

Company Registration No. 2090126

Compass Group Holdings PLC

Annual Report and Financial Statements

For the year ended 30 September 2018



Compass Group Holdings PLC

Annual report and financial statements 2018

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Compass Group Holdings PLC

Annual report and financial statements 2018

Officers and professional advisers

Directors

D W Blakemore
C P Brown
A R Yapp

Secretary

A R Yapp

Registered Office

Compass House
Guildford Street
Chertsey
Surrey
KT16 9BQ

Auditor

KPMG LLP
15 Canada Square
London
E14 5GL

Compass Group Holdings PLC

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 Group Holdings PLC (the Company) is a wholly-owned subsidiary of Hospitality Holdings Limited. The Company manages and licenses trademarks to its subsidiary undertakings.

The results for the Company show a pre-tax profit for the year of £942,300,000 (2017: £1,224,900,000) and net assets at 30 September 2018 of £3,963,900,000 (2017: £3,951,800,000). The future prospects of the Company remain in line with current results and the directors do not anticipate any material changes to the activities of the Company.

The Company's directors believe that analysis using key performance indicators is not necessary for an understanding of the position of the business. The performance of Compass Group PLC is discussed in its Annual Report which does not form part of this Report. A copy of the Compass Group PLC Annual Report 2018 (annual report) 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.

The Company will continue to act as a management company in the future. The directors expect the same level of activity to continue and are not aware of any post balance sheet events.

Principal risks and uncertainties

The Company has only 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 and so there is a gain/loss associated with the translation taken to the profit and loss account. 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. Group risks are discussed in Compass Group PLC's Annual Report which does not form part of this Report.

Due to the current economic conditions there are inherent future uncertainties that may impact the business. Following Brexit there is a significant uncertainty about the process of withdrawal from the European Union, the timeframe, the outcome of negotiations about future arrangements between the UK and the European Union, and the period for which existing European Union laws for member states continue to apply to the UK. The Company's directors view the potential impact of Brexit as an integral part of its principal risks rather than a stand-alone risk. It is not yet clear what the full impact will be whilst negotiations continue to take place.

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 approval 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



A R Yapp
Director

25 March 2019

Compass Group Holdings PLC
Registered in England and Wales No. 2090126

Compass Group Holdings PLC

Directors' Report

The directors present their Annual Report and the audited financial statements for the year ended 30 September 2018.

Directors

The following served as directors during the year and were in office at the date of signing the Report and Financial Statements:

D W Blakemore
C P Brown (appointed 7 January 2019)
J D Thomson (resigned 31 December 2018)
M J White (resigned 31 August 2018)
A R Yapp (appointed 1 September 2018)

Dividends

The Company paid interim dividends to the parent company during the year of £869,042,000 (2017: £1,401,462,000), more details of which can be found in note 8 on page 18. The directors do not recommend the payment of a final dividend in respect of the financial year ended 30 September 2018 (2017: £nil).

Branches outside the UK

The Company has a branch in France with offices in Paris and Marseille.

Employees

The Company places particular importance on the involvement of its employees, keeping them regularly informed through informal bulletins and other in-house publications, meetings and the Group's internal websites, on matters affecting them as employees and on the issues affecting their performance.

Employees are offered a range of benefits, such as private medical cover, depending on the local environment. Priority is given to the training of employees and the development of their skills is of prime importance. Employment of disabled people is considered on merit with regard only to the ability of any applicant to carry out the function required. Arrangements to enable disabled people to carry out the function required will be made if it is reasonable to do so. An employee becoming disabled would, where appropriate, be offered retraining.

Modern Slavery Act Statement

The Company falls within the scope of Section 54 (Transparency in Supply Chain requirements) of the Modern Slavery Act 2015 (the "Act") and consequently is obliged to prepare and publish a slavery and human trafficking statement for each financial year of the organisation.

In accordance with the Home Office guidance to the Act it is permissible for a parent company, where one or more subsidiaries in the same group are required to produce a statement, to produce one statement that subsidiaries can use to meet the requirements of the Act (provided that the statement fully covers the steps that each of the organisations required to produce a statement have taken in the relevant financial year).

In accordance with the requirements of the Act, Company's ultimate parent, Compass Group PLC, prepared and published a slavery and human trafficking statement for the financial year ended 30 September 2018 (the Statement) which contemplated the steps that Company, as part of the Compass Group of companies, had taken during the financial year to ensure that slavery and human trafficking is not taking place in any of its supply chains, or in any part of its own business and consequently it was determined by the directors that the Company would adopt the Statement issued by its ultimate parent and any such statements issued in subsequent financial years, so long as the directors considered that the steps contemplated by the statements continued to be relevant to the Company. A copy of the Statement can be found at www.compass-group.com.

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.

Directors' disclosure of information to the auditor

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

- so far as the director is aware, there is no relevant audit information of which the Company's auditor is unaware
- the director has taken all the steps that he/she ought to have taken as a director in order to make himself/herself 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.

KPMG LLP, has advised of its willingness to act as auditor of the Company. The directors will therefore seek shareholder approval to (i) reappoint KPMG LLP to hold office until the end of the next period for appointing auditors under section 485(2) of the CA 2006; and (ii) to grant the directors authority to agree how much the auditor should be paid.

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



A R Yapp
Director

25 March 2019

Compass Group Holdings PLC
Registered in England and Wales No. 2090126

Compass Group Holdings PLC

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 CA 2006. They have a 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.

On behalf of the Board



A R Yapp
Director

25 March 2019

Independent Auditor's Report to the Members of Compass Group Holdings PLC

Opinion

We have audited the financial statements of Compass Group Holdings PLC for the year ended 30 September 2018 which comprise:

- the Profit and loss account;
- Statement of comprehensive income;
- 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 2018 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 CA 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).

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least a year from the date of approval of the financial statements. In our evaluation of the directors' conclusions, we considered the inherent risks to the company's business model, including the impact of Brexit, and analysed how those risks might affect the company's financial resources or ability to continue operations over the going concern period. We have nothing to report in these respects.

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 absence of reference to a material uncertainty in this auditor's report is not a guarantee that the company will continue in operation.

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 CA 2006.

Independent Auditor's Report to the Members of Compass Group Holdings PLC (continued)

Matters on which we are required to report by exception

Under the CA 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.

Directors' responsibilities

As explained more fully in their statement set out on page 5, the directors are responsible for: the preparation of the financial statements including being satisfied that they give a true and fair view; 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. In addition, the directors 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.

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 CA 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.



Zulfiqar Walji (Senior Statutory Auditor)
for and on behalf of KPMG LLP, Statutory Auditor
Chartered Accountants
15 Canada Square
London
E14 5GL

28 March 2019

Compass Group Holdings PLC

Profit and loss account

For the year ended 30 September 2018

	Notes	2018 £m	2017 £m
Turnover	2	400.1	370.1
Operating expenses		(82.1)	(87.6)
Provision against investment in subsidiary undertakings		(4.2)	(0.1)
Operating profit	2,3	313.8	282.4
Income from shares in Group undertakings		680.2	973.6
Other interest receivable and similar income	5	78.3	62.2
Other interest payable and similar expenses	6	(130.0)	(93.3)
Profit before taxation		942.3	1,224.9
Tax charge on profit	7	(68.0)	(60.2)
Profit for the financial year		874.3	1,164.7

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

The notes on pages 12 to 42 form part of these financial statements.

Compass Group Holdings PLC

Statement of comprehensive income For the year ended 30 September 2018

	2018 £m	2017 £m
Profit for the financial year	874.3	1,164.7
Other comprehensive income		
Items that are not reclassified subsequently to the income statement		
Remeasurement of defined benefit pension obligations	0.5	3.0
Tax on items relating to the components of other comprehensive income	-	(0.6)
	<u>0.5</u>	<u>2.4</u>
Items that may be reclassified subsequently to profit or loss		
Currency translation differences	1.6	4.1
	<u>2.1</u>	<u>6.5</u>
Total other comprehensive income for the year	2.1	6.5
Total comprehensive income for the year	876.4	1,171.2

The notes on pages 12 to 42 form part of these financial statements.

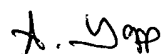
Compass Group Holdings PLC

Balance sheet As at 30 September 2018

	Notes	2018 £m	2017 £m
Fixed Assets			
Other intangible assets	9	13.8	5.2
Tangible fixed assets	10	9.4	10.2
Investments	11	4,283.4	4,279.0
		<u>4,306.6</u>	<u>4,294.4</u>
Current assets			
Debtors: amounts falling due within one year	12	4,606.3	3,884.4
Debtors: amounts falling due after more than one year	12	14.3	13.7
Cash at bank and in hand		2.8	9.4
		<u>4,623.4</u>	<u>3,907.5</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(4,914.9)	(4,197.5)
Net current liabilities		<u>(291.5)</u>	<u>(290.0)</u>
Total assets less current liabilities		<u>4,015.1</u>	<u>4,004.4</u>
Creditors: amounts falling due after more than one year	14	(0.4)	(0.3)
Pension liabilities	17	(48.0)	(49.0)
Provisions for liabilities	15	(2.8)	(3.3)
Total assets less liabilities		<u>3,963.9</u>	<u>3,951.8</u>
Capital and reserves			
Called up share capital	16	467.8	467.8
Share premium		1,642.2	1,642.2
Capital reserve		750.0	750.0
Foreign exchange reserve		76.4	74.8
Share-based payment reserve		46.5	41.8
Profit and loss account		981.0	975.2
Total shareholders' funds		<u>3,963.9</u>	<u>3,951.8</u>

The financial statements of Compass Group Holdings PLC (registered number 2090126) were approved by the Board of Directors on 25 March 2019.

Signed on behalf of the Board of Directors



A R Yapp
Director

The notes on pages 12 to 42 form part of these financial statements.

Compass Group Holdings PLC

Statement of changes in equity For the year ended 30 September 2018

	Called up share capital £m	Share premium £m	Capital reserve £m	Foreign exchange reserve £m	Share- based payment reserve £m	Profit and loss account ¹ £m	Total Equity £m
At 1 October 2016	467.8	1,642.2	750.0	70.7	35.4	1,209.6	4,175.7
Profit for the financial year	-	-	-	-	-	1,164.7	1,164.7
Other comprehensive income							
Remeasurement of pension liabilities	-	-	-	-	-	3.0	3.0
Tax on items relating to the components of other comprehensive income	-	-	-	-	-	(0.6)	(0.6)
Foreign exchange translation differences	-	-	-	4.1	-	-	4.1
Total other comprehensive income	0.0	0.0	0.0	4.1	0.0	2.4	6.5
Fair value of share-based payments	-	-	-	-	6.4	-	6.4
Dividends paid on equity shares	-	-	-	-	-	(1,401.5)	(1,401.5)
At 30 September 2017	467.8	1,642.2	750.0	74.8	41.8	975.2	3,951.8
Profit for the financial year	-	-	-	-	-	874.3	874.3
Other comprehensive income							
Remeasurement of pension liabilities	-	-	-	-	-	0.5	0.5
Tax on items relating to the components of other comprehensive income	-	-	-	-	-	-	-
Foreign exchange translation differences	-	-	-	1.6	-	-	1.6
Total other comprehensive income	0.0	0.0	0.0	1.6	0.0	0.5	2.1
Fair value of share-based payments	-	-	-	-	4.7	-	4.7
Dividends paid on equity shares	-	-	-	-	-	(869.0)	(869.0)
At 30 September 2018	467.8	1,642.2	750.0	76.4	46.5	981.0	3,963.9

¹ Included within the Profit and loss account balance are non-distributable reserves of £730.5m.

Compass Group Holdings PLC

Notes to the accounts

For the year ended 30 September 2018

1. Accounting policies

The Company is a public limited company and is incorporated and domiciled in the UK. The registered number is 2090126 and the address of its registered office is: Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ.

The significant accounting policies adopted in the preparation of the financial statements of the Company are set out below.

Basis of preparation

These financial statements have been prepared in accordance with the historical cost convention, Financial Reporting Standard 101 *Reduced Disclosure Framework* (FRS 101), and in accordance with applicable United Kingdom laws. The Company has not prepared consolidated financial statements as it is a wholly-owned subsidiary of Compass Group PLC, a United Kingdom company and ultimate parent which prepares consolidated financial statements (section 400 CA 2006). In preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU (Adopted IFRSs), but makes amendments where necessary in order to comply with the CA 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken. These financial statements thus present information about the Company as an individual undertaking not as a Group undertaking. In the transition to FRS 101 in the year ended 30 September 2016, the Company applied IFRS 1 whilst ensuring that its assets and liabilities were measured in compliance with FRS 101.

