GRI INDEX

References to AR indicate the Annual Report, and to SR indicate the Sustainability Report

GRI GENERAL DISCLOSURE		REFERENCE	OMISSIONS
DISCLOSURE			
1. ORGANISATIONAL PROFILE			
102-1	Name of the organisation	Compass Group PLC	
102-2	Activities, brands, products, and services	AR: Strategic Report, p.2	
102-3	Location of headquarters	AR: Back Cover	
102-4	Location of operations	AR: A global leader in food services, p. 2	
102-5	Ownership and legal form	AR: Back Cover	
102-6	Markets served (including geographic locations, sectors served, and types of customers and beneficiaries)	AR: Strategic Report, p.3. Locations - AR, p.216-222	
102-7	Scale of the reporting organisation	AR: Compass is a global leader in food services, p. 2	Full data set unavailable
102-8	Information on employees and other workers	AR: Consolidated income statements - Employees, p151 AR: Other statutory disclosures - Employee diversity and human rights, p121	
102-9	Supply chain	SR: Enhancing transparency within our supply chain, p. 28; Our impact across the value chain, p. 8	
102-10	Significant changes to the organisation and its supply chain	There were no significant changes to the organisation's size, structure, ownership, or supply chain in the reporting period	
102-11	Precautionary Principle or approach	AR: Identifying and managing risk, p. 23; Principal risks, p. 24; TCFD, p. 41	
102-12	External initiatives	AR: Corporate Responsibility Committee Report, p. 79 SR: Collaboration guided by shared goals and accountability, p.4-5 ; Creating a seat at the table with our partners, p.36 Stakeholder Alignment and Materiality	
102-13	Membership of associations	SR: Creating a seat at the table with our partners, p.36	
2. STRATEGY			
102-14	Statement from senior decision-maker	AR: Chair's letter, p.8 ; Chief Executive's review, p.10 SR: Driving collective action to build a sustainable future for all, p.3	
3. ETHICS AND INTEGRITY			
102-16	Values, principles, standards, and norms of behaviour	AR: Strategic framework, p.3; Doing what is right, p.13 Vision and Values page Policies	
4. GOVERNANCE			
102-18	Governance structure	AR: Governance and leadership, p.54; Corporate Responsibility Committee Report, p. 79 Sustainability Governance:	

GRI GENERAL DISCLOSURE		REFERENCE	OMISSIONS
5. STAKEHOLDER ENGAGEMENT			
102-40	A list of stakeholder groups engaged by the organisation	AR: Stakeholder engagement, p. 68	
102-41	Percentage of total employees covered by collective bargaining agreements		Group data unavailable
102-42	Identifying and selecting stakeholders	AR: Stakeholder engagement, p. 68	
102-43	Approach to stakeholder engagement	AR: Stakeholder engagement, p. 68	
102-44	Key topics and concerns raised	AR: Stakeholder engagement, p. 68	
6. REPORTING PRACTICE			
102-45	Entities included in the consolidated financial statements	AR: Notes to the consolidated financial statement - 36 Details of related undertakings of Compass Group Plc, p. 216	
102-46	Defining report content and topic Boundaries	SR: Collaboration guided by shared goals and accountability, p.4-5 Stakeholder Alignment and Materiality	
102-47	List of material topics	SR: Materiality assessment topics and actions, p.5	
102-48	Restatements of information	Explanatory notes are included in all cases that data have been restated	
102-49	Changes in reporting	There were no significant changes from previous reporting periods in the list of material topics and topic boundaries	
102-50	Reporting period	1st October - 30 September	
102-51	Date of most recent report	SR: p.40	
102-52	Reporting cycle	Yearly	
102-53	Contact point for questions regarding the report	SR: p.40	
102-54	Claims of reporting in accordance with the GRI Standards	SR: p.40	
102-55	GRI content index	GRI index	
102-56	External assurance	Performance and reports	
GRI TOPIC-SPECIFIC DISCLOSURE			
TOPIC			
200 ECONOMIC			
204 PROCUREMENT PRACTICES - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Stakeholder Enagegment - Suppliers, p.69 SR: Collaboration guided by shared goals and accountability, p.4-5 Stakeholder Engagement & Materliality Assessement UN Sustainable Development Goals Global supplier code of conduct Supply Chain Integrity Policy Statement	
204-1	Proportion of spending on local suppliers at significant locations of operation	SR: Creating opportunities for diverse suppliers p 23; Communities, p. 22; The Compass Group Foundation supporting communities, p. 25; Advancing positive procurement and local sourcing initiatives, p.31	

