Compass Group FY25 Sustainability Reporting Methodology

Scope 1,2 and 3, and Food Waste

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1. Scope 3

Compass Group reports GHG emissions Scope 3 carbon footprint in line with our financial year (1 October – 30 September).

1.1 Methodology

The majority of Compass Group's GHG emissions are Scope 3 and originate in our supply chain, for which we are indirectly responsible. We report categories 1, 2, 3, 4, 5, 6, 7, 11, 12 and 15 within the GHG Protocol's Scope 3 definition. For excluded categories 8, 9, 10, 13 and 14, we have provided an explanation for why we do not report these categories.

We report total Scope 3 emissions for Compass Group. Compass defines the organisational boundary for its GHG inventory using the operational control approach. Compass accounts for 100% of the GHG emissions arising from operations over which it has authority to introduce and implement its operating policies.

Since the baseline setting in 2019, we have been working to improve our methodology for measuring emissions and enhance the quality of our supply chain (Scope 3) data as explained further in the "Energy and Greenhouse Gas Emissions" section of the Data Hub on our website. As differing methodologies have been used for the 2019 data compared to the 2022, 2023, 2024 and 2025 data, the categories 3.1, 3.8, 3.11 and total Scope 3 emissions for these periods are not directly comparable. The Scope 3 methodology outlined in this 'Reporting Methodology' is relevant to our FY24 and FY25 reporting (except for category 3.11 as described below). We have not revised our reporting for previous years, or the 2019 Scope 3 baseline, for methodology changes as sufficiently granular data to allow us to calculate emissions under the revised methodologies is not available. In 2025, we enhanced our methodology for calculating category 3.11 emissions in our client kitchens by applying more granular location-based emission factors for our Australia and US markets. In addition, we updated emissions factors for both Australia and UK&I in line with GHG protocol, and applied inflation adjusted conversion factors for all markets. This part of the methodology applies only to our FY25 reporting; our FY24 and 2019 baseline have not been revised due to a lack of sufficiently granular data. Further detail is provided on these changes in the table in Section 1.2.

Compass will consider the adoption of FY25 data as a baseline for future reporting periods. This is to allow for enhancements in the methodologies as data and definitions have improved and to allow for the Group's M&A activity.

1.2 Data collection and estimation processes

Data is collected from five of our largest markets (Australia, Canada, France, UK and Ireland (UK&I), and US), representing 85% of our global underlying revenue in FY25. (In UK&I, its operating subsidiary CH&Co, which was a prior year acquisition, was incorporated based on FY24 data). An extrapolation of total Scope 3 emissions is then performed across the rest of the Group, using underlying revenue as the scaling factor. Underlying revenue is considered the most complete metric for extrapolation, though we acknowledge the estimation uncertainty and recognise the figure could vary if actual data were available.

To align with financial reporting timelines, Q4 data is extrapolated from the prior year's Q4 data scaled by the percentage change in Q1-Q3 emissions from prior year for the following categories: 3.1, 3.2, 3.4, 3.5, 3.6, 3.12. Actual Q4 data is used for categories 3.3, 3.7, 3.11 and 3.15. Also, as Canada was added to these largest markets this year, its Q4 data was extrapolated using its growth in revenue versus Q4 of FY24. When actual Q4 data is available for all five markets, Compass Group calculates the actual Scope 3 emissions attributed to Q4 FY25 Actuals. Compass considers the materiality of the difference in the Q4 estimate to actuals in relation to the total Group reported Scope 3 emissions, both from a quantitative and qualitative perspective. Typically, in terms of quantitative assessment, should 12 months actual FY25 calculation result in a +/- 5% variance from the reported estimated values (FY25 Q1 - Q3 Actuals and Q4 Estimate), we will consider restatement of the FY25 emissions ahead of our FY26 disclosure.

Data for purchased goods and services used to calculate Scope 3, FLAG and non-FLAG emissions is extracted from country procurement systems. As these are live systems, procurement data extracted for the reporting period is subject to change, however, changes are not significant enough to materially impact our reported figures. As per our restatement criteria set out above, Compass will consider restatement of our figures should a difference of +/- 5% be found.

Where the calculation method for emissions is consistent across the five markets, we provide a general explanation of the methodology per the table below. Where there are country-specific nuances in the methodology, these are detailed under each relevant category. Given Compass Group's decentralised business model, calculation methodologies may differ across countries due to differences in local service providers and data availability in different countries.

