Verification statement

To the stakeholders of Compass Group plc

EcoAct was engaged by Compass Group plc of Guildford Street, Chertsey, Surrey, KT16 9BQ to provide independent third-party limited verification of its Scope 3 greenhouse gas emissions as detailed in the company's carbon footprint calculation for the period 1st October 2021 to 30th September 2022.

Objective & responsibilities

The objective of this verification was to confirm whether the GHG statements as reported in Compass Group's Scope 3 GHG Inventory for FY22 were fairly stated and free from material error or omission in accordance with the criteria outlined below.

Compass Group is responsible for the organisation's emissions sources and GHG related information as well as the development and maintenance of records and procedures in accordance with its reporting requirements. The EcoAct verification team's responsibility is to express an independent verification opinion on the accuracy of the GHG emissions reported by Compass Group and to review the supporting processes and procedures in place to aggregate and analyse data.

Criteria

- Calculation methodology: World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol);
- Reference methodologies: USEEIO v1.1, 2017 published by U.S. EPA Office of Research and Development (ORD), and other reference methodologies defined as relevant by Compass Group's external consultants.

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.

The organisational boundary of Compass Group was established as the Group's operations over which it has operational control, which included all relevant Scope 3. The verification team reviewed the source data from Compass Group's Calculation Summary File, to identify emissions sources material to the carbon footprint.

Verification Opinion

Based on the data and information provided by Compass Group and the processes and procedures followed, nothing has come to EcoAct's attention to indicate that the GHG emissions totals stated in its Scope 3 GHG Inventory for FY22 are not fairly stated and free from material error. The final, verified emissions total was **10,684,023 tCO_2e,** of which 22% is extrapolated based on revenue and the remaining 78% is calculated based on primary data.

Description of activities

In accordance with the limited verification requirement, EcoAct selected and verified sufficient and appropriate evidence and data calculations to form the basis of our verification opinion. The verification included Scope 3 categories as follows: Category 1 - Purchased Goods and Services, Category 2 – Capital Goods, Category 3 - Fuel and energy related activities, Category 4 - Upstream Transportation and Distribution, Category 5 - Waste Generated in Operations, Category 6 - Business travel, Category 7 - Employee Commuting, Category 9 - Downstream transportation and distribution, Category 11 - Use of Sold Products, Category 12 - End-of-Life Treatment of Sold Products, Category 15 – Investments.

Emissions were calculated based on primary data for the top four markets that Compass operates in (Australia, USA, UK and France) and the results were extrapolated on a revenue basis for the rest of the

Group's operations. Revenue of the four aforementioned countries represents 78% of total Group revenue.

The verification of Compass Group's emissions related information was conducted through the review and testing of its emissions calculations and selected primary evidence. We also conducted interviews with stakeholders involved in data gathering and reporting to discuss systems, processes and methodologies used to compile the GHG Inventory for FY22.

Amendments to the carbon footprint calculation, to correct minor data discrepancies, were made during the verification process by the Compass Group team and their external consultants prior to the finalization of the GHG emissions totals. These discrepancies were not material to the data reported above.

Further detailed findings and recommendations about Compass Group's emissions data have been made to the management of Compass Group throughout the verification.

Verification approved by:

Gavin Tivey

Gavin Tivey
Principal Consultant
EcoActLondon, November 2023

Independent review by:

Flavia Tavares

Flavia Tavares
Managing Consultant
EcoAct
London, November 2023

Statement of Independence

EcoAct is an independent carbon management company. Our team has extensive experience in the verification of carbon data, information, systems and processes. The data required for the greenhouse gas calculations described herein were compiled by Compass Group. No member of the EcoAct team has a business relationship with Compass Group, its Directors or Managers beyond that required of this assignment. To our knowledge there has been no conflict of interest.