies	**197,082**	189,915
Other interest receivable	**25**	42
	197,107	189,957

6. Interest payable

	2025	2024
	£'000	£'000
Interest payable to other group companies	**210,069**	228,837
Other interest payable	**-**	600
	210,069	229,437

7. Tax credit on profit

	2025	2024
	£'000	£'000
UK corporation tax at 25.0% (2024: 25.0%)	**29,952**	28,932
Current tax credit on profit	**29,952**	28,932
Adjustments in respect of prior years:		
UK corporation tax	**8,816**	10,417
	38,768	39,349

Reconciliation of the tax credit at the UK statutory rate to the current tax credit

	2025	2024
	£'000	£'000
Profit before taxation	**198,714**	247,527
Tax charge on profit at the UK statutory rate of 25.0% (2025: 25.0%)	**(49,679)**	(61,882)
Increase/(decrease) arising from:		
Non-taxable income from other Group companies	**49,167**	65,340
Non-taxable provision against investment in subsidiary undertaking	**-**	(7,250)
Permanent differences	**3,752**	13,170
UK/UK transfer pricing adjustment	**26,712**	19,554
Adjustments in respect of prior years	**8,816**	10,417
Current tax credit on profit	**38,768**	39,349

8. Dividends

On 18 September 2025, the Company paid an interim dividend to its parent company of 3.023 pence per share (2024: 3.113 pence) totalling £196,519,000 (2024: £202,371,000).

Notes to the accounts
For the year ended 30 September 2025 (continued)

9. Investments

	Investments in subsidiary
	£'000
Cost	
At 1 October 2024	12,495,665
Effect of fair value hedge: Exchange gain on revaluation of USD and EUR investments (note 12)	**45,025**
At 30 September 2025	**12,540,690**
Provisions for impairment	
At 1 October 2024 and 30 September 2025	**(1,915,313)**
Net book value	
At 1 October 2024	10,580,352
At 30 September 2025	**10,625,377**

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.

At 30 September 2025, the carrying values of the Company's investments in Compass Group International B.V. and Compass Overseas Holdings Limited are £3,894,173,000 and £3,388,884,000 (2024: £3,815,297,000 and £3,388,884,000), respectively. The estimates of the enterprise values of the businesses held by Compass Group International B.V. and Compass Overseas Holdings Limited are sensitive to reasonably possible changes in the discount rates used to discount the cash flow forecasts of the businesses held by the two companies and the long-term growth rates used in those forecasts. In the event that the discount rates increased by 0.82%, the carrying values of the Company's investments in Compass Group International B.V. and Compass Overseas Holdings Limited would be equal to the recoverable amount. In the event that the long-term growth rates reduced by 0.90%, the carrying values of the Company's investments in Compass Group International B.V. and Compass Overseas Holdings Limited would be equal to the recoverable amount. The directors do not consider that any other reasonably possible changes in key assumptions would cause a material impact on the outcome of the impairment review.

In October 2025, the Company acquired 100% of the issued share capital of Compass Group Canada Ltd. from Compass Group International B.V., a company in which the Company has a 94.3% effective shareholding, for cash of €829 million (£723 million).

Throughout the year, a fair value hedge was in place to designate the foreign currency risk arising on a portion of the EUR and USD amounts payable to Group undertakings against the fair value risk of the Company's EUR and USD investments in Compass Group International B.V. and Compass Group North America Investments Limited, respectively. Further details of the hedging relationship can be found in note 12.

Details of related undertakings of Compass Overseas Holdings No. 2 Limited can be found in note 16.

Notes to the accounts
For the year ended 30 September 2025 (continued)

10. Debtors: amounts falling due within one year

	2025	2024
	£'000	£'000
Amounts owed by fellow group undertakings	**1,249,362**	340,673
Deferred consideration receivable on business disposals	**2,274**	4,505
Corporation tax	**29,952**	28,934
	1,281,588	374,112

Amounts owed by fellow group undertakings at 30 September 2025 includes preference shares issued by Compass Group Asia Pacific PTE. Ltd of NZD 20 million (£9 million), AUD 18 million (£9 million) and JPY 12,657 million (£64 million) which are not entitled to dividends and are redeemable on demand by the Company.

