THIS DOCUMENT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION. If you are in any doubt as to the action you should take, you are recommended to seek your own independent financial advice immediately from your stockbroker, bank manager, solicitor, accountant or other independent financial adviser duly authorised under the UK Financial Services and Markets Act 2000 if you are in the United Kingdom, or if not, from another appropriately authorised independent financial adviser.

If you have sold or otherwise transferred all of your Compass Shares, please forward this document, together with the accompanying document, at once to the purchaser or transferee or to the stockbroker, bank or other agent through whom the sale or transfer was effected, for delivery to the purchaser or transferee. If you have sold part only of your holding of Compass Shares please consult the bank, stockbroker or other agent through whom the sale or transfer was effected.

Citigroup Global Markets Limited, which is authorised and regulated in the United Kingdom by The Financial Services Authority, is exclusively acting for Compass in relation to the matters described in this document and is not advising any other person and accordingly will not be responsible to any person other than Compass for providing the protections afforded to the customers of Citigroup or for advice in relation to the matters described in this document.

COMPASS
GROUP

COMPASS GROUP PLC

(Incorporated and registered in England and Wales under the Companies Act 1985 with registered number 04083914)

Disposal of Select Service Partner

and Notice of Extraordinary General Meeting

Your attention is drawn to the letter to shareholders from the Chairman of Compass which is set out on page 4 of this document. This document contains the recommendation that you vote in favour of the resolution to be proposed at the extraordinary general meeting (''EGM'') referred to below.

Notice of the EGM of Compass to be held at 10.00am on Tuesday, 9 May 2006 is set out at the end of this document.

A form of proxy to be used in connection with the Resolution to be proposed at the EGM accompanies this circular. Whether or not you intend to attend the EGM in person, you are requested to complete the Form of Proxy in accordance with the instructions printed on it and return it as soon as possible by post or (during normal business hours only) by hand but, in any event, so as to be received by Compass's registrars, Capita Registrars, **no later than 10.00am on Sunday, 7 May 2006**.

Electronic proxy appointment is available for this EGM. This facility enables Compass Shareholders to lodge their proxy appointment by electronic means on a website provided by Capita Registrars via www.capitaregistrars.com. Further details are set out in the notes to the Form of Proxy. The deadline for receipt of electronic proxies is no later than **10.00am on Sunday, 7 May 2006.**

Your attention is drawn to the risk factors set out in Part II of this document.

A summary of the action to be taken by Compass Shareholders is set out on page 7 of this document and in the Notice of Extraordinary General Meeting set out at the end of this document. The completion and return of the completed Form of Proxy will not prevent you from attending the EGM and voting in person (in substitution for your proxy vote) if you so wish (and are so entitled).

THIS DOCUMENT DOES NOT CONSTITUTE AN OFFER TO SELL OR THE SOLICITATION OF AN OFFER TO BUY ANY SECURITY, NOR SHALL THERE BE ANY SALE, ISSUANCE OR TRANSFER OF THE SECURITIES REFERRED TO IN ANY JURISDICTION IN CONTRAVENTION OF APPLICABLE LAW.

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EXPECTED TIMETABLE OF PRINCIPAL EVENTS

Latest time and date for receipt of Forms of Proxy for the EGM	**10.00am on Sunday, 7 May 2006**
Extraordinary General Meeting	**10.00am on Tuesday, 9 May 2006**
Expected Closing of the Disposal	**On or before 30 June 2006**

1. If any of the above times and/or dates change, the revised times and/or dates will be notified to Compass Shareholders by announcement through the Regulatory Information Service of the London Stock Exchange. The timing of these steps assumes that the date of Closing will be on or before 30 June 2006. The timing of Closing is, however, dependent upon, amongst other things, receipt of regulatory clearances and if there is any delay in the process of obtaining such clearances this date may change and timing of the above steps will need to be changed to reflect this.
2. All references in this document are to London times unless otherwise stated.

DIRECTORS, COMPANY SECRETARY AND ADVISERS

Directors	Sir Francis Mackay (*Chairman until Summer 2006*) Michael Bailey (*Group Chief Executive until 31 May 2006*) Peter Blackburn CBE (*Non-executive Director*) Peter Cawdron (*Non-executive Director and Deputy Chairman*) Sir Roy Gardner (*Senior Independent Non-executive Director; Chairman from Summer 2006*) Val Gooding CBE (*Non-executive Director*) Sven Kado (*Non-executive Director*) Steve Lucas (*Non-executive Director*) Andrew Martin (*Group Finance Director*) Richard Cousins (*Proposed Director*) (*Director from 2 May 2006; Chief Executive Officer from 1 June 2006*)
Company Secretary	Tim Mason
Registered Office	Compass House Guildford Street Chertsey Surrey KT16 9BQ
Sponsor and Financial Adviser	Citigroup Global Markets Limited Citigroup Centre 33 Canada Square Canary Wharf London E14 5LB
Solicitors	Freshfields Bruckhaus Deringer 65 Fleet Street London EC4Y 1HS
Reporting Accountants	Deloitte & Touche LLP Hill House 1 Little New Street London EC4A 3TR
Registrars	Capita Registrars The Registry 34 Beckenham Road Beckenham Kent BR3 4TU

PART I
LETTER FROM THE CHAIRMAN OF COMPASS

COMPASS
GROUP

21 April 2006

Dear Shareholder,

Disposal of Select Service Partner

1. Introduction

On 9 April 2006, Compass announced that it had entered into an agreement to sell SSP, its travel concession catering business, including Creative Host Services in the United States, to the Purchasers for an aggregate consideration of £1,822 million on a cash free, debt free basis, subject to certain closing adjustments. The Disposal has been structured as a combined inter-conditional sale of the UK motorway services business, in consideration for the payment of £582 million, to the Moto Purchaser (as part of a consortium led by Macquarie Bank) and the remainder of SSP, in consideration for the payment of £1,240 million, to the SSP Purchasers (controlled by the private equity group, EQT). Part III of this document sets out the principal terms of the Disposal in further detail.

The Disposal is conditional, amongst other things, upon obtaining clearances from European Union, United States and Russian anti-trust authorities and on obtaining the approval of Compass Shareholders at the EGM. The anti-trust clearances are expected to be obtained on or before 30 June 2006. The Disposal, due to its size, requires shareholder approval under the Listing Rules. The purpose of this letter is to provide you with details of the Disposal, to explain why your Board believes it to be in the interests of Compass and its shareholders, and to ask Compass Shareholders to vote in favour of this proposal at the EGM, which is being convened at 10.00am on Tuesday, 9 May 2006 for this purpose.

A notice is set out at the end of this document convening the EGM at which a resolution will be proposed to approve the Disposal.

2. Background to and reasons for the Disposal

The Company is executing a strategy announced in September 2005 to focus on its core contract catering operations and to continue to build on the growth in support services. The Board believes that in the longer term this focus will improve the Group's financial performance and drive greater value for shareholders.

The Company has targeted a three-year improvement in return on capital employed between 2006 and 2008. The Disposal should deliver a one-time step up in return on capital employed, which shows the Group's commitment to this strategy.

The Continuing Group will retain exclusive use of the key SSP brands in its core contract catering markets through a franchise agreement with SSP for an initial period of seven years (as detailed in Part VI of this document) and economies of scale in purchasing through a purchasing services agreement with SSP (as detailed in Part VI of this document).

3. Information on SSP

SSP represents one of the market leaders in travel concessions catering. It has market leading positions in many of the 26 countries in which it operates and provides catering for roadside, railway and

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Registered in England, Registered Number 4083914, VAT number 466/4777/01

airport concessions, principally in the UK, Continental Europe and the United States. SSP operates catering and retail concessions at over 600 sites and manages over 2,000 catering and retail units worldwide. The Company will retain a small part of the travel concession catering business, mainly comprising the operation of motorway businesses in Japan and Portugal and airport concessions in other locations such as Australia, South Africa and Brazil, which are very closely integrated with the rest of the Compass Group's business. This will be in addition to the Continuing Group's existing activities consisting of its contract catering operations and support services.

Summary financial information as reported under UK GAAP in respect of SSP for the years ended 30 September 2003, 30 September 2004 and 30 September 2005 is set out below.

	Year ended 30 September		
	2003	**2004**	**2005**
	£ million	**£ million**	**£ million**
Turnover	1,567	1,627	1,804
Operating costs, less other income	(1,462)	(1,522)	(1,690)
Total operating profit before goodwill amortisation, interest and tax	105	105	114
Goodwill amortisation	(46)	(47)	(49)
Profit before interest and tax	59	58	65

The gross and net assets of SSP as at 30 September 2005 were £1,663 million and £1,388 million respectively.

The financial information set out in this paragraph has been extracted without material adjustment from Part IV of this document.

Shareholders should read the whole of this document, including the financial information on SSP in Part IV, and should not solely rely on the key or summarised financial information as set out above and in paragraph 4 below.

4. Principal terms of the Disposal

Under the Disposal Agreement, which was signed on 8 April 2006, the Sellers have agreed to sell the Moto Sale Companies to the Moto Purchaser and the SSP Sale Companies to the SSP Purchasers.

The purchase price for SSP is £1,822 million (before costs associated with the transaction) on a cash free, debt free basis. The purchase price is subject to certain closing adjustments, as explained in Part III of this document.

The Disposal Agreement contains warranties and indemnities given to both the SSP Purchasers and the Moto Purchaser, which are usual for a transaction of this nature.

The Disposal, which is expected to be completed on or before 30 June 2006, is conditional, amongst other things, upon the approval of Compass Shareholders at the EGM. The parties shall each be entitled to terminate the Disposal Agreement if the conditions to the Disposal Agreement are not met on or before 8 July 2006.

Further information on the Disposal is set out in Part III of this document.

5. Financial effects of the Disposal

The gross cash proceeds from the Disposal will amount to approximately £1,822 million before any closing adjustments (as referred to in Part III of this document).