In these financial statements, the Company has applied the exemptions under FRS 101 in respect of the following disclosures:

- a cash flow statement and related notes;
- disclosures in respect of transactions with wholly owned subsidiaries;
- the effect of new but not yet effective IFRSs; and
- disclosures in respect of compensation of Key Management Personnel.

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 £291,500,000 as at 30 September 2018, 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 twelve 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 twelve 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.

Compass Group Holdings PLC

Notes to the accounts

For the year ended 30 September 2018 (continued)

1. Accounting policies continued

Foreign currencies

The assets and liabilities of foreign branches are translated into sterling at the rates of exchange ruling at the year end. Gains and losses resulting from the realignment of the opening assets and liabilities of foreign branches to the year end rates are treated as movements on reserves.

The results of foreign branches are translated into sterling at the average rates of exchange for the accounting year. Gains or losses resulting from the translation of these results from the average rates to the year end rates are treated as movements on reserves.

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.

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. Non-monetary assets and liabilities denominated in foreign currency that are stated at fair value are retranslated to the sterling at the foreign exchange rates ruling at the dates that the fair value was determined. Foreign exchange differences arising on translation are recognised in the profit and loss account.

Intangible assets

Intangible assets are carried at cost less amortisation, which is provided on their book values at rates calculated to write down each asset to its residual value on a straight-line basis over the expected useful economic lives, within the following range:

- Brands: 10% per annum;
- Computer software: 6% to 33% per annum

Tangible fixed assets

Tangible fixed assets are carried at cost less depreciation, which is provided on their book values at rates calculated to write down each asset to its residual value over its estimated remaining useful life on a straight-line basis, within the following ranges:

- Equipment, fixtures and fittings: 10% to 25% per annum

Investments

Investments held by the Company are stated at historical currency cost, less provision for any impairment in value, and translated into sterling in accordance with the policy set out above.

Pension costs and other post-retirement benefits

The costs of the defined contribution scheme, Compass Retirement Income Savings Plan, are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

The Company is the principal employer of the Compass Group Pension Plan (the Plan) which is a defined benefit scheme closed to new entrants. No employees of the Company have accrued any benefits under this scheme since 5 April 2010. Under the rules of the Plan, the Company does not have any liability to pay ongoing contributions, including deficit recovery contributions. The assets and liabilities of the plan are reflected within the financial statements of another group subsidiary which is the main participating employer.

In addition, the Company has entered into commitments to pay ex-gratia pensions to a number of former employees. The liability in respect of these pensions is included within the Company's balance sheet under the caption pension liabilities.

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

1. Accounting policies continued

Taxation

Current tax is the expected tax payable on the taxable income for the period, using tax rates that have been enacted or substantively enacted in respect of that period by 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.

Share-based payments

The parent company, Compass Group PLC, issues equity-settled share-based payments to certain employees. The equity-settled share-based payments are measured at fair value (excluding the effect of non market-based vesting conditions) at the date of grant. The fair value determined at the grant date is expensed on a straight-line basis over the vesting period, based on Compass Group PLC's estimate of the shares that will eventually vest and adjusted for the effect of non market-based vesting conditions. Fair value is measured using the binomial distribution, Black-Scholes or Monte Carlo simulation option pricing models as is most appropriate for each scheme. The expected life used in the models has been adjusted, based on management's best estimate, for the effects of exercise restrictions and behavioural considerations.

Leases

Rental costs under operating leases are charged to the profit and loss account in equal annual amounts over the period of the leases.

Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions and derecognised when it ceases to be party to such provisions. Such assets and liabilities are classified as current if they are expected to be realised or settled within twelve months of the balance sheet date. If not, they are recognised as non-current.

Financial assets and financial liabilities are initially recognised at fair value, plus directly attributable transaction costs where applicable, with subsequent measurement as set out below.

Investments in Group subsidiary undertakings are stated at cost. Other non-derivative financial assets are classified on initial recognition as loans and receivables or cash and cash equivalents as follows:

- Loans and receivables: are non-derivative financial assets with fixed or determinable payments that are not quoted on an active market.
- Cash and cash equivalents: include cash in hand and deposits held on call, together with other short-term highly liquid investments including certain money market funds. Cash equivalents normally comprise instruments with maturities of three months or less at the date of acquisition.

Non-derivative financial assets are stated at amortised cost using the effective interest method, subject to reduction for allowances in recoverable amounts. These estimates for irrecoverable amounts are recognised when there is objective evidence that the full amounts receivable will not be collected according to the original terms of the asset.

Non-derivative financial liabilities are stated at amortised cost using the effective interest method. For borrowings, their carrying value includes accrued interest payable as well as unamortised issue costs.

In order to qualify for hedge accounting the Company is required to document prospectively the relationship between the item being hedged and the hedging instrument. The Company is also required to demonstrate an

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

1. Accounting policies continued

Financial instruments continued

assessment of the relationship between the hedged item and the hedging instrument which shows that the hedge will be highly effective on an ongoing basis. The effectiveness testing is re-performed periodically to ensure that the hedge has remained, and is expected to remain highly effective. Hedge accounting is discontinued when a hedging instrument is derecognised (e.g. through expiry or disposal) or no longer qualifies for hedge accounting. Gains and losses relating to fair value hedge accounting are recognised in the profit and loss account.

Financial guarantees

Where the Company enters into financial guarantee contracts to guarantee the indebtedness of other companies within the Group, the Company considers these to be insurance arrangements and accounts for them as such. In this respect, the Company treats the guarantee contract as a contingent liability until such time as it becomes probable that the Company will be required to make a payment under the guarantee.

Turnover

Turnover is recognised in the period in which services are provided in accordance with the terms of the contractual relationships with third parties.

2. Turnover, operating profit and net assets

	2018 £m	2017 £m
Turnover		
Advice and consultancy services		
Geographical analysis		
- United Kingdom	400.1	370.1
- Continental Europe	-	-
	<u>400.1</u>	<u>370.1</u>
Operating Profit		
Geographical analysis		
- United Kingdom	314.4	283.6
- Continental Europe	(0.6)	(1.2)
	<u>313.8</u>	<u>282.4</u>
Net assets		
Geographical analysis		
- United Kingdom	3,647.5	3,646.7
- Continental Europe	316.4	305.1
	<u>3,963.9</u>	<u>3,951.8</u>

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

3. Operating profit

Operating profit is stated after charging:

	2018 £m	2017 £m
Staff costs	52.8	48.0
Depreciation of tangible fixed assets:		
- Owned assets	1.1	2.0
Amortisation of intangible assets		
- Owned assets	1.0	0.7
Property lease rentals	1.3	1.3
Audit and non-audit services (see below)	1.8	1.8

Fees of £23,000 (2017: £23,000) were received by the auditor in respect of the Company's statutory audit for the current year.

4. Employees

Employee numbers and aggregate remuneration

	2018 Number	2017 Number
Average number of employees, including directors and part-time employees, was:		
- United Kingdom	155	146
- Overseas	60	34
	<u>215</u>	<u>180</u>
	2018 £m	2017 £m
Aggregate remuneration of all employees (including directors) comprised:		
Wages and salaries	41.6	35.6
Pension costs	2.8	3.0
Other social security costs	3.7	3.0
Share-based payments	4.7	6.4
	<u>52.8</u>	<u>48.0</u>

Directors' emoluments

The directors are remunerated for their services to the Group

	2018 £m	2017 £m
Remuneration of the Directors comprised:		
Wages and salaries	2.2	2.7
Bonus, supplement and benefits	4.5	3.8
Social security costs	1.4	1.6
Share-based payments	7.7	5.2
	<u>15.8</u>	<u>13.3</u>

Information on Compass Group PLC Directors' remuneration (including highest paid Director), share options, long-term incentive plans, pension contributions and entitlements is set out in pages 71 to 93 of the 2018 Annual Report of Compass Group PLC.

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

5. Other interest receivable and similar income

	2018 £m	2017 £m
Interest receivable from Group undertakings	78.3	62.2
	<u>78.3</u>	<u>62.2</u>

6. Other interest payable and similar expenses

	2018 £m	2017 £m
Interest payable to Group undertakings	128.6	91.9
Other interest payable	0.1	0.2
Interest on defined benefit pension obligations	1.3	1.2
	<u>130.0</u>	<u>93.3</u>

7. Tax charge on profit on ordinary activities

	2018 £m	2017 £m
UK corporation tax at 19.0% (2017: 19.5%)	(52.2)	(49.0)
Overseas tax	(8.1)	(3.3)
Current tax charge on ordinary activities	<u>(60.3)</u>	<u>(52.3)</u>
UK deferred tax	0.6	(1.6)
	<u>(59.7)</u>	<u>(53.9)</u>
Adjustments in respect of prior years:		
UK corporation tax	(8.3)	(7.3)
UK deferred tax	-	1.0
	<u>(68.0)</u>	<u>(60.2)</u>

With effect from 1 October 2010, the Company has agreed to bear the corporate income tax costs of the French fiscal unity (of which the Paris branch is the lead member) without recharging the other members of the fiscal unity.

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

7. Tax charge on profit on ordinary activities (continued)

Reconciliation of the tax charge to the tax charge at the UK statutory rate:

	2018 £m	2017 £m
Profit on ordinary activities before taxation	<u>942.3</u>	<u>1,224.9</u>
Tax charge on profit at the UK statutory rate of 19.0% (2017: 19.5%)	(179.0)	(239.0)
(Increase)/decrease resulting from:		
Permanent items	6.3	5.1
Transfer pricing adjustment	0.7	1.9
Non-taxable income from other Group companies	133.3	193.6
Non-deductible impairment of investment in subsidiaries	(0.8)	-
Overseas tax of French subsidiaries borne	(14.4)	(9.9)
Different rates of tax on overseas earnings	(5.8)	(5.6)
Prior year items	(8.3)	(6.3)
Tax charge on profit	<u>(68.0)</u>	<u>(60.2)</u>

The UK Corporation tax rate is decreasing from 19% to 17% from 1 April 2020. This will reduce the Company's future current tax charge accordingly.

8. Dividends

The Company paid the following interim dividends to the parent company during the year on the Ordinary shares of 2.5 pence each:

Date	Currency	Value	Pence per share	2018 £m	2017 £m
8 December 2016	Canadian Dollars	7,972,483	0.02566	-	4.9
8 December 2016	Danish Krona	148,056,240	0.08991	-	16.8
8 December 2016	Hong Kong Dollars	10,127,084	0.00556	-	1.0
8 December 2016	Mexican Peso	187,516,545	0.03905	-	7.3
8 December 2016	Euro	259,980,832	1.17441	-	219.8
27 March 2017	Sterling	432,334,148	2.31096	-	432.4
28 September 2017	Euro	320,000,000	1.71020	-	269.3
30 September 2017	Sterling	450,000,000	2.40497	-	450.0
5 September 2018	Euro	300,000,000	0.01603	270.7	-
5 September 2018	US Dollars	770,867,873	0.04120	598.3	-
				<u>869.0</u>	<u>1,401.5</u>

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

9. Other intangible assets

	Brands £m	Computer Software £m	Total £m
Cost			
At 1 October 2017	0.7	6.6	7.3
Additions	-	9.6	9.6
Disposals	-	-	-
At 30 September 2018	0.7	16.2	16.9
Accumulated amortisation			
At 1 October 2017	0.1	2.0	2.1
Charge for the year	0.1	0.9	1.0
Transfers	0.4	(0.4)	-
At 30 September 2018	0.6	2.5	3.1
Net book value			
At 30 September 2017	0.6	4.6	5.2
At 30 September 2018	0.1	13.7	13.8

10. Tangible fixed assets

	Total £m
Cost	
At 1 October 2017	24.0
Additions	0.3
Disposals	(3.0)
At 30 September 2018	21.3
Accumulated depreciation	
At 1 October 2017	13.8
Charge for the year	1.1
Disposals	(3.0)
At 30 September 2018	11.9
Net book value	
At 30 September 2017	10.2
At 30 September 2018	9.4

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

11. Investments held as fixed assets

	Investment in subsidiary undertakings £m
Cost	
At 1 October 2017	4,319.7
Foreign currency movements	8.6
Acquisitions/new loans	-
Disposals/loans repaid	-
At 30 September 2018	<u>4,328.3</u>
Provisions	
At 1 October 2017	40.7
Provisions made in the year	4.2
At 30 September 2018	<u>44.9</u>
Net book value	
At 30 September 2017	4,279.0
At 30 September 2018	<u>4,283.4</u>

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. Following the annual impairment review, the directors have identified impairments totalling £4,200,000.