Other amounts owed by fellow group undertakings are interest-free or interest-bearing loans, which are repayable on demand. Interest-bearing loans incur interest at various floating rates with margins ranging from -0.05% to +0.4% (2024: 0%).

Of the amounts owed by fellow group undertakings falling due within one year at 30 September 2025, approximately £900 million is not expected to be received during 2026.

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

11. Debtors: amounts falling due after more than one year

	2025	2024
	£'000	£'000
Amounts owed by fellow group undertakings	**-**	817,011
	-	817,011

Amounts owed by fellow group undertakings at 30 September 2024 included preference shares issued by Compass Group Asia Pacific PTE. Ltd of NZD 20 million (£9 million) and JPY 12,657 million (£66 million) which were not entitled to dividends and were redeemable on demand by the Company.

Other amounts owed by fellow group undertakings were interest-free or interest-bearing loans, which were repayable on demand. Interest-bearing loans incurred interest at various floating rates with margins ranging from -0.05% to +0.4%.

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

Notes to the accounts
For the year ended 30 September 2025 (continued)

12. Creditors: amounts falling due within one year

	2025	2024
	£'000	£'000
Amounts owed to fellow group undertakings	**4,358,594**	4,259,509
Accruals	**4,420**	8,963
	4,363,014	4,268,472

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 a fixed rate of 1.5% (2024: 1.5%) or various floating rates with margins from -0.15% to +1.30% (2024: -0.15% to +1.30%).

Included in amounts owed to fellow group undertakings are amounts of £1,014,729,000 (EUR 1,162,575,000) (2024: £1,437,370,000 (EUR 1,727,575,000)) and £1,930,451,000 (USD 2,598,966,000) (2024: £1,224,906,000 (USD 1,642,966,000)) which are unsecured, interest bearing and repayable on demand. The interest rates are based on floating rates.

The EUR borrowing has been partially designated as a fair value hedge on the currency exchange portion of the fair value risk of the investment in Compass Group International B.V.. The total foreign exchange loss on the EUR fair value hedged portion for the year was £78,876,000. The USD borrowing has been partially designated as a fair value hedge on the currency exchange portion of the fair value risk of the investment in Compass Group North America Investments Limited. The total foreign exchange gain on the USD fair value hedged portion for the year was £33,851,000.

13. Called up share capital

	2025	2024
	£	£
Allotted, called up and fully paid		
6,501,656,957 Ordinary shares of £0.0005 each	**3,250,829**	3,250,829

14. Ultimate parent company and controlling entity

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

Compass Group PLC and Compass Group Holdings 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.

15. Post-balance sheet events

In October 2025, the Company acquired 100% of the issued share capital of Compass Group Canada Ltd. from Compass Group International B.V., a company in which the Company has a 94.3% effective shareholding, for cash of €829 million (£723 million).

Notes to the accounts
For the year ended 30 September 2025 (continued)

15. Post-balance sheet events (continued)

In December 2025, the Company and Compass Overseas Holdings Limited each made a non-obliged share premium contribution of €195 million (£171.5 million) in cash to Compass Group International B.V. without the issue of new shares. The proceeds were used to provide funding to Compass Group Holding B.V. in connection with its acquisition of Vincent Topco B.V., the parent company of the Vermaat Group (a leading premium food services business in Europe).

In February 2026, the Company and Compass Overseas Holdings Limited each made a further non-obliged share premium contribution of €80 million (£69.9 million) in cash to Compass Group International B.V. without the issue of new shares. The proceeds were used to provide funding to Compass Group Deutschland GmbH in connection with its acquisition of Pro Care Management GmbH, a food group purchasing organisation in Germany.

16. Related undertakings of Compass Overseas Holdings No.2 Limited

All companies listed below are indirectly owned by the Company and all interests are in the ordinary share capital, except where otherwise indicated. All subsidiaries have been consolidated as part of the Compass Group PLC consolidated financial statements.

All companies operate principally in their country of incorporation.

