COMPASS GROUP

Report On Corporate Income Tax Information

in compliance with chapter 10a of Directive 2013/34/EU - ('country by country reporting')

Year ended 30.9.2025



General information

Name of the ultimate parent of the group:	Compass Group PLC
Country where the ultimate parent has its registered office:	United Kingdom
Financial year start and end date:	1 October 2024 to 30 September 2025
Reporting currency	USD
Is the information in the report based on reporting instructions used for tax purposes, Pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes
Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	Compass Group International B.V. Haaksbergweg 70, 1101 BZ, Amsterdam, Netherlands

Overview of information on a country-by-country basis

Tax jurisdiction	Country code	Revenues	Profit / (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees
EU:							
Austria	AT	159,425,000	11,771,000	2,947,000	2,620,000	11,178,000	1,584
Belgium	BE	300,179,000	8,543,000	800,000	1,043,000	49,498,000	2,174
Denmark	DK	361,102,000	14,553,000	1,864,000	4,041,000	129,474,000	3,294
Finland	FI	307,737,000	1,770,000	2,664,000	3,067,000	293,725,000	4,084
France	FR	1,760,444,000	29,574,000	4,710,000	8,458,000	307,904,000	20,410
Germany	DE	906,257,000	7,555,000	10,941,000	9,961,000	289,815,000	13,014
Ireland	IE	261,456,000	12,298,000	1,924,000	4,109,000	97,500,000	3,534
Italy	IT	219,625,000	8,882,000	1,309,000	1,049,000	75,496,000	3,840
Luxembourg	LU	155,584,000	3,603,000	(929,000)	704,000	11,714,000	2,391
Netherlands	NL	467,406,000	93,053,000	23,472,000	10,045,000	2,189,123,000	2,821
Poland	PL	81,337,000	6,729,000	1,665,000	1,572,000	12,153,000	1,630
Portugal	PT	175,546,000	7,599,000	4,582,000	2,746,000	(2,213,000)	4,125
Spain	ES	622,374,000	30,890,000	11,494,000	6,263,000	493,955,000	13,799
Sweden	SE	250,131,000	(15,027,000)	98,000	0	31,783,000	2,174
EEA:							
Norway	NO	699,447,000	2,905,000	8,219,000	10,741,000	71,117,000	10,108
Non cooperative jurisdictions - Annex 1							
N/A							
Non cooperative jurisdictions - Annex 2							
Turkiye	TR	794,727,000	42,825,000	14,054,000	9,814,000	61,895,000	28,569
All other tax jurisdictions (aggregated basis)		**39,806,144,000**	**2,294,780,000**	**654,062,000**	**617,738,000**	**27,211,977,000**	**498,978**
Total		**47,328,921,000**	**2,562,303,000**	**743,876,000**	**693,972,000**	**31,336,095,000**	**616,529**

List of subsidiaries and activities (1/5)

Tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Activity
Member states:			
Austria	AT	Compass Group Austria Holdings One GmbH	Holding shares or other equity instruments
	AT	Compass Group Austria Holdings Two GmbH	Holding shares or other equity instruments
	AT	Die Menu-Manufaktur GmbH	Manufacturing or production
	AT	Eurest Restaurationsbetriebsgesellschaft mbH	Provision of services to unrelated parties
	AT	Kunz Gebäudereinigung GmbH	Provision of services to unrelated parties
Belgium	BE	Compass Group Belgium NV	Provision of services to unrelated parties
	BE	Compass Group Service Solutions S.A.	Provision of services to unrelated parties
	BE	F.L.R. Holding NV	Dormant
	BE	J&M Catering Services NV	Provision of services to unrelated parties
	BE	Kasteel Van Brasschaat NV	Provision of services to unrelated parties
	BE	Silverspoon BV	Provision of services to unrelated parties
Denmark	DK	Compass Group Danmark A/S	Provision of services to unrelated parties
Finland	FI	Compass Group Finland OY	Provision of services to unrelated parties
France	FR	Academie Formation Groupe Compass SAS	Administrative, management or support services
	FR	Armor Cuisine	Provision of services to unrelated parties
	FR	Caterine Restauration SAS	Holding shares or other equity instruments
	FR	Central Restauration Martel SAS	Provision of services to unrelated parties
	FR	Compass Group France Holdings SAS	Holding shares or other equity instruments
	FR	Compass Group France SAS	Provision of services to unrelated parties
	FR	Culinaire Des Pays de L'Adour SAS	Provision of services to unrelated parties
	FR	Diane Restauration	Provision of services to unrelated parties
	FR	DR Holding	Administrative, management or support services
	FR	Dupont Restauration	Provision of services to unrelated parties
	FR	Dupont Restauration Reunion	Provision of services to unrelated parties
	FR	Ekilibre	Provision of services to unrelated parties
	FR	Eurest Sports & Loisirs SAS	Provision of services to unrelated parties
	FR	Holdings Restauval	Administrative, management or support services
	FR	La Puyfolaise de Restauration SAS	Provision of services to unrelated parties
	FR	Levy Restaurants France SAS	Provision of services to unrelated parties

