

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 2021 to 30th September 2022.

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 2021-2022 sustainability data. The organisational boundary of the sustainability data verification was defined by Compass as its top 25 countries of operation by revenue (September 2022). 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, normalised 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 verified. Final calculations for all operating countries were also checked, however the verification of the underlying data source and supporting evidence used to aggregate the reported figures and associated with palm oil origin for the additional 15 countries were outside the scope of work and therefore not verified by EcoAct. Source data for these countries were reviewed by Compass.

EcoAct worked with Compass and with site representatives to review evidence to verify data points by calls and email. This included demonstrations of country specific data collection systems. Material errors identified during the verification process were corrected in the global sustainability data system by Compass and site representatives.

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 in receipt of the data, some metrics were verified on an annual basis rather than on the planned half yearly approach.

Total cage free liquid eggs increased by 38% in comparison to last year, resulting in 72% of total liquid eggs being cage free this year. This was largely due to the United States recording a 45% increase as a result of increased efforts to improve the number of cage free liquid eggs.

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.

KPIs reported in the Compass Group 2022 Sustainability Report also 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	90%
Certified ethically traded coffee and tea of total coffee and tea spend	46%
Cage free eggs of total eggs – shell eggs	31%
Cage free eggs of total eggs – liquid eggs	72%
Certified sustainable fish and seafood of total fish and seafood spend – Top 10 countries	54%
Certified sustainable fish and seafood of total fish and seafood spend – Top 25 countries	51%
Sustainable palm oil of total palm oil – Top 25 countries	70%
Sustainable palm oil of total palm oil – all operating countries*	73%

**Underlying source data associated with Palm Oil origin was outside the the scope of work and therefore not verified by EcoAct. Data calculations and assertions were verified.*

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.

Flavia Tavares

Flavia Tavares

EcoAct, An Eviden business
London, January 2023

August 2023 Update – Inclusion of Plant-Based Alternative Data

Following the original Compass Group Plc 2021-22 Sustainability KPI Verification Statement in January 2023, EcoAct was engaged by Compass to provide an independent verification opinion on plant-based products and/or plant-based ingredients for plant-forward meals for the period 1st October 2021 to 30th September 2022 (US only). This was a new metric not previously verified.

Verification criteria and description of activities

EcoAct followed the same process and methodology as provided in previous verification, indicated on page 1.

During the assurance engagement, EcoAct performed the following activities and procedures:

- Conducted the verification of total spend related to purchases of plant-based products and/or plant-based ingredients used for plant-forward meals, where these constituted as a substitute for meat protein.
- This verification focused only on US data.
- Financial data provided for verification was assumed to be free from error.
- EcoAct's verification focused on the volumes or amounts of items purchased. This was verified as a single metric (plant-based products) and was not separated into sub-metrics (such as tofu, veggie burgers, etc.).

Opinion

Based on the processes and procedures conducted, nothing has come to our attention to indicate that the plant-based products or plant-based ingredients for plant-forward meals (US only) 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.

Flavia Tavares

Flavia Tavares

EcoAct, An Eviden business
London, August 2023

Statement of independence and avoidance of conflicts of interest

EcoAct, an Eviden business, 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.