Further details of the principal subsidiary undertakings are given in note 22.

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

12. Debtors

	2018 £m	2017 £m
Amounts falling due within one year		
Amounts owed by parent undertakings	1,076.4	969.1
Amounts owed by subsidiary undertakings	3,464.2	2,849.9
Corporation tax recoverable	0.3	-
Other tax and social security	1.7	2.4
Overseas tax recoverable	58.4	57.1
Other debtors	4.5	4.9
Prepayments and accrued income	0.8	1.0
	<u>4,606.3</u>	<u>3,884.4</u>

Amounts falling due after more than one year

Deferred tax	14.3	13.7
	<u>14.3</u>	<u>13.7</u>

Deferred tax analysis

	2018 £m	2017 £m
Deferred tax assets		
UK tax depreciation	(0.4)	0.1
UK short term temporary differences	6.3	5.1
UK pensions and post-employment benefits	8.3	8.4
Overseas short term temporary differences	0.1	0.1
	<u>14.3</u>	<u>13.7</u>
Net deferred tax		
	<u>14.3</u>	<u>13.7</u>

Deferred tax has been provided in accordance with the accounting policy shown in note 1.

There is no unprovided deferred tax (2017: £nil).

The potential tax liabilities which might arise in the event of the unappropriated profits or reserves of overseas subsidiary companies being distributed have not been disclosed as there is no intention to distribute such profits or reserves.

The movement on deferred tax is as follows:

At 1 October 2017	13.7
Charged to equity	-
Charged to profit and loss account	0.6
	<u>14.3</u>
At 30 September 2018	14.3

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

13. Current liabilities

	2018 £m	2017 £m
Amounts owed to parent undertaking	2,838.2	2,825.6
Amounts owed to subsidiary undertakings	2,033.7	1,303.4
Bank overdraft	13.3	1.3
Trade creditors	1.5	21.3
Corporation tax payable	-	14.9
Other tax and social security	1.3	1.3
Other creditors	2.9	3.0
Accruals and deferred income	24.0	26.7
	<u>4,914.9</u>	<u>4,197.5</u>

14. Non-current liabilities

	2018 £m	2017 £m
Retirement indemnity liabilities	<u>0.4</u>	<u>0.3</u>

15. Provisions for liabilities

	Total £m
Balance at 1 October 2017	3.3
Release to profit and loss account	(0.5)
Balance at 30 September 2018	<u>2.8</u>

The provision represents liabilities in respect of claims and is essentially long-term in nature. The timing of the settlement of these claims is uncertain. Provisions are discounted to present value where the effect is material using Compass Group PLC's weighted average cost of capital.

16. Called up share capital

	2018 £m	2017 £m
Allotted, called up and fully paid:		
Ordinary shares of 2.5p each – 18,711,213,926	467.8	467.8
Ordinary 'A' share of £1 each – 1	-	-
	<u>467.8</u>	<u>467.8</u>

The Ordinary 'A' share does not entitle the holder of the share to the payment of any dividends. On winding up or any other return of capital, the Ordinary 'A' share entitles the holder only to payment of the amount paid up on the share, after repayment to the holders of the Ordinary shares of the nominal amount paid up on the Ordinary shares held by them respectively and the payment of £100 on each Ordinary share. The Ordinary 'A' share entitles the holder to receive notice of and attend and speak at any general meeting of the Company. It also entitles the holder on a show of hands to cast one vote and on a poll to cast one more vote than the aggregate number of votes which can be cast on any resolution proposed thereat by the holders of the Ordinary shares in issue at the time of such meeting.

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

17. Post-employment benefit obligations

The Company operates a number of defined contribution and defined benefit plans relating to both the employees and Executive Directors, in which other UK subsidiaries also participate. The schemes are self-administered and the schemes' assets are held independently of the UK Group's assets. Pension costs are assessed in accordance with the advice of independent, professionally qualified actuaries. The Group makes employer contributions to the various schemes in existence within a range of 2% to 46% of pensionable salaries (2017: 2% to 46%).

Within the UK there are three main arrangements, the Compass Retirement Income Savings Plan (CRISP), the Compass Group Pension Plan (the Plan), and the UK Group's stakeholder pension arrangement.

CRISP was launched on 1 February 2003. This has been the main vehicle for pension provision for new joiners in the UK since that date but existing members of the Plan had continued to accrue benefits under those arrangements up until 5 April 2010. CRISP is a contracted-in money purchase arrangement whereby the Company will match employee contributions up to 6% of pay (minimum 3%). Within CRISP a new defined contribution section was established from April 2006 known as the Compass Higher Income Plan (CHIP). Senior employees who contribute to CRISP will receive an additional employer-only contribution into CHIP. The amount of contribution and eligibility for CHIP are decided annually at the Company's discretion. The payment towards CHIP may be taken in part, or in whole, as a cash supplement instead of a pension contribution.

CRISP has a corporate trustee. The Chairman is a former employee of the Group. The other five trustee directors are UK based employees of the Group, three of whom have been nominated by CRISP members.

The Plan is a defined benefit arrangement of which the Company is the principal employer. However, all active members of the Plan are employed by other UK subsidiaries and so the Company has no liability for payment of contributions, including deficit recovery payments, other than in relation to a guarantee described in note 20. Full details of the financial position of the Plan may be found in the financial statements of Compass Group PLC.

The Company is subject to the Pension Automatic Enrolment Regulations for its workforce in the UK. Both the Plan and CRISP are compliant arrangements under these regulations and have been registered as such.

All new UK employees who meet the statutory eligibility criteria and are not already in one of these registered compliant arrangements have been automatically enrolled into the National Employment Savings Trust (NEST). The Company considers that NEST provides the right type of service, communication material and investment choice for our employees and that it has the capabilities to support a company as large and diverse as Compass.

The pension cost for the Company in the year was £2.8 million (2017: £3.0 million). The Company receives pension contributions from other UK companies in the Group which it pays to the pension schemes. At 30 September 2018 in the accounts of the Company there were no accrued liabilities for payment of contributions (2017: £nil).

Unapproved pension liabilities

The Company has agreed to pay unapproved pensions to a number of former employees. The obligations for these pensions are included in the Company's balance sheet.

FRS 101 disclosures - Unapproved pension liabilities

Disclosures for the unapproved pension liabilities are set out below. These have been calculated on the following assumptions:

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

17. Post-employment benefit obligations continued

	At 30 September 2018	At 30 September 2017
Discount rate	2.9%	2.7%
Inflation	3.2%	3.2%
CPI inflation	2.45%	2.45%
Rates of increase of pensions for payment	3.1%	3.1%
Rates of increase for deferred pensions *	2.8%	2.8%

*This assumption is now presented as a weighted average.

The mortality assumptions used to value the current year UK pension schemes are derived from the S2PA generational mortality tables (2017: S2PA generational mortality tables) with improvements in line with the projection model prepared by the Continuous Mortality Investigation of the UK actuarial profession, with +0.2 years age rating for male non-pensioners, -0.2 years age rating for male pensioners (2017: +0.2 years age rating for male non-pensioners, -0.2 years age rating for male pensioners) and -0.1 years age rating for all females (2017: -0.1 years age rating for all females), with a long term underpin of 1.25% p.a.. These mortality assumptions take account of experience to date and assumptions for further improvements in the life expectancy of scheme members. The Group estimates the average duration of the UK Plan's liabilities to be 18 years (2017: 19 years) and 9 years (2017: 9 years) respectively.

Examples of the resulting life expectancies are as follows:

Life expectancy at age 65

	2018		2017	
	Male years	Female years	Male years	Female years
Member aged 65 in 2018 (2017)	22.6	24.5	22.5	24.4
Member aged 65 in 2042 (2041)	24.4	26.9	24.3	26.8

Movements in the present value of unapproved pension liabilities have been assessed with the advice of independent, professionally qualified actuaries.

	Year ended 30 September 2018 £m	Year ended 30 September 2017 £m
Unapproved pension liabilities		
At beginning of the year	49.0	52.6
Interest expense on benefit obligations	1.3	1.2
Benefits paid by the Company	(1.8)	(1.8)
Remeasurements – financial assumptions	(1.4)	(2.4)
Remeasurements – demographic assumptions	-	-
Remeasurements – experience	0.9	(0.6)
At 30 September	<u>48.0</u>	<u>49.0</u>

Measurement of the unapproved pension liabilities is particularly sensitive to changes in certain key assumptions, including the discount rate and life expectancy. An increase or decrease of 0.5 percentage points in the UK discount rate would result in a £3.2 million decrease or £3.3 million increase in the UK defined benefit obligations respectively. An increase by one year in the life expectancy of members from age 65 would result in a £2.2 million increase in the unapproved pension liabilities.

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

18. Share-based payments

Income statement expense

The Company recognised an expense of £4.7 million (2017: £6.4 million) in respect of share-based payment transactions. All remaining share based payment plans are equity-settled.

The expense is broken down by share based payment scheme as follows:

	2018 £'m	2017 £'m
Long term incentive plans	4.0	6.1
Other share-based payment plans	0.7	0.3
	4.7	6.4

Long term incentive plans

Full details of The Compass Group PLC Long Term Incentive Plan 2010 can be found in the Directors' Remuneration Report on pages 71 to 93 of the Compass Group PLC annual report.

The following table shows the movement in share awards during the year:

	2018 Number of shares	2017 Number of shares
Long term incentive plans		
Outstanding at 1 October	2,065,967	2,321,767
Awarded	671,620	625,083
Transfers (to)/from fellow subsidiaries	128,126	(8,490)
Vested	(777,695)	(679,873)
Lapsed	(431,647)	(192,520)
Outstanding at 30 September	1,656,371	2,065,967

The vesting conditions of the LTIP awards is included in the Remuneration Report in pages 87 to 90 of the annual report.

Assumptions - long term incentive plans

	2018	2017
Expected volatility	17.7%	18.2%
Risk free interest rate	1.5%	1.3%
Dividend yield	2.2%	2.1%
Expected life	2.6 years	3.0 years
Weighted average share price at date of grant	1,510.60p	1,503.03p

Other share-based payment plans

The following table shows the movements in other smaller share based payments plans during the year:

	2018 Number of shares	2017 Number of shares
Other share-based payment plans		
Outstanding at 1 October	140,971	155,051
Awarded	16,567	40,707
Transfers (to)/from fellow subsidiaries	94,555	-
Vested, released and exercised	(43,164)	(42,078)
Lapsed (following net settlement)	(11,240)	(11,600)
Lapsed	(5,694)	(1,109)
Outstanding at 30 September	191,995	140,971

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

18. Share based payments continued

The expense relating to these plans is not significant and no further disclosure is necessary except for the general details provided below:

1. Share options

Full details of The Compass Group Share Option Plan 2010 (CSOP 2010), the Compass Group Share Option Plan (CSOP 2000), the Compass Group Management Share Option Plan (Management Plan) (collectively the Executive and Management Share Option Plans) and the UK Sharesave Plan are set out in prior years' annual reports which are available on the Company's website.

2. Deferred annual bonus plan (DAB)

Certain senior executives participate in the DAB. A portion of the annual bonus awarded to certain executives is converted into shares. Subject to the achievement of local organic revenue growth and cumulative PBIT over the three-year deferral period, the number of deferred shares may be increased. Enhancements to the deferred shares are only released to the participants subject to the performance levels being met.

3. Restricted shares

The plan is designed to make occasional awards to certain employees in order to incentivise the achievement of particular business objectives under specific circumstances or where similar such shares have been forfeit by a new employee on joining the Company. The plan can take different forms such as an award of shares dependent on a service or achievement of specific performance conditions other than service.

19. Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	Land and buildings	
	2018	2017
	£m	£m
Expiry date:		
- Falling due within 1 year	1.3	1.3
- Falling due between 2 and 5 years	1.3	1.3
- Falling due in more than 5 years	1.3	1.3

20. Guarantees

Compass Group Holdings PLC has entered into a guarantee with the trustees of the Compass Group Pension Plan (the Plan). Should the participating employers (which are subsidiaries of Compass Group Holdings PLC) fail to pay contributions due to the Plan under the terms of the agreed Schedule of Contributions and Deficit Recovery Plan, then the Company has guaranteed that it will meet those obligations. As at 30 September 2018, the Plan had net assets of £346 million (2017: £259 million).

21. Ultimate parent company and controlling entity

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

Compass Group PLC is 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.

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC

All companies listed below are owned by the Company and all interests are in the ordinary share capital, except where otherwise indicated. All subsidiaries have been consolidated. All companies operate principally in their country of incorporation.

PRINCIPAL SUBSIDIARIES	COUNTRY OF INCORPORATION	% HOLDING
Ground Floor 35-51 Mitchell Street, McMahon's Point, NSW 2060, Australia Compass Group (Australia) Pty Limited	Australia	100
Rua Tutoia, 119, Vila Mariana, Sao Paulo, 04007-000, Brazil GR Serviços e Alimentação Ltda. (i)	Brazil	100
1 Prologis Boulevard, Suite 400, Mississauga, Ontario L5W 0G2, Canada Compass Group Canada Ltd. Groupe Compass Canada Ltée (iii)(iv)(v)(vi)(viii)	Canada	100
123 Avenue de la République – Hall A, 92320 Châtillon, France Compass Group France Holdings SAS (i) Compass Group France SAS	France France	100 100
Helfmann-Park 2, 65760, Eschborn, Germany Compass Group Deutschland GmbH Eurest Deutschland GmbH Eurest Services GmbH Food Affairs GmbH Medirest GmbH & Co OHG	Germany Germany Germany Germany Germany	100 100 100 100 100
Via Angelo Scarsellini, 14, 20161, Milano, Italy Compass Group Italia S.p.A.	Italy	100
Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan Seiyo Food-Compass Group, Inc. Nihon Kyushoku Service, Inc.	Japan Japan	100 100
Laarderhoogtweg 11, 1101 DZ, Amsterdam, Netherlands Compass Group International B.V. Compass Group Nederland B.V. Compass Group Nederland Holding B.V. Eurest Services B.V.	Netherlands Netherlands Netherlands Netherlands	100 100 100 100
22 Milkyway Avenue, Linbro Park, Sandton, Gauteng, 2090, South Africa Compass Group Southern Africa (Pty) Ltd (iii)(iv)(viii) Supercare Services Group (Proprietary) Limited (iii)	South Africa South Africa	59 59
Calle R, s/n, Mercapalma, 07007 Palma de Mallorca, Balears, Spain Compass Group Holdings Spain, S.L.	Spain	100
Calle Pinar de San José 98 planta 1ª 28054 Madrid, Spain Eurest Colectividades S.L.	Spain	100
Oberfeldstrasse 14, 8302, Kloten, Switzerland Compass Group (Schweiz) AG Restorama AG	Switzerland Switzerland	100 100
İçlerenköy Mah. Yesil vadi sokak, No: 3 D: 12-13-14, 34752 Atasehir, Istanbul, Turkey Sofra Yemek Üretim Ve Hizmet A.Ş. (iii)	Turkey	100
Parklands Court, 24 Parklands, Birmingham Great Park, Rubery, Birmingham, B45 9PZ, United Kingdom Compass Contract Services (U.K.) Limited Compass Group, UK and Ireland Limited Compass Purchasing Limited (i) Compass Services (U.K.) Limited Letheby & Christopher Limited Milburns Restaurants Limited (ii) (iii) VSG Group Limited (ii)	UK UK UK UK UK UK UK	100 100 100 100 100 100 100
Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ, United Kingdom Compass Group Procurement Limited (i)	UK	100
2710 Gateway Oaks Drive, Suite 150N, Sacramento, CA 95833-3505, USA Bon Appétit Management Co. (viii)	USA	100
251 Little Falls Drive, Wilmington, DE 19808, USA Compass Group USA Investments Inc. Compass Group USA, Inc. (viii) Crothall Services Group	USA USA USA	100 100 100

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

Foodbuy, LLC	USA	100
Restaurant Associates Corp.	USA	100
Wolfgang Puck Catering and Events, LLC	USA	90
80 State Street, Albany, NY 12207-2543, USA		
Flik International Corp.	USA	100
801 Adlai Stevenson Drive, Springfield, IL 62703, USA		
Levy Restaurants Limited Partnership	USA	100
40 Technology Pkwy South, #300, Norcross, GA 30092, USA		
Morrison Management Specialists, Inc. (viii)	USA	100

OTHER WHOLLY OWNED SUBSIDIARIES	COUNTRY OF INCORPORATION	% HOLDING
Chez: Eurojapan Résidence No.23, RN n°3 BP 398, Hassi Messaoud, Algeria		
Eurest Algerie SPA (i)	Algeria	100
Esteban Echeverría 1050, 6th floor, Vicente Lopez (1602), Buenos Aires, Argentina		
Servicios Compass de Argentina S.A.	Argentina	100
Ground Floor 35 – 51 Mitchell Street, McMahon's Point, NSW 2060, Australia		
Compass Australia PTY Ltd (ii)	Australia	100
Compass (Australia) Catering & Services PTY Ltd (iii)(iv)	Australia	100
Compass Group B&I Hospitality Services PTY Ltd	Australia	100
Compass Group Defence Hospitality Services PTY Ltd	Australia	100
Compass Group Education Hospitality Services PTY Ltd	Australia	100
Compass Group Healthcare Hospitality Services PTY Ltd	Australia	100
Compass Group Health Services Pty Ltd	Australia	100
Compass Group Management Services PTY Ltd	Australia	100
Compass Group Relief Hospitality Services PTY Ltd	Australia	100
Compass Group Remote Hospitality Services PTY Ltd	Australia	100
Delta Facilities Management PTY Ltd	Australia	100
Delta FM Australia PTY Ltd	Australia	100
Eurest (Australia) Food Services – NSW Pty Ltd	Australia	100
Eurest (Australia) Food Services – Wollongong PTY Ltd	Australia	100
Eurest (Australia) Food Services PTY Ltd	Australia	100
Eurest (Australia) Licence Holdings PTY Ltd	Australia	100
Eurest (Australia) PTY Ltd	Australia	100
Heritage Catering & Services PTY Ltd	Australia	100
LAPG Education PTY Ltd	Australia	100
LAPG PTY Ltd	Australia	100
Life's A Party Group PTY Ltd	Australia	100
Life's A Party PTY Ltd	Australia	100
Omega Security Services PTY Ltd	Australia	100
Restaurant Associates (Australia) PTY Ltd	Australia	100
Sargem PTY Ltd	Australia	100
Level 4, 369 Royal Parade, Parkville, Victoria 3052, Australia		
Eurest (Australia) – Victoria PTY Ltd	Australia	100
Level 22, 135 King Street, Sydney, NSW 2000, Australia		
MBM Integrated Services Pty (ii)	Australia	100
IZD Tower, Wagramer Strasse 19/4. Stock, 1220 Wien, Austria		
Compass Group Austria Holdings One GmbH	Austria	100
Compass Group Austria Holdings Two GmbH	Austria	100
Eurest Restaurationbetriebs GmbH	Austria	100
Kunz Gebäudereinigung GmbH	Austria	100
Chaussée de Haecht 1179, B-1130 Bruxelles, Belgium		
Compass Group Belgilux S.A.	Belgium	100
Compass Group Service Solutions S.A.	Belgium	100
F.L.R. Holding S.A. (ii)	Belgium	100
Rua Orissanga, 200, 1st Floor, Mirandópolis, São Paulo, 04. 052-030, Brazil		
Clean Mall Serviços Ltda.	Brazil	100
Rua Orissanga, 200, 3rd Floor, Mirandópolis, São Paulo, 04.052-030, Brazil		
GRSA Serviços LTDA.	Brazil	100
Craigmuir Chambers, PO Box 71, Roadtown, Tortola, VG1110, British Virgin Islands		
Compass Group Holdings (BVI) Limited	British Virgin	100

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

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	100
100, Rue n° 1044 Hydrocarbures, Bonapriso, BP 5767, Douala, Cameroon Eurest Cameroun SARL (ii)	Cameroon	100
Eurest Camp Logistics Cameroun SARL (ii)	Cameroon	100
1 Prologis Boulevard, Suite 400, Mississauga, Ontario L5W 0G2, Canada 2037911 Ontario Limited	Canada	100
Canteen of Canada Ltd	Canada	100
Compass Canada Support Services Ltd (iii)(iv)(v)(vi)(vii)	Canada	100
Compass Group Ontario Ltd	Canada	100
350 – 7th Avenue SW, Suite 3400, Calgary, AB T2P 3N9, Canada 2104797 Alberta Ltd (iii)(iv)(v)(vi)(vii)	Canada	100
City Coin Vending Services Ltd (iii)(iv)(v)(viii)	Canada	100
Suite 2300, Bentall 5, 550 Burrard Street, Vancouver, BC V6C 2B5, Canada Tejazz Management Services Inc.	Canada	100
1969 Upper Water Street, Purdy's Wharf Tower II, Suite 1300, Halifax, NS B3J 3R7, Canada Crothall Services Canada Inc. (iii)(iv)	Canada	100
1959 Upper Water Street, Suite 1100, Halifax, Nova Scotia, B3J 3E5, Canada East Coast Catering (NS) Limited	Canada	100
30 Queen's Road, St. John's, Newfoundland and Labrador, A1C 2A5, Canada East Coast Catering Limited (iii)(iv)(viii)(v)	Canada	100
Long Harbour Catering Limited Partnership (x)	Canada	100
Long Harbour Catering Limited	Canada	100
421 7th Avenue SW, Suite 1600, Calgary, Alberta, T2P 4K9, Canada Great West Catering Ltd	Canada	100
Tamarack Catering Ltd	Canada	100
2580 Rue Dollard, Lasalle, Quebec, H8N 1T2, Canada Groupe Compass (Québec) Ltée (iii)(iv)(v)(vi)(viii)	Canada	100
550 Burrard Street, Suite 2300, Bentall 5, P.O. Box 30, Vancouver, British Columbia, V6C 2B5, Canada Town Square Food Services Ltd	Canada	100
Av. del Valle 787, 5th floor, Huecuraba, Santiago, Chile Cadelsur S.A.	Chile	100
Compass Catering S.A.	Chile	100
Compass Catering Y Servicios Chile Limitada	Chile	100
Compass Servicios S.A.	Chile	100
Scolarest S.A.	Chile	100
No. 1999 Floor 2, Xin Zhu Road, Minhang District, 200237, China Compass (China) Management Services Company Limited	China	100
Room 532 Floor 5 No. 28 Lane 2777, East Jinxiu Road, Pudong District, Shanghai 201206, China Shanghai Eurest Food Technologies Service Co., Ltd.	China	100
Autopista Norte No. 235 – 71, Bogota D.C., Colombia Compass Group Services Colombia S.A.	Colombia	100
Enceinte de Brometo Centre Ville, BP 5208, Pointe-Noire, The Democratic Republic of the Congo Eurest Services Congo SARL (ii)	Congo	100
195, Arch. Makariou III Avenue, Neocleous House, 3030 Limassol, Cyprus ESS Design & Build Ltd (ii)	Cyprus	100
Eurest Support Services (Cyprus) International Ltd	Cyprus	100
Jankovcova, 1603/47a, Holešovice 170 00, Prague 7, Czech Republic Compass Group Czech Republic s.r.o.	Czech Republic	100
SCOLAREST- zařízení školního stravování spol. s.r.o.	Czech Republic	100
Denmark Rued Langgards Vej 8, 1. sal, 2300 København S, DK, Denmark Compass Group Danmark A/S	Denmark	100
PL 1271, 00101, Helsinki, 00101, Finland Compass Group Finland OY	Finland	100
123 Avenue de la République – Hall A, 92320 Châtillon, France 7000 Set Meal SAS	France	100

