

## 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 independent third-party verification of its direct and indirect greenhouse gas (GHG) emissions for the period 1<sup>st</sup> October 2019 to 30<sup>th</sup> September 2020 as reported in its Annual Report & Accounts 2020.

### Roles and responsibilities

The management of Compass is responsible for the preparation and fair 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). This included the verification of Compass Group plc.'s 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 26 countries of operation by revenue, (Oct 2019). 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, (2019).

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

### Verification opinion

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

- is not materially correct and a fair representation of GHG data and information
- has not been prepared in accordance with the criteria detailed above.

	<b>Total emissions</b>	<b>UK emissions</b>
<b>Scope 1 (tCO<sub>2</sub>e)</b>	<b>106,047</b>	<b>5,912</b>
<b>Scope 2 (tCO<sub>2</sub>e)</b>	<b>39,703</b>	<b>3,300</b>
<b>Energy (kWh)</b>	<b>556,869,904</b>	<b>41,968,394</b>
<b>Total emissions (tCO<sub>2</sub>e)</b>	<b>145,750</b>	<b>9,212</b>

### Verification Criteria

EcoAct used the relevant requirements of the ISO 14064-3:2019<sup>1</sup> standard to conduct limited verification of Compass' 2019-2020 emissions-related data, calculation and greenhouse gas statement. This included the review and verification of emissions-related data and calculations in Compass Group's SoFi 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 data coverage as the previous reporting year, switching from actual to estimated data. Data gaps were generally addressed by adopting the estimation methodology, though in some instances due to Covid-19, this was not followed as prior years were no longer representative. Whilst this did not materially impact the footprint calculation, this inconsistency did have the potential to impact the emissions totals reported under each scope.



**Gavin Tivey**  
Principal Consultant

EcoAct Limited

London, November 2020

### Statement of independence and avoidance of conflicts of interest

EcoAct is an independent company specialising in carbon footprint calculation and assurance and in 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.

---

<sup>1</sup> ISO 14064-3:2019<sup>1</sup>, Specification with guidance for the verification and validation of greenhouse gas statements.