Category		Emissions Calculation Methodology	Explanation of Methodology
3.1	Purchased goods and services	Average data method, spend-based method	Purchased Goods and Services (PGS) are Compass Group's most significant source of Scope 3 emissions. Purchases of food constitute the largest portion of PGS. Spend data is extracted from procurement systems across all five markets and input into the Scope 3 calculations model. For this category, Q4 FY25 data is not available at the time of the calculation, and therefore an extrapolation is applied to Q4 FY24 data. Certain categories of spend data are excluded from the Scope 3 calculation, including employee payroll, taxes and charity donations, which are not relevant for this calculation. Spend is also excluded from 3.1 where it can be easily split out and accounted for in a more relevant Scope 3 category (e.g. capital goods are accounted for in 3.2 and identifiable travel spend is accounted for in 3.6). An average data method is used, using mass data where this is available. A spend-based method is used when mass data is not available (see below for further details). The spend amount is multiplied by Environmentally Extended Input-Output (EEIO) emissions factors (sources below) to calculate tCO2e. Spend (monetary) data is available for all PGS data. Australia, Canada, UK&I and US: US Environmental Protection Agency (EPA) EEIO factors are used in the spend-based method and are adjusted for spend in Australia, Canada and UK&I by incorporating purchaser price parity, inflation, and other necessary extensions in order to make them appropriate for use in those markets. France: EEIO emissions factors from the French Agency for Ecological Transition (ADEME) are used. For some food categories, mass data (that has been provided by suppliers for certain products) is available in the procurement data. Where mass values for purchased food are available for more than 50% of the total spend on a food category, mass is used to calculate emissions (average data method). An extrapolation is performed to estimate the total mass for each food category based on the average relationship between mass and spend. Total mass for each food category is then multiplied by emissions factors to calculate tCO2e.

			Australia, Canada, UK&I and US: Emissions factors for average data method have been developed using cradle-to-gate Life Cycle Analysis models based on peer-reviewed literature for system inputs and outputs and government or intergovernmental sources (e.g. Intergovernmental Panel on Climate Change (IPCC)) for impact assessment methodology and conversion factors. France: Emissions factors from Agribalyse are used (a lifecycle inventory database for agricultural and food products).
3.1	Agriculture (FLAG)	Forest, Land, and spend-based method Average data method	Forest, Land, and Agriculture (FLAG) emissions are a subset of PGS emissions and separated into emissions from Land Management (CO2), Land Management (non-CO2), Removals, and Land Use Change (LUC). LUC and Removals are not included in baseline emissions and therefore not included in Scope 3 emissions, but are included in FLAG emissions. Activity data (mass and spend) and emissions factors for Land Management (CO2) and Land Management (non-CO2) are the same as for PGS (above). Australia, Canada, UK&I and US: LUC is calculated with country of origin data from the same procurement systems where available and using a weighted average LUC value across all countries where not available. Statistical LUC data is derived from FAOSTAT land use and land cover information referencing GHG Protocol and IPCC guidance pertaining to biomass carbon, soil carbon, and litter carbon. France: Emissions factors from Agribalyse are used and do not offer the data granularity to separate the four categories of FLAG emissions.
3.1	Non-FLAG	See other sections	All Scope 3 emissions that are not classified as FLAG emissions are classified as Non-FLAG emissions. Australia, Canada and US: Non-FLAG emissions are calculated by subtracting total land management emissions from total Scope 3 emissions. France and UK&I: Non-FLAG emissions are calculated by subtracting total FLAG emissions from total Scope 3 emissions.

