

COMPASS GROUP

Luxembourg

CFO performance pack

Compass Group Luxembourg

Last 12 months · 5 Oct 2025 to 4 Oct 2026 (365 days)

Executive summary

Compass Group Luxembourg · 5 Oct 2025 to 4 Oct 2026 (365 days) · deltas vs previous period (prev) and last year (LY)

Revenue EUR 189.4M LY +5.5% ▲ fav prev +5.5%	Gross margin % 14.1% LY -0.4 pt ▼ unfav prev -0.4 pt	EBITDA and EBITDA % EUR 10.3M / 5.4% LY +1.5% / -0.2 pt ▲ fav prev +1.5% / -0.2 pt	Labour cost % 47.2% LY +0.4 pt ▼ unfav prev +0.4 pt
Food cost % (Eurest) 31.8% LY +0.3 pt ▼ unfav prev +0.3 pt	DSO (days) 59.0 LY +1.8 d ▼ unfav prev +1.8 d	Headcount 2,352 LY -0.5% prev -0.5%	Sickness % 6.7% LY +0.6 pt ▼ unfav prev +0.6 pt

Key messages

- Revenue EUR 189.4M, up 5.5% on last year; EBITDA EUR 10.3M (5.4%).
- EBITDA margin is 0.7 pt below the FY2026 budget margin of 6.1%; labour is 47.2% of revenue (+0.4 pt vs last year).
- DSO is 59.0 days with EUR 30.6M open AR (30.4% overdue); sickness is 6.7% of paid hours.

P&L vs budget

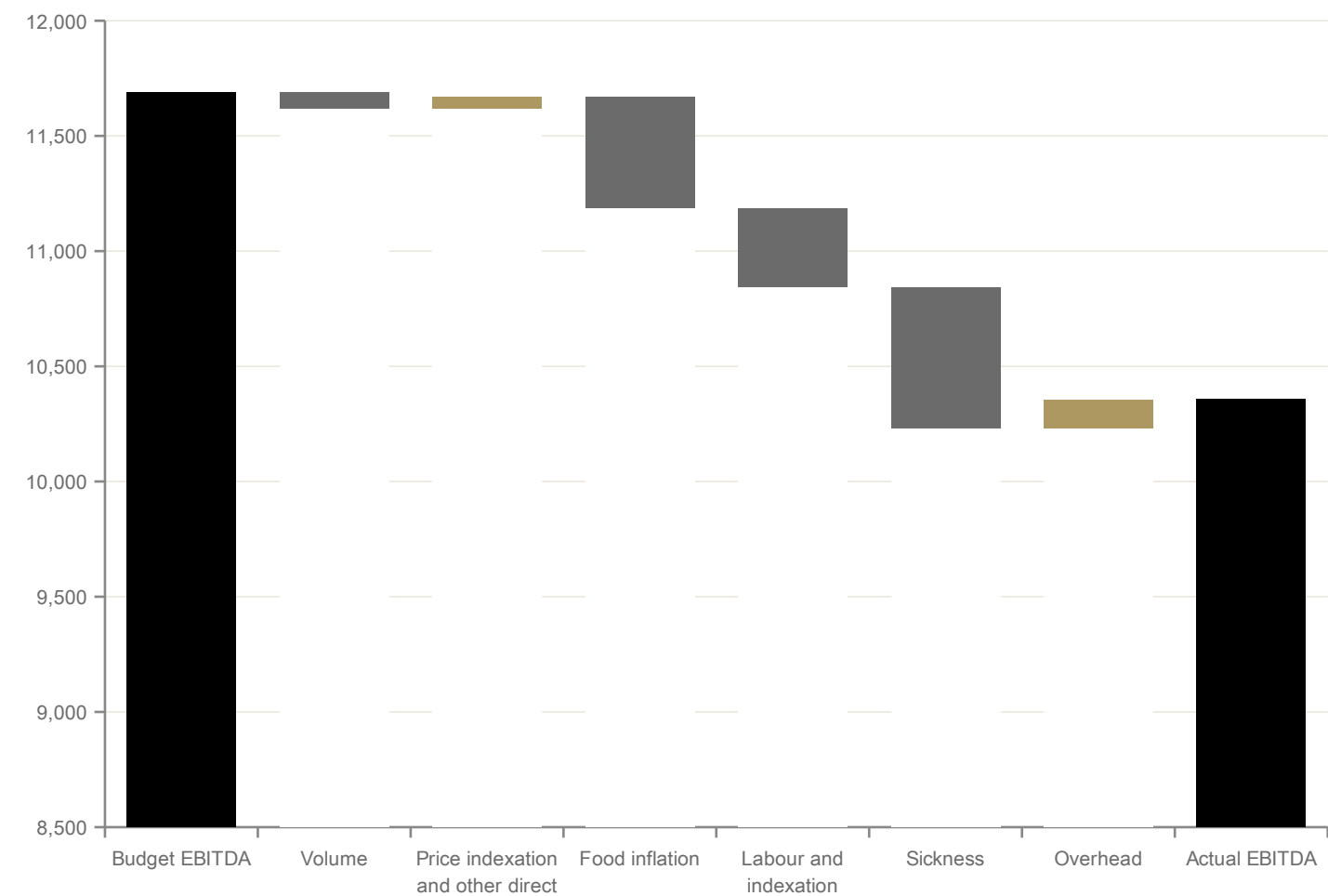
FY2026 (Oct 2025 to Sep 2026, closed) · EUR k, excl. VAT. Budget from planning version; variance positive = favourable.