GRI GENERAL DISCLOSURE		REFERENCE	OMISSIONS
205 ANTI-CORRUPTION - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Doing What is Right, p. 13; Governance and leaderships, p. 54 SR: Collaboration guided by shared goals and accountability, p. 4-5. Ethics and Integrity Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct Global Supplier Code of Conduct Supply Chain Integrity Business Integrity Policy	
205-1	Operations assessed for risks related to corruption	AR: Doing What Is Right, p.13; Identifying and Managing Risk, p. 23	
205-2	Communication and training about anti-corruption policies and procedures	AR: Doing What Is Right, p. 13; Whistleblowing, anti-bribery and fraud p. 76 Code of Business Conduct Business Integrity Policy Speak and Listen Up Policy	
205-3	Confirmed incidents of corruption and actions taken	No significant incidents of corruption material to the group as a whole recorded during the year. For further information please see our: AR: Doing What Is Right, p. 13; Whistleblowing, anti-bribery and fraud p. 76; Contingent liabilities p. 205 Independent Auditor's Report: Fraud - Identifying and responding to risks of material misstatement due to fraud, p132	
206 ANTI-COMPETITIVE BEHAVIOUR - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Doing What is Right, p. 13; Governance and leadership, p. 54 SR: Collaboration guided by shared goals and accountability, p. 4-5; Ethics and Integrity Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct Global Supplier Code of Conduct Supply Chain Integrity Business Integrity Policy	
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	No significant legal actions in respect of anticompetitive behaviour, anti-trust, and monopoly practices material to the group as a whole recorded during the year. For further information on litigation, claims and other legal proceedings please see our: AR: Contingent liabilities, p. 205	
300 ENVIRONMENTAL			
301 MATERIALS - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	SR: Collaboration guided by shared goals and accountability, p. 4-5 Stakeholder Alignment and Materiality UN Sustainable Development Goals	
301-1	Materials used by weight or volume	SR: Reusable solutions, p.16 Reusable solutions	Compass Group currently does not collect this information at Group level. While we are not able to report this data, we do actively manage and report on our strategy to reduce single use plastic in our operations.

GRI GENERAL DISCLOSURE		REFERENCE	OMISSIONS
302 ENERGY - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	SR: Collaboration guided by shared goals and accountability, p. 4-5 Climate Net Zero Stakeholder Alignment and Materiality Sustainability Governance UN Sustainable Development Goals Environmental policy statement	
302-1	Energy consumption within the organisation	AR: Energy, p. 36 Data Hub - Planet	
302-3	Energy intensity	AR: Measuring Progress, p. 7; Energy, p. 36 Data Hub - Planet	
303 WATER AND EFFLUENTS - 2018			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach		Compass Group does not currently collect this information with the level of detail set out in the standard. While we are not able to report this data globally, as a decentralised business action is being taken with clients.
303-1: Management Approach	Interactions with water as a shared resource		Compass Group does not currently collect this information with the level of detail set out in the standard. While we are not able to report this data globally, as a decentralised business action is being taken with clients.
303-2: Management Approach	Management of water discharge-related impacts		Compass Group does not currently collect this information with the level of detail set out in the standard. While we are not able to report this data globally, as a decentralised business action is being taken with clients.
303-3	Water withdrawal		Compass Group does not currently collect this information with the level of detail set out in the standard. While we are not able to report this data globally, as a decentralised business action is being taken with clients.
303-4	Water discharge		Compass Group does not currently collect this information with the level of detail set out in the standard. While we are not able to report this data globally, as a decentralised business action is being taken with clients.
304 BIODIVERSITY - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Purpose, p. 40 SR: Supporting nature and biodiversity, p.29 Climate Net Zero UN Sustainable Development Goals Responsible Sourcing Policy	
304-2	Significant impacts of activities, products, and services on biodiversity	SR: Supporting nature and biodiversity, p. 29 Data Hub -Planet	
305 EMISSIONS - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: TCFD, p. 41 SR: Collaboration guided by shared goals and accountability, p. 4-5 Climate Net Zero 2050 Stakeholder Alignment and Materiality Sustainability Governance UN Sustainable Development Goals Environmental policy statement	
305-1	Direct (Scope 1) GHG emissions	AR: Energy, p. 36	
305-2	Energy indirect (Scope 2) GHG emissions	AR: Energy, p. 36	