List of subsidiaries and activities (2/5)

Tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Activity
	FR	Mediance SAS	Provision of services to unrelated parties
	FR	Memonett SAS	Provision of services to unrelated parties
	FR	Multi Appros Mediterranee	Provision of services to unrelated parties
	FR	Normapro France	Dormant
	FR	Occitanie Restauration SAS	Provision of services to unrelated parties
	FR	Oceane de Restauration SAS	Provision of services to unrelated parties
	FR	Puy Du Fou Restauration SAS	Provision of services to unrelated parties
	FR	Restauval	Provision of services to unrelated parties
	FR	SCI des longs Sillons	Administrative, management or support services
	FR	SCI Guynemer	Administrative, management or support services
	FR	Servirest SAS	Purchasing or procurement
	FR	SHRM Angola SAS	Dormant
	FR	Société International D'Assistance SA	Dormant
	FR	Société Nouvelle Lecocq SAS	Provision of services to unrelated parties
	FR	Sogirest SAS	Provision of services to unrelated parties
	FR	Sud Est Traiteur SAS	Provision of services to unrelated parties
	FR	Yvelines Restauration	Provision of services to unrelated parties
	FR	Compass Group Holdings PLC - Paris branch (P.E.)	Administrative, management or support services; Holding shares or other equity instruments
Germany	DE	Compass Group GmbH	Holding shares or other equity instruments
	DE	Compass Group Deutschland GmbH	Administrative, management or support services; Holding shares or other equity instruments
	DE	MU Catering Bremen GmbH	Provision of services to unrelated parties
	DE	Eurest Deutschland GmbH	Provision of services to unrelated parties
	DE	Eurest Services GmbH	Provision of services to unrelated parties
	DE	Eurest Süd GmbH	Provision of services to unrelated parties
	DE	Food Affairs GmbH	Provision of services to unrelated parties
	DE	Hofmann Catering-Service GmbH	Provision of services to unrelated parties
	DE	Hofmann-Menü Holdings GmbH	Holding shares or other equity instruments
	DE	Hofmann Menü-Manufaktur GmbH	Manufacturing or production
	DE	Kanne Café GmbH	Provision of services to unrelated parties
	DE	Levy Restaurants GmbH	Provision of services to unrelated parties

List of subsidiaries and activities (3/5)

Tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Activity
	DE	Leonardi SVM GmbH	Provision of services to unrelated parties
	DE	Leonardi HPM GmbH	Provision of services to unrelated parties
	DE	Maison van den Boer Deutschland GmbH	Dormant
	DE	Medirest GmbH	Provision of services to unrelated parties
	DE	OrgaMed Betriebsgesellschaft für Zentralsterilisationen GmbH	Provision of services to unrelated parties
	DE	PLURAL Gebäudemanagement GmbH	Provision of services to unrelated parties
	DE	PLURAL Personalservice GmbH	Provision of services to unrelated parties
	DE	PLURAL Servicepool GmbH	Provision of services to unrelated parties
Ireland	IE	Amstel Limited	Dormant
	IE	Catering Management Ireland Limited	Dormant
	IE	Cheyenne Limited	Dormant
	IE	Compass Catering Services, Ireland Limited	Provision of services to unrelated parties
	IE	Drumburgh Limited	Dormant
	IE	Fitzers Catering Events, Venue & Location Catering Limited	Holding shares or other equity instruments
	IE	Levy Ireland Limited	Provision of services to unrelated parties
	IE	Gather & Gather International Limited	Provision of services to unrelated parties
	IE	Gather & Gather Ireland Limited	Provision of services to unrelated parties
	IE	Glanmore Foods Limited	Provision of services to unrelated parties
	IE	Management Catering Services Limited	Provision of services to unrelated parties
	IE	National Catering Limited	Dormant
	IE	Rushmore Investment Company Limited	Dormant
	IE	Sutcliffe Ireland Limited	Holding shares or other equity instruments
	IE	Zadca Limited	Dormant
	IE	COH Ireland Investments Unlimited Company	Internal group finance
Italy	IT	Compass Group Italia S.p.A.	Provision of services to unrelated parties
Luxembourg*	LU	Eurest Luxembourg SA	Provision of services to unrelated parties
	LU	IMMO Capellen SA	Administrative, management or support services
	LU	Innoclean SA	Provision of services to unrelated parties
	LU	Camille Healthcare Services S.A.	Provision of services to unrelated parties
Netherlands	NL	CGI Holdings (2) B.V.	Holding shares or other equity instruments

**In order to comply with the Luxembourg Law - Loi 15 August 2023, Article 72duodecies(6) - Eurest Luxembourg SA is nominated as the Luxembourg entity to file the public CbC report with the local Trade Registry (RCS).*