EUR k	Actual	Budget	Variance	Variance %	Fav / unfav	Last year
Revenue	190,000	190,482	-482	-0.3%	▼ unfav	179,147
Food and consumables	45,757	45,390	+368	+0.8%	▼ unfav	43,285
Labour cost	89,742	89,015	+727	+0.8%	▼ unfav	83,854
Subcontracting	11,147	11,252	-104	-0.9%	▲ fav	10,268
Other direct costs	16,553	16,570	-18	-0.1%	▲ fav	15,683
Gross margin	26,800	28,255	-1,455	-5.1%	▼ unfav	26,057
Gross margin %	14.1%	14.8%	-0.7 pt		▼ unfav	14.5%
Overhead	16,443	16,566	-123	-0.7%	▲ fav	15,957
EBITDA	10,357	11,689	-1,332	-11.4%	▼ unfav	10,099
EBITDA %	5.5%	6.1%	-0.7 pt		▼ unfav	5.6%

Variance sign: positive = favourable for income lines, cost lines favourable when below budget. Percent rows in percentage points.

EBITDA bridge, budget to actual

FY2026 (Oct 2025 to Sep 2026, closed) · EUR k

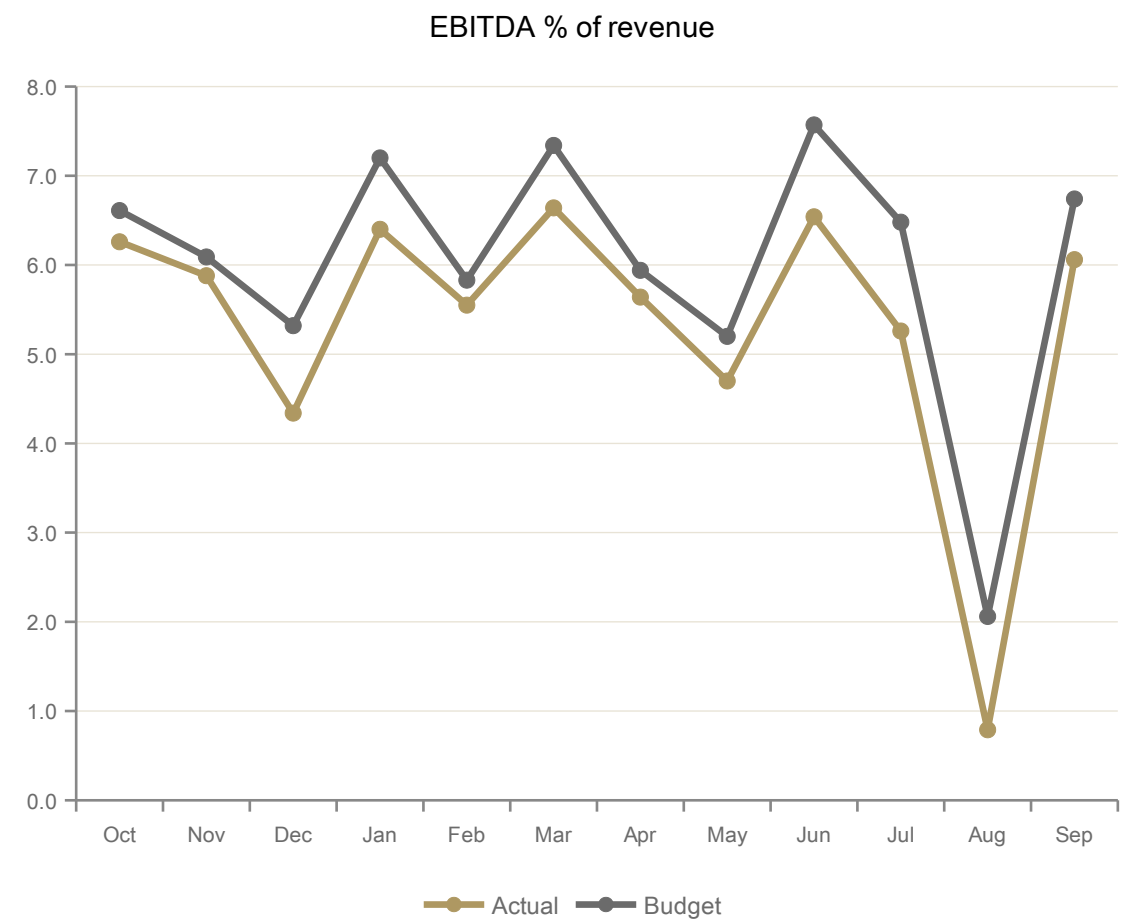
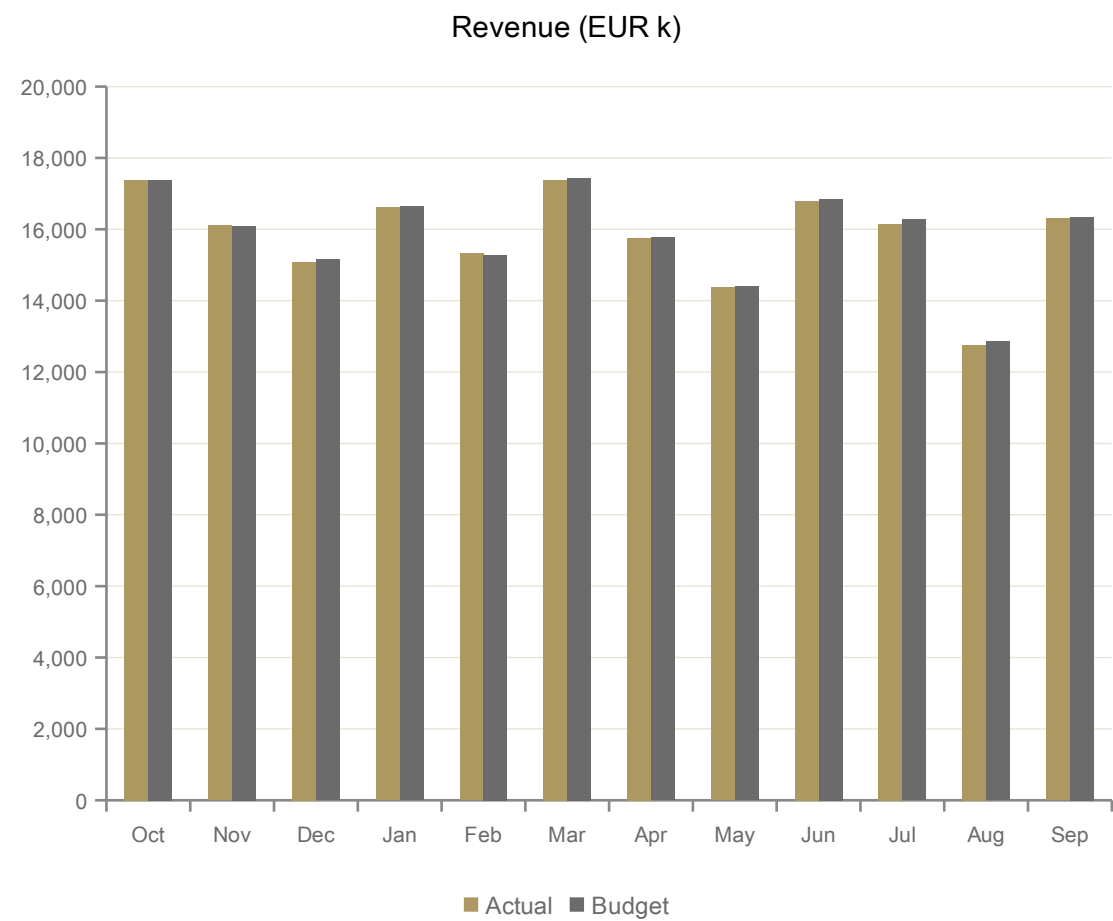