In estimating the net proceeds of the Disposal, the Board estimates that tax and transaction charges arising from the Disposal will be approximately £180 million. Compass will also retain all accrued UK pension liabilities in relation to the employees of SSP (other than in relation to the Rail Gourmet Section).

Following payment of the taxation and transaction charges the remaining proceeds are intended to be utilised as follows:

Return of cash to shareholders

Approximately £500 million will be returned to shareholders by way of share buy-back. It is anticipated that the share buy-back will occur over the next 12 to 18 months.

Cash in respect of the UK pension plans

Approximately £275 million will be used to contribute to the Compass Pension Scheme and the Compass Group Final Salary Pension Plan. The amounts to be contributed have been agreed with the Trustees of Compass's UK pension plans and the UK Pensions Regulator. As at 30 September 2005, the Group's deficit in relation to those schemes was £342 million and in relation to all schemes was £555 million (under accounting standard IAS 19).

Acquisition of remaining interest in Levy Restaurants

As previously announced in January 2006, $250 million (£143 million) will be used to fund the buy-out of the remaining 51% of the Levy Restaurants business in the United States. The completion of this acquisition took place on 18 April 2006.

Repayment of debt

The remainder of the net proceeds will be used to reduce net debt.

The Disposal will reduce the Group's earnings for the financial year ending 30 September 2006. A pro forma statement of net assets, showing the position of Compass following the Disposal, as if it had taken place on 30 September 2005, is set out in Part V of this document.

6. Current trends in trading and prospects

On 28 March 2006, the Company issued a trading update prior to the close period and ahead of its interim results for the six months to 31 March 2006. The following statement (as extracted from the trading update) on current trading was made, which remains the Company's opinion of current trading, on the basis the Disposal has taken place, as at the date of this circular and in respect of the current financial year to 30 September 2006:

''Trading

Further to the Chairman's statement at the AGM in February 2006, we anticipate the Group will trade in line with expectations for the six months to 31 March 2006. The Group continues to see good levels of new business and contract retention. The focus remains on improving operating and capital efficiency and driving free cash flow. In achieving the targeted £50m of overhead savings, the majority of the restructuring costs will be incurred in the first half of 2006, with the benefits more weighted towards the second half. Trading in North America remains strong across all sectors, and has been driven by new business wins and high contract retention levels. In the UK, trading is developing in line with our expectations across the main business sectors. As previously outlined, the State Education sector is still the most challenging as we continue to work with our clients to manage the transition to healthier eating. Our priority remains the improvement of the overall performance of the UK contract business, particularly through renegotiating or exiting poorer performing contracts. In Continental Europe, the macro-economic environment remains challenging with turnover growth currently at similar levels to 2005. Against this backdrop, our emphasis remains on cost-management, including capital expenditure and contract retention. In the Rest of the World, our ongoing businesses, particularly in Australasia and South America, continue to trade strongly driven by new business wins and improved throughput. As previously indicated, the scaling-back of our Middle East military business is on track to be completed by mid-2006.''

7. Risk Factors

Compass Shareholders should consider fully and carefully the risk factors associated with the Continuing Group and SSP. Your attention is drawn to the risk factors set out in Part II of this document.

8. Extraordinary General Meeting

An EGM is being convened at 10.00am on Tuesday, 9 May 2006 at the Law Society, 113 Chancery Lane, London WC2A 1PL for the purpose of seeking shareholder approval of the Disposal.

9. Action to be taken

A form of proxy to be used in connection with the EGM accompanies this document. **Whether or not you intend to attend the EGM in person, you are requested to complete the Form of Proxy in accordance with the instructions printed on it and return it as soon as possible by post or (during normal business hours only) by hand but, in any event, so as to be received by Compass's registrars, Capita Registrars, The Registry, 34 Beckenham Road, Beckenham, Kent BR3 4TU, no later than 10.00am on Sunday, 7 May 2006.**

Electronic proxy appointment is available for this EGM. This facility enables Compass Shareholders to lodge their proxy appointment by electronic means on a website provided by Capita Registrars via www.capitaregistrars.com. The deadline for receipt of electronic proxies is no later than 10.00am on Sunday, 7 May 2006.

10. Further information

The expected timetable of principal events for the Disposal is set out on page 2 of the document to which this letter forms part. Further information regarding the Disposal is set out in Part III of this document.

Shareholders are advised to read the whole of this document and not merely rely on the summarised information set out in this letter.

11. Recommendation to Shareholders

The Board has received financial advice from Citigroup in relation to the Disposal. In giving its financial advice to the Board, Citigroup has relied on the Board's commercial assessment of the Disposal.

Your Board considers the Disposal to be in the best interests of Compass and Compass Shareholders as a whole. Accordingly, your Board recommends unanimously that shareholders vote in favour of the Resolution to be proposed at the EGM, as all Directors intend to do in respect of their beneficial shareholdings, which at the date of this circular amount to 6,002,369 Compass Shares representing 0.283 per cent. of Compass's issued ordinary share capital.

Yours sincerely,

Sir Francis Mackay
Chairman

PART II
RISK FACTORS

This Part II raises certain risks to which the Continuing Group and SSP are exposed, which could adversely affect the business, results of operations, cash flow, financial condition, turnover, profits, assets, liquidity, and capital resources of the Continuing Group and/or SSP, as appropriate. Prior to voting on the Disposal, Compass Shareholders should consider these risks fully and carefully, together with all other information set out in this document.

Additional risks and uncertainties currently unknown to the Group, or which the Group currently deems immaterial, may also have an adverse effect on the financial condition or business of the Continuing Group and/or SSP.

PART A: RISKS ASSOCIATED WITH THE CONTINUING GROUP

The Disposal

Failure to complete the Disposal and exposure under the Disposal Agreement

Closing of the sale of SSP is subject to approval of the Compass Shareholders at the EGM and to the approval of various anti-trust and competition regulators in Europe, the United States and Russia (details of which are set out more fully in Part III of this document). If the Compass Shareholders do not approve the Disposal at the EGM or if any of the other conditions to closing are not met, the Disposal will not complete.

The Disposal Agreement contains certain warranties and indemnities in favour of the Purchasers. The extent to which the Continuing Group will be required in the future to incur costs under any of these warranties or indemnities is not predictable and, if the Continuing Group should incur such costs, these costs could have an adverse effect on its cash flow and financial condition.

The Continuing Group has in the ordinary course of business provided various guarantees for certain of the obligations of the SSP business. The Purchasers have agreed to indemnify the relevant companies in the Continuing Group for any claims arising under such guarantees and to use its reasonable endeavours to get these guarantees released. Unless or until the guarantees are released, the Continuing Group will be taking credit risk on the Purchasers for any claims that may arise under any such guarantees.

Further details of the Disposal Agreement are set out in Part III of this document.

The market/industry

Fluctuations of sales, expenses and operating results

The Continuing Group's sales, expenses and operating results could vary significantly from period to period as a result of a variety of factors, some of which are outside the Continuing Group's control. These factors include general economic conditions, conditions specific to the market, trends in sales, capital expenditure, transportation costs, the level of the minimum wage and other costs, and the introduction of new services by the Continuing Group or its competitors. In response to an ever changing competitive environment, the Continuing Group may elect from time to time to make certain pricing, service or marketing decisions that could have a material adverse effect on its sales, results of operations and financial condition.

Possible volatility of share price

The market price of Compass Shares could be subject to significant fluctuations due to a change in sentiment in the stock market regarding Compass Shares or securities similar to them or in response to various facts and events, variations in the Continuing Group's operating results and business developments of the Continuing Group or its competitors. Further, the trading price of the Compass Shares may be subject to fluctuations in response to many factors, including those referred to in this Part II as well as variations in operating results of the Continuing Group, divergence in financial results from analysts' expectations, changes in earnings estimates by stock market analysts, stock market speculations and fluctuations and general economic conditions or changes in political sentiment, each of which may adversely affect the market price of the Compass Shares, regardless of the Continuing Group's actual performance or conditions in its key markets.

Currency exchange rate fluctuations, particularly in respect of the US dollar and the euro

A number of the Continuing Group's businesses are based in the US and Europe. Fluctuations in exchange rates will therefore impact earnings and, in particular, a weakening of the US dollar or the euro could reduce the Continuing Group's earnings. To minimise this risk, currency swaps are often taken out by the Continuing Group.

Food shortages, and increases in food or other indirect operating costs

The Continuing Group faces fluctuating food prices and limited availability of certain food items during the year. Food price and availability also varies by geographic location. In addition, broader trends in food consumption, such as the recent potential concern about poultry consumption, may from time to time disrupt the Continuing Group's business. The Continuing Group's experience has been that changes in food preferences or shortages, when they occur, may adversely affect profitability at a given location. Although many of the Continuing Group's contracts provide for limited annual price increases for products and services provided by it, the Continuing Group could be adversely impacted during inflationary periods if the rates of contractual increases are lower than the relevant inflation rate.

Competition in this industry

There is significant competition in the foodservice market from companies of varying sizes, several of which have substantial financial resources. The Continuing Group's ability to successfully compete depends on its ability to provide value for its customers by offering them quality services at reasonable prices. Certain of its competitors may be willing to accept a lower profit margin or expend more capital in order to obtain or retain business. Existing or potential clients may also elect to self-operate their foodservice, or to utilise other purchasing arrangements, thereby reducing or eliminating the opportunity for the Continuing Group to serve them or compete for their account.

Regulation

Governmental regulation

Due to the nature of the industry in which the Continuing Group operates and its listing on the London Stock Exchange, the Continuing Group's operations are subject to a variety of international laws, regulations and licensing requirements, including regulations governing such areas as labour, employment, immigration, health and safety, consumer protection and the environment. The regulations relating to each of its food and support service sectors are numerous and complex. A variety of regulations at various governmental levels relating to the handling, preparation and serving of food (including in some cases requirements relating to the temperature of food), and the cleanliness of food production facilities and the hygiene of food handling personnel are enforced primarily at the local public health department level. The cost of compliance with these various regulatory regimes has a significant impact on the Continuing Group's results of operations, and violations of certain regulations could result in the loss of a client contract or fines. There can be no assurance that additional regulation in any of the jurisdictions in which the Continuing Group operates would not limit its activities in the future or significantly increase the cost of regulatory compliance.