3.2	Capital goods	Average spend-based method	Category 3.2 emissions are calculated using the same spend data extracted from procurement systems and spend-based methodology as outlined for category 3.1, with the same sources of emissions factors. Capital goods are defined per Compass Group's financial reporting and include leasehold improvements, vehicles, kitchen, office, and technology equipment.
3.3	Fuel and energy related activities	Average data method	Energy consumption activity data for Scope 1 and 2 emissions is collected using Compass Group's sustainability software system. Country specific emissions factors are then applied to the activity data for well to tank (WTT) emissions of purchased fuels and purchased electricity, and transmission and distribution (T&D) losses from purchased electricity. Emissions factors are sourced from: • Australia: Australia's National Greenhouse Accounts • Canada and US: The US Environmental Protection Agency (EPA), US Life Cycle Inventory (LCI), and US Department of Energy Greenhouse Gases, Regulated Emissions, and Energy Use in Transportation Model (US DOE GREET) • France: French Agency for Ecological Transition (ADEME) • UK&I: UK Department for Environment, Food & Rural Affairs (Defra)
3.4	Upstream transportation and distribution	Spend-based method	Australia, Canada, UK&I and US: Category 3.4 emissions are calculated using the same spend data extracted from procurement systems as outlined for category 3.1. If transportation and distribution expenditure can be identified in the spend data (e.g. spend is categorised as freight as it is purchased separately from goods), associated emissions are accounted for in this category (3.4). Where transportation and distribution data cannot be split out from other categories of spend, it remains to be accounted for in category 3.1. Depending on data availability, some suppliers' emissions are calculated using ton-kilometres data provided by suppliers and emissions factors for diesel medium and heavy-duty trucks (developed from US Bureau of Transportation Statistics and emissions factors from US DOE GREET). In the US specifically, the primary transportation vendor is able to provide activity data in ton-miles. In this case, transport emissions are calculated with ton-mile emissions factors derived from the US Environmental Protection Agency (EPA), US Life Cycle Inventory (LCI), and US Department of Energy Greenhouse gases, Regulated

			Emissions, and Energy use in Technologies (US DOE GREET). France: An emission factor supplied by our distribution partner is applied to mass-based data for purchased goods and services.
3.5	Waste generated in operations	Average data method	Category 3.5 includes solid waste only (e.g. food waste generated in client kitchens). Waste water is accounted for in 3.1 as such spend cannot be easily separated. Australia: Where actual waste data is available at sites, an average food waste rate is calculated based on waste per $ of revenue from food/catering sites and extrapolated based on revenue across all sites in that country. Waste is then converted to emissions using emission factors from US EPA, which account for the disposal and treatment of waste generated in operations. Canada, UK&I and US: Food waste is estimated based on total purchased food and estimated food waste rates from Waste and Resources Action Program (WRAP) - a climate action NGO) presenting industry average data. Food waste data is then converted to emissions using emission factors from the US EPA or Defra. France: Food waste emissions are calculated based on the number of meals served, multiplied by an average food waste per cover figure from ADEME. This is then converted to emissions by applying ADEME emissions factors.
3.6	Business travel	Distance-based method, Spend-based method	Business travel is calculated based on a hybrid approach. Where mileage/distance data is available, the distance-based method is used. Where mileage/distance data is not available, a spend-based method is used.

			Australia: A distance-based method is used for flights and rental cars. For flights, data is extracted from Compass' Australia flight booking system and for rental cars, data is provided from the third-party booking provider. Domestic (Australia) and international flight distances are then multiped by emission factors from the Oak Ridge National Laboratory Transportation Energy Data Book (ORNL TEDB) and International Civil Aviation Organization (ICAO). A spend-based method is used for all other business travel and hotel stays (the same method of data extraction from procurement systems and application of emissions factors as outlined in 3.1). Canada and US: Distance-based method used for flights only. Data is extracted from Compass' US flight booking system, or Canada's system respectively. Domestic and international flight distances are then multiped by emission factors from ORNL TEDB and ICAO respectively. A spend-based method is used for all other business travel and hotel stays (the same method of data extraction from procurement systems and application of emissions factors as outlined in 3.1). France: The distance-based method is used for all business travel data. Data is extracted from Compass France's travel management system using kg CO2e provided by the travel agency. France does not include emissions from cars or hotels in 3.6. All cars in France are company-owned cars and therefore associated emissions are accounted for in Scope 1. Hotel emissions are included in 3.1 as such spend cannot be easily identified from procurement data. UK&I: The distance-based method is used for all air, road, and rail travel data. Data is extracted from Compass UK&I travel management system and multiplied by emission factors from Defra to calculate emissions. For hotel stays, the number of nights booked is multiplied by emissions factors from Defra.

