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 1st October 2022 to 30th September 2023, as reported in its Annual Report & Accounts 2023.

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.

Criteria and 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 (2015); HM Government emission conversion factors for greenhouse gas company reporting (2023); IEA (2022) Emission Factors.

Level of Verification and Materiality

A Limited level of verification aligned with the ISO 14064-3:2019 standard with specification and guidance for the verification and validation of greenhouse gas statements was conducted.

Description of activities

The organisational boundary of the Compass carbon footprint is defined as the 28 countries which represent 98% of underlying revenue in October 2022. Within this organisational boundary, EcoAct verified the top countries that accounted for 90% of Group revenue. This totalled 14 countries. 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.

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

Compass' material emissions-related information was verified 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. 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_2e)	147,282	1,934
Scope 2 (tCO_2e) (Location-based)	49,714	2,497
Scope 2 (tCO_2e) (Market-based)	50,104	268
Energy (kWh)	786,600,491	21,194,715
Total emissions (tCO_2e) (Location-based)	196,996	4,431

Verification Activities & Findings

Total Scope 1 and 2 emissions (location based) have increased by 7% compared with the previous year. Compass consumed 12% of total electricity usage from renewable sources in the reporting year; 69% of green electricity used was verified by EcoAct.

Scope 1 and Scope 2 emissions from Germany were excluded due to the unavailability of evidence prior to the completion of the Compass GHG statement. The emissions from Germany account for 2.09% of the total emissions as reported by Compass.

In some 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.

Further recommendations relating to the availability of data and the consistency of evidence have been made to the management of Compass in a separate management report.



George Baker
EcoAct Limited
London, November 2023

Statement of independence

EcoAct, 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.