



Orange Support Services Limited

Directors' report and
financial statements

Period ended 29 September 2017

Registered number: 2949749



Orange Support Services Limited

Directors' report and financial statements

Contents	Page
Directors and other information	1
Directors' report	2-3
Statement of directors' responsibilities in respect of the directors' report and the financial statements	4
Independent auditor's report to the members of Orange Support Services Limited	5-7
Statement of profit and loss account and other comprehensive income	8
Balance sheet	9
Notes forming part of the financial statements	10-12

Orange Support Services Limited

Directors and other information

Directors

T. Mulryan
F. Gleeson

Secretary

M. A. Deasy

Registered office

2nd Floor
250 Fowler Avenue
Farnborough Business Park
Farnborough
GU14 7JP
United Kingdom

Auditor

KPMG
Chartered Accountants
1 Stokes Place
St. Stephen's Green
Dublin 2
Republic of Ireland

Registered number

2949749

Orange Support Services Limited

Directors' report

The directors present their directors' report and financial statements for the period ended 29 September 2017.

Principal activities, business review, and future developments

The Company did not trade during the period and is not expected to trade in the future. As such, there are no risks and uncertainties facing the Company.

Results for the year

The results of the Company for the period are set out in the statement of profit and loss account and other comprehensive income on page 8 and in the related notes.

Dividends

The directors do not recommend the payment of a dividend (2016: £Nil).

Directors and secretary and their interests

The names of the persons who were directors/secretaries during the period and in the subsequent period to date are set out below. Except where indicated, they served as directors/secretaries for the entire period:

Directors

Mr. Donal O'Brien (resigned 31 December 2017)

Mr. Thomas Mulryan

Mr. Frank Gleeson

Secretary

M. A. Deasy

In accordance with the Articles of Association, the directors are not required to retire by rotation.

The directors and secretary who held office at 29 September 2017 had no interests in the shares in, or debentures or loan stock of the Company or other group companies.

Political contributions

The Company did not make any political donations or incur any political expenditure during the period or preceding year (2016: £Nil).

Post balance sheet events

There have been no significant post balance sheet events that would require adjustment to or disclosure in the financial statements.

Small company exemption

The Company has availed of the exemption under the Companies Act 2006 ("Strategic Report and Directors' Report") Regulations 2013 from implementing the Strategic Report requirements as the Company qualifies as a small company for company law purposes.

Orange Support Services Limited

Directors' report *(continued)*


Disclosure of information to auditor

The directors who held office at the date of approval of the directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditor is unaware. Each director has taken all the steps that he ought to have taken as a director to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and KPMG, Chartered Accountants, will therefore continue in office.

On behalf of the board



T. Mulryan
Director

2nd Floor
250 Fowler Avenue
Farnborough Business Park
Farnborough
GU14 7JP
United Kingdom

29 June 2018

Orange Support Services Limited

Statement of directors' responsibilities in respect of the directors' report and the financial statements

The directors are responsible for preparing 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

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 assets, liabilities and financial position of the Company and of its profit or loss 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 and prudent;
- state whether applicable 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 which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2006.

On behalf of the board

A handwritten signature in black ink, appearing to be 'T. Mulryan', with a long horizontal flourish extending to the right.

T. Mulryan
Director



KPMG
Audit
Dockgate
Dock Road
Galway
H91 V6RR
Ireland

Independent auditor's report to the members of Orange Support Services Limited

1 Report on the audit of the financial statements

Opinion

We have audited the financial statements of Orange Support Services Limited ('the Company') for the period ended 29 September 2017 set out on pages 8 to 12, which comprise the statement of profit and loss account and other comprehensive income, the balance sheet and related notes, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is UK Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 29 September 2017 and of its result for the period then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in the UK, including the Financial Reporting Council (FRC)'s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have nothing to report on going concern

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 twelve months from the date of approval of the financial statements. We have nothing to report in these respects.

Independent auditor's report to the members of Orange Support Services Limited
(continued)

1 Report on the audit of the financial statements *(continued)*

Other information

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the directors' report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information 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 other information.

Based solely on our work on the other information;

- we have not identified material misstatements in the directors report;
- in our opinion, the information given in the directors' report is consistent with the financial statements;
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2006.

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report on these matters/in regard to these matters.



Independent auditor's report to the members of Orange Support Services Limited (continued)

2 Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and 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.

In preparing the financial statements, the directors are responsible for 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 the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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

Our report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

David Meagher (Senior Statutory Auditor)
for and on behalf of KPMG
Chartered Accountants, Statutory Audit Firm
1 Stokes Place,
St. Stephen's Green,
Dublin 2

29 June 2018

Orange Support Services Limited

Statement of profit and loss account and other comprehensive income *for the period ended 29 September 2017*

The Company did not trade during the current financial period or preceding financial year. The Company did not earn income nor incur expenditure and consequently made neither a profit nor loss during these periods. There were no reserve movements during the current or preceding financial year. Accordingly, no statement of changes in equity has been presented.