The Continuing Group may be required to increase its contributions to cover an increase in the cost of funding future pension benefits or to cover funding shortfalls under the Compass pension schemes

The Continuing Group provides retirement benefits for its former and current employees in the UK through a number of pension schemes. These include two main defined benefit pension schemes, the Compass Pension Scheme and the Compass Group Final Salary Pension Plan. As at 30 September 2005, under accounting standard IAS 19, the schemes had an aggregate deficit of £342 million.

The Continuing Group has agreed with the trustees to make substantial lump sum contributions to both schemes (as referred to in paragraph 5 of Part I) and has obtained Pensions Regulator clearance to the effects of the Disposal on the two schemes. The Continuing Group has also agreed with the trustees to make certain changes to members' future benefits after April 2006 (for example limiting increases to pensionable pay). Payment of the agreed lump sum contributions together with the proposed reductions to future benefits should improve the funding position of each scheme.

The following issues (many of which are generic risks associated with the operation of UK defined benefit schemes) could adversely affect the funding of the defined benefits under the two Compass pension schemes and materially affect the Continuing Group's funding obligations: (i) poor investment performance of pension fund investments; (ii) the trustees of the Compass pension schemes switching investment strategy to one with a lower weighting of equities; (iii) the new UK funding regime (that will apply to each scheme from the date of the next formal actuarial valuation) is likely to result in an increased employer contribution rate being paid to each scheme; (iv) the trustees of either scheme exercising their power (applicable in circumstances where the schemes are underfunded) to trigger a winding up of the schemes thereby triggering a buy out debt on the employers (although in practice the trustees would presumably be unlikely to exercise this power while the employers continue to fund the schemes and members are accruing future benefits); (v) longer life expectancy (which will make pensions payable for longer and therefore more expensive to provide, whether paid directly from the Compass pension schemes or secured by the purchase of annuities); (vi) adverse annuity rates (which tend, in particular, to depend on prevailing interest rates and life expectancy), as these will make it more expensive to secure pensions with an insurance company; (vii) a change in the actuarial assumptions by reference to which the Continuing Group's contributions are assessed; and (viii) other events occurring which make past service benefits more expensive than predicted in the actuarial assumptions by reference to which the Continuing Group's past contributions were assessed.

The annual Pension Protection Fund levy will apply to each Compass pension scheme on a risk basis with effect from April 2006 and is likely to result in an increased contribution rate.

Claims of illness or injury associated with the service of food and beverages to the public

Claims of illness or injury relating to food quality or food handling are common in the foodservice industry, and a number of these claims may exist at any given time. As a result the Continuing Group could be adversely affected by negative publicity resulting from food quality or handling claims at one or more of the facilities that it serves. In addition to decreasing its revenues and profitability at its facilities, adverse publicity could negatively impact its service reputation, hindering the ability to renew contracts on favourable terms or to obtain new business.

Provision of Services

Retention and renewal of existing client contracts and ability to attract new clients

The Continuing Group's success depends on its ability to renew contracts with existing clients and to attract new clients. Achieving this goal generally depends on a variety of factors, including the quality, price and responsiveness of its services, its reputation in the market, its ability to market its services effectively and to differentiate itself from its competitors. If the Continuing Group cannot continue to develop its operations through the renewal of existing contracts and the negotiation of new contracts, its financial condition may be adversely affected.

Contract intensive business

The Continuing Group's business is contract intensive and it is a party to many contracts with clients all over the world. Contract terms under which the Continuing Group bases these determinations may be subject to differing interpretations that could result in disputes with its clients from time to time.

Pricing terms under services contracts

Fixed price contracts with the Continuing Group's clients could expose it to losses if estimates of project costs are too low. A material portion of the Continuing Group's services contracts are fixed price contracts. The terms of these contracts require the Continuing Group to guarantee the price of the services it provides and assume the risk that its costs to perform the services and provide the materials will be greater than anticipated. The Continuing Group's profitability on these contracts is therefore dependent on its ability to accurately predict the costs associated with the services it provides. These costs may be affected by a variety of factors, some of which may be beyond the Continuing Group's control. If the Continuing Group is unable to accurately predict the costs of fixed price contracts, certain projects could have lower margins than anticipated.

Management Succession

Compass management succession

In September 2005, it was announced that Sir Roy Gardner would replace Sir Francis Mackay as the Chairman of Compass and in November 2005 it was announced that this would take place by the summer of 2006. Mr Michael Bailey, the current Group Chief Executive also announced his intention to step down. Compass announced on 24 March 2006 the appointment of Mr Richard Cousins who will replace Mr. Bailey. Mr Cousins will join the board of Compass on 2 May 2006 and will become Chief Executive Officer of Compass on 1 June 2006. The reconstitution of the Compass board may affect future strategies of the Continuing Group in relation to its operations.

Litigation and Claims

ESS/UN Investigation

On 21 October 2005 the Company announced that it had instructed Freshfields Bruckhaus Deringer to conduct an investigation into the relationships between Eurest Support Services (''ESS'') (a member of the Group), IHC Services Inc. (''IHC'') and the United Nations. Ernst & Young assisted Freshfields Bruckhaus Deringer in this investigation. On 1 February 2006 it was announced that the investigation had concluded.

The investigation established serious irregularities in connection with contracts awarded to ESS by the UN. The work undertaken by Freshfields Bruckhaus Deringer and Ernst & Young gave no reason to believe that these issues extended beyond a few individuals within ESS to other parts of ESS or the wider Compass Group of companies. Although it is currently not possible to quantify the potential liability (if any) which may arise in relation to matters covered by the investigation, formal proceedings have been commenced by ES-KO International Inc and Supreme Foodservice AG, the details of which are contained below under the heading ''US lawsuits by ES-KO and Supreme''.

IHC's relationship with the UN and ESS is part of wider and on-going investigations into the UN procurement activity being conducted by the United States Attorney's Office for the Southern District of New York, the United States Congress and the UN itself, and with which the Group is co-operating fully. These investigators have access to sources unavailable to the Group, Freshfields Bruckhaus Deringer and Ernst & Young, and further information may emerge which is inconsistent with or additional to the findings of the Freshfields Bruckhaus Deringer investigation, which could have an adverse impact on the Group.

US lawsuits by ES-KO and Supreme

Lawsuits have been filed in connection with UN contracting in the United States District Court, Southern District of New York, by two competitors of the Company, ES-KO International Inc (''ES-KO'') and Supreme Foodservice AG (''Supreme''), on 28 March 2006 and 6 March 2006 respectively. The ESKO complaint lists the Company as one of 14 named and various unnamed defendants and in it, ESKO claims lost profits of $123 million, plus exemplary and punitive damages. The Supreme lawsuit lists the Company as one of 13 named defendants and makes similar allegations against the Company. The total claimed by Supreme (including exemplary and punitive damages) is stated to be in an amount ''exceeding $125 million''.

The total amounts claimed in both lawsuits bear no relation to the value of the UN Contracts awarded to ESS. Both sets of proceedings are in their very early stages and will be resolutely defended. However, it is possible that lawsuits of this nature could cause reputational damage to the Continuing Group, which in turn could have an adverse financial impact.

US litigation

A large proportion of the Continuing Group's operations are based in the US. Given the historical litigious approach of claimants in the US in relation to possible claims, there is a risk that the Continuing Group will be a party to a greater number of proceedings as a result of its US operations than it has historically experienced.

PART B: RISKS ASSOCIATED WITH SSP

Many of the risk factors contained in Part A are associated with operating in the food industry and the contract intensive nature of the business. These will clearly also apply to the SSP business but we have not repeated them in this Part B.

Economic downturn, geopolitical instability, terrorist threats and adverse weather conditions

The events of 11 September 2001, the Iraq war in 2003, the severe acute respiratory syndrome (SARS) epidemic in 2003 and the Tsunami in December 2004 all had an immediate negative impact on the SSP business, which focuses its business around the travel industry. Increased international political instability, evidenced by the threat or occurrence of terrorist attacks, enhanced national security measures, strained international relations arising from these conflicts, and the decline in consumer confidence and continued economic weakness, may further hinder SSP's ability to do business. These events have had and may continue to have an adverse impact on the world economy in general and customer confidence and spending in particular, which in turn adversely affects SSP's revenue. Any escalation in these events or similar future events may have a direct effect on SSP's profitability.

Change of control termination rights in SSP contracts

Certain of the SSP contracts with its clients or trading partners contain a right to terminate the contract on a change of control of the SSP contracting party or the parent of such contracting party. If the relevant clients or trading partners exercise this right it could have a material adverse effect on the SSP business.

Continuing upward pressure on concession fees

There has been an upward trend in the concession fees paid by SSP to its clients. Concession fees are believed to have been driven upwards by increased competition in the sector and the increasing commercial awareness of clients. If this trend continues, it may have an adverse impact on the profitability of SSP.

Refusal of suppliers or distributors to supply on equivalent terms

If the Continuing Group's suppliers or distributors refuse to supply to SSP following the Disposal for similar net prices or distribution rates as those it currently benefits from, this may have a materially adverse impact on the profitability of SSP.

Migration of key systems

SSP currently shares Enterprise Resource Planning systems with the Continuing Group in several jurisdictions. The Continuing Group intends to allow SSP, for a transitional period, to continue to use these systems and to provide financial accounting and support services to SSP in relation to these systems. The continued use by SSP of these systems during the transitional period may require the consent of the third party vendor. If the Company is unable to obtain any required consents, or SSP fails to migrate successfully to a replacement system with effect from the expiry of the transitional period, this may have an adverse impact on the SSP business.

PART III
SUMMARY OF THE PRINCIPAL TERMS AND CONDITIONS OF THE DISPOSAL

The Sellers and the Purchasers entered into the Disposal Agreement relating to SSP on 8 April 2006. Pursuant to the Disposal Agreement, the Sellers have agreed to sell Moto to the Moto Purchasers and the remainder of SSP to the SSP Purchasers. The Disposal Agreement is governed by English law.