PRINCIPAL SUBSIDIARIES	COUNTRY OF INCORPORATION	% HOLDING	PRINCIPAL ACTIVITIES
Australia			
Ground Floor 35 - 51 Mitchell Street, McMahons Point, NSW 2060, Australia			
Compass Group (Australia) Pty Limited	Australia	53.8	Food and support services
Belgium			
1831 Diegem, Hermeslaan 1H, Belgium			
Compass Group Belgium NV (i)	Belgium	94.3	Food services
Canada			
1 Prologis Boulevard, Suite 400, Mississauga, Ontario L5W 0G2, Canada			
Compass Group Canada Ltd. Groupe Compass Canada Ltée (iii)(iv)(v)(vi)(viii)	Canada	94.3	Food and support services
Denmark			
Rued Langgards Vej 8, 1. sal, 2300 København S, Denmark			
Compass Group Danmark A/S	Denmark	94.3	Food services
Finland			
P.O. Box 210, FI-00281 Helsinki, Finland			
Compass Group Finland Oy	Finland	94.3	Food services
Germany			
Helfmann-Park 2, 65760, Eschborn, Germany			
Compass Group Deutschland GmbH	Germany	94.3	Holding company
Eurest Deutschland GmbH	Germany	94.3	Food services to Business and Industry
Eurest Services GmbH	Germany	94.3	Support services to Business and Industry

16. Related undertakings of Compass Overseas Holdings No.2 Limited (continued)

Italy			
Via Angelo Scarsellini, 14, 20161, Milano, Italy			
Compass Group Italia S.p.A.	Italy	94.3	Food and support services
Japan			
Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan			
Compass Group Japan Inc.	Japan	94.3	Food and support services
Netherlands			
Haaksbergweg 70, 1101 BZ, Amsterdam, Netherlands			
Compass Group International B.V. (i)	Netherlands	94.3	Holding company
Compass Group Nederland B.V.	Netherlands	94.3	Food and support services
Compass Group Nederland Holding B.V.	Netherlands	94.3	Holding company
Norway			
Drengsrudbekken 12, 1383, PO Box 74, NO-1371, Asker, Norway			
Compass Holding Norge AS	Norway	94.3	Holding company
Spain			
Calle Pinar de San José 98, planta 1ª 28054 Madrid, Spain			
Eurest Colectividades S.L.U.	Spain	94.3	Food and support services
Sweden			
Box 1183, 171 23 Solna, Stockholm, Sweden			
Compass Group Sweden AB	Sweden	94.3	Holding company

Notes to the accounts
For the year ended 30 September 2025 (continued)

16. Related undertakings of Compass Overseas Holdings No.2 Limited (continued)

OTHER SUBSIDIARIES, JOINT ARRANGEMENTS, MEMBERSHIPS, ASSOCIATES AND OTHER SIGNIFICANT HOLDINGS	COUNTRY OF INCORPORATION OR ESTABLISHMENT	% HOLDING
Algeria		
Eurojapan Résidence No.23, RN n°3 BP 398, Hassi Messaoud, Algeria		
Eurest Algérie SPA (i)	Algeria	94.3
Angola		
Condominio Dolce Vita, Via S8, Edifício 1D, Fração A & B, 2º andar, Talatona, Município de Belas, Luanda, República de Angola		
Express Support Services, Limitada (ii)	Angola	46.2
Australia		
Ground Floor 35 – 51 Mitchell Street, McMahons Point, NSW 2060, Australia		
28 Villages Pty Ltd	Australia	53.8
Compass (Australia) Catering & Services PTY Ltd (iii)(iv)	Australia	53.8
Compass Group B&I Hospitality Services PTY Ltd	Australia	53.8
Compass Group Defence Hospitality Services PTY Ltd	Australia	53.8
Compass Group Education Hospitality Services PTY Ltd	Australia	53.8
Compass Group Events Stadia Venues Hospitality Services Pty Ltd	Australia	53.8
Compass Group Healthcare Hospitality Services PTY Ltd	Australia	53.8
Compass Group Health Services Pty Ltd	Australia	53.8
Compass Group Management Services PTY Ltd	Australia	53.8
Compass Group Relief Hospitality Services PTY Ltd	Australia	53.8
Compass Group Remote Hospitality Services PTY Ltd	Australia	53.8
Delta Facilities Management PTY Ltd	Australia	53.8
Delta FM Australia PTY Ltd	Australia	53.8
Eurest (Australia) Food Services PTY Ltd	Australia	53.8
Eurest (Australia) PTY Ltd	Australia	53.8
Foodbuy Pty Ltd (iii)	Australia	53.8
HEC Hospitality Services Pty Ltd (iii)	Australia	53.8
Omega Security Services PTY Ltd	Australia	53.8
Village Hospitality Holdings Pty Ltd	Australia	53.8
Village Hospitality Services Pty Ltd	Australia	53.8
Applejack Hospitality Management Services Pty Ltd	Australia	37.6
Applejack Hospitality Services Pty Ltd	Australia	37.6
Applejack North Sydney Pty Limited	Australia	37.6
Applejack Urbnsurf Pty Limited	Australia	37.6
Applejack Wynyard Pty Limited	Australia	37.6
Forresters Applejack Pty Limited	Australia	37.6
Old Palace Darlinghurst Pty Ltd	Australia	37.6
Socal Hospitality Pty Limited	Australia	37.6
The Botanist Kirribilli Pty Limited	Australia	37.6
The Butler Potts Point Pty Limited	Australia	37.6
Level 3, 12 Newcastle Street, Perth 6000, Australia		
ESS Thalanyji PTY Ltd	Australia	32.3

