GRI INDEX

References to AR indicate the Annual Report, and to SR indicate the Sustainability Report

GRI GENERAL DISCLOSURE		REFERENCE	OMISSIONS
DISCLOSURE			
1. ORGANISATIONAL PROFILE			
102-1	Name of the organisation	Compass Group PLC	
102-2	Activities, brands, products, and services	AR: Strategic Report, p.1-4	
102-3	Location of headquarters	AR: Back Cover	
102-4	Location of operations	AR: A global leader in food services, p. 1	
102-5	Ownership and legal form	AR: Back Cover	
102-6	Markets served (including geographic locations, sectors served, and types of customers and beneficiaries)	AR: A global leader in food services, p. 1-2	
102-7	Scale of the reporting organisation	AR: A global leader in food services, p. 1	Full data set unavailable
102-8	Information on employees and other workers	AR: Notes to the consolidated income statements - 4 Employees, p.108; Other statutory disclosures - Employee diversity and human rights, p.81	
102-9	Supply chain	SR: Advancing transparency and responsibility across our supply chains, p.33; Stakeholder engagement across the value chain, p.7	
102-10	Significant changes to the organisation and its supply chain	There were no significant changes to the organisation's size, structure, ownership, or supply chain in the reporting period	
102-11	Precautionary Principle or approach	AR: Identifying and managing risk, p.20; Our principal risks, p.21; TCFD, p.26	
102-12	External initiatives	AR: Corporate Responsibility Committee Report, p.56 SR: Strategy, p.5; Partnerships supporting environmental action, p.14 Stakeholder Alignment and Materiality	
102-13	Membership of associations	SR: Partnerships supporting environmental action, p.14	
2. STRATEGY			
102-14	Statement from senior decision-maker	AR: Chair's letter, p.5; Chief Executive's review, p.6 SR: A message from our CEO, p.2	
3. ETHICS AND INTEGRITY			
102-16	Values, principles, standards, and norms of behaviour	AR: Strategic framework, p.7; People and culture, p.16-17 SR: Ethics and integrity, p.31 Vision and Values page Policies	
4. GOVERNANCE			
102-18	Governance structure	AR: Governance and leadership, p.37; Corporate Responsibility Committee Report, p.56 Sustainability Governance	

5. STAKEHOLDER ENGAGEMENT			
102-40	A list of stakeholder groups engaged by the organisation	AR: Stakeholder engagement, p. 46-49	
102-41	Percentage of total employees covered by collective bargaining agreements		Group data unavailable
102-42	Identifying and selecting stakeholders	AR: Stakeholder engagement, p. 46-49	
102-43	Approach to stakeholder engagement	AR: Stakeholder engagement, p. 46-49	
102-44	Key topics and concerns raised	AR: Stakeholder engagement, p. 46-49	
6. REPORTING PRACTICE			
102-45	Entities included in the consolidated financial statements	AR: Notes to the consolidated financial statement - 36 Details of related undertakings of Compass Group PLC, p.169	
102-46	Defining report content and topic Boundaries	SR: Strategy and Materiality assessment topics, p.5-6 Stakeholder Alignment and Materiality	
102-47	List of material topics	SR: Strategy and Materiality assessment topics, p.5-6	
102-48	Restatements of information	Explanatory notes are included in all cases that data have been restated	
102-49	Changes in reporting	There were no significant changes from previous reporting periods in the list of material topics and topic boundaries	
102-50	Reporting period	1st October - 30 September	
102-51	Date of most recent report	SR: p.38	
102-52	Reporting cycle	Yearly	
102-53	Contact point for questions regarding the report	SR: p.38	
102-54	Claims of reporting in accordance with the GRI Standards	SR: p.38	
102-55	GRI content index	GRI index	
102-56	External assurance	Performance and reports	
GRI TOPIC-SPECIFIC DISCLOSURE			
TOPIC			
200 ECONOMIC			
204 PROCUREMENT PRACTICES - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Stakeholder Enagegment - Suppliers, p.49 SR: Strategy, p. 5-6 Stakeholder Engagement & Materliality Assessement UN Sustainable Development Goals Global supplier code of conduct	
204-1	Proportion of spending on local suppliers at significant locations of operation	SR: Strengthening communities through local sourcing, p.27; The Compass Group Foundation, p.29	