Consideration

Subject to satisfying all of the conditions to Closing, the total cash free, debt free purchase price of £1,822 million will be paid by way of consideration for the transfer of SSP. The purchase price is split between the Moto Purchasers, who will pay the sum of £582 million in consideration for the acquisition of Moto, and the SSP Purchasers, who will pay the sum of £1,240 million in consideration for the acquisition of the remainder of SSP.

The above consideration will be adjusted following Closing, once completion accounts statements have been drawn up, by means of balancing payments on a pound-for-pound basis to be made by the Sellers or the Purchasers, as appropriate:

(a) to reflect the actual amount of net debt as at an agreed date; and

(b) to the extent that the working capital of SSP at an agreed date is greater or less than an agreed normalised target working capital figure.

Conditions to Closing

Closing is conditional upon fulfilment of the following conditions:

(a) the approval of Compass Shareholders; and

(b) merger/anti-trust clearances from certain competition authorities in the European Union, the United States and Russia.

If the conditions have not been met on or before 8 July 2006, any of the parties may elect to terminate the Disposal Agreement.

Undertakings of Sellers up to Closing

The Disposal Agreement contains certain undertakings given by the Sellers to the Purchasers in relation to the conduct of the business and affairs of SSP during the period up to Closing. This reflects the fact that the Purchasers have an interest in how SSP is run up until Closing. The undertakings given have been drafted in such a way as to retain a certain degree of flexibility for the management of SSP to conduct the business in the ordinary and usual course.

Warranties and indemnities

Under the Disposal Agreement, the Sellers have given certain warranties to the Purchasers which are usual for a transaction of this nature, including warranties concerning their ability to sell the shares in SSP, the Sale Companies (and indirectly the Sale Subsidiaries) themselves, accounts and financial matters, regulatory and legal matters, intellectual property matters, the assets of SSP, the contracts of SSP, the properties which the various Sale Companies own and/or occupy, environmental matters, employees, pensions and taxation.

Under the Disposal Agreement, the Sellers have also given indemnities which are usual for a transaction of this nature, but in particular, have agreed to indemnify the Purchasers for any liabilities and costs relating to:

(a) certain members of SSP ceasing to participate in the UK Schemes as a result of the Disposal. The Sellers will not be liable (amongst other exceptions) to the extent the pensions regulator formally approves a withdrawal arrangement or issues a clearance statement in respect of the UK Schemes;

(b) certain tax liabilities of SSP pursuant to the tax covenant; and

(c) the pre-sale reorganisations (that have been, or are in the process of being, completed) not being implemented in accordance with applicable laws and for any costs incurred by the Sale

Companies in connection with the Disposal. The purpose of the pre-sale reorganisations is to ensure that only SSP (and not companies which form part of the businesses carried on by the Continuing Group) and assets used within and necessary for the business of SSP are transferred to the relevant members of SSP on or prior to Closing.

In addition, the Sellers have specifically indemnified the Moto Purchaser for any liabilities and costs relating to:

(d) asbestos liabilities incurred in relation to business formerly undertaken at the Rivington motorway services area;

(e) certain rental, dilapidation and other liabilities in respect of properties within the leasehold bowling alley portfolio formerly vested in Moto;

(f) the disposal in 2002 by Compass of its Little Chef and Travelodge businesses;

and have specifically indemnified the SSP Purchasers for any liabilities and costs relating to:

(g) liabilities arising in connection with proceedings against Rail Gourmet Holding AG and Rail Gourmet UK Holdings Limited connected with the insolvency of the SwissAir Group in 2001.

Any claims under the Disposal Agreement (including the warranties) are subject to certain limitations including specified time periods within which to bring certain claims against the Sellers, individual and aggregate claim thresholds and liability caps that are usual for a transaction of this nature. The Sellers' aggregate liability in respect of those claims by the Purchasers under the Disposal Agreement which are otherwise not specifically capped, are in any event capped at the enterprise value of SSP.

Protective covenant

Under the Disposal Agreement the Continuing Group has agreed not to carry on or be engaged in the provision of food and beverage travel concession catering and retail services through the rail, air and motorway channels, directly to the travelling public or on-board rail catering services on trains in a number of specified territories for a two year period after Closing. There are certain exemptions from this restriction including:

(a) the carrying on of Compass's core catering and vending business; and

(b) the acquisition of certain competing businesses by the Continuing Group as part of a larger acquisition provided that following any such acquisition the relevant Seller will as soon as practicable give the Purchasers an opportunity to bid for such competing business on arm's length terms.

The Disposal Agreement also includes a customary obligation on each of the Sellers and the Purchasers not to solicit certain employees away from SSP or the Continuing Group respectively, for a period of two years after Closing.

Termination Fee

The Sellers have agreed to pay the Purchasers an aggregate termination fee of £4,000,000 (inclusive of any irrecoverable amounts in respect of VAT) if Compass's shareholders fail to approve the Disposal by 17 May 2006 and the Purchaser then elects to terminate the Disposal Agreement.

Inter-Company Trading Debt

The Sellers and the Purchasers will procure that all inter-company amounts owed between any of the Sale Companies and any member of the Continuing Group in the ordinary course of trading which are outstanding after Closing will be settled in the ordinary course of business in accordance with prior practice.

Parent Guarantee

Compass has agreed to guarantee the obligations of the Sellers in the Disposal Agreement.

Release of existing Compass guarantees

The Purchasers have agreed to use their reasonable endeavours to procure that each member of the Continuing Group is released from the guarantees given in respect of the Sale Companies (and which are listed in the Disposal Agreement) within 60 days following Closing. The Purchasers have also agreed to procure the release of any guarantees given by the Continuing Group in respect of the Sale Companies as soon as reasonably practicable on becoming aware of any that are not listed in the Disposal Agreement. The Purchasers have agreed to indemnify the Continuing Group for any liability under these guarantees pending their release.

Additional Services

Certain purchasing services will be provided by the Continuing Group to SSP following Closing pursuant to the terms of a purchasing services agreement, details of which are described in paragraph 8.3 of Part VI. In addition certain brands being transferred as part of the Disposal will be franchised to the Continuing Group pursuant to the terms of a franchise agreement, the material terms of which are set out in paragraph 8.4 of Part VI.

PART IV
FINANCIAL INFORMATION ON SSP

1. Nature of financial information

The following financial information relating to SSP has been extracted without material adjustment from the consolidation schedules which support the audited financial statements of Compass Group for the three financial years ended 30 September 2003, 30 September 2004 and 30 September 2005. Investors should read the whole document and not just rely on the information contained in this section.

The financial information contained in paragraphs 2 and 3 of this Part IV does not constitute statutory accounts for any company within the meaning of Section 240 of the Act. The statutory accounts for Compass Group in respect of each of the last three financial years have been delivered to the Registrar of Companies. The auditors' reports in respect of those statutory accounts for the three years were unqualified and did not contain statements under Section 237(2) or (3) of the Act. Deloitte & Touche LLP were the auditors of Compass Group in respect of the three financial years ended 30 September 2003, 30 September 2004 and 30 September 2005.

The financial information for SSP for the three financial years ended 30 September 2005, has been prepared based on accounting policies adopted by Compass in preparing its financial statements for the year ended 30 September 2005.

2. Profit and loss accounts

The profit and loss accounts for SSP, prepared on the basis set out above, were as follows:

	Year ended 30 September		
	2003	2004	2005
	£ million	£ million	£ million
Turnover	1,567	1,627	1,804
Operating costs	(1,469)	(1,532)	(1,695)
Gain on disposals	6	9	3
Operating profit before goodwill amortisation	104	104	112
Share of profits of associated undertakings	1	1	2
Total operating profit before goodwill amortisation, interest and tax	105	105	114
Goodwill amortisation	(46)	(47)	(49)
Profit before interest and tax (note 1)	59	58	65

Notes:

(1) Compass operates group financing arrangements and taxes are calculated on a statutory entity basis. It is not, therefore, possible to provide a meaningful allocation of costs such as interest and tax to SSP.

3. Statement of net assets

The combined net assets of SSP, prepared on the basis set out above, were as follows:

	As at 30 September 2005
	SSP
	£ million
Fixed assets	
Intangible assets	764
Tangible assets	738
Investments	4
	1,506
Current assets	
Stocks	25
Debtors: amounts falling due within one year	68
Debtors: amounts falling due after more than one year	8
Cash at bank and in hand	56
	157
Creditors: amounts falling due within one year	(257)
Net current liabilities	(100)
Total assets less current liabilities	1,406
Creditors: amounts falling due after more than one year	(8)
Provisions for liabilities and charges	(7)
Equity minority interests	(3)
Net assets	1,388

PART V
UNAUDITED PRO FORMA STATEMENT OF NET ASSETS FOR THE GROUP

The unaudited pro forma statement of net assets of the Group in this Part V has been based on the financial information of Compass for the year ended 30 September 2005 and prepared in accordance with Annex 2 of the Prospectus Directive Regulation and on the basis of the notes set out below. The unaudited pro forma statement of net assets has been prepared to illustrate the effect on the consolidated net assets of Compass of the Disposal as if it was completed on 30 September 2005. As indicated above, the unaudited pro forma statement of net assets has been prepared for illustrative purposes only, and because of its nature, the pro forma statement addresses a hypothetical situation and does not, therefore, represent the Group's actual financial position or results following the Disposal.