16. Related undertakings of Compass Overseas Holdings No.2 Limited (continued)

Austria		
Ignaz-Köck-Str. 8/6, 1210 Vienna, Austria		
Die Menü-Manufaktur GmbH	Austria	94.3
IZD Tower, Wagramer Strasse 19/4. Stock, 1220 Wien, Austria		
Eurest Restaurationsbetriebsgesellschaft m.b.H	Austria	94.3
Kunz Gebäudereinigung GmbH	Austria	94.3
Belgium		
1831 Diegem, Hermeslaan 1H, Belgium		
Compass Group Service Solutions NV	Belgium	94.3
F.L.R. Holding NV (ii)	Belgium	94.3
Boomseseenweg 28, 2627 Schelle, Belgium		
J&M Catering Services NV	Belgium	94.3
Silverspoon BV	Belgium	94.3
Gemeentepark 5, 2930 Brasschaat, Belgium		
Kasteel Van Brasschaat NV (iii)(iv)	Belgium	94.3
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	94.3
Cameroon		
100, Rue n° 1044 Hydrocarbures, Bonapriso, BP 5767, Douala, Cameroon		
Eurest Cameroun SARL (ii)	Cameroon	94.3
Eurest Camp Logistics Cameroun SARL (ii)	Cameroon	94.3
Canada		
12 Kodiak Crescent, Toronto, Ontario, M3J 3G5, Canada		
Imperial Coffee and Services Inc. (iii)(iv)(v)	Canada	94.3
1 Prologis Boulevard, Suite 400, Mississauga, Ontario L5W 0G2, Canada		
Canteen of Canada Limited (iii)	Canada	94.3
Compass Canada Support Services Ltd (iii)(iv)(v)(vi)(viii)	Canada	94.3
Compass Group Canada Operations Ltd (iii)	Canada	94.3
GoJava Inc. (iii)(viii)	Canada	94.3
Chef's Hall Inc. (iii)	Canada	63.2
Compass Group Sports and Entertainment – (Quebec) (x)	Canada	63.2
Mercatino Foods Inc. (iii)(iv)	Canada	56.6
2455624 Ontario Inc. (iii)	Canada	48
2686613 Ontario Inc. (iii)	Canada	48
Ace Kosher Inc. (iii)(iv)(v)	Canada	48
Bluff FD Inc. (iii)	Canada	48
FDX Inc. (iii)	Canada	48
Food Dudes Restaurant Group Inc. (iii)(iv)(v)	Canada	48
The Food Dudes Inc. (iii)(iv)(v)(vi)	Canada	48
ECC – ESS Support Services (x)	Canada	47.2
2265668 Ontario Limited (iii)(iv)(v)(vi)(viii)	Canada	46.2
Amik Catering LP (x)	Canada	46.2
Dease River – ESS Support Services (x)	Canada	46.2
Dene West Limited Partnership (x)	Canada	46.2
ESS – East Arm Camp Services (x)	Canada	46.2
ESS – Kaatodh Camp Services (x)	Canada	46.2

