

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 2019 to 30th September 2020.

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 2019-2020 sustainability data. The organisational boundary of the sustainability data verification was defined by Compass as its top 25 countries of operation by revenue, (Oct 2020). 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, >66.6% of the total data reported for each metric for countries 1-10 by revenue was tested back to its primary source 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 source evidence.

EcoAct worked with Compass and with site representatives to review evidence to verify existing data points by calls and email. Data owners were not required to complete missing data points. Emissions factors for food products, in the environmental data system, were unchanged from the previous verification year. Material errors identified during the verification process were corrected in the sustainability data system and are highlighted in a verification tracker provided to Compass.

Verification findings

In some instances, data recorded in the system was not supported by primary evidence, although this was, for the most part, provided on request. Some sites did not provide any data for one or multiple metrics. Absence of data was assumed to indicate the non-applicability of that metric to that reporting country. Any selected data points which could not be verified due to lack of or incorrect evidence were not material to the data totals reported.

Although the data entry deadlines were clearly established, there were many changes to the data set after these deadlines, either new data was added, or existing data was changed. These changes increase the risk of error in the verification process and the time required for the verification.

The evidence that was provided for verified data points matched that entered in the sustainability data management system, however, the link to actual source data from a system was not always strong. For example, a summary table was provided without the

background data. This can often be due to system constraints regarding the upload of large files.

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 is not fairly stated and free from material error or omission in accordance with the verification criteria.

Environment and Better for the World KPIs reported in the Compass Group 2020 Sustainability Report (excluding Responsible Sourcing) includes estimated data. Data was estimated by Compass where data was not provided in the sustainability data system, estimates were not included in this verification.

Sustainability KPI	% of KPI amount that has been verified
Total number of shell eggs purchased during the period. (unit)	75%
Total amount purchased of liquid eggs during the period, by volume. [m ³]	88%
Individual number of cage free shell eggs purchased during the period (those eggs bought or sold in its natural state in the shell). [unit]	94%
Volume or weight of liquid eggs purchased and supplied not in shell that are cage free. [m ³]	98%
Total amount by weight of BEEF purchased during the period. [kg]	82%
Total procurement spend on all fish/seafood products including wild and farmed. [EUR]	73%
Total spend on fish/seafood products from certified sustainable sources, with accredited certifications. [EUR]	74%
Total money spend on food and drinks during the period (including tea and coffee) [EUR]	85%
Total money spend on fruit and vegetables during the period. [EUR]	88%
Total amount spent on coffee [EUR]	71%
Total amount spent on coffee that is certified as ethically traded by Fairtrade, Rainforest Alliance or UTZ. [EUR]	80%
Total amount spent on tea [EUR]	69%
Amount spent on tea that is certified as ethically traded by either Fairtrade, Rainforest Alliance or UTZ. [EUR]	85%
Total amount spent on cocoa and chocolate products. [EUR]	91%

Total spent on cocoa and chocolate products that is certified as ethically traded by Fairtrade, Rainforest Alliance or UTZ. [EUR]	94%
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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 metric data.



Gavin Tivey

Principal Consultant

EcoAct Limited

London, January 2021

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.