	As at 30 September 2005			
	As reported	Adjustments		
	Compass Consolidated Net Assets (note 1)	SSP (note 2)	Other (note 3)	Pro forma net assets of Group
	£ million	£ million	£ million	£ million
Fixed assets				
Intangible assets	3,969	(764)	—	3,205
Tangible assets	1,777	(738)	—	1,039
Investments	51	(4)	—	47
	5,797	(1,506)	—	4,291
Current assets				
Stocks	263	(25)	—	238
Debtors: amounts falling due within one year	1,692	(68)	—	1,624
Debtors: amounts falling due after more than one year	276	(8)	166	434
Cash at bank and in hand	318	(56)	736	998
	2,549	(157)	902	3,294
Creditors: amounts falling due within one year	(3,000)	257	(180)	(2,923)
Net current assets/(liabilities)	(451)	100	722	371
Total assets less current liabilities	5,346	(1,406)	722	4,662
Creditors: amounts falling due after more than one year	(2,591)	8	867	(1,716)
Provisions for liabilities and charges	(398)	7	109	(282)
Equity minority interests	(73)	3	—	(70)
Net assets	2,284	(1,388)	1,698	2,594

Notes:

(1) The consolidated net assets of Compass at 30 September 2005 have been extracted, without material adjustment, from the audited financial statements for the year ended 30 September 2005 which were produced in accordance with UK GAAP.

(2) The net assets of SSP have been extracted, without material adjustment, from the financial information on SSP set out in Part IV of this document.

(3) Other adjustments (set out in the third column above) reflect the receipts of proceeds from the Disposal and the proposed use of proceeds on the basis that the Disposal had occurred on 30 September 2005. These consist of:

(i) Gross proceeds of £1,822 million on a cash free, debt free basis, before deducting tax and transaction costs, have been reflected as follows:

(a) £500 million, to be returned to shareholders, has been shown as cash at bank and in hand;

(b) £275 million to be contributed to the Compass Pension Scheme and the Compass Group Final Salary Pension Plan is shown as £109 million reduction of provisions for liabilities and charges and £166 million addition to debtors: amounts falling due after more than one year;

(c) £180 million to be used to settle tax liabilities and transaction costs arising on the Disposal is shown as cash at bank and in hand; and

(d) £867 million used to reduce net debt is shown as Creditors: amounts falling due after more than one year. £143 million of this net debt reduction is intended to be used to fund the acquisition of the remaining 51% interest in the Levy Restaurants business in the United States.

(ii) Estimated tax liabilities and transaction costs of £180 million arising on the Disposal are shown as creditors: amounts falling due within one year;

(iii) Additional proceeds of £56 million in respect of net cash in SSP at 30 September 2005 is shown as cash at bank and in hand.

(4) No adjustment has been made to the unaudited pro forma statement of net assets to reflect the trading results for the Group since 30 September 2005.

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21 April 2006

Dear Sirs,

Compass Group PLC (the ''Company'')

We report on the pro forma financial information (the ''Pro forma financial information'') set out in Part V of the investment circular dated 21 April 2006 (the ''Circular''), which has been prepared on the basis described in Part V, for illustrative purposes only, to provide information about how the proposed disposal of SSP might have affected the financial information presented on the basis of the accounting policies adopted by the Company in preparing the financial statements for the year ended 30 September 2005. This report is required by Annex II item 7 in Appendix 3 to the Prospectus Rules as applied by Listing Rule 13.5.31R and is given for the purpose of complying with that requirement and for no other purpose.

Responsibilities

It is the responsibility of the directors of the Company (the ''Directors'') to prepare the Pro forma financial information in accordance with Annex I item 20.2 in Appendix 3 to the Prospectus Rules.

It is our responsibility to form an opinion, as required by Annex II item 7 in Appendix 3 to the Prospectus Rules, as to the proper compilation of the Pro forma financial information and to report that opinion to you.

In providing this opinion we are not updating or refreshing any reports or opinions previously made by us on any financial information used in the compilation of the Pro forma financial information, nor do we accept responsibility for such reports or opinions beyond that owed to those to whom those reports or opinions were addressed by us at the dates of their issue.

Basis of Opinion

We conducted our work in accordance with the Standards for Investment Reporting issued by the Auditing Practices Board in the United Kingdom. The work that we performed for the purpose of making this report, which involved no independent examination of any of the underlying financial information, consisted primarily of comparing the unadjusted financial information with the source documents, considering the evidence supporting the adjustments and discussing the Pro forma financial information with the Directors.

We planned and performed our work so as to obtain the information and explanations we considered necessary in order to provide us with reasonable assurance that the Pro forma financial information has been properly compiled on the basis stated and that such basis is consistent with the accounting policies of the Company.

Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in jurisdictions outside the United Kingdom, including the United States of America, and accordingly should not be relied upon as if it had been carried out in accordance with those standards or practices.

Opinion

In our opinion:

(a) the Pro forma financial information has been properly compiled on the basis stated; and

(b) such basis is consistent with the accounting policies of the Company.

Yours faithfully

Deloitte & Touche LLP
Chartered Accountants

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PART VI
ADDITIONAL INFORMATION

1. Responsibility

The Directors of the Company, whose names are set out below, accept responsibility for the information contained in this document. To the best of the knowledge and belief of the Directors (who have taken all reasonable care to ensure that such is the case), the information contained in this document is in accordance with the facts and does not omit anything likely to affect the import of such information.

2. Directors (and Proposed Director) of Compass

The Directors (and Proposed Director) of Compass and their functions are as follows:

Sir Francis Mackay	Chairman (until Summer 2006)
Michael Bailey	Group Chief Executive (until 31 May 2006)
Peter Blackburn CBE	Non-executive Director
Peter Cawdron	Non-executive Director and Deputy Chairman
Sir Roy Gardner	Senior Independent Non-executive Director; Chairman (from Summer 2006)
Val Gooding CBE	Non-executive Director
Sven Kado	Non-executive Director
Steve Lucas	Non-executive Director
Andrew Martin	Group Finance Director
Richard Cousins	Proposed Director (Director from 2 May 2006; Chief Executive Officer from 1 June 2006)

3. Directors' Interests

3.1 As at 18 April 2006 (the latest practicable date prior to the publication of this document), the interests of the Directors and persons connected with them (within the meaning of section 346 of the Act) in the share capital of the Company (all of which are beneficial), notified to the Company pursuant to sections 324 or 328 of the Act or which are required to be entered in the Register of Directors' Interests maintained under section 325 of the Act or which are interests of persons connected with the Directors which would, if the connected person were a Director, be required to be notified under section 324 or 328 of the Act or entered in the Register of Directors' Interests under section 325 of the Act, the existence of which are known, or with reasonable diligence could be ascertained by the Directors, are as follows:

	Number of Compass Shares	Percentage of Compass Shares
Sir Francis Mackay	3,218,410	0.15
Michael Bailey	2,707,231	0.13
Peter Blackburn CBE	5,000	0.0002
Peter Cawdron	24,200	0.001
Sir Roy Gardner	—	—
Val Gooding CBE	5,001	0.0002
Sven Kado	12,500	0.0006
Steve Lucas	—	—
Andrew Martin	30,027	0.001

3.2 The Directors' interests in options to purchase Compass Shares under the terms of the Compass Group Share Option Scheme (''ESOS'') and the Compass Group UK Savings-related Share Option Scheme (''SSOS'') were, as of 18 April 2006:

	ESOS	SSOS	Exercise price (pence)	Exercise period
Sir Francis Mackay	596,375	—	316.10	29/09/2002-28/09/2009
	1,101,000	—	371.60	13/09/2003-12/09/2010
	500,000	—	356.00	03/12/2006-02/12/2013
	450,000	—	229.25	01/12/2007-30/11/2014
	—	3,870	436.00	01/09/2006-28/02/2007
Michael Bailey	734,000	—	316.10	29/09/2002-28/09/2009
	1,101,000	—	371.60	13/09/2003-12/09/2010
	1,000,000	—	430.00	19/09/2004-18/09/2011
	500,000	—	422.00	23/05/2005-22/05/2012
	185,000	—	292.50	30/09/2005-29/09/2012
	950,000	—	320.00	28/05/2006-27/05/2013
	550,000	—	333.50	07/06/2007-06/06/2014
	855,000	—	229.25	01/12/2007-30/11/2014
	—	4,925	336.00	01/09/2007-29/02/2008
Andrew Martin	650,000	—	333.50	07/06/2007-06/06/2014
	365,000	—	229.25	01/12/2007-30/11/2014
	—	3,532	266.80	01/09/2007-29/02/2008

Under the ESOS rules, options normally lapse on cessation of employment. The Remuneration Committee has a discretion to preserve options held by Sir Francis Mackay and Michael Bailey upon their retirement, but no decision has yet been made.

3.3 The Directors' interests under the terms of the Compass Long Term Incentive Plan (''LTIP'') were, as of 18 April 2006:

	LTIP	Market price at date of grant (pence)	First performance period
Sir Francis Mackay	207,210	371.60	01/10/2000-30/09/2003
	134,350	482.00	01/10/2001-30/09/2004
	141,509	336.25	01/10/2002-30/09/2005
	108,069	371.75	01/10/2003-30/09/2006
	170,068	243.50	01/10/2004-30/09/2007
Michael Bailey	188,375	371.60	01/10/2000-30/09/2003
	134,350	482.00	01/10/2001-30/09/2004
	257,547	336.25	01/10/2002-30/09/2005
	201,009	371.75	01/10/2003-30/09/2006
	332,143	243.50	01/10/2004-30/09/2007
Andrew Martin	142,449	243.50	01/10/2004-30/09/2007

The release of awards under the LTIP is dependent upon the achievement of certain performance targets. For awards made in 2005/06, 50% of any award is subject to a target based on the Group's free cash flow (''GFCF'') over a three-year performance period. The remaining 50% of any award is based on Compass's total shareholder return (''TSR'') over a three-year performance period relative to the FTSE 100 companies at the start of that period. The maximum number of shares will only be released if TSR performance is in the upper quartile. Any vesting of an award at the end of the performance period will be conditional on the remuneration committee being satisfied that the underlying performance of the Company justifies it. It is envisaged that the 2005/2006 award will be made shortly after the announcement of Compass's 2006 Interim Results in May. The Remuneration Committee has determined that this year's award will be on an exceptional basis of 200% of salary to Andrew Martin and Richard Cousins. Sir Francis Mackay and Michael Bailey will not receive any award. For LTIP awards made prior to 2005/06, 100% of any award is subject to the TSR target described above and in addition, for such awards, there must be an increase in Compass's earnings per share greater than the increase in

UK RPI over the relevant three-year period before any release is made. There is no performance retest for awards made in 2004 and thereafter.