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

Academie Formation Groupe Compass SAS	France	100
Caterine Restauration SAS	France	100
Eurest International SNC	France	100
Eurest Sports & Loisirs SAS	France	100
Evhrest SAS	France	100
La Puyfolaie de Restauration SAS	France	100
Levy Restaurants France SAS	France	100
Mediance SAS	France	100
Memonett SAS	France	100
Servirest SAS	France	100
SHRM Angola SAS (ii)	France	100
Société De Prestations En Gestion Immobiliere SAS	France	100
Société Nouvelle Lecocq SAS	France	100
Sud Est Traiteur SAS	France	100
Rue des Artisans, ZA de Bel Air, 12000 Rodez, France		
Central Restauration Martel (CRM)	France	100
Zone Artisanale, 40500 Bas Maucou, France		
Culinaire Des Pays de L'Adour SAS	France	100
40, Bd de Dunkerque, 13002 Marseille, France		
Société International D'Assistance SA (ii)	France	100
Lieu Dit la Prade, 81580 Soual, France		
Occitanie Restauration SAS	France	100
3 rue Camille Claudel Atlanparc Bat.M, Zone Kerluherne, CS 20043, 56890 Plescop, France		
Oceane de Restauration SAS	France	100
Rue Eugène Sué, Zone Industrielle de Blanzat, 03100 Montluçon, France		
Sogirest SAS	France	100
ZONE OPRAG, (Face á Bernabé Nouveau Port), BP 1292, Port Gentil, Gabon		
Eurest Support Services Gabon SA	Gabon	100
Helfmann-Park 2, 65760, Eschborn, Germany		
Compass Group GmbH	Germany	100
Eurest Bremen GmbH	Germany	100
Eurest Süd GmbH	Germany	100
Kanne Café GmbH	Germany	100
Menke Menue GmbH	Germany	100
S.B. Verwaltungs GmbH (ii)	Germany	100
Sankt-Florian-Weg 1, 30880, Laatzen, Germany		
Eurest West GmbH & Co. KG	Germany	100
orgaMed Betriebsgesellschaft für Zentralsterilisationen GmbH	Germany	100
Plural Gebäudemanagement GmbH	Germany	100
Plural Personalservice GmbH	Germany	100
Plural Servicepool GmbH	Germany	100
Pfaffenwiese, 65929 Frankfurt/M., Germany		
LPS Event Gastronomie GmbH	Germany	100
Edisonstraße 7, 63477, Maintal, Germany		
M.S.G. Frucht GmbH	Germany	100
Katharinenstraße 7, 83043 Bad Aibling, Germany		
Royal Business Restaurants GmbH	Germany	100
Lise-Meitner-Straße 6, 53501 Graftschaft, Germany		
L & D Gesellschaft für Betriebsgastronomie mbH	Germany	100
PO Box 119, Martello Court, Admiral Park, St Peter Port, Guernsey, GY1 3HB		
Compass Group Finance Ltd (i)	Guernsey	100
Room 805, 8/F, New Kowloon Plaza, 38 Tai Kok Tsui Road, Kowloon, Hong Kong		
Compass Group Hong Kong Ltd	Hong Kong	100
Encore Catering Ltd	Hong Kong	100
Shing Hin Catering Group Ltd	Hong Kong	100
Irinyi József u. 4-20. B épület, H-1117 Budapest, Hungary		
Eurest Étteremüzemeltető Korlátolt Felelősségű Társaság	Hungary	100
Unit #426, 4th Floor, Tower A, Space I – Tech Park Sohna Road, Sector 49 Gurgaon, Gurgaon HR 122018 IN, India		
Compass Group (India) Support Services Private Ltd	India	100

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

100	India	Compass India Support Services Private Limited
100	Ireland	3rd Floor, 43a, Yeats Way, Parkwest Business Park, Dublin 12, Ireland
100	Ireland	Catering Management Ireland Limited (iii)
100	Ireland	Cheyenne Limited (iii)
100	Isle of Man	12-14 Finch Road, Douglas, IM99 1TT, Isle of Man
100	Isle of Man	Consolidated Services Limited
100	Isle of Man	Tower House, Loch Promenade, Douglas, IM1 2LZ, Isle of Man
100	Isle of Man	Queens Wharf Insurance Services Limited (viii)
100	Japan	Shin-Hie Building 2nd Floor, 3-3-3, Hakataeki-Higashi, Hakata-ku, Fukuoka-City, Fukuoka-Prefecture, Japan
100	Japan	Eishoku-Medix, Inc.
100	Japan	Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan
100	Japan	Eurest Japan, Inc.
100	Japan	Fuyo, Inc.
100	Japan	MFS, Inc.
100	Japan	Seiyu Food-Compass Group Holdings, Inc.
100	Japan	1-14-2, Kurumada-cho, Showa-ku, Nagoya-City, Aichi-Prefecture, 466-0001, Japan
100	Japan	Sun Food Inc.
100	Kazakhstan	060011, Atyrauskaya Oblast, Atyrau City, Beibarys Sultan Avenue 506, Kazakhstan
100	Kazakhstan	Compass Kazakhstan LLP
100	Kazakhstan	T00 Eurest Support Services LLP
100	Kazakhstan	T00 ESS Support Services LLP
100	Kenya	209/8919 Sigma Road Off Enterprises Road, PO BOX 14 662, Nairobi, Kenya
100	Kenya	Kenya Oilfield Services Ltd (ii)
100	Luxembourg	19, Rue Léon Laval, L-3372 Leudelange, Luxembourg
100	Luxembourg	Automat Services SARL
100	Luxembourg	Eurest Luxembourg S.A.
100	Luxembourg	IMMO Capellen S.A.
100	Luxembourg	Innoclean S.A.
100	Luxembourg	Novelia Senior Services S.A.
100	Malaysia	Level 21, Suite 21.01, The Gardens South Tower, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia
100	Malaysia	Compass Group Malaysia Sdn Bhd
100	Malaysia	50-8-1, TKT.8, Wsima UOA Damansara, 50 Jalan. Dungun, Damansara Heights, Kuala Lumpur, 50490, Malaysia
100	Malaysia	S.H.R.M. Sdn. Bhd. (iii)
100	Mauritius	5th Floor, Barkly Wharf, Le Caudan Waterfront, Port Louis, Mauritius
100	Mauritius	Compass Group Mauritius Ltd
100	Mexico	Calle Jaime Balmes 11, Oficina 101 letra D, Col. Los Morales Polanco, Delegación Miguel Hidalgo, 11510 México D.F.,
100	Mexico	Eurest Proper Meals de Mexico S.A. de C.V. (iii)(iv)
100	Mexico	Servicios Corporativos Eurest-Propor Meals de Mexico S.A. De C.V. (iii)(iv)
100	Mexico	c/o 251 Little Falls Drive, Wilmington, DE 19808, USA
100	Mexico	Food Works of Mexico, S. de R.L. de C.V. (iii)(iii)(iv)
100	Mexico	Food Works Services of Mexico, S. de R.L. De C.V. (iii)(iii)(iv)
100	Netherlands	Laarderhoogweg 11, 1101 DZ, Amsterdam, Netherlands
100	Netherlands	Aurora HoldCo B.V.
100	Netherlands	CGI Holdings (2) B.V.
100	Netherlands	Compass Group Holding B.V.
100	Netherlands	Compass Group Finance Netherlands B.V.
100	Netherlands	Compass Group International 10 B.V. (iii)
100	Netherlands	Compass Group International 2 B.V.
100	Netherlands	Compass Group International 3 B.V.
100	Netherlands	Compass Group International 4 B.V.
100	Netherlands	Compass Group International 5 B.V.
100	Netherlands	Compass Group International 6 B.V. (iii)
100	Netherlands	Compass Group International 9 B.V.
100	Netherlands	Compass Group International ESS Shanghai B.V.
100	Netherlands	Compass Group International Finance 1 B.V.
100	Netherlands	Compass Group International Finance 2 B.V.
100	Netherlands	Compass Group Shanghai Eurest B.V. (iii)
100	Netherlands	Compass Group Vending Holding B.V.
100	Netherlands	Compass Hotels Chertsey B.V.
100	Netherlands	Eurest Support Services (ESS) B.V.
100	Netherlands	Eurest Support Services Sakhalin B.V. (iii)
100	Netherlands	Stichting Forte International

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

Luzernestraat 57, 2153 GM, Nieuw-Vennep, Netherlands Famous Flavours B.V. (viii)	Netherlands	100
Stationsweg 95, 6711 PM Ede, Netherlands Xandrión B.V.	Netherlands	100
85 Avenue du Général de Gaulle, Immeuble Carcopino 3000, BP 2353, 98846 Nouméa Cedex, New Caledonia Eurest Caledonie SARL (ii)	New Caledonia	100
Level 3, 15 Sultan Street, Ellerslie 1051, New Zealand Compass Group New Zealand Limited	New Zealand	100
Crothall Services Group Limited (ii)	New Zealand	100
Eurest NZ Limited (ii)	New Zealand	100
Drengsrudbekken 12, 1383, PO Box 74, NO-1371, Asker, Norway Compass Holding Norge A/S	Norway	100
Eurest A/S (iii)(iv)	Norway	100
Forusparken 2, 4031 Stavanger, Postboks 8083 Stavanger Postterminal, 4068, Stavanger, Norway ESS Mobile Offshore Units A/S	Norway	100
ESS Support Services A/S	Norway	100
1st Floor, Danaya Haus, Gabaka Street, Gordons, National Capital District, Papua New Guinea Eurest (PNG) Catering & Services Ltd (ii)	Papua New	100
Unit 2410 24th flr City & Land Mega Plaza Adb Ave. Ortigas Ctr. San Antonio, Pasig City 1605, Philippines Compass Group Philippines Inc (ii)	Philippines	100
Ul. Olbrachta 94, 01-102 Warszawa, Poland Compass Group Poland Sp. z o.o.	Poland	100
Edifício Prime, Avenida da, Quinta Grande, 53-60, Alfragide 2614-521 Amadora, Portugal Eurest (Portugal) – Sociedade Europeia de Restaurantes, Lda.	Portugal	100
Eurest Catering & Services Group Portugal, Lda.	Portugal	100
București Sectorul 4, Strada Sold., Ilie Șerban, Nr. 88., Romania Eurest ROM SRL	Romania	100
7 Gasheka Street, Bld. 1, 123056, Moscow, Russia Aurora Rusco OOO	Russia	100
Prospect Vernadskogo, 103-2, 119526 Moscow, Russia Compass Group Rus OOO	Russia	100
11 Changi South Street 3, Builders Shop Building, #04-02/03, 486122, Singapore Compass Group (Singapore) PTE Ltd (iii)(iv)	Singapore	100
SHRM Far East Pte Ltd (ii)	Singapore	100
8 Marina Boulevard, # 05-02, Marina Bay Financial Centre, 018981, Singapore Compass Group Asia Pacific PTE. Ltd (i)	Singapore	100
Karadžičova 2, Staré mesto, 811 09 Bratislava, Slovakia Compass Group Slovakia s. r. o.	Slovakia	100
22 Milkyway Avenue, Linbro Park, Sandton, Gauteng, 2090, South Africa Firhold (Proprietary) Limited (ii)	South Africa	100
Makhugiso Investments (Proprietary) Limited (i)	South Africa	100
Calle Frederic Mompou 5, planta 5a, Edificio Euro 3, 08960, San Just Desvern, Barcelona, Spain Asistentes Escolares, S.L.	Spain	100
Eurest Catalunya, S.L.U.	Spain	100
Medirest Social Residencias, S.L.U.	Spain	100
Calle Castilla 8-10 – C.P. 50.009, Zaragoza, Spain Servicios Renovados de Alimentación, S.A.	Spain	100
Calle Pinar de San Jose 98, Planta 1a, 28054, Madrid, Spain Eurest Club de Campo, S.L.U.	Spain	100
Eurest Servicios FERIALES, S.L.U.	Spain	100
Poligono Ugaldeguren 1, Parcela 7, 48160 Derio (Vizcaya), Spain Eurest Euskadi S.L.U.	Spain	100
Calle R, s/n, Mercapalma, 07007 Palma de Mallorca, Balears, Spain Levy Compass Group Holdings, S.L. (ii)	Spain	100

