

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 an independent verification opinion on a selection of the data supporting its sustainability KPIs for the period 1st October 2020 to 30th September 2021.

The management of Compass is responsible for the preparation and presentation of its sustainability data, the data sources and the development and maintenance of records and procedures.

Verification criteria and description of activities

EcoAct used a methodology developed with Compass to conduct limited verification of its 2020-2021 sustainability data. The organisational boundary of the sustainability data verification was defined by Compass as its top 25 countries of operation by revenue, (Oct 2021). Sustainability data is collated by country rather than by site. The verification was divided into two parts, countries 1-10 and 11-25.

To ensure the data for was fairly stated and free from material error, more than two thirds of the total data reported for each metric for countries 1-10 by revenue was tested back to primary evidence. We also identified the lowest and highest data points and any data outliers, normalized by revenue for countries 11-25 and checked these against primary evidence. For palm oil data specifically, which is reported on a group wide basis, more than two thirds of total palm oil purchases for the top 25 countries were checked.

EcoAct worked with Compass and with site representatives to review evidence to verify data points by calls and email. Material errors identified during the verification process were corrected in the sustainability data system.

Verification findings

In some instances, data recorded in the system was not supported by primary evidence. However, these were not material to the data totals reported. Due to changes and delays in receipt of the data, some metrics were verified on an annual basis rather than on the planned quarterly approach. The metric related to palm oil was adjusted to exclude three countries which did not provide data, as detailed in the table below.

Opinion

Based on the processes and procedures conducted, nothing has come to our attention to indicate that the sustainability KPI data in the sustainability data system and associated reported metrics are not fairly stated and free from material error or omission in accordance with the verification criteria.

People and Planet KPIs reported in the Compass Group 2021 Sustainability Report includes estimated data. Data was estimated by Compass where data was not provided in the sustainability data system. Where estimated data was of material consideration, the estimation methodology was also verified.

EcoAct has verified the following KPIs and associated calculations.

Indicator	Verified figures
Number of sites with at least one healthy meal choice	87%
Spend on fruit and vegetables of total food spend	14%
Certified ethically traded coffee and tea of total coffee and tea spend	37%
Cage free eggs of total eggs – shell eggs	25%
Cage free eggs of total eggs – liquid eggs	34%
Certified sustainable fish and seafood of total fish and seafood spend – Top 10 countries	56%
Certified sustainable fish and seafood of total fish and seafood spend – Top 25 countries	51%
Sustainable palm oil of total palm oil – all operating countries*	72%

**Netherlands, Luxembourg, and Belgium excluded as no data was available.*

This statement is supported by a report to the senior management of Compass detailing our findings, areas for improvement and recommendations for further development of the sustainability metrics data.



Gavin Tivey

Principal Consultant

EcoAct Limited

London, January 2022

EcoAct is an independent consultancy specialising in carbon and sustainability data, calculations, reporting and verification. The verification team has extensive experience in the verification of sustainability 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.