A total of 54.4% of the October 2000 awards vested at the end of a second and final extended performance period which finished on 30 September 2005. Sir Francis Mackay and Michael Bailey are entitled to call these shares at any time until 12 months after their retirement date. No shares have vested under any of the other awards.

Under the LTIP rules, unvested awards held by Sir Francis Mackay and Michael Bailey will be preserved on their early retirement from the Company, but will only vest to the extent that the relevant performance conditions are met at the end of the three year performance period (and such vesting level would be reduced on a time prorated basis to reflect their period of service during the performance period).

3.4 The Directors' interests under the terms of the Directors' Bonus and Matching Shares arrangements were, as of 18 April 2006:

	Matching share awards	Market price at date of award (pence)	Deferral period
Sir Francis Mackay	120,377	265.00	01/10/2002-30/09/2005
Michael Bailey	200,472	265.00	01/10/2002-30/09/2005
	163,905	347.00	01/10/2003-30/09/2006

Directors are able to participate in an annual performance-related bonus scheme under which payment of an annual bonus of up to a fixed percentage of salary is subject to achievement of performance targets set by Compass's remuneration committee. They are entitled directly, or via associates such as family trusts, to invest up to 50 per cent. of any pre-tax performance-related basic and enhanced bonus in Compass Group shares. For awards made prior to 2004/05, if these shares are held for three years and the executive director continues to be employed by the Group, the Company will transfer a number of additional shares on a one-to-one basis to the director at the end of the three-year period. From 2004/05, matching shares are awarded proportionately subject to certain earnings per share targets being met. No awards have however been made since 2003, and it is not intended to make awards in 2005/06.

The 2002 Matching Share Award vested in 2005 and Sir Francis Mackay and Michael Bailey are able to call for these shares. The Remuneration Committee has a discretion as to the treatment of Michael Bailey's 2003 Matching Share Award upon his retirement, but no decision has yet been made.

3.5 Save as disclosed above, none of the Directors, nor any person connected with them (within the meaning of section 346 of the Act) has any interest in the share capital of Compass or any of its Subsidiaries.

3.6 No Director has or has had any interest in any transaction which is or was unusual in its nature or conditions or is or was significant to the business of the Compass Group (including SSP) and which was effected by any member of the Compass Group (including SSP) during the current or immediately preceding financial year of Compass or which was effected during any earlier financial year and which remains in any respect outstanding or unperformed.

4. Directors' Service Contracts

As at the date of this circular, the Directors and the Proposed Director, Richard Cousins, have service contracts with Compass (the ''Service Agreements'') as follows:

Name	Date	Annual Salary
Sir Francis Mackay	1 July 1999	£300,000
Michael Bailey	1 October 2002	£976,500
Andrew Martin	4 May 2005	£475,000
Richard Cousins	23 March 2006	£750,000

Each of the Service Agreements of Sir Francis Mackay, Michael Bailey and Andrew Martin may be terminated by the Company giving not less than 12 months' notice or by the director giving not less than six months' written notice. Mr. Cousins' Service Agreement may be terminated by the Company giving not less than 24 months' notice for the first 12 months, reducing to 12 months' notice thereafter. His duties as Chief Executive Officer under this Service Agreement are expected to commence on 1 June 2006. The Service Agreements of Sir Francis Mackay and Michael Bailey are expressed to terminate upon their reaching the age of 63 years. Andrew Martin's contract terminates on his 65th birthday. On early termination of his contract, Andrew Martin would be entitled to an amount equal to one year's salary, annual bonus and benefits, and compensation for loss of pension benefits. Sir Francis Mackay is due to take early retirement from Compass and it is anticipated that his employment will cease by Summer 2006. Sir Francis Mackay will not receive any compensation on taking early retirement.

Michael Bailey will take early retirement from Compass and his employment will cease on 31 May 2006. Mr Bailey is participating in the 2005/06 bonus arrangement and will remain eligible to receive a time apportioned bonus based on the achievement of the year end results. Mr. Bailey will not receive any compensation on taking early retirement.

In light of the recent fundamental changes to the UK tax regime for pensions, Andrew Martin has entered into revised arrangements that have resulted in him giving up all rights to a Company pension (final salary pension, money purchase pension and unfunded unapproved pension) with effect from 15 March 2004 and ceasing to accrue any pension in relation to his employment from this date (save for that which he built up during his earlier employment with Forte plc, Granada Group plc and Compass Group PLC between June 1994 and September 2001 and which continues to increase each year in line with the rules of the relevant pension scheme). In connection with these revised arrangements, Mr Martin received a refund of his individual contributions in respect of the period 15 March 2004 to 31 March 2006. In lieu of participation in any Company pension arrangement, the Company has agreed to pay to Mr Martin an annual salary supplement equal to 35% of his gross basic salary with effect from 15 March 2004 (the date on which he joined the Company); a one-off back payment of £338,895 has been made to Mr Martin in respect of the period 15 March 2004 to 31 March 2006, and future payments will be made to him on a monthly basis. In addition, a one-off payment of £168,450 has been made to Mr Martin being the value of his accrued unapproved pension promise in respect of the period 15 March 2004 to 31 March 2006.

Richard Cousins' pension arrangements will be determined when he commences his duties at Compass. However, the Company has advised him that he will receive a contribution of 35% of his gross basic salary either as an annual salary supplement or into a defined contribution plan (or a combination thereof).

Sir Francis Mackay participated in the Senior Executive Members' Section of the Compass Pension Plan under which he could receive a pension from age 55 of 1/30th of salary for each year of pensionable service; his benefits under the plan are not capped by reference to the HM Revenue and Customs limits. Sir Francis ceased to accrue pension benefits from 1 October 2005.

The Company has given Michael Bailey an unfunded pension promise to provide for a level of benefit broadly similar to that applying to UK executive directors in the Senior Executive Members' Section of the Compass Pension Plan.

Non-executive directors do not have service contracts and are appointed under letters of engagement for an initial period of three years. These appointments are subject to the Articles of Association and may be terminated without liability for compensation.

Non-executive directors receive fees only, which are reviewed annually. The current fee is £50,000 per annum, adjusted where directors hold additional responsibilities as follows:

Name	Position	Annual Fee
Peter Blackburn CBE	Non-executive Director	£50,000
Peter Cawdron	Non-executive Director	£90,000
Sir Roy Gardner	Senior Independent Non-executive Director	£100,000
Val Gooding CBE	Non-executive Director	£50,000
Sven Kado	Non-executive Director	£53,000
Steve Lucas	Non-executive Director	£59,000

Upon his appointment as non-executive chairman, Sir Roy Gardner's fee will increase to £350,000 per annum.

Non-executive directors are not eligible for pension scheme membership. No element of their remuneration is performance-related. They do not participate in any of the Group's performance-related bonus, share option or other incentive arrangements.

5. Substantial Shareholdings

As at 18 April 2006 (being the latest practicable date prior to the publication of this document) Compass had been notified of, or was otherwise aware of, the following person(s) who were, directly or indirectly, interested in three per cent. or more of the existing issued share capital of Compass:

	Per cent. of issued share capital
Franklin Resources, Inc. and its affiliates	15.03
Brandes Investment Partners, L.P.	7.13
Deutsche Bank AG	3.96
Barclays PLC	3.76
Legal & General Group plc and its subsidiaries	3.65
AVIVA plc	3.04
UBS AG	3.00

Save as disclosed in this paragraph, Compass is not aware of any person who at 18 April 2006 (being the latest practicable date prior to the publication of this document), directly or indirectly, has an interest (within the meaning of Part VI of the Act) in Compass Shares which represent three per cent. or more of its issued share capital.

6. Key SSP Management

6.1 ***Andrew Lynch*** has been the Chief Executive Officer of SSP since March 2004. He joined Compass in 1992, becoming Finance Director of the UK Division of Compass Group in 1994 and Group Finance Director in 1997.

6.2 ***Jonathan Davies*** joined SSP as Chief Financial Officer in 2004. He has had extensive experience in management and strategic business development in the consumer goods and retail sectors.

6.3 ***Tim Moss*** was appointed Managing Director of SSP in the United Kingdom in 2003. He originally joined Granada in 1997 and oversaw the rebranding of Granada to Moto after the Compass Group merger.

6.4 ***Hans-Erik Selg*** was appointed Managing Director of SSP for the Nordic region in 2004. In 2005, his responsibilities were extended to cover SSP's operations in Asia Pacific. He joined Compass Group in 1994 as Managing Director for SSP Sweden.

6.5 ***Domingo Gonzalez*** was appointed Managing Director of SSP Spain in 1993. He joined SSP Spain in 1990 as General Manager for the operation in Tenerife South airport.

6.6 ***Nick Inkster*** was appointed Managing Director of SSP France in 2004. He joined Compass Group in 1991 as Managing Director of SSP UK Airports.

6.7 ***Johann Weinzettl*** was appointed Managing Director of Central Europe in 2004. He joined SSP in 1992 as Area Manager for Airport Restaurants in Turkey.

6.8 ***Kim Bircham*** was appointed Managing Director of the Rail Gourmet Group in 2005. He joined Rail Gourmet UK in 2001 as Managing Director.

6.9 ***Marta del Rio*** joined SSP as President of Brands & Marketing in 2004. She has had 18 years of experience in marketing, private equity and strategic business development.

6.10 ***Chris Rayner*** was appointed Human Resources Director of SSP in 2004. He joined Compass Group as Human Resources Development Director in 2001.

6.11 ***Sukh Tiwana*** was appointed Commercial Director of SSP in 2004 with responsibility for supply chain activities. He joined Compass Purchasing UK as Managing Director in 2002.

7. Related Party Transactions

For each of the years ended 30 September 2003, 30 September 2004, 30 September 2005, and in the current financial year to date, Compass has not entered into any related party transactions.