205 ANTI-CORRUPTION - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People and culture, p.16-17; Governance and leadership, p.37 SR: Strategy, p. 5-6 Ethics and Integrity Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct Global Supplier Code of Conduct Supply Chain Integrity Business Integrity Policy	
205-1	Operations assessed for risks related to corruption	AR: People and culture, p. 16-17; Identifying and Managing Risk, p. 20	
205-2	Communication and training about anti-corruption policies and procedures	AR: People and culture, p. 16-17; Whistleblowing, anti-bribery and fraud p.53 Code of Business Conduct Business Integrity Policy Speak and Listen Up Policy	
205-3	Confirmed incidents of corruption and actions taken	No significant incidents of corruption material to the group as a whole recorded during the year. For further information please see our: AR: People and Culture, p.16-17; Whistleblowing, anti-bribery and fraud p.53; Contingent liabilities p. 154 Independent Auditor's Report: Fraud - Identifying and responding to risks of material misstatement due to fraud, p.90	
206 ANTI-COMPETITIVE BEHAVIOUR - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People and culture, p. 16-17; Governance and leadership, p. 37 SR: Strategy, p. 5-6; Ethics and Integrity Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct Global Supplier Code of Conduct Supply Chain Integrity Business Integrity Policy	
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	No significant legal actions in respect of anticompetitive behaviour, anti-trust, and monopoly practices material to the group as a whole recorded during the year. For further information on litigation, claims and other legal proceedings please see our: AR: Contingent Liabilities, p.154	
300 ENVIRONMENTAL			
301 MATERIALS - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	SR: Strategy, p. 5-6; Stakeholder Alignment and Materiality UN Sustainable Development Goals	
301-1	Materials used by weight or volume	SR: Reducing single-use materials across the supply chain, p.17 Reusable solutions	Compass Group currently does not collect this information at Group level. While we are not able to report this data, we do actively manage and report on our strategy to reduce single use plastic in our operations and initiatives are executed at country level.

302 ENERGY - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	SR: Strategy, p. 5-6 Climate Net Zero Stakeholder Alignment and Materiality Sustainability Governance UN Sustainable Development Goals Environmental policy statement	
302-1	Energy consumption within the organisation	AR: Energy table, p.19 Data Hub - Planet	
302-3	Energy intensity	AR: Measuring Progress, p. 8; Energy table, p.19 Data Hub - Planet	
303 WATER AND EFFLUENTS - 2018			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach		Compass Group does not currently collect this information with the level of detail set out in the standard. While we are not able to report this data globally, as a decentralised business action is being taken with clients.
303-1: Management Approach	Interactions with water as a shared resource		Compass Group does not currently collect this information with the level of detail set out in the standard. While we are not able to report this data globally, as a decentralised business action is being taken with clients.
303-2: Management Approach	Management of water discharge-related impacts		Compass Group does not currently collect this information with the level of detail set out in the standard. While we are not able to report this data globally, as a decentralised business action is being taken with clients.
303-3	Water withdrawal		Compass Group does not currently collect this information with the level of detail set out in the standard. While we are not able to report this data globally, as a decentralised business action is being taken with clients.
303-4	Water discharge		Compass Group does not currently collect this information with the level of detail set out in the standard. While we are not able to report this data globally, as a decentralised business action is being taken with clients.
304 BIODIVERSITY - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	SR: Nature-positive action for biodiversity, p.18 Climate Net Zero UN Sustainable Development Goals Responsible Sourcing Policy	
304-2	Significant impacts of activities, products, and services on biodiversity	SR: Nature-positive action for biodiversity, p.18 Data Hub -Planet	
305 EMISSIONS - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: TCFD, p. 26 SR: Strategy , p. 5-6 Climate Net Zero Stakeholder Alignment and Materiality Sustainability Governance UN Sustainable Development Goals Environmental policy statement	
305-1	Direct (Scope 1) GHG emissions	AR: Energy table, p. 19	
305-2	Energy indirect (Scope 2) GHG emissions	AR: Energy table, p. 19	
305-3	Other indirect (Scope 3) GHG emissions	AR: Climate leadership and net zero, p.19 SR: Our progress towards reaching climate net zero by 2050, p.10 Climate Net Zero 2050	
305-4	GHG emissions intensity	AR: Measuring Progress, p. 8; Energy table, p. 19	