16. Related undertakings of Compass Overseas Holdings No.2 Limited (continued)

ESS – Loon River Support Services (x)	Canada	46.2
ESS – Mi'kmaq Support Services (x)	Canada	46.2
ESS – Missanabie Cree Support Services (x)	Canada	46.2
ESS – Na Cho Nyak Dun Camp Services (x)	Canada	46.2
ESS - N'deh Support Services (x)	Canada	46.2
ESS – Ochapowace Support Services (x)	Canada	46.2
ESS – Pessamit Camp Services (x)	Canada	46.2
ESS - Wapachee Support Services (x)	Canada	46.2
ESS – Wapan Manawan Services de Soutien (x)	Canada	46.2
ESS- CreeQuest Support Services	Canada	46.2
ESS- Nuvumiut Support Services (x)	Canada	46.2
Services de Soutien ESS-SDEUM (x)	Canada	46.2
ESS-White River Support Services	Canada	46.2
ESS Haisla Support Services (x)	Canada	46.2
ESS HLFN Support Services (x)	Canada	46.2
ESS KNRA Support Services (x)	Canada	46.2
ESS Komatik Support Services (x)	Canada	46.2
ESS Liard First Nation Support Services (x)	Canada	46.2
ESS McKenzie Support Services (x)	Canada	46.2
ESS Okanagan Indian Band Support Services (x)	Canada	46.2
ESS Tataskweyak Camp Services (x)	Canada	46.2
ESS/Bushmaster Camp Services (x)	Canada	46.2
ESS/McLeod Lake Indian Band Support Services (x)	Canada	46.2
ESS/Mosakahiken Cree Nation Support Services (x)	Canada	46.2
ESS/Takla Lake Support Services (x)	Canada	46.2
ESS/WEDC Support Services (x)	Canada	46.2
First North Catering (x)	Canada	46.2
Hill Plain - ESS Support Services (x)	Canada	46.2
HLCS-ESS Support Services (x)	Canada	46.2
JCP - ESS Support Services (x)	Canada	46.2
KDM – ESS Support Services (x)	Canada	46.2
Metis Infinity – ESS Support Services	Canada	46.2
Mi'kma'ki Domiculture	Canada	46.2
Mi'Kmaq-ECC Nova Scotia Support Services (x)	Canada	46.2
Nisga'a Village - ESS Support Services (x)	Canada	46.2
Nuvumiut-ESS Support Services (x)	Canada	46.2
Poplar Point Catering (x)	Canada	46.2
Songhees Nation Support Services (x)	Canada	46.2
1600-421 7 Avenue SW, Calgary, Alberta T2P 4K9, Canada		
McMurray Coin Machines (1983) Ltd	Canada	94.3
5B rue De Montgolfier, Boucherville, Québec, J4B 8C4, Canada		
9544-9864 Quebec Inc. (iii)(iv)(v)(vi)	Canada	94.3
2900-550 Burrard Street, Vancouver, B.C. V6C 0A3, Canada		
1556405 B.C. LTD. (iii)	Canada	94.3
Golden Triangle Support Services Limited Partnership (x)	Canada	94.3
1959 Upper Water Street, Suite 1100, Halifax, Nova Scotia, B3J 3E5, Canada		
East Coast Catering (NS) Limited (iii)	Canada	94.3