8. Material Contracts

The Continuing Group

No contracts have been entered into (other than contracts entered into in the ordinary course of business) by any member of the Continuing Group, either (a) within the two years immediately preceding the date of this document which are or may be material to the Continuing Group; or (b) which contain any provision under which any member in the Continuing Group has any obligations or entitlements which are or may be material as at the date of this document, save as disclosed in paragraphs 8.1 and 8.2 below.

8.1 Disposal Agreement

The Disposal Agreement was entered into on 8 April 2006 between the Continuing Group and the Purchasers to effect the Disposal. The Disposal Agreement is conditional on the passing of the Resolution and merger/anti-trust clearances from certain competition authorities in the European Union, the United States and Russia. Further information on the Disposal Agreement is contained in Part III of this document.

8.2 Levy Restaurants acquisition

In September 2000, Compass acquired a 49 per cent. stake in Levy Restaurants for US$87 million. On or about 13 January 2006, the shareholders of Levy Restaurants exercised a put option requiring the Compass Group to purchase the remaining 51 per cent. in Levy Restaurants for a consideration of US$250 million in cash. The completion of this acquisition took place on 18 April 2006.

SSP

No contracts have been entered into (other than contracts entered into in the ordinary course of business) by any member in SSP, either (a) within the two years immediately preceding the date of this document which are or may be material to SSP; or (b) which contain any provision under which any member in SSP has any obligations or entitlements which are or may be material as at the date of this document, save as disclosed in paragraphs 8.3 to 8.5 below.

8.3 Purchasing Services Agreement

Sevita AG and Compass Purchasing Limited (referred to collectively in this section as ''Sevita'') formulate and implement purchasing strategy for the Compass Group, including SSP. By leveraging the aggregate purchasing volumes of the Compass Group, Sevita is able to negotiate competitive distribution rates and cost prices for products and services, from which SSP currently benefits. These cost prices are often achieved through the payment of a variety of rebates by suppliers and distributors to Sevita, which Sevita allocates between the divisions of the Compass Group.

On Closing, Sevita AG and Sapling Acquisitionco Limited will enter into a purchasing services agreement (''PSA'') for the continued provision of these purchasing services to SSP in a variety of jurisdictions outside the UK. Similar agreements will be entered into, respectively, between Compass Purchasing Limited and Sapling Acquisitionco Limited for the provision of purchasing services in the UK and Ireland (''UK PSA'') and Compass Purchasing Limited and Moto Hospitality Limited for the provision of purchasing services to Moto (''Moto PSA''). The PSA, UK PSA and Moto PSA have terms of 5 years post-Closing. The agreements provide for termination on notice for breach, insolvency and in cases of persistent force majeure. Each of the parties may also terminate for a change in control of the other in favour of a competitor. Sapling Acquisitionco Limited and Moto Hospitality Limited also have a right to terminate if Sevita moves from a pan-European to a national purchasing model.

Under the PSA, UK PSA and the Moto PSA, Sevita must use reasonable endeavours to procure the same net prices and distribution cost rates for SSP and Moto as for other members of the Continuing Group. The PSA, UK PSA and Moto SPA will allow SSP (or Moto, as applicable) to appoint a third party auditor to verify that these equivalent terms are in place, and to confirm that the correct allocation of rebates is paid to SSP (or Moto, as applicable) as a result.

8.4 Franchise Agreement

On Closing, Compass and a subsidiary of Sapling Acquisitionco Limited will enter into a franchise agreement governing the Continuing Group's post-Closing use of the ''Caffe Ritazza'', ''Upper Crust'' and ''Harry Ramsden's'' brands (the ''Brands'') which are to be transferred to SSP with effect from Closing. Under the franchise agreement, the Brands will be franchised to the Continuing Group for use in its core catering business for a period of seven years, with an option to extend for a further seven years (except for the ''Harry Ramsden's'' brand which will be franchised for a period of five years with a more limited option to extend for a further five years). Shorter franchise terms (and more limited exclusivity) will apply to the travel concession, leisure and in-store channels, and to certain other publicly accessible locations. The agreement gives the Continuing Group the right to use the Brands:

(a) in its catering business worldwide (except for Harry Ramsden's, which is limited to the United Kingdom and Ireland and the leisure and in-store channels where SSP will have the exclusive right to use the Brands in Denmark, Finland, Norway and Sweden); and

(b) in its travel concessions catering business in jurisdictions that are outside the scope of the Disposal in the channels and jurisdictions where this business is currently operated by the Compass Group.

The agreement imposes standard franchisee obligations on the Continuing Group in relation to its use of the Brands and in relation to marketing, promotions, trading and training. The agreement contains standard provisions for termination for material breach, insolvency or reasonable notice of the franchisee.

8.5 Asbestos indemnity

On 26 April 1996, Granada Hospitality Limited (now Moto Hospitality Limited), Pavilion Services Limited (together the ''Vendors'') and First Motorway Services Limited (''FMSL'') entered into a deed of indemnity in connection with the sale of the motorway service area at Rivington to FMSL. Pursuant to the deed, the Vendors gave FMSL an indemnity against any claims that might be made by employees, contractors and customers in respect of the contraction of asbestos related diseases prior to the completion of asbestos works at Rivington in 1996. Liability pursuant to the indemnity is capped at £50 million and expires in April 2046. Under the Disposal Agreement, the Sellers provide an indemnity to the Moto Purchaser for liabilities arising under this deed of indemnity (further details of which are provided in Part III on page 14 of this document).

9. Litigation

The Continuing Group

Neither Compass nor any member of the Continuing Group is, nor has any been, engaged in any governmental, legal or arbitration proceedings (including any such proceedings which are pending or threatened of which Compass is aware) during the 12 months prior to the date of this document which may have, or have had in the recent past, a significant effect on the financial position or profitability of the Continuing Group, save as disclosed in paragraphs 9.1 and 9.2.

9.1 ESS/UN Investigation

Information regarding the ESS/UN Investigation is contained in Part II on page 11 of this document under the heading ''ESS/UN Investigation''.

9.2 US lawsuits by ES-KO and Supreme

Information regarding the US lawsuits by ES-KO International Inc and Supreme FoodService AG is contained in Part II on Page 11 of this document under the heading ''US lawsuits by ES-KO and Supreme''.

SSP

No member of SSP is, nor has any been, engaged in any governmental, legal or arbitration proceedings (including any such proceedings which are pending or threatened of which Compass is aware) during the 12 months prior to the date of this document which may have, or have had in the recent past, a significant effect on the financial position or profitability of SSP.

10. Working capital

Compass is of the opinion that, taking into account the net proceeds from Disposal and cash balances, bank and other facilities available to it, the Continuing Group has sufficient working capital for its present requirements, that is, for at least the next twelve months from the date of this document.

11. Significant change

11.1 There has been no significant change in the financial or trading position of the Continuing Group since 30 September 2005, being the date to which Compass's most recent audited financial statements have been prepared.

11.2 There has been no significant change in the financial or trading position of SSP since 30 September 2005, being the date to which Compass's most recent audited financial statements have been prepared and the date to which the financial results for SSP in Part IV of this document have been prepared.

12. Consent

12.1 Citigroup has given and has not withdrawn its written consent to the issue of this document with the inclusion of its name and the references to it in the form and context in which they appear.

12.2 Deloitte & Touche LLP has given and has not withdrawn its written consent to the inclusion in Part V of this document of its report on the pro forma financial statement of net assets for the Continuing Group in the form and context in which it appears.

13. Compass Registered/Head Office

Compass's registered/head office will remain at Compass House, Guildford Street, Chertsey, Surrey KT16 9BQ.

14. Documents available for inspection

Copies of the following documents may be inspected at the registered office of Compass and at the offices of Freshfields Bruckhaus Deringer, 65 Fleet Street, London EC4Y 1HS during normal business hours on any day (Saturdays, Sundays and public holidays excepted) until the date of the EGM and at the EGM venue for a period of at least 15 minutes prior to the EGM and during the EGM:

(a) the Memorandum and Articles of Association of Compass;

(b) the consent letters referred to in paragraphs 12.1 and 12.2 of this Part VI;

(c) the report from Deloitte & Touche LLP set out in Part V regarding the pro forma financial information of Compass Group;

(d) the audited consolidated accounts of Compass for the three financial years ended 30 September 2003, 30 September 2004 and 30 September 2005;

(e) Disposal Agreement; and

(f) this document.

Dated 21 April 2006

DEFINITIONS

The following definitions apply throughout this document unless the context requires otherwise:

"Act"	the Companies Act 1985 (as amended)
"Associated Companies"	those joint venture companies in which the relevant Sellers are selling shares directly to the SSP Purchasers as part of the Disposal comprising Momentum Services Limited, Ixxy and Friends Limited, Epichirisis Fagitou Levendi SA, Railrest SA, Select Service Partner Thailand Limited, Service Partner Finland OY, Foodlasa S.L., and ABPJ La Guardia Venture LLC
"Board" or "Directors"	the board of directors of Compass
"Citigroup"	Citigroup Global Markets Limited, the financial adviser of Compass Group
"Closing"	the completion of the Disposal pursuant to the terms of the Disposal Agreement
"Continuing Group"	Compass and its Subsidiaries after the Disposal becomes effective
"Compass" or the "Company"	Compass Group PLC, a company registered in England and Wales with registered number 04083914
"Compass Group Final Salary Pension Plan"	the occupational pension scheme known as the Compass Group Final Salary Pension Plan established by interim deed dated 1 April 1988, as amended from time to time
"Compass Pension Scheme"	the occupational pension scheme known as the Compass Pension Scheme established by a trust deed and rules dated 13 December 2000, as amended from time to time
"Compass Shares"	the ordinary shares of 10 pence each in the issued share capital of Compass
"Compass Shareholder"	a holder of Compass Shares
"Disposal"	the proposed disposal of SSP out of the Compass Group as described in this document
"Disposal Agreement"	the agreement dated 8 April 2006 between the Sellers and the Purchasers relating to the Disposal, described in more detail in Part III of this document
"EGM" or "Extraordinary General Meeting"	the extraordinary general meeting of Compass to be held at 10.00 a.m. on Tuesday, 9 May 2006, notice of which is set out at the end of this document
"EGM Notice"	the notice of the EGM which appears on at the end of this document
"Form of Proxy"	the form of proxy to be used in connection with the EGM, as referred to in paragraph 9 of the letter from the Chairman of Compass at the front of this document
"Group" or "Compass Group"	Compass and its subsidiary undertakings as at the date of this document
"Listing Rules"	the listing rules of the UK Listing Authority
"London Stock Exchange"	London Stock Exchange plc
"Moto"	the UK motorway service area business owned and operated by Compass Group and comprising the Moto Sale Companies and the Moto Sale Subsidiaries
"Moto Purchaser"	Moto Investments Limited, a subsidiary of an investment vehicle owned by a consortium led by Macquarie Bank