306 EFFLUENTS AND WASTE - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	SR: Strategy, p. 5-6; Tackling food waste, p. 13 Climate Net Zero Sustainability Governance Stakeholder Alignment and Materiality UN Sustainable Development Goals Environmental policy statement Food Waste policy	
306-2	Total weight of waste by type and disposal method	SR: Tackling food waste, p. 13 Reducing Food Waste	The information is unavailable. Compass Group does not currently collect this information with the level of detail set out in the standard. We are working on improving our data collection process in order to report this information in the future. However, we do actively manage and report on our strategy to reduce food waste in our operations.
308 SUPPLIER ENVIRONMENTAL ASSESSMENT - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Stakeholder engagement - suppliers, p.49 SR: Strategy, p. 5-6; Advancing transparency and responsibility across our supply chains, p.33 Responsible Sourcing Stakeholder Alignment and Materiality UN Sustainable Development Goals Responsible Sourcing Policy	
308-1	New suppliers that were screened using environmental criteria	Responsible sourcing Supplier Code of Conduct Responsible Sourcing Policy	While the focus of our Modern Slavery Statement (MSS) is not primarily on environmental criteria overthe years year our ESG activities, including those reported on in our MSS, aimed to continue improving our supplier risk assessment and due diligence processes. We have implemented and internally report on suppliers assessed through SEDEX in the UK, Australia, Brazil, Portugal and Spain.
308-2	Negative environmental impacts in the supply chain and actions taken	Responsible sourcing Human Rights & Ethical Trade Modern Slavery Statement	While the focus of our Modern Slavery Statement (MSS) is not primarily on environmental criteria overthe years year our ESG activities, including those reported on in our MSS, aimed to continue improving our supplier risk assessment and due diligence processes. We have implemented and internally report on suppliers assessed through SEDEX in the UK, Australia, Brazil, Portugal and Spain.
400 SOCIAL			
401 EMPLOYMENT - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Chief Executive's review, p.6-7, People and Culture, p.16-17; Governance and Leadership, p.37-44; Stakeholder engagement - people p.48 SR: Strategy, p. 5-6 Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct - Employment	
401-1	New employee hires and employee turnover	AR: Notes to the consolidated income statements - 4 Employees, p.108 Employee turnover in 2025 was 28%. Data refers to voluntary attrition only, using a rolling 12 month average headcount	Full data set unavailable