3.7	Employee commuting	Average data method	Emissions for employee commuting are calculated based on the number of part-time and full-time employees in each country multiplied by country average commuting statistics and country specific emissions factor. Employee data is extracted from Compass Group's internal HR databases. Australia, Canada, UK&I and US: Country average commuting statistics are sourced from Australia Bureau of Statistics (Australia), US National Statistics (Canada, US), and Department for Transport (UK). These take into account national average commute frequency, distances traveled and the mode of transport. Emissions factors used are from the ORNL TEDB and GREET model (for Australia, Canada and US) and Defra (for UK). France: Country average commuting statistics are sourced from the French National Institute of Statistics and Economic Studies (INSEE) and emissions factors are from ADEME.
3.8	Upstream leased assets	N/A	Where Compass Group leases upstream assets the relevant emissions are incorporated within the Group's Scope 1 emissions' reporting. Therefore, there are no emissions associated with this category for Scope 3 purposes.
3.9	Downstream transportation and distribution	N/A	Compass Group services are provided on site, with no further downstream distribution. Therefore, there are no emissions associated with this category.
3.10	Processing of sold products	N/A	Compass Group products (food services) are provided on site and not further processed. Therefore, there are no emissions associated with this category.

3.11	Use of sold products	Average-data method	Category 3.11 represents emissions from the consumption of electricity and gas in client/commercial kitchens used by Compass. During the year we undertook a review of the 3.11 methodology. As a result, we identified improvements that increase accuracy and consistency of reporting across markets. On that basis, and as detailed below, we updated our emissions factors for Australia and UK&I, used specific site level revenue detail for our Australia and US markets and incorporated an inflation adjustment across all markets. Revenue is an input to the average data method used to calculate category 3.11. Site level revenue is used for France and now also used for US and Australia, whereas for Canada and UK&I country level revenue is used. For sites where there is documented use of 100% renewable electricity, the emissions factor used for electricity is 0 gCO2e/kWh. Revenue from owned sites is excluded (as energy usage from these sites is included in Scope 1 and 2) and revenue from operations, such as vending, facilities maintenance and other non-food service income, is also excluded. These exclusions are in keeping with the GHG protocol guidance that the inclusion of indirect use-phase emissions is optional. Australia, Canada, UK&I and US: Emissions are calculated by multiplying estimated energy consumed per USD revenue and applying country specific emission factors. Energy consumed is estimated based on an academic study* on electricity and natural gas consumption rates in UK commercial kitchens per USD of turnover. Revenue to energy conversions are now adjusted for inflation using the UK CPI index and currency conversions are sourced from Compass Group's official foreign exchange rates. Average electricity and gas consumption rates are multiplied by the Compass revenue from commercial kitchens in each country, as explained above. As the study is based on GBP, food indices from FAOSTAT are used to normalize results for Australia, Canada and US, to account for differences in food prices between countries. Country and subregion specific grid emission factors for electricity and natural gas are sourced from US EPA (US), and Ember (Australia, Canada, UK&I). This year we changed the source of emissions factors for Australia and UK&I to Ember; use of the Ember factors provides greater consistency across our markets. Previously, emission factors were sourced from the Australian Government's Department of Climate Change, Energy, the Environment and Water for Australia and Defra for UK&I. France: Actual data (where available) on gas and electricity consumption values from Compass client kitchens and the number of meals served are used to calculate average gas and electricity consumption factors per meal served. These factors are then used to extrapolate across the remaining meals served

			by Compass France for the year and multiplied by emission factors from ADEME. *Mudie S. Energy Benchmarking in UK Commercial Kitchens. Building Services Engineering Research and Technology, 2016.
3.12	End-of-life treatment of sold products	Average data method, waste-type specific method	Emissions from the end-of-life treatment for Compass Group all arise from downstream waste. Estimates are made for both end-of-life food waste and packaging waste. Food waste for the UK, US and Australia are based on assumed wastage rates from food purchases, sourced from literature studies by Food and Agriculture Organization of the United Nations (UNFAO) and WRAP for Australia and UK&I, and United States Department of Agriculture and Natural Resources Defense Council in the US. Australia, Canada and US: To calculate the end-of-life emissions associated with packaging materials, the US EPA industry average recycling rates are used to calculate the total packaging recycled and sent to landfill. US EPA emission factors for each type of waste treatment are then applied to these to calculate the associated emissions. France: Compass France do not include emissions from waste in this category. All emissions associated with waste are included in category 5. UK&I: Only downstream emissions from food waste are calculated. Emission factors from Defra are used.
3.13	Downstream leased assets	N/A	Compass Group does not operate assets that are leased to other entities. Therefore, there are no emissions associated with this category.
3.14	Franchises	N/A	Compass Group does not operate franchises. Therefore, there are no emissions associated with this category.

