

VERIFICATION STATEMENT

To the stakeholders of Compass Group plc.

EcoAct was engaged by Compass Group plc., (Compass) of Guildford Street, Chertsey, KT16 9BQ to provide independent third-party verification of its 2018-2019 direct and indirect greenhouse gas (GHG) emissions statement reported in its Annual Report & Accounts 2019.

Roles and responsibilities

The management of Compass is responsible for the preparation and fair presentation of its GHG statement in accordance with its reporting requirements along with data related to the organisation's emissions sources and the development and maintenance of records and procedures. It is EcoAct's responsibility to express an independent opinion on the GHG emissions reported in the Compass Annual Report & Accounts 2019 for the period 1st October 2018 to 30th September 2019.

Description of activities

The objectives of the engagement were to verify whether Compass' GHG emissions are fairly stated and free from material error or omission in accordance with the following criteria:

- Environmental Reporting Guidelines Including mandatory greenhouse gas emissions reporting guidance, (2013), DEFRA; The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (2004), The World Resources Institute/World Business Council for Sustainable Development; HM Government emission conversion factors for greenhouse gas company reporting, (2018).

The organisational boundary of the Compass carbon footprint is defined as its top 25 countries of operation by revenue, (Oct 2018). Compass uses the operational control approach to its emissions reporting which includes owned and operated locations in the UK and overseas. These comprise offices, central production kitchens, laundries, restaurants and warehouses.

Data and calculations reviewed included those related to Scope 1 Emissions, (combustion of fuels, refrigerant use) and Scope 2 emissions, (purchased electricity consumption). This included the verification of Compass Group plc.'s material emissions-related information through the review and testing of consolidated data and evidence, along with the testing of a sample of data back to its primary source evidence. EcoAct then verified the carbon footprint calculation, as calculated in the environmental data system, in accordance with Compass' organisational and operational boundaries outlined above.

Material errors or omissions identified during the verification process were corrected prior to the final carbon footprint calculation, excepting those detailed in the modified opinion below.

Modified Opinion

Based on the process and procedures conducted, there is no evidence that the following GHG statement:

- is not materially correct and is not a fair representation of GHG data and information;
- has not been prepared in accordance with the criteria detailed above.

	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)
Original calculation in sofi	177,942	45,875
Removal of sofi natural gas miscalculation	- 7,407	-
Natural gas emissions calculated by EcoAct	3,901	-
NZ vehicle emissions calculated by EcoAct	191	
Total emissions to be reported by Compass Group plc	174,627	45,875
Verified emissions total	170,535	45,875



The environmental data system estimation of emissions from natural gas use (where actual data was not provided) was identified by EcoAct as incorrect. This system miscalculation was not corrected prior to the completion of the Compass Group GHG statement. EcoAct manually calculated these natural gas emissions, so have excluded these from the total verified. EcoAct also manually calculated emissions related to vehicle use in New Zealand (to account for missing data) and so has also excluded these from the totals verified.

Verification Criteria

EcoAct used the relevant requirements of the ISO 14064-3:2019² standard to conduct limited verification of Compass' 2018-2019 emissions-related data, calculation and greenhouse gas statement. This included the review and verification of emissions-related data and calculations in Compass Group's sofi environmental data system.

In some instances, data recorded in the environmental data system were not supported by primary evidence, although this was, for the most part, provided on request. Some sites did not provide any data for the entire reporting period, or provided data for H2 but not for H1, with no explanation of the drop-off in data provision. These sites' emissions were estimated by Compass' system provider where such gaps were present.

4 sites using natural gas and 12 sites using electricity were excluded from the footprint calculation as no activity data was provided and no site floor area was provided against which to extrapolate consumption.

It was also apparent that data manipulation and estimation across reporting sites was inconsistent in some cases, despite the provision of an estimation protocol to data providers. Whilst this did not materially impact the footprint calculation, this inconsistency did have the potential to impact the emissions totals reported under each scope.

Gavin Tivey
Principal Consultant

EcoAct Limited
London, 14 November 2019

EcoAct is an independent company specialising in carbon footprint calculation and assurance and in carbon management consulting. The verification team has extensive experience in the verification of carbon data, information, systems and processes. No member of the EcoAct verification team has a business relationship with Compass Group plc., its Directors or Managers beyond that required of this assignment and to our knowledge there has been no conflict of interest.

² ISO 14064-3:2019², Specification with guidance for the verification and validation of greenhouse gas statements.