GRI GENERAL DISCLOSURE		REFERENCE	OMISSIONS
305-3	Other indirect (Scope 3) GHG emissions	AR: Scope 3, p.36 SR: Our planet promise to reach climate net zero by 2050, p. 9 Climate Net Zero 2050	
305-4	GHG emissions intensity	AR: Measuring Progress, p. 7; Energy, p.36	
306 EFFLUENTS AND WASTE - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	SR: Collaboration guided by shared goals and accountability, p. 4-5; Tackling food waste, p. 11 Climate Net Zero 2050 Sustainability Governance Stakeholder Alignment and Materiality UN Sustainable Development Goals Environmental policy statement Food Waste policy	
306-2	Total weight of waste by type and disposal method	SR: Tackling food waste, p. 11 Reducing Food Waste	The information is unavailable. Compass Group does not currently collect this information with the level of detail set out in the standard. We are working on improving our data collection process in order to report this information in the future. However, we do actively manage and report on our strategy to reduce food waste in our operations.
308 SUPPLIER ENVIRONMENTAL ASSESSMENT - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Stakeholder engagement - suppliers, p. 69 SR: Collaboration guided by shared goals and accountability, p. 4-5; Enhancing transparency within our supply chains, p 28 Responsible Sourcing Stakeholder Alignment and Materiality UN Sustainable Development Goals Responsible Sourcing Policy	
308-1	New suppliers that were screened using environmental criteria	Responsible sourcing Global Supplier Code of Conduct Responsible Sourcing Policy	While the focus of our Modern Slavery Statement (MSS) is not primarily on environmental criteria, over the last year our ESG activities, over the last year our ESG activities, including those reported on in our MSS, aimed to continue improving our supplier risk assessment and due diligence processes. We have implemented and internally report on suppliers assessed through SEDEX in the UK, Australia, Brazil, Portugal and Spain.
308-2	Negative environmental impacts in the supply chain and actions taken	Responsible sourcing Human Rights & Ethical Trade Modern Slavery Statement	While the focus of our Modern Slavery Statement (MSS) is not primarily on environmental criteria, over the last year our ESG activities, over the last year our ESG activities, including those reported on in our MSS, aimed to continue improving our supplier risk assessment and due diligence processes. We have implemented and internally report on suppliers assessed through SEDEX in the UK, Australia, Brazil, Portugal and Spain.
400 SOCIAL			
401 EMPLOYMENT - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People, p. 30-33; Board activities, p.66 and Stakeholder engagement, p.69 SR: Collaboration guided by shared goals and accountability, p. 4-5 Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct - Employment	

GRI GENERAL DISCLOSURE		REFERENCE	OMISSIONS
401-1	New employee hires and employee turnover	AR: Consolidated income statements - Employees, p. 151 Employee turnover in 2023 was 31%. Data refers to voluntary attrition only using a rolling 12 month average headcount.	Full data set unavailable
403 OCCUPATIONAL HEALTH AND SAFETY - 2018			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Our safety journey, p. 12; Principal Risks – Occupational safety, p. 25; Corporate Responsibility Committee report, p. 79 SR: Collaboration guided by shared goals and accountability, p. 4-5 Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct - Health and Safety Workplace Health & Safety Policy Statement	
403-1: Management Approach	Occupational health and safety management system	AR: Our safety journey, p. 12	
403-2: Management Approach	Hazard identification, risk assessment, and incident investigation	AR: Our safety journey, p. 12 Code of Business Conduct - Health and Safety Workplace Health & Safety Policy Statement	
403-3: Management Approach	Occupational health services	AR: Our safety journey, p. 12	
403-4: Management Approach	Worker participation, consultation, and communication on occupational health and safety	AR: Our safety journey, p. 12	
403-5: Management Approach	Worker training on occupational health and safety	AR: Our safety journey, p. 12	
403-6: Management Approach	Promotion of worker health	AR: Our safety journey, p. 12; People, p. 30 SR: Influencing consumer behaviour, p. 14	
403-7: Management Approach	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	AR: Our safety journey, p. 12	
403-9	Work-related injuries		
404 TRAINING AND EDUCATION - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People, p. 30, Stakeholder Engagement-People, p. 69 SR: Collaboration guided by shared goals and accountability, p. 4; Fostering inclusive growth and development, p. 20 Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct - Employment	
404-2	Programs for upgrading employee skills and transition assistance programs	AR: People, p. 30 - includes a sample of the programs in place across our global operations; People, p.33	
404-3	Employees receiving regular performance and career development reviews		Full data set unavailable.Compass understands the value of regular performance and development discussions and encourages all managers to meet, review the year and set clear SMART objectives for all employees.