"Moto Sale Companies"	those companies forming part of Moto's corporate group in which the Moto Seller is selling the shares directly to the Moto Purchaser comprising Moto Hospitality Limited and Pavilion Services Group Limited
"Moto Sale Subsidiaries"	those companies in Moto's corporate group which are being transferred to the Moto Purchaser indirectly as a result of the sale of shares in the Moto Sale Companies, their direct or indirect parent companies
"Moto Seller"	Hospitality Holdings Limited
"Pension Protection Fund"	the fund established under the Pensions Act 2004
"Prospectus Directive Regulation"	the Prospectus Directive Regulation (No. 2004/809/EC)
"Prospectus Rules"	the prospectus rules of the UK Listing Authority
"Purchasers"	the Moto Purchaser and the SSP Purchasers
"Rail Gourmet Section"	Rail Gourmet UK Limited Shared Cost Section of the Railways Pension Scheme established on 31 May 1994
"Registrars"	Capita Registrars
"Resolution"	the resolution to be proposed at the EGM to obtain the approval of Compass Shareholders to the Disposal, as set out in the EGM Notice
"Sale Companies"	the SSP Sale Companies and the Moto Sale Companies
"Sale Subsidiaries"	the SSP Sale Subsidiaries and the Moto Sale Subsidiaries
"Select Service Partner" or "SSP"	the travel concession catering business owned and operated by the Compass Group (including Moto) and comprising the Sale Companies, the Sale Subsidiaries and the Associated Companies
"Sellers"	Hospitality Holdings Limited, Compass Group Holdings Public Limited Company, Compass Group UK and Ireland Limited, Compass Food Services Limited, Compass Contract Services (U.K.) Limited, Cheyenne Limited, Compass Group France SAS, Selecta SA (France), Selecta Group AG (Switzerland), Compass Group International BV (Netherlands), Compass Group Holdings Spain S.L. (Spain), Compass Group Nederland BV, Compass Holding Norge A/S (Norway), Compass Group Sweden AB (Sweden), Compass Group Danmark A/S (Denmark), Compass Group Deutschland GmbH (Germany), Compass Holdings, Inc., and Compass Group USA, Inc.
"SSP Purchasers"	Sapling Bidco Germany GmbH and Sapling Acquisitionco Limited (or their nominees), both being wholly-owned subsidiaries of EQT IV Limited
"SSP Sale Companies"	those companies forming part of SSP's corporate group (excluding Moto) in which the Sellers are selling the shares directly to the SSP Purchasers comprising Compass Entertainments Limited, Compass Roadside Limited, Cretegame Limited, Harry Ramsden's PLC, Belleview Holdings Limited, Chestermark Limited, Ilderstone Limited, Millie's Cookies (Retail) Limited, Select Service Partner Limited, SSP Air Limited, Select Service Partner Retail Catering Limited, Sapling Newco Limited, Select Service Partner Ireland Limited, Patisseries de France SAS, Select Service Partner SAS, Société des Cuisiniers Reunis SAS, Société D'Exploitation du Chalet de la Porte Jaune SARL, Les Boutiques Bonne Journée SA, Rail Gourmet Holding AG (Switzerland), Select Service Partner

	(Schweiz) AG, Louis Catering Limited (Cyprus), Select Service Partner (Singapore) Pte Ltd, Select Service Partner Eesti A/S (Estonia), Select Service Partner Newco OY (Finland), Select Service Partner Hong Kong Limited, Compass Group International 8 BV (The Netherlands), Select Service Partner SA, SSP Nederland B.V., Select Service Partner Norway A/S; Scandinavian Service Partner AB, Select Service Partner Danmark A/S, Select Service Partner Nordic A/S, Mitropa GmbH, Select Service Partner Restauration GmbH and Creative Host Services, Inc.
''SSP Sale Subsidiaries''	those companies in SSP's corporate group which are being transferred to the SSP Purchasers indirectly as a result of the sale of the shares in the SSP Sale Companies, their direct or indirect parent companies
''Subsidiaries''	subsidiaries, as interpreted in section 736(1) of the Act
''UK'' or ''United Kingdom''	the United Kingdom of Great Britain and Northern Ireland
''UK GAAP''	the accounting principles generally accepted in the UK
''UK Schemes''	the Compass Group Final Salary Pension Plan and Compass Pension Scheme
''UN'' or ''United Nations''	United Nations
''US'' or ''United States''	the United States of America, its territories and possessions, any state of the United States and the District of Columbia
''UK Listing Authority'' or ''UKLA''	the Financial Services Authority acting in its capacity as the competent authority for the purposes of Part VI of the Financial Services and Markets Act 2000

Compass Group PLC

(Incorporated and registered in England and Wales under the Companies Act 1985 with registered number 04083914)

NOTICE OF EXTRAORDINARY GENERAL MEETING

Notice is hereby given that an extraordinary general meeting (''EGM'') of Compass Group PLC (the ''Company'') will be held at 10.00am on Tuesday, 9 May 2006 at the Law Society, 113 Chancery Lane, London WC2A 1PL to consider and, if thought fit, pass the following resolution which shall be proposed as an ordinary resolution:

Resolution

''THAT the proposed disposal by the Company and its subsidiaries of the Select Service Partner business as described in the circular to shareholders dated 21 April 2006 (the ''Circular'') and on the terms and subject to the conditions of the disposal agreement dated 8 April 2006 (described in the Circular), is hereby approved, and the directors of the Company (or duly authorised committee thereof) are authorised to do or procure to be done all such acts and things on behalf of the Company and any of its subsidiaries as they consider necessary or expedient for the purpose of giving effect to such disposal and this resolution and to carry the same into effect with such modifications, variations, revisions, waivers or amendments to the disposal or any documents relating thereto as they consider necessary or expedient, provided such modifications, variations, revisions, waivers or amendments are not of a material nature.''

By order of the Board

Tim Mason
Company Secretary

Registered Office

Compass House
Guildford Street
Chertsey
Surrey KT16 9BQ
Registered in England and Wales No: 04083914

21 April 2006

Notes:

(1) A member entitled to attend and vote at the EGM is entitled to appoint one or more proxies to attend and, on a poll, vote instead of him/her by:

(a) completing and returning the enclosed form of proxy;

(b) if you are a user of the CREST system (including CREST Personal Members), having an appropriate CREST message transmitted; or

(c) lodging a proxy appointment by electronic means on the Capita Registrars website (www.capitaregistrars.com).

A proxy need not be a member of the Company.

2. Pursuant to Regulation 41 of the Uncertificated Securities Regulations 2001, the Company gives notice that only those shareholders registered in the Register of Members of the Company as at 6.00 pm on Sunday, 7 May 2006 or, in the event that the Meeting is adjourned, only those shareholders registered in the Register of Members 48 hours before the time of any adjourned meeting, shall be entitled to attend or vote at the Meeting in respect of the number of shares registered in their name at the relevant time. Changes to entries on the Register of Members after 6.00 pm on Sunday, 7 May 2006 or, in the event that the Meeting is adjourned, less than 48 hours before the time of any adjourned meeting, shall be disregarded in determining the rights of any person to attend or vote at the Meeting.

3. In the case of joint holders the signature of any of them will suffice, but the names of all joint holders should be shown, and the vote of the senior holder who tenders a vote whether in person or by proxy shall be accepted to the exclusion of the other joint holder(s) and for this purpose seniority shall be determined by the order in which the names appear in the register of members in respect of their joint holding.

4. The form of any non-electronic proxy should be in writing under the hand of the appointor or his/her duly authorised agent in writing. In the case of a corporation the form must be executed by a duly authorised person or under seal or in any other manner authorised by its constitution.
5. Any alteration made to the form of proxy should be initialled by the person(s) signing it.
6. To appoint a proxy or to give an instruction to a previously appointed proxy via the CREST system, the CREST message must be received by the issuer's agent (ID RA10) by 10.00am on Sunday, 7 May 2006. Please note, however, that proxy messages cannot be sent through CREST on weekends, bank holidays or after 8.00pm on any other day. For the purpose of this deadline, the time of receipt will be taken to be the time (as determined by the timestamp applied to the message by the CREST Applications Host) from which the issuer's agent is able to retrieve the message. CREST Personal Members or other CREST sponsored members and those CREST Members who have appointed voting service provider(s) should contact their CREST sponsor or voting service provider(s) for assistance with appointing proxies via CREST. For further information on CREST procedures, limitations and system timings, please refer to the CREST Manual. A proxy appointment sent by CREST in the circumstances set out in Regulation 35(5)(a) of the Uncertificated Securities Regulations 2001 may be treated as invalid.
7. To be effective, the form of proxy (together with any power of attorney or other written authority (if any) under which it is signed or an office or notarially certified copy of such power or authority), must be deposited at the office of the Registrars not later than 10.00am on Sunday, 7 May 2006 or 48 hours before the time for holding any adjourned meeting or (in the case of a poll not taken on the same day as the meeting or adjourned meeting) for the taking of the poll at which it is to be used. In the case of a poll not taken forthwith but taken not more than 48 hours after it was demanded, the instrument appointing a proxy will be effective if it is delivered at the meeting at which the poll was demanded to the chairman or secretary or any director.
8. Appointment of a proxy will not prevent a member from attending and voting at the EGM should he/she decide to do so.