16. Related undertakings of Compass Overseas Holdings No.2 Limited (continued)

2580 Rue Dollard, Lasalle, Quebec, H8N 1T2, Canada		
Groupe Compass (Québec) Ltée (iii)(iv)(v)(vi)(viii)	Canada	94.3
30 Queen's Road, St. John's, Newfoundland and Labrador, A1C 2A5, Canada		
East Coast Catering Limited (iii)(iv)(v)(viii)	Canada	94.3
Long Harbour Catering Limited Partnership (x)	Canada	94.3
Long Harbour Catering Limited (iii)(viii)	Canada	94.3
Labrador Catering Inc. (iii)	Canada	46.2
Labrador Catering LP (x)	Canada	46.2
Clearwater River Dene Nation Reserve No. 222, P.O. Box 5050, Clearwater, Saskatchewan, S0M 3H0, Canada		
Clearwater Catering Limited (iii)(iv)(v)(vi)	Canada	46.2
1600-421 7 AVE SW, Calgary, Alberta T2P 4K9, Canada		
Komplete Modular Solutions Ltd. (iii) (iv)	Canada	48
Rimfire Solutions Ltd.	Canada	37.7
77 King Street West, No. 400, Toronto, Ontario, M5K 0A1, Canada		
O&B Yonge Richmond LP	Canada	31.5
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	94.3
Cyprus		
195, Arch. Makariou III Avenue, Neocleous House, 3030 Limassol, Cyprus		
Eurest Support Services (Cyprus) International Ltd	Cyprus	94.3
Finland		
Linnankatu 26 A 41, 20100, Turku, Finland		
Unica Oy	Finland	46.2
Keskussairaalantie Opinkivi 2, 40600 Jyväskylä, Finland		
Semma Oy	Finland	42.4
Gabon		
ZONE OPRAG, (Face à Bernabé Nouveau Port), BP 1292, Port Gentil, Gabon		
Eurest Support Services Gabon SA (ii)	Gabon	94.3
Germany		
Adelbert-Hofmann-Straße 6, 97944 Boxberg, Germany		
Hofmann Catering-Service GmbH	Germany	94.3
Hofmann-Menü Holdings GmbH	Germany	94.3
Hofmann Menü-Manufaktur GmbH	Germany	94.3
Adolphsplatz 1, 20457 Hamburg, Germany		
Maison van den Boer Deutschland GmbH (ii)	Germany	94.3
Helfmann-Park 2, 65760, Eschborn, Germany		
Compass Group GmbH	Germany	94.3
Food affairs GmbH	Germany	94.3
Kanne Café GmbH	Germany	94.3
Medirest GmbH	Germany	94.3
Konrad-Zuse-Platz 2, 81829 München, Germany		
Leonardi HPM GmbH	Germany	94.3
Leonardi SVM GmbH	Germany	94.3
Levy Restaurants GmbH	Germany	94.3
Sankt-Florian-Weg 1, 30880, Laatzen, Germany		
orgaMed Betriebsgesellschaft für Zentralsterilisationen GmbH	Germany	94.3
PLURAL Gebäudemanagement GmbH	Germany	94.3

16. Related undertakings of Compass Overseas Holdings No.2 Limited (continued)

PLURAL Personalservice GmbH	Germany	94.3
PLURAL Servicepool GmbH	Germany	94.3
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	94.3
Encore Catering Ltd	Hong Kong	94.3
Shing Hin Catering Group Ltd	Hong Kong	94.3
India		
7th Floor, Tower B, Spaze I - Tech Park, Sector 49, Sohna Road, Gurgaon – 122018, India		
Compass Group (India) Private Limited	India	94.3
Compass India Food Services Private Limited	India	94.3
1st Floor, VK Kalyani Commercial Complex, Sankey Rd, Opp: BDA Head Office, Bengaluru, Karnataka, 560020, India		
Bottle Lab Technologies Private Limited	India	75
Innov8 Raj Vilas, Lower Ground Floor, Salcon Ras Vilas, D-1 Saket District Centre, Saket (South Delhi), South Delhi, New Delhi-110017, India		
I.C.S Foods Private Limited	India	66
Ireland		
3rd Floor, 43a, Yeats Way, Parkwest Business Park, Dublin 12, Ireland		
Catering Management Ireland Limited (ii)	Ireland	94.3
Cheyenne Limited (ii)	Ireland	94.3
Japan		
Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan		
Fuyo, Inc.	Japan	94.3
Chiyoda Kyushoku Services Co., Ltd	Japan	84.9
5-7-5, Chiyoda, Naka-ku, Nagoya-City, Aichi-Prefecture, 460-0012, Japan		
Seiyo General Food Co., Ltd	Japan	47.2
Kazakhstan		
060011, Atyrauskaya Oblast, Atyrau City, Beibarys Sultan Avenue 506, Kazakhstan		
Eurest Support Services Kazakhstan LLP (ii)	Kazakhstan	94.3
Kenya		
209/8919 Sigma Road Off Enterprises Road, PO BOX 14 662, Nairobi, Kenya		
Kenya Oilfield Services Ltd (ii)	Kenya	94.3
Luxembourg		
1-5 rue de I'Innovation, L-1896 Kockelscheuer, Luxembourg		
Eurest Luxembourg S.A.	Luxembourg	86.7
IMMO Capellen S.A.	Luxembourg	86.7
Innoclean S.A.	Luxembourg	87.5
Camille Healthcare Services S.A.	Luxembourg	87.5
39 Boulevard Joseph, II L-1840, Luxembourg		
Geria SA	Luxembourg	21.6
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	94.3