Step	EUR k	
Budget EBITDA	11,689	
Volume	-72	▼ unfav
Price indexation and other direct	+51	▲ fav
Food inflation	-482	▼ unfav
Labour and indexation	-342	▼ unfav
Sickness	-611	▼ unfav
Overhead	+123	▲ fav
Actual EBITDA	10,357	

Waterfall: white bars are invisible bases; value axis does not start at zero. Volume = revenue variance x budget GM %; other steps are rate effects vs budget % of revenue.

Revenue and EBITDA % per month

Compass Group Luxembourg · FY2026, Oct 2025 to Sep 2026; revenue in EUR k



Divisions

All divisions and group incl. HQ · 5 Oct 2025 to 4 Oct 2026 (365 days)

Division	Revenue (EUR M)	GM %	EBITDA %	Labour %	DSO (days)	Headcount
Eurest	109.7	15.1%	8.5%	43.3%	55.8	1,155
InnoClean	56.8	11.7%	5.7%	57.4%	65.2	967
Camille	17.1	12.9%	5.6%	47.3%	64.1	165
Vending	5.7	22.3%	13.3%	20.6%	44.8	25
Group (incl. HQ)	189.4	14.1%	5.4%	47.2%	59.0	2,352

Division figures exclude HQ overhead; the group line includes HQ (40 heads, group costs, no revenue).