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

Box 1222, 164 28, Kista, Sweden		
Compass Group AB	Sweden	100
Compass Group Sweden AB	Sweden	100
c/o BDO AG, Industriestrasse 53 6312 Steinhausen, Switzerland		
Creative New Food Dream Steam GmbH	Switzerland	100
Oberfeldstrasse 14, 8302, Kloten, Switzerland		
Eurest Services (Switzerland) AG	Switzerland	100
c/o Ueltschi Solutions GmbH, Gwattstrasse 8, CH-3185 Schmitten, Switzerland		
Sevita AG (ii)	Switzerland	100
Sevita Group GmbH	Switzerland	100
Schlatteggasse 1, 8240 Thayngen, Switzerland		
Royal Business Restaurants GmbH	Switzerland	100
100/97 Vongvanij Complex Building B, 29th Floor, Rama 9 Road, Huay-Kwang, Bangkok 10310, Thailand		
Compass Group Services Co., Ltd (viii)	Thailand	100
Eurasia Holdings Co., Ltd	Thailand	100
Eurasia Management (Thailand) Co., Ltd	Thailand	100
Eurasia Services Co., Ltd	Thailand	100
İçerenköy Mah. Yesil vadi sokak, No: 3 D: 12 9, 34752 Atasehir, Istanbul, Turkey		
Euroserve Güvenlik A.Ş.	Turkey	100
İçerenköy Mah. Yesil vadi sokak, No: 3 D: 12 10, 34752 Atasehir, Istanbul, Turkey		
Euroserve Hizmet ve işletmecilik A.Ş.	Turkey	100
Dubai Airport Free Zone, Dubai, United Arab Emirates		
Compass Camea FZE	UAE	100
Parklands Court, 24 Parklands, Birmingham Great Park, Rubery, Birmingham, B45 9PZ, United Kingdom		
14Forty Limited (ii)	UK	100
A.C.M.S. Limited (ii)	UK	100
Bateman Catering Limited (ii)(vii)	UK	100
Bateman Healthcare Services Limited (ii)	UK	100
Business Clean Limited (ii)	UK	100
Castle Independent Limited	UK	100
Caterskill Group Limited (ii)	UK	100
Caterskill Management Limited (ii)	UK	100
Chalk Catering Ltd (ii)	UK	100
Chartwells Limited (ii)	UK	100
Cleaning Support Services Limited (ii)	UK	100
Compass Experience Limited (ii)(vii)	UK	100
Compass Group Medical Benefits Limited (ii)	UK	100
Compass Mobile Catering Limited (ii)	UK	100
Compass Payroll Services Limited (ii)	UK	100
Compass Restaurant Properties Limited (ii)(vii)	UK	100
Compass Security Limited (ii)(vii)	UK	100
Compass Services (Midlands) Limited (ii)	UK	100
Compass Services for Hospitals Limited (ii)(viii)	UK	100
Compass Staff Services Limited (ii)	UK	100
CRBS Resourcing Limited (ii)	UK	100
Cygnat Food Holdings Limited (ii)	UK	100
Cygnat Foods Limited	UK	100
DRE Developments Limited (ii)	UK	100
Eaton Catering Limited (ii)	UK	100
Eaton Wine Bars Limited (ii)	UK	100
Eurest Airport Services Limited (ii)	UK	100
Eurest Offshore Support Services Limited (ii)(viii)	UK	100
Eurest Prison Support Services Limited (ii)	UK	100
Everson Hewett Limited (iii)(iv)	UK	100
Facilities Management Catering Limited (ii)	UK	100
Fairfield Catering Company Limited (ii)	UK	100
Fingerprint Managed Services Limited (ii)	UK	100
Foodbuy Europe Limited (iii)(iv)	UK	100
Funpark Caterers Limited (ii)(iii)	UK	100
Goodfellows Catering Management Services Limited	UK	100
Gruppo Events Limited (ii)	UK	100
Hallmark Catering Management Limited (ii)	UK	100
Hamard Catering Management Services Limited (ii)(vii)	UK	100
Hamard Group Limited (ii)	UK	100
Hospital Hygiene Services Limited (ii)	UK	100
ICM Five Star Limited (ii)	UK	100
Integrated Cleaning Management Limited	UK	100

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

Integrated Cleaning Management Support Services Limited	UK	100
Keith Prowse Limited (ii)	UK	100
Knott Hotels Company of London (ii)	UK	100
Langston Scott Limited (ii)	UK	100
Leisure Support Services Limited (iii)(iv)	UK	100
Leith's Limited (ii)	UK	100
Meal Service Company Limited (ii)	UK	100
Milburns Catering Contracts Limited (ii)	UK	100
National Leisure Catering Limited (ii)	UK	100
NLC (Holdings) Limited (ii)	UK	100
NLC (Wembley) Limited (ii)	UK	100
P&C Morris (Catering) Ltd (ii)(vii)	UK	100
P & C Morris Catering Group Limited (ii)	UK	100
Payne & Gunter Limited	UK	100
PDM Training and Compliance Services Limited (ii)	UK	100
Pennine Services Limited (ii)	UK	100
Peter Parfitt Leisure Overseas Travel Limited	UK	100
Peter Parfitt Sport Limited (ii)(vii)	UK	100
PPP Infrastructure Management Limited	UK	100
Reliable Refreshments Limited	UK	100
Security Office Cleaners Limited (ii)	UK	100
Solutions on Systems Ltd (ii)	UK	100
Sunway Contract Services Limited	UK	100
Sycamore Newco Limited	UK	100
The Bateman Catering Organization Limited (ii)(viii)	UK	100
The Cuisine Centre Limited (ii)	UK	100
Vendepac Holdings Limited (viii)	UK	100
Vision Security Group Limited	UK	100
Vision Security Group Systems Limited	UK	100
VSG Holdings Limited (ii)	UK	100
VSG Investments Limited (ii)	UK	100
VSG Payroll Services Limited (ii)	UK	100
VSG Staff Hire Limited (ii)	UK	100
VSG Systems Direct Limited (ii)	UK	100
Wembley Sports Arena Limited (ii)	UK	100
Woodin & Johns Limited	UK	100
Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ, United Kingdom		
Audrey (London) Limited (ii)	UK	100
Audrey Investments Limited (ii)	UK	100
Bateman Services Limited (ii)	UK	100
Compass Group Capital No.1 (ii)	UK	100
Compass Group Capital No.2 (ii)	UK	100
Compass Group Capital No.3 (ii)	UK	100
Compass Group Capital No.4 (ii)	UK	100
Compass Group Capital No.5 (ii)	UK	100
Compass Group Capital No.6 (ii)	UK	100
Compass Group Capital No.7 (ii)	UK	100
Compass Group Capital No.8 (ii)	UK	100
Compass Group Capital No.9 (ii)	UK	100
Compass Group Capital No.10 (ii)	UK	100
Compass Group Capital No.11 (ii)	UK	100
Compass Group Capital No.12 (ii)	UK	100
Compass Group Capital No.13 (ii)	UK	100
Compass Group Capital No.14 (ii)	UK	100
Compass Group Capital No.15 (ii)	UK	100
Compass Group Capital No.16 (ii)	UK	100
Compass Group Finance No.3 Limited	UK	100
Compass Group Finance No.5 Limited (ii)(xi)	UK	100
Compass Group North America Investments No.2	UK	100
Compass Group North America Investments Limited	UK	100
Compass Group Pension Trustee Company Limited (i) (ii)	UK	100
Compass Group Trustees Limited (i) (ii)	UK	100
Compass Healthcare Group Limited (i) (ii)(viii)	UK	100
Compass Hospitality Group Holdings Limited (i)(ii)	UK	100
Compass Hospitality Group Limited (ii)	UK	100
Compass Hotels Chertsey (iii)	UK	100
Compass Nominee Company Number Fourteen Limited (ii)	UK	100
Compass Overseas Holdings Limited (i)	UK	100
Compass Overseas Holdings No.2 Limited (i)	UK	100
Compass Overseas Services Limited (ii)	UK	100
Compass Pension Trustees Limited (i) (ii)	UK	100
Compass Quest Limited (i) (ii)	UK	100
Compass Secretaries Limited (i) (ii)	UK	100
Compass Site Services Limited (ii)(vii)	UK	100
Compass UK Pension Trustee Co Limited (i) (ii)	UK	100

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

Crisp Trustees Limited (i) (ii)	UK	100
Gogmore (ii)	UK	100
Meritglen Limited (ii)(vii)(viii)	UK	100
New Famous Foods Limited (ii)	UK	100
Nextonline Limited (iii)(iv)	UK	100
Riversdell (i) (ii)	UK	100
Sevita (UK) Limited	UK	100
Suite D, Pavilion 7 Kingshill Park, Venture Drive, Arnhill Business Park, Westhill, Aberdeenshire, AB32 6FL, United Kingdom		
Coffee Partners Limited (ii)	UK	100
Compass Offshore Catering Limited (ii)(viii)	UK	100
Compass Scottish Site Services Limited (ii)	UK	100
Waseley (CVI) Limited (ii)	UK	100
Waseley (CVS) Limited (ii)	UK	100
8040 Excelsior Drive, Suite 400, Madison, WI 53717, USA		
Ace Foods, Inc.	USA	100
2710 Gateway Oaks Drive, Suite 150N, Sacramento, CA 95833-3505, USA		
Affiliated Purchasing Services, Inc.	USA	100
Bon Appétit Management Company Foundation	USA	100
Cosmopolitan Catering, LLC	USA	100
CulinArt of California, Inc.	USA	100
Rainbow Vending, Inc.	USA	100
211 E. 7th Street, Suite 620, Austin, TX 78701-3218, USA		
Bamco Restaurants of Texas LLC	USA	100
Levy Premium Foodservice, L.L.C. (ii)	USA	100
Morrison's Health Care of Texas, Inc.	USA	100
University Food Services, Inc.	USA	100
2345 Rice Street, Suite 230, Roseville, MN 55113, USA		
Best Vendors Consolidation Services, LLC	USA	100
Best Vendors Management Company, Inc.	USA	100
Best Vendors, LLC	USA	100
Street Eats Limited	USA	100
Visinity, LLC	USA	100
251 Little Falls Drive, Wilmington, DE 19808, USA		
Best Vendors Management, Inc.	USA	100
Cataforce, Inc.	USA	100
Compass Independent Corp.	USA	100
Compass LCS, LLC	USA	100
Compass LV, LLC	USA	100
Compass Paramount, LLC	USA	100
Concierge Consulting Services, LLC	USA	100
Convenience Foods International, Inc.	USA	100
Crothall Healthcare Inc.	USA	100
Crothall Laundry Services Inc.	USA	100
Eurest Services, Inc.	USA	100
Facilities Holdings, LLC	USA	100
Flik Lifestyles, LLC	USA	100
Flik One, LLC	USA	100
Levy Oklahoma, Inc.	USA	100
Levy Premium Foodservice, Inc. (ii)	USA	100
Levy Prom Golf, LLC	USA	100
Levy Sports & Entertainment, Inc.	USA	100
Morrison Investment Company, Inc.	USA	100
RAC Holdings Corp. (iii)	USA	100
Rank + Rally, LLC	USA	100
S-82 LLC	USA	100
Spendiffer LLC	USA	100
Touchpoint Support Services, LLC	USA	100
University Food Services, LLC	USA	100
Vendlink, LLC	USA	100
Yorkmont Four, Inc.	USA	100
801 Adlai Stevenson Drive, Springfield, IL 62703, USA		
Bistro Restaurant Limited Partnership	USA	100
Curiology, LLC	USA	100
E15, LLC	USA	100
Levy (Events) Limited Partnership	USA	100
Levy (IP) Limited Partnership	USA	100
Levy Food Service Limited Partnership	USA	100
Levy GP Corporation	USA	100
Levy Holdings GP, Inc.	USA	100