List of subsidiaries and activities (4/5)

Tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Activity
	NL	Compass Group Holding B.V.	Holding shares or other equity instruments
	NL	Compass Group Finance Netherlands B.V.	Internal group finance
	NL	Compass Group International 2 B.V.	Holding shares or other equity instruments
	NL	Compass Group International 3 B.V.	Holding shares or other equity instruments
	NL	Compass Group International 4 B.V.	Holding shares or other equity instruments
	NL	Compass Group International 5 B.V.	Holding shares or other equity instruments
	NL	Compass Group International 9 B.V.	Holding shares or other equity instruments
	NL	Compass Group International B.V.	Administrative, management or support services; Internal group finance; Holding shares or other equity instruments
	NL	Compass Group International Finance 1 B.V.	Holding shares or other equity instruments
	NL	Compass Group International Finance 2 B.V.	Internal group finance; Holding shares or other equity instruments
	NL	Compass Group Nederland B.V.	Provision of services to unrelated parties
	NL	Compass Group Nederland Holding B.V.	Administrative, management or support services; Holding shares or other equity instruments
	NL	Compass Group Vending Holding B.V.	Internal group finance
	NL	Compass Hotels Chertsey B.V.	Holding shares or other equity instruments
	NL	Eurest Services B.V.	Provision of services to unrelated parties
	NL	Eurest Support Services (ESS) B.V.	Administrative, management or support services
	NL	Famous Flavours B.V.	Provision of services to unrelated parties
	NL	Maison van den Boer B.V.	Provision of services to unrelated parties
	NL	Xandrion B.V.	Purchasing or procurement
	NL	Compass Contract Services (UK) Limited - Netherlands (P.E.)	Provision of services to unrelated parties
Poland	PL	Compass Group Poland Sp. z.o.o.	Provision of services to unrelated parties
Portugal	PT	Eurest (Portugal) – Sociedade Europeia de Restaurantes, Lda	Provision of services to unrelated parties
	PT	Eurest Catering & Services Group Portugal, Lda	Provision of services to unrelated parties
Spain	ES	Asistentes Escolares, S.L.	Provision of services to unrelated parties
	ES	Compass Group Holdings Spain, S.L.U.	Holding shares or other equity instruments
	ES	Eurest Catalunya, S.L.U.	Provision of services to unrelated parties
	ES	Eurest Colectividades S.L.U.	Provision of services to unrelated parties
	ES	Eurest Euskadi S.L.U.	Provision of services to unrelated parties
	ES	Eurest Parques, S.L.U.	Provision of services to unrelated parties
	ES	Eurest Servicios Feriales, S.L.U.	Provision of services to unrelated parties

List of subsidiaries and activities (5/5)

Tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Activity
	ES	Gourmet on Wheels, S.L.U.	Provision of services to unrelated parties
	ES	Levy-Compass Group Holdings S.L.	Holding shares or other equity instruments
	ES	Medirest Social Residencias, S.L.U.	Provision of services to unrelated parties
	ES	Servicios Renovados de Alimentacion, S.A.	Provision of services to unrelated parties
Sweden	SE	Compass Group AB	Provision of services to unrelated parties
	SE	Compass Group Sweden AB	Provision of services to unrelated parties
EEA:			
Norway	NO	4Service AS	Administrative, management or support services
	NO	4Service Eir Renhold AS	Provision of services to unrelated parties
	NO	4Service Facility AS	Provision of services to unrelated parties
	NO	4Service Gruppen AS	Administrative, management or support services
	NO	4Service Holding AS	Provision of services to unrelated parties
	NO	4Service Landenlegg AS	Provision of services to unrelated parties
	NO	4Service Offshore AS	Provision of services to unrelated parties
	NO	4Service Offshore Hotels AS	Provision of services to unrelated parties
	NO	Lahaugmoen Innkvartering AS	Provision of services to unrelated parties
	NO	Ren Pluss Eiendom AS	Provision of services to unrelated parties
	NO	Compass Holding Norge AS	Holding shares or other equity instruments
	NO	ESS Mobile Offshore Units AS	Provision of services to unrelated parties
	NO	ESS Support Services AS	Provision of services to unrelated parties
	NO	Compass Group Norge AS	Provision of services to unrelated parties
	NO	Sirkus Renaa AS	Provision of services to unrelated parties
	NO	Sirkus Renaa Fabrikken AS	Provision of services to unrelated parties
Non cooperative jurisdictions - Annex 2			
Turkiye	TR	Euroserve Gűvenlik A.ş.	Provision of services to unrelated parties
	TR	Euroserve Hizmet ve işletmecilik A.ş.	Provision of services to unrelated parties
	TR	Sofra Yemek Űretim Ve Hizmet A.S.	Provision of services to unrelated parties

Omitted information

Information omitted (if any) for this financial year:

None

Information omitted in previous financial years, which is disclosed in this financial year (if any):

N/A