Cash and working capital

Compass Group Luxembourg · open items as of 4 Oct 2026

59.0 days

DSO

49.6 days

DPO

EUR 30.6M

Open AR

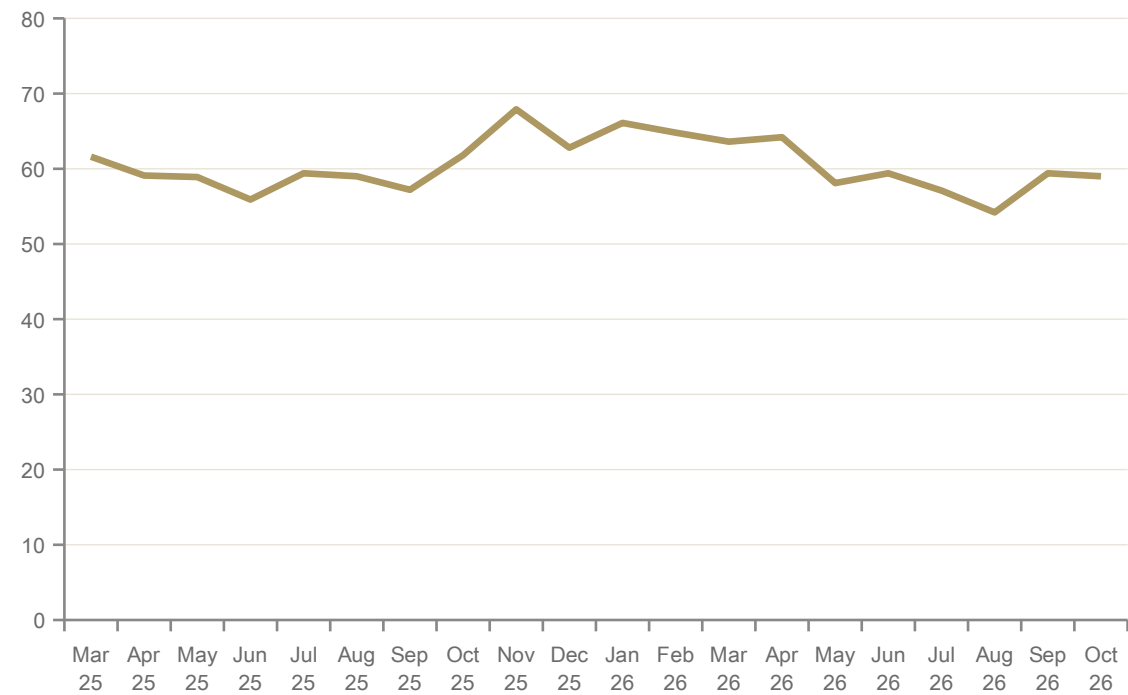
30.4%

Overdue

EUR 1.7M

Unbilled

DSO trend (month-ends, days)



AR aging

Bucket	EUR k	Share	Items
Current	21,332	69.6%	89
1-30	5,790	18.9%	33
31-60	3,066	10.0%	6
61-90	343	1.1%	2
90+	98	0.3%	1

Top 5 debtors

Customer	Open EUR k	Overdue EUR k	Max days late
European Treaty Secretariat	3,392	1,203	51
Lux Telecom Networks	2,280	1,335	35
Regional Hospital Network North	2,272	453	20
Business Center Gasperich Management	2,098	1,390	35
National Pension Services Office	1,441	656	35

Workforce

Compass Group Luxembourg · 5 Oct 2025 to 4 Oct 2026 (365 days)

2,352

Headcount

1,806

FTE (direct labour)