GRI GENERAL DISCLOSURE		REFERENCE	OMISSIONS
405 DIVERSITY AND EQUAL OPPORTUNITY - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People, p. 30; Stakeholder Engagement-People, p. 69 SR: Collaboration guided by shared goals and accountability, p. 4; Fostering inclusive growth and development, p. 20 Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct - Employment Diversity, Equity and Inclusion Policy	
405-1	Diversity of governance bodies and employees	AR: Board Diversity & Inclusion, p. 84	Full data set unavailable
405-2	Ratio of basic salary and remuneration of women to men	Australia: WGEA website UK: Gender and Ethnic Minority Pay Gap Report 2024	Full data set unavailable. Compass is reporting in line with regulatory requirements in countries of operations.
406 NON-DISCRIMINATION - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People, p. 30; Stakeholder Engagement-People, p. 69 SR: Collaboration guided by shared goals and accountability, p. 4 Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct - Employment Diversity, Equity and Inclusion Policy	
406-1	Incidents of discrimination and corrective actions taken	AR: Doing What Is Right, p. 13	Confidentiality constraints. We report on the total number of cases reported by employees globally, via Speak Up and other channels. The number includes also concerns raised about discrimination.
412 HUMAN RIGHTS ASSESSMENT - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People, p. 30; Stakeholder Engagement-People, p. 69; Materiality Assessment Topics and Action, p.35; Identifying and managing risk, p.23 SR: Collaboration guided by shared goals and accountability, p. 4-5; Human Rights, p. 33 Human Rights & Ethical Trade Responsible sourcing Stakeholder Alignment and Materiality UN Sustainable Development Goals Human Rights Policy Modern Slavery Statement	
412-1	Operations that have been subject to human rights reviews or impact assessments	Human Rights & Ethical Trade Responsible sourcing Modern Slavery Statement	
412-2	Employee training on human rights policies or procedures	Modern Slavery Statement Human Rights & Ethical Trade	Compass Group does not currently collect this information with the level of detail set out in the standard.
413 LOCAL COMMUNITIES - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Stakeholder engagement, p.71 and CR committee Report, p.79- 81 SR: Collaboration guided by shared goals and accountability, p. 4-5; Communities, p. 22; The Compass Group Foundation supporting communities, p. 25; Advancing positive procurement and local sourcing initiatives p.31 Stakeholder Alignment and Materiality UN Sustainable Development Goals	
413-1	Operations with local community engagement, impact assessments, and development programs	SR: Communities, p. 22; The Compass Group Foundation supporting communities, p. 25; Advancing positive procurement and local sourcing initiatives p.31	

GRI GENERAL DISCLOSURE		REFERENCE	OMISSIONS
414 SUPPLIER SOCIAL ASSESSMENT - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Stakeholder engagement- Suppliers, p. 69 SR: Collaboration guided by shared goals and accountability, p. 4-5 Human Rights & Ethical Trade Responsible sourcing Stakeholder Alignment and Materiality UN Sustainable Development Goals Responsible Sourcing Policy Modern Slavery Statement Supply Chain Integrity Policy Statement	
414-1	New suppliers that were screened using social criteria	SR: Advancing positive procurement and local sourcing initiatives, p.30 Modern Slavery Statement Human Rights & Ethical Trade Responsible sourcing	We are reporting data on suppliers assessed through SEDEX related to UK, Australia Brazil, Portugal and Spain.
416 CUSTOMER HEALTH AND SAFETY - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Our safety journey, p. 12; Principal Risks – Occupational Safety, p. 25; Corporate Responsibility Committee report, p. 79 SR: Collaboration guided by shared goals and accountability, p. 4-5 Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct - Food safety	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	AR: Measuring progress, p. 7	