403 OCCUPATIONAL HEALTH AND SAFETY - 2018			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People and culture p. 16; Our principal risks, p. 21; Corporate Responsibility Committee report, p. 56 SR: Strategy, p. 5-6 Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct - Health and Safety Workplace Health & Safety Policy Statement	
403-1: Management Approach	Occupational health and safety management system	AR: People and culture p. 16 Safety Culture	
403-2: Management Approach	Hazard identification, risk assessment, and incident investigation	AR: People and culture p. 16 Safety Culture Code of Business Conduct - Health and Safety Workplace Health & Safety Policy Statement	
403-3: Management Approach	Occupational health services	AR: People and culture p. 16 Safety Culture	
403-4: Management Approach	Worker participation, consultation, and communication on occupational health and safety	AR: People and culture p. 16 Safety Culture	
403-5: Management Approach	Worker training on occupational health and safety	AR: People and culture p. 16 Safety Culture	
403-6: Management Approach	Promotion of worker health	AR: People and culture p. 16-17 SR: Driving an inclusive culture at Compass Group, p.24	
403-7: Management Approach	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	AR: People and culture p. 16 Safety Culture	
403-9	Work-related injuries	Safety Culture	
404 TRAINING AND EDUCATION - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People and culture, p.16-17, Stakeholder Engagement- People, p. 48 SR: Strategy p. 5-6, Educating our people on sustainability,p.21; Driving an inclusive culture at Compass Group, p. 24; Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct - Employment	
404-2	Programs for upgrading employee skills and transition assistance programs	AR: People & Culture, p.16-17 includes a sample of Learning & Development programmes run with our global operations. Many additional local programmes are in place across the businesses. AR: Time commitment and training and development, p.60	
404-3	Employees receiving regular performance and career development reviews	AR: Chief Executive's review - People, p.6; Group diversity and inclusion, p59	Full data set unavailable.Compass understands the value of regular performance and development discussions and encourages all managers to meet, review the year and set clear SMART objectives for all employees.

405 DIVERSITY AND EQUAL OPPORTUNITY - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People & Culture, p.16-17; Stakeholder Engagement- People, p. 48 SR: Strategy, p. 5-6; Driving an inclusive culture at Compass Group, p.24 Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct - Employment Diversity, Equity and Inclusion Policy	
405-1	Diversity of governance bodies and employees	AR: Board Diversity & Inclusion, p. 59	
405-2	Ratio of basic salary and remuneration of women to men	AR: Gender and ethnicity pay gap, p.65 Australia: WGEA website UK: Gender and Ethnic Minority Pay Gap Report 2025	Full data set unavailable. Compass is reporting in line with regulatory requirements in countries of operations.
406 NON-DISCRIMINATION - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People & Culture, p.16-17 p. 30; Stakeholder Engagement- People, p. 48 SR: Strategy, p. 5-6 ; Driving an inclusive culture at Compass Group, p.24 Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct - Employment Diversity, Equity and Inclusion Policy	
406-1	Incidents of discrimination and corrective actions taken	AR: People & Culture, p.16-17 Data Hub - People	Confidentiality constraints. We report on the total number of cases reported by employees globally, via Speak Up and other channels. The number includes also concerns raised about discrimination.
412 HUMAN RIGHTS ASSESSMENT - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People & Culture, p.16-17; Stakeholder Engagement- People, p. 48 SR: Strategy, p. 5-6; Upholding human rights across our value chain, p. 34 Human Rights & Ethical Trade Responsible sourcing Stakeholder Alignment and Materiality UN Sustainable Development Goals Human Rights Policy Modern Slavery Statement	
412-1	Operations that have been subject to human rights reviews or impact assessments	SR: Upholding human rights across our value chain, p. 34 Human Rights & Ethical Trade Responsible sourcing Modern Slavery Statement	
412-2	Employee training on human rights policies or procedures	SR: Upholding human rights across our value chain, p. 34 Human Rights & Ethical Trade Responsible sourcing Modern Slavery Statement	Compass Group does not currently collect this information with the level of detail set out in the standard.
413 LOCAL COMMUNITIES - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	SR: Strategy, p. 5-6; Working with communities, p. 25-29 Stakeholder Alignment and Materiality UN Sustainable Development Goals	
413-1	Operations with local community engagement, impact assessments, and development programs	SR: Strengthening communities through local sourcing, p.27 ;The Compass Group Foundation, p. 29	