16. Related undertakings of Compass Overseas Holdings No.2 Limited (continued)

Netherlands		
Haaksbergweg 70, 1101 BZ, Amsterdam, Netherlands		
CGI Holdings (2) B.V.	Netherlands	100
Compass Group Finance Netherlands B.V.	Netherlands	100
Compass Hotels Chertsey B.V. (i)	Netherlands	100
Compass Group Holding B.V.	Netherlands	94.3
Compass Group International 2 B.V.	Netherlands	94.3
Compass Group International 3 B.V.	Netherlands	94.3
Compass Group International 4 B.V.	Netherlands	94.3
Compass Group International 5 B.V.	Netherlands	94.3
Compass Group International 9 B.V.	Netherlands	94.3
Compass Group International Finance 1 B.V.	Netherlands	94.3
Compass Group International Finance 2 B.V.	Netherlands	94.3
Compass Group International Finance C.V. (x)	Netherlands	94.3
Compass Group Vending Holding B.V.	Netherlands	94.3
Eurest Services B.V.	Netherlands	94.3
Famous Flavours B.V. (viii)	Netherlands	94.3
Julianaplein 34B, 1781 HC Den Helder, Netherlands		
Eurest Support Services (ESS) B.V.	Netherlands	94.3
De Amert 207, 5462GH, Veghel, Netherlands		
Maison van den Boer B.V.	Netherlands	94.3
Stationsweg 95, 6711 PM Ede, Netherlands		
Xandrion B.V.	Netherlands	94.3
New Zealand		
Level 3, 7-11 Kenwyn Street, Parnell, Auckland, 1052, New Zealand		
Compass Group New Zealand Limited	New Zealand	94.3
Crothall Services Group Limited (ii)	New Zealand	94.3
Eurest NZ Limited (ii)	New Zealand	94.3
Norway		
Drengsrudbekken 12, 1383, PO Box 74, NO-1371, Asker, Norway		
Compass Group Norge AS (iii)	Norway	94.3
Forusparken 2, 4031 Stavanger, Postboks 8083 Stavanger Postterminal, 4068, Stavanger, Norway		
ESS Mobile Offshore Units AS	Norway	94.3
ESS Support Services AS	Norway	94.3
Brynsalléen 4, 0667 Oslo, Postboks 6489 Etterstad, 0606 Oslo, Norway		
4Service AS	Norway	94.3
4Service Eir Renhold AS	Norway	94.3
4Service Facility AS	Norway	94.3
4Service Gruppen AS	Norway	94.3
4Service Holding AS	Norway	94.3
4Service Landanlegg AS	Norway	94.3
4Service Offshore AS	Norway	94.3
4Service Offshore Hotels AS	Norway	94.3
Lahaugmoen Innkvartering AS	Norway	94.3
Ren Pluss Eiendom AS	Norway	94.3
Viken Innkvartering AS	Norway	47.2
Flesland Innkvartering AS	Norway	31.4