SASB

SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS		REFERENCE
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	1. Data hub - Energy and Greenhouse Gas Emissions 2. Grid electricity makes up 14% of our energy consumption 3. Compass consumed 24% of total electricity usage from renewable sources in the reporting year
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Compass Group does not currently collect this information with the level of detail set out in the standard. While we are not able to report this data globally, as a decentralised business action is being taken with clients.
Food & Packaging Waste Management	(1) Total amount of waste, (2) percentage food waste, and (3) percentage diverted	Compass Group does not currently collect this information with the level of detail set out in the standard. Compass Group is improving data collection to be able to report this information in the future. For further information on Food waste please see SR: Tackling food waste, p. 11-12; Reducing Food Waste Food Waste Policy 2024
	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable	Compass Group does not currently collect this information with the level of detail set out in the standard. For further information on our packaging please see SR: Reusable solutions, p. 16; Resuable Solutions
Food Safety	(1) Percentage of restaurants inspected by a food safety oversight body, (2) percentage receiving critical violations	Metrics modified. Compass Groups reports its Food Safety performance using different metrics in alignment with its global standards and to better reflect the impact of its global operations. Please see AR: Health and safety, p.12, Measuring progress, p. 7
	(1) Number of recalls issued and (2) total amount of food product recalled	Metrics modified. Compass Groups reports its Food Safety performance using different metrics in alignment with its global standards and to better reflect the impact of its global operations. Please see AR: Health and safety, p.12, Measuring progress, p. 7
	Number of confirmed foodborne illness outbreaks, percentage resulting in U.S. Centers for Disease Control and Prevention (CDC) investigation	Metrics modified. Compass Groups reports its Food Safety performance using different metrics in alignment with its global standards and to better reflect the impact of its global operations. Please see AR: Health and safety, p.12, Measuring progress, p. 7
Nutritional Content	(1) Percentage of meal options consistent with national dietary guidelines and (2) revenue from these options	(1) Metric modified. SR: p.12 (2) Compass Group does not currently disclose this information
	(1) Percentage of children's meal options consistent with national dietary guidelines for children and (2) revenue from these options	(1) We comply with local law and regulation in countries of operations. In the USA, we are compliant with the USDA standards which are derived from the Dietary Guidelines for Americans for all the K-12 school meals served. (2) Compass Group does not collect this information.
	Number of advertising impressions made on children, percentage promoting products that meet national dietary guidelines for children	Metric not applicable to Compass Group
Labor Practices	(1) Voluntary and (2) involuntary turnover rate for restaurant employees	GRI table 401, Full data set unavailable. Employee turnover in 2023 was 31%. Data refers to voluntary attrition only using a rolling 12 month average headcount
	(1) Average hourly wage, by region and (2) percentage of restaurant employees earning minimum wage, by region	Compass Group deems this information to be commercially sensitive
	Total amount of monetary losses as a result of legal proceedings associated with (1) labor law violations and (2) employment discrimination	No material monetary losses to the group as a whole as a result of legal proceedings associated with labor law violations and employment discrimination recorded during the year. For further information on litigation, claims and other legal proceedings please see our AR: Contingent Liabilities, p.205
Supply Chain Management & Food Sourcing	Percentage of food purchased that (1) meets environmental and social sourcing standards and (2) is certified to third-party environmental and/or social standards	SR: Building an ethical supply chain, p.27; Championing higher animal welfare, p.28; Supporting nature and biodiversity, p.29 Performance & Reports
	Percentage of (1) eggs that originated from a cage-free environment and (2) pork that was produced without the use of gestation crates	1) Data Hub - Planet 2) Compass Group does not track those metrics as set out in the standard. Please see our Animal Welfare Report
	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	AR: Stakeholder Enagegment - Suppliers, p.69 SR: Championing higher animal welfare, p.28 Responsible Sourcing Supply Chain Integrity Policy Statement Modern Slavery Statement Annual update Responsible Sourcing Policy
Activity Metrics	Number of (1) company-owned and (2) franchise restaurants	Compass Group does not track those metrics as set out in the standard. Please see our Annual Report for more information.
	Number of employees at (1) company-owned and (2) franchise locations	AR: Notes to the consolidated financial statement - 4 Employees, p. 151 AR: 36 Details of related undertakings of Compass Group PLC, p.216