Independent Practitioner's Limited Assurance Report to Compass Group PLC

Report on Compass Group PLC's allocation of the proceeds from the sustainable bond for the year ended 30 September 2025

Conclusion

We have performed a limited assurance engagement on whether selected information in Compass Group PLC's ("Compass" or the "Company") Sustainability Bonds Reporting section included on pages 36 to 37 of the Group Sustainability Report for the year ended 30 September 2025 (the "Report") has been properly prepared in accordance with Compass Group – Sustainable Financing Framework as set out at https://www.compass-group.com/content/dam/compass-group/corporate/Investors/debt-investors/Sustainable_Financing_Framework_Final.pdf (the "Reporting Criteria"). The information within the Report that was subject to assurance is indicated with the symbol "∆ " (the "Selected Information") and is also listed in Appendix 1.

Compass' Sustainable Financing Framework requires Compass to prepare an annual allocation report which sets out the allocation of the proceeds from the sustainable bond issued raising €500m that matures on 16 September 2033 (the "Sustainable Bond") (ISIN XS2895051212) to Eligible Sustainable Projects ("ESPs"), as defined in the Reporting Criteria. The Report has been prepared to meet these requirements. The Reporting Criteria set out the basis by which Compass has determined whether projects meet the criteria to qualify as ESPs, including specifying the types of eligible spend and the period during which it can be incurred.

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria.

Our conclusion is to be read in the context of the remainder of this report, in particular the "Inherent limitations in preparing the Selected Information" and "Intended use of our report" sections below.

Our conclusion on the Selected Information does not extend to other information that accompanies or contains the Selected Information and our assurance report (hereafter referred to as "Other Information"). We have not performed any procedures with respect to such Other Information as part of this engagement. We performed separate assurance engagements over certain other KPIs (which are marked as such) included within the Other Information and our reports thereon can be found within the Sustainability Performance & Reports 2025 section of the Company's Sustainability web page at https://www.compass-group.com/en/sustainability/performance-and-reports.html.

Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (UK) 3000 *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE (UK) 3000") issued by the Financial Reporting Council ("FRC"). Our responsibilities under that standard are further described in the "Our responsibilities" section of our report.

We have complied with the Institute of Chartered Accountants in England and Wales ("ICAEW") Code of Ethics, which includes independence and other ethical requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants ("IESBA") International Code of Ethics for Professional Accountants (including International Independence Standards).

Our firm applies International Standard on Quality Management (UK) 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or*

Related Services Engagements ("ISQM (UK) 1"), issued by the FRC, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Inherent limitations in preparing the Selected Information

The nature of non-financial information; the absence of a significant body of established practice on which to draw; and the methods and precision used to determine non-financial information, allow for different, but acceptable, evaluation and measurement techniques and can result in materially different measurements, affecting comparability between entities and over time.

The Reporting Criteria has been developed to assist Compass in determining the allocation of the proceeds from the Sustainable Bond. As a result, the Selected Information may not be suitable for another purpose.

Our work does not provide any assurance that the ESPs to which the proceeds of the Sustainable Bond were allocated were only undertaken as a consequence of issuing the Sustainable Bond, nor that Compass did not, in the same period, also use other cash flows to invest in activities that they would not be permitted to use the Sustainable Bond proceeds for.

Compass have set out the basis for determining whether projects qualify as ESPs (as set out on pages 12 to 16 of the Reporting Criteria), our work does not provide any assurance over this basis for determination. In addition, our work does not provide any assurance over the correlation between the use of the proceeds of the Sustainable Bond and the environmental impacts of the ESPs.

Directors' responsibilities

The Directors of Compass are responsible for:

- taking reasonable steps to design, implement and maintain such internal controls as they determine are relevant to the preparation and presentation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- selecting and developing objective Reporting Criteria;
- properly preparing the Selected Information in accordance with the Reporting Criteria;
- the contents and statements contained within the Report and the Reporting Criteria; and
- implementing reasonable procedures designed to ensure that personnel involved with the preparation and presentation of the Selected Information are properly trained, systems are properly updated and that any changes in reporting relevant to the Selected Information encompass all significant business units.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement;
- forming an independent limited assurance conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to Compass.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional scepticism throughout the engagement. We planned and performed our procedures to obtain evidence that is sufficient and appropriate to obtain a meaningful level of assurance over the Selected Information to provide a basis for our limited assurance conclusion. Planning the engagement involves assessing whether Compass' Reporting Criteria are suitable for the purposes of our limited assurance engagement. Our procedures selected depended on our judgement, on our understanding of the Selected Information and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.

In carrying out our engagement, we performed procedures which included:

- conducting interviews with management and key staff responsible for the allocation of the proceeds of the Sustainable Bond and those responsible for the preparation of the Selected Information to obtain an understanding of the key processes, systems and controls in place for the allocation of proceeds of the Sustainable Bond and over the preparation of the Selected Information;
- obtaining documentation which supports the processes, systems and controls in place for the allocation of proceeds of the Sustainable Bond and over the preparation of the Selected Information, but did not include evaluating the design of controls, obtaining evidence about their implementation nor testing their operating effectiveness;
- inspecting documentation to show whether the ESPs have been assessed by management with reference to the eligibility criteria (as set out in the Reporting Criteria) and approved by Compass' Sustainable Financing Working Group as meeting those eligibility criteria; but not independently assessing whether the ESPs met those eligibility criteria;
- limited substantive testing including:
    - comparing the total funds received by Compass with those allocated to the ESPs (as defined in the Reporting Criteria);
    - understanding the information sources used by Compass to determine the amount of proceeds allocated, in USD, to the ESPs;
    - agreeing a selection of items to source documentation (e.g. certifications) to support the categorisation of funds spent on the ESPs;
    - assessing whether the funds were allocated within the period specified in the Reporting Criteria;
    - assessing whether the amount financed by other bonds, if any, has been excluded from the Selected Information;
    - testing arithmetical accuracy of the formulae used and manual calculations performed over the Selected Information; and
- reading the Report with regard to the Reporting Criteria and for consistency with our findings over the Selected Information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Intended use of our report

Our report has been prepared for Compass solely in accordance with the terms of our engagement. We have consented to the publication of our report on https://www.compass-group.com/en/investors/debt-investors/sustainable-financing.html for the purpose of Compass showing that it has obtained an independent assurance report in connection with the Selected Information.

Our report was designed to meet the agreed requirements of Compass determined by Compass' needs at the time. Our report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than Compass for any purpose or in any context. Any party other than Compass who obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, KPMG LLP will accept no responsibility or liability in respect of our report to any other party.

Andy Kierney
for and on behalf of KPMG LLP
Chartered Accountants
15 Canada Square
London
E14 5GL
27 January 2026

The maintenance and integrity of Compass' website is the responsibility of the Directors of Compass; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Information, Reporting Criteria or Report presented on Compass' website since the date of our report.

Appendix 1 – Selected Information

The Selected Information for the year ended 30 September 2025 is listed below. The information in this Appendix needs to be read together with the limited assurance report and the Reporting Criteria.

KPI	Allocated Amount
Living Natural Resources and Land Use Portfolio Expenditures on goods certified Sustainable, Fair-trade or Organic, and animal welfare standards	$149m
Socioeconomic Advancement and Empowerment Portfolio Expenditures on products purchased from local and diverse suppliers e.g. minority- and women-owned suppliers and “B” corporations	$121m