3.15	Investments	Average data method	Emissions from investments where Compass Group do not manage the procurement are included in 3.15. Where Compass does manage the procurement for investments, emissions are accounted for in 3.1 and 3.2. Emissions are calculated by multiplying the total annual revenue of investments by Compass' ownership % (based on % share of profits attributable to the Group). This share of revenue is then multiplied by US EEIO emission factors.

1.3 Controls

In FY25 Compass developed a controls framework over its Scope 3 reporting, which includes both country level and Group exercised controls. These are being embedded into country and Group processes this year, and there will be continuous improvement as these are established and refined. The controls include the following:

- Country level controls:
    - independent review of data prior to submission to the service provider, including a review for completeness of categories, reconciliation of data to underlying financial records, review to ensure correct periods are submitted, high level review of variances in categories
    - review of service provider mapping of emission factors to ensure appropriate categorisation, focusing on changes and material categories
- Group level controls:
    - annual review of service provider output for completeness and accuracy to:
        - verify that data provided by countries is what has been processed
        - recalculate a sample using procurement data, emissions and conversions factors
        - trend analysis to review outliers

        - review service provider variance analysis
        - recalculate Q4 estimated data and compare to service provider
        - review extrapolation of data from 5 countries to rest of the Group
- annual review and approval of changes to service provider's methodology
- review of service provider's capability as SMEs (methodology, emissions factors, variance analysis

2. Scope 1 and 2 - GHG emissions, energy and intensity

Compass Group reports Scope 1 and 2 GHG emissions, energy consumption and intensity in Compass Group's Annual Report for the financial year (1 October - 30 September).

Compass Group acknowledge that the greenhouse gas (GHG) emissions quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs; and estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

2.1 Methodology

The Group's Scope 1 and 2 GHG emissions are based on the owned and operated sites in 25 of its largest markets, which made up approximately 99% of the Group's underlying revenue in the year ended 30 September 2025. The remaining markets are immaterial to the Group's emissions due to the size of their operations, and the low number of owned and managed sites and for FY24 and previous years, these have been excluded from the Group's total emissions. In FY25, the emissions cover all markets as an extrapolation has been performed for the remaining markets using the respective country revenue as a percentage of total Group underlying revenue multiplied by the Group's average emissions rate. The emissions data for Germany is reported with one year lag due to availability of current year data.

Any site / location that meets all of the following three criteria must be included. This is in line with the operational control approach, as per the GHG Protocol.

- The site is used by Compass employees to conduct business, and Compass has control over the operation. This includes but is not limited to all offices (regional and HQ), as well as central processing units, laundries, warehouses and some kitchens and cafeterias;
- The site is not located on a client's premises, nor is it under a franchise agreement (a client's premises would not count as under our operational control);
- Compass rents or owns the site, and either pays for utilities directly, or pays a total rental fee which includes the use of energy/electricity. This could be an office where Compass Group owns the whole building or rents a floor in a multi-tenant office building.

2.1.1 Business acquisitions

Scope 1 and 2 GHG emissions in relation to individually material business acquisitions for the Group, in line with those identified as material for Compass' external financial reporting, are incorporated into the reporting effective from the date of acquisition. The Group Sustainability Team obtains the acquisitions listing from Group Finance on a monthly basis and this is reviewed to ensure that material acquisitions are identified and the approach toward integration of ESG reporting is discussed and agreed with the relevant country teams. The processes for incorporating acquired business' data depend upon the respective country integration plans and systems.

Individually material acquisitions for the Group for FY25 include the following: Dupont Restauration (France) (October 2024) and 4Service (Norway) (January 2025). Scope 1 and 2 GHG emissions in relation to these acquisitions are incorporated into the Group's year end reporting from the period of acquisition and are integrated into the respective country reporting process in line with local integration plans.

2.1.2 Business disposals

Scope 1 and 2 GHG emissions in relation to business disposals, are excluded from the month of sale or closure. The Group Sustainability Team obtains the disposals listing from Group Finance on a monthly basis and this is reviewed to ensure that material disposals, in line with those identified as material for Compass' external financial reporting, are identified and the approach toward cessation of ESG reporting is discussed and agreed.

In FY25, in relation to countries in scope for Scope 1 and 2 emissions (see 2.1 above), the Group sold its businesses in Kazakhstan (November 2024), Chile (January 2025) and Colombia (February 2025) and ESG data has been incorporated up to the month of disposal. FY25 data for Chile is included based on FY24 results, due to data no longer being accessible – Chile's emissions accounted for 1.2% of total Group Scope 1 and 2 emissions so this approximation is not considered material for the Group results.