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

Levy Illinois Limited Partnership	USA	100
Levy Premium Foodservice Limited Partnership	USA	100
Levy R & H Limited Partnership	USA	100
Levy World Limited Partnership	USA	100
Professional Sports Catering, LLC	USA	100
Restaurant One Limited Partnership	USA	100
Superior Limited Partnership	USA	100
7 St. Paul Street, Suite 820, Baltimore, MD 21202, USA		
Bon Appétit Maryland, LLC	USA	100
1156 Bowman Road, Suite 208, MT Pleasant, South Carolina 29464, USA		
CGSC Capital, Inc.	USA	100
501 Louisiana Avenue, Baton Rouge, LA 70802-5921, USA		
Coastal Food Service, Inc.	USA	100
S.H.R.M. Catering Services, Inc.	USA	100
80 State Street, Albany, NY 12207-2543, USA		
Coffee Distributing Corp.	USA	100
CulinArt Group, Inc.	USA	100
CulinArt, Inc.	USA	100
Mazzone Hospitality, LLC	USA	100
Quality Food Management, Inc.	USA	100
RA Tennis Corp.	USA	100
RANYST, Inc.	USA	100
Restaurant Associates Events Corp.	USA	100
Restaurant Associates LLC	USA	100
Restaurant Associates, Inc.	USA	100
Restaurant Services Inc.	USA	100
2626 Glenwood Avenue, Suite 550, Raleigh, NC 27608, USA		
Compass 2K12 Services, LLC	USA	100
Compass HE Services, LLC	USA	100
Compass One, LLC	USA	100
Compass Two, LLC	USA	100
100 North Main Street, Suite 2, Barre, VT 05641, USA		
Compass Vermont, Inc.	USA	100
2595 Interstate Drive, Suite 103, Harrisburg, PA 17110, USA		
Crothall Facilities Management, Inc.	USA	100
Custom Management Corporation Of Pennsylvania	USA	100
Morrison's Custom Management Corporation of Pennsylvania	USA	100
Newport Food Service, Inc.	USA	100
Williamson Hospitality Services, Inc.	USA	100
50 West Broad Street, Suite 1330, Columbus, OH 43215, USA		
Cuyahoga Dining Services, Inc.	USA	100
40 Technology Pkwy South, #300, Norcross, GA 30092, USA		
Food Services Management By Mgr, LLC	USA	100
Morrison Alumni Association, Inc.	USA	100
The M-Power Foundation, Inc.	USA	100
Princeton South Corporate Ctr, Suite 160, 100 Charles Ewing Blvd, Ewing, NJ 08628, USA		
Gourmet Dining, LLC	USA	100
300 Deschutes Way SW, Suite 304, Tumwater, WA 98501, USA		
Inter Pacific Management, Inc.	USA	100
2900 SW Wanamaker Drive, Suite 204, Topeka, KS 66614, USA		
PFM Kansas, Inc.	USA	100
2338 W. Royal Palm Road, Suite J, Phoenix, AZ 85021, USA		
Prodine, Inc.	USA	100
Sacco Dining Services, Inc.	USA	100
2908 Poston Avenue, Nashville, TN 37203, USA		
Southeast Service Corporation	USA	100
1400 West Benson Blvd, Suite 370, Anchorage, AK 99503, USA		
Statewide Services, Inc.	USA	100
1709 North 19th Street, Suite 3, Bismarck, ND 58501-2121, USA		
Compass ND, LLC	USA	100

Notes to the accounts (continued)
For the year ended 30 September 2018

22. - Details of related undertakings of Compass Group Holdings PLC continued

OTHER SUBSIDIARIES, JOINT ARRANGEMENTS, MEMBERSHIPS, ASSOCIATES AND OTHER SIGNIFICANT HOLDINGS	COUNTRY OF INCORPORATION OR ESTABLISHMENT	% HOLDING
Rua Dr. Ayres de Menezes Street, No.120, District Maianga, Maianga Municipality, Luanda, Angola		
Express Support Services, Limitada	Angola	49
Ground Floor 35 – 51 Mitchell Street, McMahon's Point, NSW 2060, Australia		
ESS Eastern Guruma PTY Ltd	Australia	60
ESS Gumala PTY Ltd	Australia	60
ESS NYFL PTY Ltd	Australia	60
Level 3, 12 Newcastle Street, Perth 6000, Australia		
ESS Thalanyji PTY Ltd	Australia	60
ESS Larrakia PTY Ltd	Australia	50
Lvl 46, 19-29 Martin Place, Sydney, NSW, Australia		
Convention Centre Management PTY Ltd	Australia	40
Pavilion on the Lake, Brisbane Entertainment Centre, Melaleuca Drive, Boondall, Qld 4034, Australia		
AEG Ogden (BCEC) Pty Ltd	Australia	44
AEG Ogden (Brisbane Stadium Management) Pty Ltd	Australia	44
AEG Ogden (Brisbane) Pty Ltd	Australia	44
AEG Ogden (Cairns) Pty Ltd	Australia	44
AEG Ogden (Consulting) Pty Ltd	Australia	44
AEG Ogden (Convex) Pty Ltd	Australia	44
AEG Ogden (Darwin) Pty Ltd	Australia	44
AEG Ogden (Dubai) Pty Ltd	Australia	44
AEG Ogden (Global Partnerships) Pty Ltd	Australia	44
AEG Ogden (Newcastle) Pty Ltd	Australia	44
AEG Ogden (Perth Arena) Pty Ltd	Australia	44
AEG Ogden (Perth Stadium) Pty Ltd	Australia	44
AEG Ogden (Perth) Pty Ltd	Australia	44
AEG Ogden (SEC) Pty Ltd	Australia	44
AEG Ogden (Sydney Arena) Pty Ltd	Australia	44
AEG Ogden (Sydney) Pty Ltd	Australia	44
AEG Ogden (Venue Services) Pty Ltd	Australia	44
AEG Ogden Holdings Pty Ltd (iii)(iv)(v)	Australia	44
AEG Ogden Pty Ltd (iii)(iv)	Australia	44
ICC Sydney Pty Ltd	Australia	44
Kings Basketball Pty Ltd (iii)(iv)(v)	Australia	44
Showclean Pty Ltd	Australia	44
Sydney Arena Sports Investments Pty Ltd	Australia	44
Sydney Exhibition Centre at Glebe Island Pty Ltd	Australia	44
Sydney Live Pty Ltd	Australia	44
The Arena Network Asia Pacific Pty Ltd	Australia	44
Australian Pavilion Services Pty Ltd	Australia	22
Combined Venues Group Pty Ltd	Australia	22
AZ1010, Baku City, Yasamal District, Jafar Jabbarli, House 44, Caspian Plaza, Baku 1065, Azerbaijan		
ESS Support Services LLC	Azerbaijan	50
Eurest Support Services LLC	Azerbaijan	50
c/o Dessert Secretarial Services, Deloitte and Touche House Plot 50664, Fairgrounds Office Park PO Box 211008, Botleng, Botswana		
Compass Botswana (PTY) Ltd (ii)	Botswana	35
Av. Rio Branco, 1, sala 1201 Parte, Centro, 20090-003, Rio de Janeiro, RJ, Brazil		
AEG Administracao de Estadios do Brasil LTDA	Brazil	49
R. Prof. Atílio Innocenti 165, 2º andar, Sala 02-119, Vila Nova Conceição, 04538-000, São Paulo, SP, Brazil		
AEG Administracao de Estadios do Sudeste LTDA	Brazil	50
1700-666 Burrard Street Park Place Vancouver BC V6C2X8 Canada		
AEG Facilities Canada Holdings, LP	Canada	49
Clearwater River Dene Nation Reserve No. 222, P.O. Box 5050, Clearwater, Saskatchewan, S0M 3H0, Canada		
Clearwater Catering Limited (iii)(iv)(v)(vi)	Canada	49
1 Prologis Boulevard, Suite 400, Mississauga, Ontario, L5W 0G2, Canada		
1912219 Ontario Inc. (iii)(iv)(v)(vi)(viii)	Canada	75
Compass Group Sports and Entertainment – (Quebec) (x)	Canada	67
ECC – ESS Support Services (x)	Canada	50
2265668 Ontario Ltd (iii)(iv)(v)(vi)(viii)	Canada	49
Amik Catering LP (x)	Canada	49
Dease River – ESS Support Services (x)	Canada	49

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

Dene West Limited Partnership (x)	Canada	49
ECC – Mi'kmaq Support Services (x)	Canada	49
ESS – DND Support Services (x)	Canada	49
ESS – Duncan's and Paddle Prairie Support Services (x)	Canada	49
ESS – East Arm Camp Services (x)	Canada	49
ESS – Kaatodh Camp Services (x)	Canada	49
ESS – Loon River Support Services (x)	Canada	49
ESS – Missanabie Cree Support Services (x)	Canada	49
ESS – Na Cho Nyak Dun Camp Services (x)	Canada	49
ESS – Ochapowace Support Services (x)	Canada	49
ESS – Pessamit Camp Services (x)	Canada	49
ESS – Wapan Manawan Services de Soutien (x)	Canada	49
ESS Duncan's Support Services (x)	Canada	49
ESS Haisla Support Services (x)	Canada	49
ESS HLFN Support Services (x)	Canada	49
ESS KNRA Support Services (x)	Canada	49
ESS Komatik Support Services (x)	Canada	49
ESS Liard First Nation Support Services (x)	Canada	49
ESS McKenzie Support Services (x)	Canada	49
ESS Okanagan Indian Band Support Services (x)	Canada	49
ESS Tataskweyak Camp Services (x)	Canada	49
ESS/Bushmaster Camp Services (x)	Canada	49
ESS/Fort a la Come Support Services (x)	Canada	49
ESS/McLeod Lake Indian Band Support Services (x)	Canada	49
ESS/Mosakahiken Cree Nation Support Services (x)	Canada	49
ESS/Nuvumiut Support Services (x)	Canada	49
ESS/Takla Lake Support Services (x)	Canada	49
ESS/WEDC Support Services (x)	Canada	49
First North Catering (x)	Canada	49
KDM – ESS Support Services (x)	Canada	49
Mi'kmaq-ECC Nova Scotia Support Services (x)	Canada	49
Naskapi Traiteur S.E.C. (x)	Canada	49
Popular Point Camp Services (x)	Canada	49
30 Queen's Road, St. John's, Newfoundland and Labrador, A1C 2A5, Canada		
Labrador Catering Inc	Canada	49
Labrador Catering LP (x)	Canada	49
12 Kodiak Crescent, Toronto, Ontario, M3J 3G5, Canada		
Imperial Coffee and Services Inc. (iii)(iv)(v)	Canada	88
Room 234, No.195, Bong Xing Road, Pudong New District, China		
Shanghai ESS Support Services Co., Ltd. (ii)	China	83
FO-110, Torshavn, Faroe Islands		
P/F Eurest Føroyar	Denmark	51
9 Damascus St, Mohandessin – Giza, Egypt		
Compass Egypt for Hotel & Food Services Co SAE	Egypt	50
123 avenue de la République – Hall A, 92320 Châtillon, France		
Sopregim SAS	France	80
Steenbeker Weg 25, 24106, Kiel, Germany		
Lubinus – orgaMed Sterilgut GmbH	Germany	49
Kastenbauerstraße 2, 81677, München, Germany		
Leonardi EPM GmbH	Germany	75
Leonardi Vermögensverwaltungs GmbH	Germany	75
Leonardi Betriebsverwaltungs GmbH	Germany	75
Leonardi GmbH & Co. KG	Germany	75
Leonardi Kaffee neu entdecken GmbH & Co. KG	Germany	75
Hutschiner Straße 8, 81677, München, Germany		
Leonardi SVM GmbH	Germany	75
Grillparzerstraße 8, 81675, München, Germany		
Leonardi HPM GmbH	Germany	75
MZSK & Associates, Chartered Accountants, Level 9, The Ruby, Senapati Bapat Road, Dadar-W, Mumbai 400028, India		
AEG Ogden Hyderabad Pvt Ltd	India	44
Hamarikyu Kensetsu Plaza, 5-5-12, Tsukiji, Chuo-ku, Tokyo 104-0045, Japan		
Chiyoda Kyushoku Services Co., Ltd	Japan	90