16. Related undertakings of Compass Overseas Holdings No.2 Limited (continued)

Nordbøgata 10, 4006 Stavanger, Norway		
Sirkus Renaa AS	Norway	94.3
Sirkus Renaa Fabrikken AS	Norway	94.3
Okesnoyveien 16, 1366, Lysaker, 1366, Norway		
Forpleiningstjenester AS	Norway	31.4
Harbitzalléen 2A, 0275 Oslo, PÅ Box 4148, Sjølyst, 0217 Oslo, Norway		
Gress Gruppen AS	Norway	31.4
Neptunvegen 4, 7652 Verdal, Postboks 6489 Etterstad, 0606 Oslo		
Ørin Overnatting AS	Norway	31.9
Papua New Guinea		
c/o Warner Shand Lawyers Waigani, Level 1 RH Hypermarket, Allotment 1 Section 479 (off Kennedy Road), Gordons NCD, Papua New Guinea		
Eurest (PNG) Catering & Services Ltd (ii)	Papua New Guinea	94.3
Eurest OKAS Catering Ltd (ii)	Papua New Guinea	52
Eurest Lotic (PNG) JV Ltd (ii)	Papua New Guinea	47.2
Poland		
Ul. Olbrachta 94, 01-102 Warszawa, Poland		
Compass Group Poland Sp. Z o.o.	Poland	94.3
Portugal		
Rua Miguel Serrano nº 9, 4º Piso 1495-173 Miraflores, Algés, Portugal		
Eurest (Portugal) – Sociedade Europeia de Restaurantes, Lda.	Portugal	94.3
Eurest Catering & Services Group Portugal, Lda.	Portugal	94.3
Singapore		
82 Ubi Avenue 4, #07-03 Edward Boustead Centre, 408832, Singapore		
Compass Group (Singapore) PTE Ltd (iii)(iv)	Singapore	94.3
38 Beach Road #23-11, South Beach Tower, 189767, Singapore		
Compass Group Asia Pacific PTE. Ltd (i)(viii)	Singapore	94.3
Spain		
Calle Frederic Mompou 5, planta 5a, Edificio Euro 3, 08960, San Just Desvern, Barcelona, Spain		
Asistentes Escolares, S.L.	Spain	94.3
Eurest Catalunya, S.L.U.	Spain	94.3
Medirest Social Residencias, S.L.U.	Spain	94.3
Calle Castilla 8-10 – C.P. 50.009, Zaragoza, Spain		
Servicios Renovados de Alimentacion, S.A.U.	Spain	94.3
Calle Pinar de San José 98, Planta 1a, 28054, Madrid, Spain		
Eurest Parques, S.L.U.	Spain	94.3
Eurest Servicios Feriales, S.L.U.	Spain	94.3
Eurest Servicios, S.L	Spain	94.2
Poligono Ugaldeguren 1, Parcela 7, 48160 Derio (Vizcaya), Spain		
Eurest Euskadi S.L.U.	Spain	94.3
Calle R, s/n, Mercapalma, 07007 Palma de Mallorca, Baleares, Spain		
Compass Group Holdings Spain, S.L.U.	Spain	94.3
Levy Compass Group Holdings, S.L. (ii)	Spain	94.3
Sweden		
Box 1183, 171 23 Solna, Stockholm, Sweden		
Compass Group AB	Sweden	94.3
Switzerland		
c/o BDO AG, Industriestrasse 53, 6312 Steinhausen, Switzerland		
Creative New Food Dream Steam GmbH	Switzerland	94.3

16. Related undertakings of Compass Overseas Holdings No.2 Limited (continued)

c/o Buchhaltungs- und Revisions - AG, Bundesstrasse 3, 6302 Zug, Switzerland		
Hofmann Swiss Prime Menue AG (ii)	Switzerland	94.3
Gwattstrasse 8, 3185 Schmitten FR, Switzerland		
Sevita Group GmbH (i)(ii)	Switzerland	100
United Kingdom		
Parklands Court, 24 Parklands, Birmingham Great Park, Rubery, Birmingham, B45 9PZ, United Kingdom		
Knott Hotels Company of London (ii)	UK	94.3
Suite D, Pavilion 7 Kingshill Park, Venture Drive, Arnhill Business Park, Westhill, Aberdeenshire, AB32 6FL, United Kingdom		
37 Albyn Place, Aberdeen, Scotland, AB10 1JB, United Kingdom		
4Service International Limited	UK	94.3
Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ, United Kingdom		
Compass Group North America Investments Limited (i)	UK	100
Compass Hotels Chertsey (iii)	UK	100
Nextonline Limited (i)(iii)(iv)	UK	100
Sevita (UK) Limited (i)	UK	100
Compass Group Finance No.3 Limited	UK	94.3
Compass Overseas Holdings Limited (i)	UK	88.6
Compass Quest Limited (ii)	UK	44.3

NOTES

1. Unless otherwise stated, indirectly owned by Compass Overseas Holdings No.2 Limited, 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 Overseas Holdings No.2 Limited
(ii) Dormant/non-trading
(iii) A Ordinary shares
(iv) B Ordinary shares
(v) C Ordinary and/or Special shares
(vi) D, E and/or F Ordinary shares
(vii) Deferred shares
(viii) Preference including cumulative, non-cumulative and redeemable shares
(ix) Redeemable shares
(x) No share capital, share of profits
(xi) Limited by guarantee