2.2 Timeframe

All data from owned and operated sites for energy, refrigerants, fleet, and floor space is reported on a quarterly basis to ensure a complete and accurate periodic reporting cycle. The reporting period for our current year is 1st October 2024 to 30th September 2025 and this is the period covered in the Group's FY25 Annual Report and Sustainability Report.

2.3 Emissions calculation methodology

Compass Group calculates Scope 1 and 2 emissions in accordance with The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard; UK Environmental reporting guidelines including Streamlined Energy and Carbon Reporting requirements.

In our Annual Report we disclose our emissions and energy data broken down into the following categories:

- 2.3.1 Scope 1 **-** These include the direct emissions that originate from sites owned or leased by Compass Group, which have been deemed to be under the Group's operational control.
  - *Building emissions* – we include emissions from natural gas, liquified petroleum gas (LPG), diesel and other fuel consumption sources from our offices, central production units (CPUs), laundries and warehouses globally. Some sites in the UK use green gas and this data is provided directly from the respective supplier, captured in our system and has been mapped to the latest Biogas Defra emissions factor.
  - *Vehicle emissions* – we include emissions from fuel consumption by our fleet that is owned or leased by Compass Group, as well as any consumption from the use of hybrid and electric cars. For our fleet data across most markets, we receive information from third-party providers in relation to the types of fuel used, quantity consumed and respective spend. Some countries apply average fuel price factors which are sourced from country-specific government databases (e.g. Canada).
  - *Refrigerant emission*s - we include emissions from any refrigerant gas leakages that may have occurred from systems at our sites throughout the year. Emission factors are taken from Defra, IPCC and other publicly verified sources.

- 2.3.2 Scope 2 (location-based) - This includes the indirect emissions from Compass' use of electricity, district heating and cooling. For calculating location-based emissions, we use Defra 2024, International Energy Agency (IEA) v4 (2024 edition), UBA (2023) and AIB (2022) factors. The calculation multiplies the energy source by the relevant emission factor. We use country specific IEA factors within our calculations, where available.

- 2.3.3 Scope 2 (market-based) - This includes the indirect emissions from Compass' use of electricity, district heating, steam, and cooling consumption. Where possible, our market-based emissions from electricity are calculated using supplier-based emissions factors provided to us directly by a supplier. Where this is not available, we apply the AIB 2024 Residual mix for European markets. Most of our sites where a residual mix factor is not available are located in non-European countries, which leads to the location-based factor being used. Where we report on renewable electricity, it is backed up by renewable energy certificates (RECs), renewable energy guarantees of origin (REGO) and renewable energy supplier contracts.

- 2.3.4 Energy consumption – The Group calculates total energy consumption based on data collected on energy usage e.g. electricity, fuel, gas, across operations during the reporting period. The reported unit of measurement is kWh.

- 2.3.5 Emissions intensity - disclosed as tCO2e (location-based) per million $ turnover. It is calculated as the total of Scope 1 and 2 location-based divided by the Group's underlying revenue.

2.4 Conversion factors

All consumption data for stationary Scope 1 and 2 is first converted in Energy (MJ) either through standard conversion factors or from Defra 2024. All Scope 1 vehicle data is converted through $m^{3,}$ and 2024 emissions factors are then applied.

2.5 Data collection and estimation processes

The sustainability Single Points of Contact (SPOCs) for all reporting countries are responsible for their country's sustainability reporting. All individuals report data directly into our Group wide sustainability reporting system that is used for collection and consolidation purposes. Where errors are identified either by country teams or the Group team, the required amendments are agreed and processed in the Group's sustainability reporting system by the country team and a log is maintained by Group of changes made to data in order to maintain the audit trail. Country data is then consolidated for external reporting purposes. The system is locked at year end when all the data has been checked and finalised. The system then calculates the emissions using inbuilt unit conversion factors (as explained above), based on activity data inputted for all relevant sources.

For some sites, energy providers may issue invoices with a delay, resulting in a lag in Compass receiving actual data. Wherever possible, we ensure that the most recent and complete data available is used for the relevant reporting period. If any sites are missing information on actual electricity or natural gas consumption, we apply the following estimation hierarchy to our quarterly data collection. When required, a system-generated estimate is applied, by use of a site's floor space as a normalisation factor to estimate electricity and natural gas consumption.

