

Verification Statement

To the stakeholders of Compass Group plc.

EcoAct, an Atos company was engaged by Compass Group plc., (Compass) of Guildford Street, Chertsey, KT16 9BQ to provide independent third-party verification of its direct and indirect greenhouse gas (GHG) emissions for the period 1st October 2020 to 30th September 2021 as reported in its Annual Report & Accounts 2021.

Roles and responsibilities

The management of Compass is responsible for the preparation and 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 whether Compass' GHG emissions are fairly stated and free from material error or omission in accordance with the criteria below.

Description of activities

Data and calculations reviewed included those related to Scope 1 emissions, (combustion of fuels, refrigerant use) and Scope 2 emissions, (purchased electricity consumption), both using the market-based and location-based methods. This included the verification of Compass' 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.

The organisational boundary of the Compass carbon footprint is defined as its top 28 countries of operation by revenue, (Oct 2020). 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.

Emissions calculation methodology

UK Environmental reporting guidelines including Streamlined Energy and Carbon Reporting requirements (2019); The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (2004); HM Government emission conversion factors for greenhouse gas company reporting, (2020).

Material errors or omissions identified during the verification process were corrected prior to the final GHG statement calculation.

Opinion

Based on the process and procedures conducted, nothing has come to our attention to indicate that the following GHG statement:

- is not fairly stated and free from material error or omission
- has not been prepared in accordance with the criteria detailed above.

	Total emissions	UK emissions
Scope 1 (tCO ₂ e)	88,616	5,614
Scope 2 (tCO ₂ e) (Location-based)	38,298	2,096
Scope 2 (tCO ₂ e) (Market-based)	40,525	3,119
Energy (kWh)	480,805,034	32,881,076
Total emissions (tCO₂e) (Location-based)	126,914	7,710
Verified emissions total	125,165	7,710

Scope 1 and Scope 2 emissions from Luxembourg and Argentina were excluded from the total verified as evidence for these data was not provided prior to the completion of the Compass GHG statement. The emissions from these countries account for 1.38% of the total emissions as reported by Compass.

Verification Activities & Findings

EcoAct, used the relevant requirements of the ISO 14064-3:2019¹ standard to conduct limited verification of Compass' 2020-2021 emissions-related data, calculation, and greenhouse gas statement. This included the review and verification of emissions-related data and calculations in Compass Group's environmental data system.

In many instances, data recorded in the environmental data system were not supported by primary evidence, although this was provided on request. Some sites were unable to provide the same amount of supporting evidence to support reported data as the previous reporting year, which resulted in data being classified as "estimated". Any data gaps were addressed by adopting the estimation methodology.

EcoAct reviewed the calculation and emissions factors used by Compass to generate the market-based Scope 2 emissions figure. However, EcoAct did not review any contractual instruments associated with these supplies due to time constraints.



Gavin Tivey
Principal Consultant

EcoAct Limited
London, November 2021

¹ ISO 14064-3:2019¹, Specification with guidance for the verification and validation of greenhouse gas statements.

Statement of independence and avoidance of conflicts of interest

EcoAct, an Atos company, is an independent company specialising in carbon footprint calculations, assurance, and 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.