Orange Support Services Limited

Balance sheet at 29 September 2017

	Notes	2017 £'000	2016 £'000
Current assets			
Debtors	3	669	669
		<hr/>	<hr/>
Net assets		669	669
		<hr/>	<hr/>
Capital and reserves			
Called up share capital	4	-	-
Profit and loss account		669	669
		<hr/>	<hr/>
Shareholders' equity		669	669
		<hr/>	<hr/>

These financial statements were approved by the board of directors on 29 June 2018 and were signed on its behalf by:



T. Mulryan
Director

Company registered number: 2949749

Orange Support Services Limited

Notes

forming part of the financial statements

1 Accounting policies

Orange Support Services Limited (the "Company") is a private company limited by shares and incorporated and tax resident in the United Kingdom. The registered number of the company is 2949749. The address of its registered office is 2nd Floor, 250 Fowler Avenue, Farnborough Business Park, Farnborough, GU14 7JP, United Kingdom.

These financial statements were prepared in accordance with Financial Reporting *Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("FRS 102") as issued in August 2014. The amendments to FRS 102 issued in July 2015 and have been applied. The presentation currency of these financial statements is pound sterling. All amounts in the financial statements have been rounded to the nearest £1,000, except where otherwise stated.

The Company's parent undertaking, Aramark Inc., includes the Company in its consolidated financial statements. The consolidated financial statements of Aramark Inc. are available to the public and may be obtained from Aramark Tower, 1101 Market Street, Philadelphia PA 19107, USA. In these financial statements, the Company is considered to be a qualifying entity (for the purposes of this FRS) and has applied the exemptions available under FRS 102 in respect of the following disclosures:

- Reconciliation of the number of shares outstanding from the beginning to end of the period.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

In the opinion of the directors, there are no significant sources of estimation uncertainty at the balance sheet date that may cause material adjustment to the carrying amounts of assets or liabilities within the next financial year.

1.1 Measurement convention

The financial statements are prepared on the historical cost basis.

1.2 Going concern

These financial statements have been prepared on a going concern basis. No material uncertainty exists which may cast significant doubt on the Company's ability to continue as a going concern.

1.3 Basic financial instruments

Trade and other debtors

Trade and other debtors are recognised initially at transaction price less attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

Orange Support Services Limited

Notes (continued)

1 Accounting policies (continued)

1.4 Impairment excluding stocks and deferred tax assets

Financial assets (including trade and other debtors)

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. For financial instruments measured at cost less impairment an impairment is calculated as the difference between its carrying amount and the best estimate of the amount that the Company would receive for the asset if it were to be sold at the reporting date. Interest on the impaired asset continues to be recognised through the unwinding of the discount. Impairment losses are recognised in profit or loss. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through profit or loss.

2 Statutory information

The Company had no employees during the year.

Directors' remuneration amounted to £Nil in the current and prior year. Auditor's remuneration has been borne by another group company.

3 Debtors	2017 £'000	2016 £'000
Trade debtors	3	3
Amounts owed by group undertakings (a)	666	666
	<hr/>	<hr/>
Due within one year	669	669
	<hr/>	<hr/>

(a) Amounts owed by group undertakings are interest free, unsecured and repayable on demand.

Orange Support Services Limited

Notes (continued)

4	Called up share capital	2017 £'000	2016 £'000
	Authorised		
	1,000 ordinary shares of £1 each	1,000	100,000
		<hr/>	<hr/>
	Allotted, called up, fully paid and classified as shareholders' equity		
	2 ordinary share of £1 each	2	2
		<hr/>	<hr/>

5 Ultimate parent company and parent company of a larger group

The Company is a 100% subsidiary of Veris UK Limited, a UK company, which in turn is a 100% subsidiary of Aramark Investments Limited, a company incorporated in the United Kingdom. Aramark Investments Limited is a subsidiary of Aramark, a company incorporated in the state of Delaware, USA.

The largest group of which the Company is a member and for which group accounts are prepared is that headed by Aramark whose principal place of business is at Aramark Tower, 1101 Market Street, Philadelphia, PA 19107, USA. The consolidated financial statements of this group are available to the public and may be obtained from Aramark Tower, 1101 Market Street, Philadelphia, PA 19107, USA.

6 Related parties

The Company is availing of the exemption available under "Section 33 Related Party Disclosures" of FRS 102 from disclosing transactions entered into between wholly owned undertakings of the group headed by Aramark Ireland Holdings Limited. The Company's other related parties, as defined by FRS 102, the nature of the relationship and the extent of the transaction are summarised below.

Directors

Details of directors of the Company are given on page 1, their beneficial interests are given on page 2 and details of their remuneration are given in note 2.

7 Approval of the financial statements

The board of directors approved the financial statements on 29 June 2018.