47.2%

Labour cost %

EUR 24.31

Labour cost per hour

3.0%

Overtime %

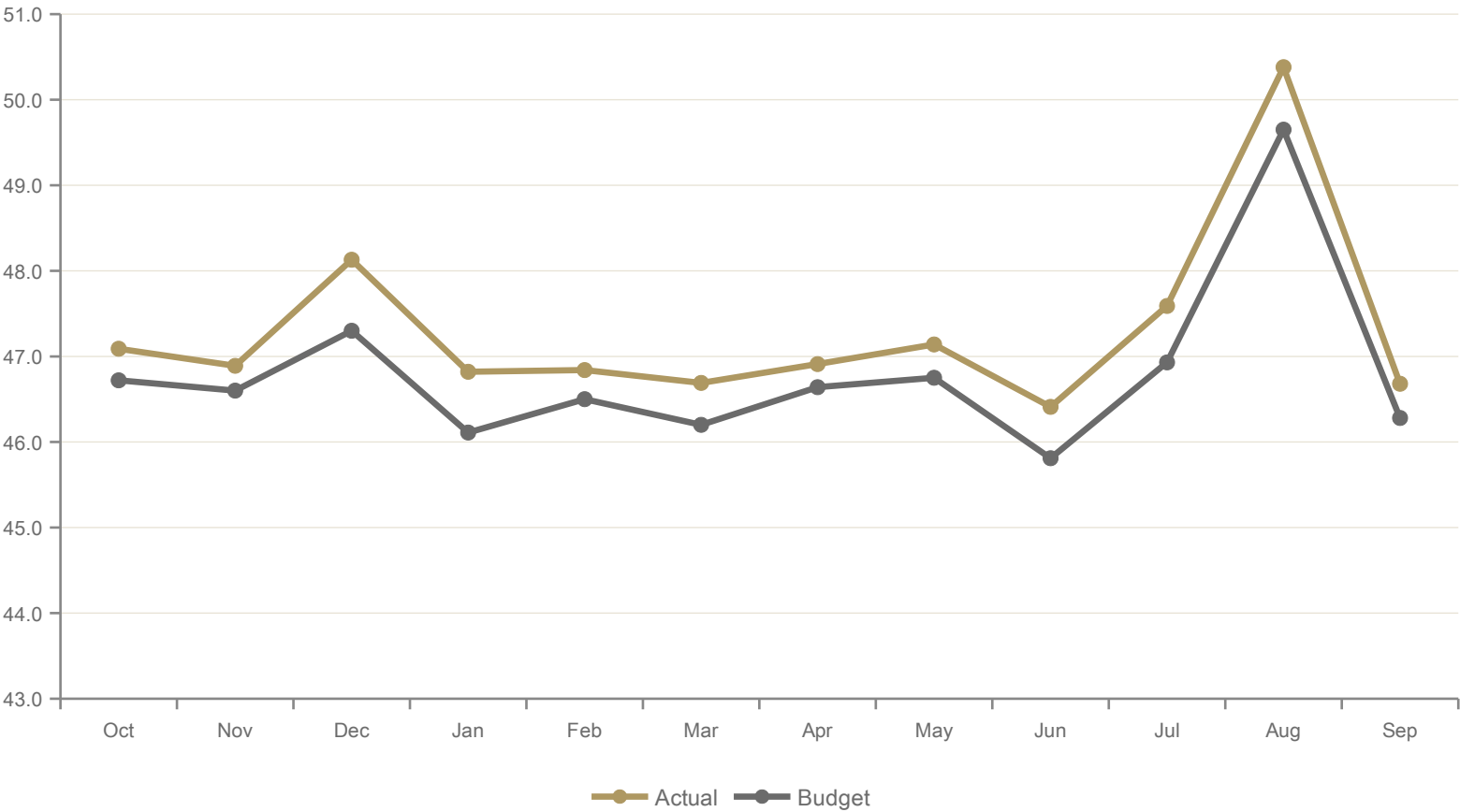
6.7%

Sickness %

23.7%

Turnover (annualised)

Labour cost % of revenue per month (FY2026)



Contracts

Compass Group Luxembourg · gross margin vs target over 365 days

5 contracts furthest below margin target

Contract	GM %	Target	vs target	Status
Maison Relais Bambini, Maison relais Junglinster	10.4%	15.0%	-4.6 pt unfav	Mobilising
Moselle Industrial Group, Kantine Wasserbillig	13.0%	15.0%	-2.0 pt unfav	At risk
Clinique du Parc Privee, Clinic Luxembourg	9.0%	11.0%	-2.0 pt unfav	At risk
Clinique du Parc Privee, Patient catering Luxembourg	11.3%	13.0%	-1.7 pt unfav	At risk
Kannerparadais asbl, Creche Kayl	11.3%	13.0%	-1.7 pt unfav	At risk

Renewals next 6 months: 14 contracts, EUR 41.6M annual value

Contract	Renewal date	Days	Annual value	Status
European Treaty Secretariat, Restaurant Kirchberg Nord	1 Jan 2027	89	EUR 13.8M	Renewal due
Clinique du Parc Privee, Patient catering Luxembourg	1 Jan 2027	89	EUR 4.0M	At risk
Clinique du Parc Privee, Clinic Luxembourg	1 Jan 2027	89	EUR 3.0M	At risk
Moselle Industrial Group, Kantine Wasserbillig	1 Jan 2027	89	EUR 1.6M	At risk
Kannerparadais asbl, Creche Kayl	1 Jan 2027	89	EUR 723k	At risk

Pipeline weighted EUR 20.1M open EUR 40.3M · 14 opportunities · renewals at stake EUR 17.7M · win rate 12M 50.0%

Operations

Compass Group Luxembourg · 365 days to 4 Oct 2026 · n/a = activity not part of this entity

Food (Eurest)	Cleaning (InnoClean, Camille)	Vending	CSR and safety
12,542,311 Covers · Symphony	88.7 Audit score · SafetyCulture, min 85	EUR 46.37 Revenue / machine / day · Nayax	16.9 LTIFR · per 1M hours, target 10
EUR 8.75 Spend per cover · revenue / covers	66 m2 per hour · productivity	78.6% Machine uptime · fleet, revenue weighted	
31.8% Food cost % · Eurest			
70 g Waste per cover · Winnow / Leanpath			

Data sources and disclaimer

Assumed source systems per domain, to be validated with the client

Domain	Assumed tool
ERP and finance	SAP S/4HANA (Finance, Controlling, AR/AP)
HR master data	SAP SuccessFactors Employee Central
Planning and time registration	Quinyx
Procurement	Coupa
CRM, tenders, contracts	Salesforce Sales Cloud
Point of sale (staff restaurants)	Oracle MICROS Symphony
Recipes, food cost, stock	Apicbase
Food waste	Winnow or Leanpath
Quality and safety (audits)	SafetyCulture (iAuditor)
Vending	Nayax
Customer satisfaction	HappyOrNot

Demo with sample data. Not company figures. Field names based on public API documentation; stack to be validated.