1. *Complete data available* - enter in system with actual values and supporting evidence.
2. *If missing a quarter* - use previous year's data for that quarter to report
3. *If missing a quarter and past year's data is not available* – take average consumption by dividing the total consumption of all actual quarters by three, to determine the missing values.
4. If none of the above are eligible, the reporting system will estimate values based on floor space and averages of other sites reported within that country of a similar size.

Where errors are identified in prior year data, Compass will consider the materiality of the error in relation to the total Group reported emissions, both from a quantitative and qualitative perspective. Typically, in terms of quantitative assessment, If the correction of the error constitutes +/- 5% of the prior year data, we will consider restatement of the previously reported emissions and appropriate explanations will be included to explain the restatement.

2.6 Controls

In FY25 Compass has developed a controls framework over its Scope 1 and 2 reporting, which is being embedded into country and Group processes this year and there will be continuous improvement as these are established and refined. The controls include a preparer and reviewer system to ensure that the data input into the Group's sustainability reporting system is accurate, complete, and is supported by relevant third-party evidence. The preparer and reviewer are required to sign off their reviews for each site in the system to confirm the process has been followed. This includes a review for commentary where there are significant variances versus prior year and prior period data. Data is then reviewed by the Group Sustainability team for completeness and accuracy and analysed to ensure trends and material year-on-year variances are understood.

3. Food waste

For FY25, we have a KPI for the number of sites using food waste technology to support our food waste priorities. This focuses on reducing food waste across our operations by targeting our sites to drive usage of industry-leading technology which helps measuring the waste.

3.1 Food waste technology/tools

Utilising technology to measure food waste helps our kitchen teams track and analyse waste. This data-driven approach enables more effective waste reduction strategies and operational improvements. Compass Group has deployed food waste management systems in over 10,000 sites across all regions during FY25. These systems measure both KPIs: the number of sites regularly using the technology and the reduction in food waste as part of the executive and senior management bonus.

Compass Group has three types of tools to manage food waste:

Estimated methodology: Our proprietary tablet-based, online tracking tool, Waste Not 2.0. captures data based on a visual estimation of food waste volume and density, automatically calculating total weight. Data is consolidated in a dashboard from which the site can track trends and drive improvements.

Integrated scales: Automated, third-party weighing scales capture the exact weight of food waste in real-time, with data consolidated in a dashboard from which the site can track trends and drive improvements.

In house systems: In house developed systems to record food waste, often to consolidate the data capture alongside existing processes such as menu management and purchasing. Operators weigh food waste and record the data at the end of service, which is then consolidated in country specific dashboards from which the country can track trends and drive improvements.

3.2 Methodology

Food waste is recorded at the site level by users (typically chefs or kitchen assistants). Data from the tools is sent monthly to Group for consolidation. The Compass Group Sustainability Team uploads the data into a central Food Waste Power BI dashboard, which automatically calculates the food waste KPIs.

In relation to the use of technology KPI, we only consider sites with >0 kgs and actual data on volumes, with no estimations or extrapolations. Sites must have recorded food waste for over 12 days in a month for at least two months in the 12 months to 30 September 2025 in order for the site to quality for the use of technology KPI. Each country's tool manager is responsible for reviewing the data and engaging with sites to encourage accuracy of reporting and usage of the tool. When data errors are identified, necessary steps are taken to address them, including removing the data points if required. This is considered a conservative approach which would lead to an understatement of the number of sites using food waste technology and ensure a like for like approach in relation to the reduction in food waste KPI. The process varies by country and tool used.

3.3 Controls

In FY25 Compass has developed a controls framework over its food waste reporting, which is being embedded into country and Group processes this year and there will be continuous improvement as these are established and refined. The controls include:

- regular monthly reviews undertaken to ensure that baseline sites record food waste data at a minimum 12 days per month for 2 months in the period. Where sites are not recording food waste, this is reviewed and action is taken where appropriate
- regular review of variances versus target, where variances are identified, investigated and rectified where appropriate
- sample site visits are conducted to ensure action plans are agreed where necessary
- training on usage of food waste tools is carried out, including a standard process for onboarding and update of documentation
- ensure data is locked or clear instructions are given regarding cut-off dates for reporting
- a change management process is in place to ensure that appropriate authorisation is given and evidence obtained of changes to data