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

5-7-5, Chiyoda, Naka-ku, Nagoya-City, Aichi-Prefecture, Japan Seiyo General Food Co., Ltd	Japan	50
060011, Atyrauskaya Oblast, Atyrau city, Beibarys Sultan avenue 506, Kazakhstan TOO Eurest Support Services Company B LLP	Kazakhstan	50
060011, Old Airport Road 64, Atyrau City, Atyrau Oblast, Republic of Kazakhstan TOO ESS Kazakhstan LLP	Kazakhstan	60
c/o GH, PO Box 8820, Maseru 100, Lesotho Compass Group Lesotho (PTY) Ltd (ii)	Lesotho	57
10A Rue Henri Schnadt, L-2530, Luxembourg Geria SA	Luxembourg	25
c/o Sucoma Sugar Estate, Chikwawa, Malawi Compass Group (PTY) Ltd (ii)	Malawi	59
Compass Malawi (Pty) Ltd (ii)	Malawi	59
Level 18 The Gardena North Tower, Mid Valley City, Lingkaran Syed Putra, Kuala Lumpur, 59200, Malaysia EM-SSIS Services Sdn. Bhd. (ii)	Malaysia	42
Urusan Bakti Sdn. Bhd. (ii)	Malaysia	35
Level 54, Tower 2, PETRONAS Twin Towers, Kuala Lumpur City Centre, 50088 Kuala Lumpur, Malaysia Convex Malaysia SDN BHD	Malaysia	21
Suite 1301, 13th Floor, City Plaza Jalan Tebrau, 80300 Johor Bahru Johor, Malaysia Knusford Compass Sdn. Bhd.	Malaysia	49
51/52 II Piazzetta, Valletta, Malta Eurest (Malta) Ltd (ii)(iii)	Malta	51
DTOS Limited 10th Floor, Raffles, Tower 19, Cybercity, Ebene, Mauritius Eurest Support Services (Mauritius) (Pty) Ltd (ii)	Mauritius	59
1 Avenue Henri Dunant, Palais De La Scala, 3eme, Etage – No 1125, 98000 MC, Monaco Eurest Monaco S.A. (ii)	Monaco	99.99
c/o G Banze, Karl Marx no. 502, 2nd Floor No. 7, Maputo, Mozambique Eurest Support Services Mozambique Ltda (ii)	Mozambique	35
Laarderhoogtweg 11, 1101 DZ, Amsterdam, Netherlands Compass Group International Coöperatief W.A. (x)	Netherlands	100
Compass Group International Coöperatief 2 W.A. (x)	Netherlands	100
Compass Group International Coöperatief 3 W.A. (x)	Netherlands	100
Compass Group International Finance C.V. (x)	Netherlands	100
Bdo Spicers, Level 8, 120 Albert Street, Auckland, New Zealand AEG Ogden (NZ) LTD	New Zealand	44
Okesnoyveien 16, 1366, Lysaker, 1366, Norway Forpleiningstjenester A/S	Norway	33.33
Harbitzalléen 2A, 0275 Oslo, PÅ Box 4148, Sjølyst, 0217 Oslo, Norway Gress-Gruppen A/S	Norway	33.33
1st Floor, Danaya Haus, Gabaka Street, Gordons, National Capital District, Papua New Guinea Eurest OKAS Catering Ltd (ii)	Papua New Guinea	55
Eurest Lotic (PNG) JV Ltd (ii)	Papua New Guinea	50
2 Floor, Al Mana Commercial Tower, C-Ring road, Doha, P O BOX 22481, Qatar Compass Catering Services WLL	Qatar	20
PO Box 31952, Al Khobar 31685 KSA; Saudi Arabia Compass Arabia LLC	Saudi Arabia	30
22 Milkyway Avenue, Linbro Park, Sandton, Gauteng, 2090, South Africa All Leisure Travel (Proprietary) Limited (ii)	South Africa	59
Compass Game Park Services (Proprietary) Ltd (ii)	South Africa	59
Eurest Support Services Africa (Proprietary) Ltd (ii)	South Africa	59
Isikhonyane Cleaning (Proprietary) Ltd	South Africa	59
Macand Enterprises 008 (Proprietary) Ltd (ii)	South Africa	59
Ramiweb (Proprietary) Ltd	South Africa	59
Siyeza Cleaning Services (Proprietary) Limited (ii)(iii)(iv)	South Africa	59
Siyeza Contract Cleaning Services (Proprietary) Limited (ii)	South Africa	59
Siyeza Labour Outsourcing Services (Proprietary) Limited (ii)(iii)(iv)	South Africa	59

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

Success Valet & Cleaning Services (Proprietary) Limited (ii)	South Africa	59
Supercare Financial Services (Proprietary) Limited (ii)	South Africa	59
Supercare Hygiene (Proprietary) Limited (iii)(iv)	South Africa	59
Supercare Training Solutions (Proprietary) Limited (ii)	South Africa	59
Supervision Food Services (Boputhatswana) (Proprietary) Limited (ii)	South Africa	59
Supervision Food Services (Gazankulu) (Proprietary) Limited (ii)	South Africa	59
Gourmet Prepared Foods (Proprietary) Limited (ii)	South Africa	44
ESS Oil & Gas Support Service Partners (Proprietary) Limited (ii)	South Africa	41
Main Street 917 (Proprietary) Limited	South Africa	32
Maabokgoro-KKS Catering Services (Proprietary) Limited (ii)	South Africa	29
Women's Sunshine KKS Foodservices (Proprietary) Limited (ii)	South Africa	29
KKS Daluxolo Food Services (Proprietary) Limited	South Africa	29
28 Van Riebeck Street, Ogies, Mpumalanga, 2230, South Africa		
UJU ESS Services Proprietary Limited	South Africa	29
Calle Pinar de San Jose 98, Planta 1a, 28054, Madrid, Spain		
Gourmet on Wheels, S.L.U.	Spain	99
c/o PKF, Cnr Masalesikhundleni & Mhabha Streets, PO BOX 1220, Swaziland		
Compass Swaziland (Pty) Limited (ii)	Swaziland	59
Nationalarenan i Solna AB, Putte Kocks Plats 1, SE-169 79 Solna, Sweden		
Nationalarenan I Solna AB	Sweden	49
Stockholm Live AB, P.O. Box 10055, SE-121, 27 Stockholm-Globen, Sweden		
Stockholm Live AB	Sweden	49
PD Services AG, Mühlebachstrasse 6, 8008 Zürich, Switzerland		
AEG Management Switzerland GmbH	Switzerland	49
c/o Deloitte & Touche, 10th Floor PPF Building, PO Box 1559, Dar Es Salaam, United Republic of Tanzania		
Compass Group Tanzania Ltd (ii)	Tanzania	59
Vedat Gunyol Cad, Demir Sok, No: 1/A, Istanbul, Turkey		
AEG Danismanlikve Isletme Faaliyetleri Anonim Ltd Sirketi	Turkey	49
Office No. 204, Mawilah, Al Sharjah, P O Box: 1897, United Arab Emirates		
Abu Dhabi National Hotels – Compass LLC	UAE	50
Abu Dhabi National Hotels Company Building, Sheikh Rashid Bin Saeed Al Maktoum Street, Abu Dhabi, United		
Abu Dhabi National Hotels Compass Caterers LLC	UAE	50
Abu Dhabi National Hotels Compass Middle East LLC	UAE	50
The Owner Saeed Ahmed Ghobash, Oud Metha, Street Bur Dubai, P.O. BOX 31769 Dubai, United Arab Emirates		
Abu Dhabi National Hotels – Compass Emirates LLC	UAE	50
Building 8, Floor 4, Unit 416, Dubai Media City, Dubai, United Arab Emirates		
AEG Ogden Middle East FZ-LLC	UAE	44
Parklands Court, 24 Parklands, Birmingham Great Park, Rubery, Birmingham, B45 9PZ, United Kingdom		
Chartwells Hounslow (Feeding Futures) Limited (iii)(iv)	UK	75
Eat Dot Limited (ii)(iii)	UK	57.05
Quadrant Catering Limited (iii)(iv)	UK	49
County Ground, Edgbaston, Birmingham, B5 7QU, United Kingdom		
Edgbaston Experience Limited (iii)(iv)	UK	25
The Oval, Kennington, London, SE11 5SS United Kingdom		
Oval Events Holdings Limited (iv)(v)(vi)	UK	37.5
Oval Events Limited (iv)(v)(vi)	UK	37.5
The O2, Peninsula Square, London, SE10 0DX, United Kingdom		
AEG Facilities (UK) Ltd	UK	49
San Gabriel 4004, Montevideo- 12000, Uruguay		
AEG Facilities Uruguay SA	Uruguay	49
7 St. Paul Street, Suite 820, Baltimore, MD 21202, USA		
Fame Food Management Inc.	USA	80
The Food Management Enterprise Corporation	USA	80
Levy Maryland, LLC	USA	74
251 Little Falls Drive, Wilmington, DE 19808, USA		
B & I Catering, LLC	USA	90
CMCA Catering, LLC	USA	90

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

PCHI Catering, LLC	USA	90
WPL, LLC	USA	90
Unidine Corporation	USA	80
Wolfgang Puck Catering at the Capital Wheel, LLC	USA	67.5
Levy LA Concessions, LLC	USA	62.5
Learfield Levy Foodservice, LLC	USA	50
Restaurant Services I, LLC	USA	50
Parlay Solutions, LLC	USA	50
Thompson Facilities Services LLC	USA	49
Thompson Hospitality Services, LLC	USA	49
WP Casual Catering, LLC	USA	45
Chicago Restaurant Partners, LLC	USA	42
2710 Gateway Oaks Drive, Suite 150N, Sacramento, CA 95833-3505, USA		
C&B Holdings, LLC	USA	90
H & H Catering, L.P.	USA	90
2626 Glenwood Avenue, Suite 550, Raleigh, NC 27608, USA		
Waveguide LLC	USA	57
2215-B Renaissance Drive, Las Vegas, NV 89119, USA		
GLV Restaurant Management Associates, LLC	USA	90
211 E. 7th Street, Suite 620, Austin, TX 78701-3218, USA		
Wolfgang Puck Catering & Events of Texas, LLC	USA	90
980 N. Michigan Ave., Suite 400, Chicago, IL 60611, USA		
Convention Hospitality Partners	USA	80
Atlanta Sports Catering	USA	50
Orlando Foodservice Partners	USA	50
1400 West Benson Blvd, Suite 370, Anchorage, AK 99503, USA		
KIJIK/ESS, LLC	USA	80
Statewide/GanaAYoo JV	USA	50
801 Adlai Stevenson Drive, Springfield, IL 62703, USA		
110 East Pearson Limited Partnership	USA	66
Park Concession Management, LLC	USA	50
Park Foodservice, LLC	USA	50.1
40 Technology Pkwy South, #300, Norcross, GA 30092, USA		
Eversource LLC	USA	51
120 W.45th Street, New York, NY 10036, USA		
RA Patina, LLC	USA	50
111 Eighth Avenue New York, NY 10011, USA		
RA Patina Management LLC	USA	50
Corporation Trust Centre, 1209 Orange Street, Wilmington, DE 19801, USA		
AEG Facilities, LLC	USA	49
AEG Facilities Canada Holdings, LP	USA	49
AEG Management Bakersfield, LLC	USA	49
AEG Management Brooklyn, LLC	USA	49
AEG Management Chicago, LLC	USA	49
AEG Management DL, LLC	USA	49
AEG Management FL, LLC	USA	49
AEG Management Glendale, LLC	USA	49
AEG Management HCC, LLC	USA	49
AEG Management KC, LLC	USA	49
AEG Management LACC, LLC	USA	49
AEG Management Louisville, LLC	USA	49
AEG Management Nassau, LLC	USA	49
AEG Management NJ, LLC	USA	49
AEG Management Oakland, LLC	USA	49
AEG Management Pittsburgh, LLC	USA	49
AEG Management PR, LLC	USA	49
AEG Management TWN, LLC	USA	49
AEG Management VAB, LLC	USA	49
AEG Management WA, LLC	USA	49
AEG Ontario Arena, LLC	USA	49
AEG Ontario Sports & Entertainment, LLC	USA	49
AEG Ontario, LLC	USA	49
AEG Management SD, LLC	USA	39
3500 Sports Arena Blvd., San Diego CA 92110, USA		
San Diego Entertainment, Inc	USA	39

Compass Group Holdings PLC

Notes to the accounts (continued) For the year ended 30 September 2018

22. Details of related undertakings of Compass Group Holdings PLC continued

425 Walnut Street – #1800, Cincinnati OH 45202, USA		
Arena Management Holdings, LLC	USA	27
Cincinnati Cyclones, LLC	USA	27
6055 Lakeside Commons Drive, Suite 440, Macon, GA, 31210, USA		
Kimco Holdings, LLC (iv)	USA	20
BDO Corporate Services, PO Box 35139, Lusaka, Zambia		
Eurest Support Services Zambia Ltd (ii)	Zambia	59
Kagiso Khulani Supervision Zambia Ltd (ii)	Zambia	59

NOTES

Unless otherwise stated, indirectly owned by Compass Group Holdings PLC, active status and ordinary shares issued.

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.

A number of the companies listed are legacy companies which no longer serve any operational purpose.

CLASSIFICATIONS KEY

- (i) Directly owned by Compass Group Holdings PLC
- (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