

Orange Support Services Limited

Directors' report and financial statements

Registered number 2949749

30 September 2016



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Directors and other information

Directors

D. O'Brien
T. Mulryan
F. Gleeson

Secretary

M. A. Deasy

Registered office

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

Auditors

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

Registered number

2949749

Directors' report

The directors present their directors' report and financial statements for the year ended 30 September 2016.

Principal activities, business review and future developments

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

Results for the year

The results of the Company for the year are set out in the Statement of Profit and Loss Account and Other Comprehensive Income on page 7 and in the related notes.

Dividends

The directors do not recommend the payment of a dividend (2015: £Nil).

Directors and secretary and their interests

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

Directors

Mr. Donal O'Brien
Mr. Thomas Mulryan
Mr. Frank Gleeson

Secretary

M. A. Deasy (appointed 19 September 2016)
Emer Carey (resigned 18 September 2016)

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

The directors and secretary who held office at 30 September 2016 had no interests in the shares in, or debentures or loan stock of the company or other group companies.

Political contributions

The company did not make any political donations or incur any political expenditure during the year or preceding year (2015: £Nil).

Post balance sheet events

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

Small company exemption

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

Directors' report *(continued)*

Disclosure of information to auditor

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

Auditor

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

By order of the board



T. Mulryan
Director

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

09 June 2017

Statement of directors' responsibilities in respect of the Directors' Report and the financial statements

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

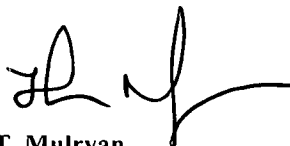
Company law requires the directors to prepare financial statements for each financial period. Under that law they have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

On behalf of the board



T. Mulryan
Director

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ORANGE SUPPORT SERVICES LIMITED

We have audited the financial statements of Orange Support Services Limited for the period ended 30 September 2016, set out on pages 7 to 10, which comprise the Statement of Profit and Loss Account and Other Comprehensive Income, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*. Our audit was conducted in accordance with International Standards on Auditing (ISAs) (UK & Ireland).

Opinions and conclusions arising from our audit

1 Our opinion on the financial statements is unmodified

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 30 September 2016 and of its result for the period then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

2 Our conclusions on other matters on which we are required to report by the Companies Act 2006 are set out below

In our opinion the information given in the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements.

Based solely on the work required to be undertaken in the course of the audit of the financial statements and from reading the Directors' report:

- we have not identified material misstatements in that report; and
- in our opinion, that report has been prepared in accordance with the Companies Act 2006.

3 We have nothing to report in respect of matters on which we are required to report by exception

Under ISAs (UK and Ireland) we are required to report to you if, based on the knowledge we acquired during our audit, we have identified other information in the annual report that contains a material inconsistency with either that knowledge or the financial statements, a material misstatement of fact, or that is otherwise misleading.

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

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

We have nothing to report in respect of the above responsibilities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ORANGE SUPPORT SERVICES LIMITED *(continued)*

Basis of our report, responsibilities and restrictions on use

As explained more fully in the Statement of Directors' Responsibilities set out on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2006. Our responsibility is to audit and express an opinion on the financial statements in accordance with UK law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

An audit undertaken in accordance with ISAs (UK & Ireland) involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

While an audit conducted in accordance with ISAs (UK & Ireland) is designed to provide reasonable assurance of identifying material misstatements or omissions it is not guaranteed to do so. Rather the auditor plans the audit to determine the extent of testing needed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements does not exceed materiality for the financial statements as a whole. This testing requires us to conduct significant audit work on a broad range of assets, liabilities, income and expense as well as devoting significant time of the most experienced members of the audit team, in particular the engagement partner responsible for the audit, to subjective areas of the accounting and reporting.

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



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

09 June 2017

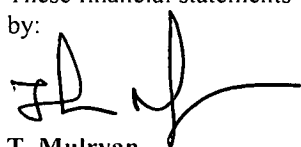
Statement of Profit and Loss Account and Other Comprehensive Income
for the year ended 30 September 2016

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

Balance Sheet
at 30 September 2016

	<i>Notes</i>	2016 £'000	2015 £'000
Current assets			
Debtors	3	669	669
		<hr/>	<hr/>
Net assets		669	669
		<hr/>	<hr/>
Capital and reserves			
Called up share capital	4	-	-
Profit and loss account		669	669
		<hr/>	<hr/>
Shareholders' equity		669	669
		<hr/>	<hr/>

These financial statements were approved by the board of directors on 09 June 2017 and were signed on its behalf by:



T. Mulryan
Director

09 June 2017

Company registered number: 2949749

Notes

(forming part of the financial statements)

1 Accounting policies

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

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

These are the Company's first set of financial statements prepared in accordance with FRS 102. In the transition to FRS 102 from old UK GAAP, the Company has made no measurement and recognition adjustments.

The Company's parent undertaking, Aramark Ireland Holdings Limited, includes the Company in its consolidated financial statements. The consolidated financial statements of Aramark Ireland Holdings Limited are available to the public and may be obtained from the Irish Companies Registration Office. In these financial statements, the company is considered to be a qualifying entity (for the purposes of this FRS) and has applied the exemptions available under FRS 102 in respect of the following disclosures:

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

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements. On first time adoption of FRS 102, the Company has not retrospectively changed its accounting under old UK GAAP for accounting estimates.

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

1.1 Measurement convention

The financial statements are prepared on the historical cost basis.

1.2 Going concern

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

1.3 Basic financial instruments

Trade and other debtors

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

1.4 Impairment excluding stocks and deferred tax assets

Financial assets (including trade and other debtors)

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

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

Notes (continued)

2 Statutory information

The company had no employees during the year. Directors' remuneration amounted to £nil for the year (2015: £Nil). Auditor's remuneration has been borne by another group company.

3 Debtors

	2016 £'000	2015 £'000
Trade debtors	3	3
Amounts due from group companies (a)	666	666
	<hr/>	<hr/>
Due within one year	669	669
	<hr/>	<hr/>

(a) Amounts due from group companies are unsecured, interest free and repayable on demand.

4 Called up share capital

	2016 £	2015 £
<i>Authorised</i>		
1,000 ordinary shares of £1 each	1,000	1,000
	<hr/>	<hr/>
<i>Allotted, called up, fully paid and classified as shareholders' equity</i>		
2 ordinary shares of £1 each	2	2
	<hr/>	<hr/>

5 Ultimate parent company and parent company of a larger group

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

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

6 Related parties

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

Directors

Details of directors of the company are given on page 1.

Their beneficial interests are given on page 2 and details of their remuneration is given in note 2.

7 Approval of the financial statements

The board of directors approved the financial statements on 09 June 2017.