

VERIFICATION STATEMENT

TO THE STAKEHOLDERS OF COMPASS GROUP PLC.

Carbon Clear was engaged by Compass Group plc., (Compass) of Guildford Street, Chertsey, KT16 9BQ to provide independent third-party verification of its 2016-17 direct and indirect greenhouse gas (GHG) emissions (CO₂e) as calculated in its environmental data system and as stated in its Annual Report & Accounts 2017.

Opinion

Based on the data and information provided by Compass and the processes and procedures followed, nothing has come to Carbon Clear's attention to indicate that the following GHG assertions are not fairly stated and free from material error.

Scope 1 emissions of	128,154 tonnes of CO ₂ e;
Scope 2 emissions of	8,376 tonnes of CO ₂ e;
Scope 3 emissions of	1,714 tonnes of CO ₂ e;

Roles and responsibilities

The management of Compass is responsible for the organisation's emissions sources, data and GHG related information and the development and maintenance of records and procedures in accordance with its reporting requirements.

It is Carbon Clear's responsibility to express an independent verification opinion on the GHG emissions reported in the Compass Annual Report & Accounts 2017 for the period of 1st October 2016 to 30th September 2017.

Description of activities

The organisational boundary of the Compass carbon footprint is defined as its top 20 countries of operation by revenue. Compass uses the operational control approach to its emissions reporting. This includes a selection of offices and sites in the UK and overseas, fuel use, waste production and disposal.

The scope of this engagement covered the review and verification of emissions-related data and calculations in the Compass Group plc. environmental data system, Our Impacts. Data and calculations reviewed included those related to Scope 1 Emissions, (Combustion of fuels, Refrigerant use), Scope 2 Emissions, (Purchased electricity consumption) and Scope 3 Emissions, (Waste).

Objectives

The objectives of this verification exercise were to confirm whether the GHG emissions as declared in Compass' 2017 Annual Report & Accounts are fairly stated and free from material error or omission in accordance with the criteria outlined below.

Criteria

- Reporting standard: World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol);
- Reference methodologies: ISO 14064-3:2006, Specification with guidance for the validation and verification of greenhouse gas assertions; Our Impacts environmental data system emissions factors and calculations; UK Government emission conversion factors for greenhouse gas company reporting, (2016 and 2017); DEFRA Environmental Reporting Guidelines, (Including mandatory greenhouse gas emissions reporting guidance) (2013).

Level of Verification and Materiality

Compass engaged Carbon Clear Ltd. to provide limited verification, using the relevant requirements of the ISO 14064-3:2006¹ standard, of its 2016-2017 emissions-related data, calculation and greenhouse gas assertion.

Carbon Clear's work 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. Carbon Clear then verified the group carbon footprint, as calculated in the environmental data system, in accordance with the organisational and operational boundaries outlined above. Data omissions or miscalculations identified during the verification process were corrected prior to the final carbon footprint calculation.

Observations & Recommendations

In some instances, data recorded in the environmental data system were not supported by primary evidence, although this was provided on request. It was also apparent that data manipulation and categorisation across reporting sites was inconsistent in some cases. Whilst this did not materially impact the footprint calculation, this inconsistency did have the potential to impact the emissions totals reported under each Scope. In addition, some of the emissions factors in the environmental data system were out of date for the current reporting period.

The recommendations presented below aim to further improve the accuracy of Compass' emissions reporting to support new emissions reduction targets.

Carbon Clear recommends that:

- Data is supported by primary evidence which will continue to improve its traceability and auditability;
- Compass continues to improve data quality across reporting entities by providing further support and training for data managers;
- Compass work with its environmental data system provider to ensure that emissions factors and calculation methodologies used remain up to date.

Further detailed observations and recommendations about the carbon footprint calculation and emissions reporting will be presented to the management of Compass Group plc. in a separate management report.



Gavin Tivey
Senior Consultant

Carbon Clear Limited
London, 21th November 2017

Carbon Clear is an independent company specialising in carbon footprint calculation and assurance and in carbon management consulting. The team has extensive experience in the assurance of carbon data, information, systems and processes. No member of the Carbon Clear 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.

¹ ISO 14064-3:2006¹, Specification with guidance for the validation and verification of greenhouse gas assertions.