414 SUPPLIER SOCIAL ASSESSMENT - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: Stakeholder engagement- Suppliers, p. 49 SR: Strategy, p. 5-6; Working with communities, p. 25-29 Human Rights & Ethical Trade Responsible sourcing Stakeholder Alignment and Materiality UN Sustainable Development Goals Responsible Sourcing Policy Modern Slavery Statement Supply Chain Integrity Policy Statement	
414-1	New suppliers that were screened using social criteria	SR: Supplier engagement p. 12; Building resilient supply chains through inclusion, p.26 Modern Slavery Statement Human Rights & Ethical Trade Responsible sourcing	We are reporting data on suppliers assessed through SEDEX related to UK, Australia Brazil, Portugal and Spain.
416 CUSTOMER HEALTH AND SAFETY - 2016			
103: Management Approach	103-1 Explanation of the material topic and its boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	AR: People and Culture - Safety, p.16; Principal Risks, p. 21; Corporate Responsibility Committee report, p. 56 SR: Strategy, p. 5-6 Stakeholder Alignment and Materiality UN Sustainable Development Goals Code of Business Conduct - Food safety	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	AR: Measuring progress, p. 8; People & Culture p.16	

SASB

SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS		REFERENCE
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	1. Data hub - Energy and Greenhouse Gas Emissions - https://www.compass-group.com/en/sustainability/performance-and-reports.html 2. Grid electricity makes up 15% of our energy consumption 3. Compass consumed 26% of total electricity usage from renewable sources in the reporting year
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Compass Group does not currently collect this information with the level of detail set out in the standard. While we are not able to report this data globally, as a decentralised business action is being taken with clients.
Food & Packaging Waste Management	(1) Total amount of waste, (2) percentage food waste, and (3) percentage diverted	Compass Group does not currently collect this information with the level of detail set out in the standard. Compass Group is improving data collection to be able to report this information in the future. For further information on Food waste please see SR: Tackling food waste, p. 13; Reducing Food Waste Food Waste Policy
	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable	Compass Group does not currently collect this information with the level of detail set out in the standard. For further information on our packaging please see SR: Reducing single use materials across the supply chain, p. 17; Resuable Solutions
Food Safety	(1) Percentage of restaurants inspected by a food safety oversight body, (2) percentage receiving critical violations	Metrics modified. Compass Groups reports its Food Safety performance using different metrics in alignment with its global standards and to better reflect the impact of its global operations. Please see AR; People & Culture p. 16, Measuring progress p. 8 Data Hub - Safety
	(1) Number of recalls issued and (2) total amount of food product recalled	Metrics modified. Compass Groups reports its Food Safety performance using different metrics in alignment with its global standards and to better reflect the impact of its global operations. Please see AR; People & Culture p. 16, Measuring progress p. 8 Data Hub - Safety
	Number of confirmed foodborne illness outbreaks, percentage resulting in U.S. Centers for Disease Control and Prevention (CDC) investigation	Metrics modified. Compass Groups reports its Food Safety performance using different metrics in alignment with its global standards and to better reflect the impact of its global operations. Please see AR; People & Culture p. 16, Measuring progress p. 8 Data Hub - Safety
Nutritional Content	(1) Percentage of meal options consistent with national dietary guidelines and (2) revenue from these options	(1) Metric modified. SR: Delighting consumers with delicious lower carbon menus, p.14 (2) Compass Group does not currently disclose this information
	(1) Percentage of children's meal options consistent with national dietary guidelines for children and (2) revenue from these options	(1) We comply with local law and regulation in countries of operations. In the USA, we are compliant with the USDA standards which are derived from the Dietary Guidelines for Americans for all the K-12 school meals served. (2) Compass Group does not collect this information
	Number of advertising impressions made on children, percentage promoting products that meet national dietary guidelines for children	Metric not applicable to Compass Group
Labor Practices	(1) Voluntary and (2) involuntary turnover rate for restaurant employees	GRI table 401, Full data set unavailable. Employee turnover in FY2025 was 28%. Data refers to voluntary attrition only, using a rolling 12 month average headcount
	(1) Average hourly wage, by region and (2) percentage of restaurant employees earning minimum wage, by region	Compass Group deems this information to be commercially sensitive
	Total amount of monetary losses as a result of legal proceedings associated with (1) labor law violations and (2) employment discrimination	No material monetary losses to the group as a whole as a result of legal proceedings associated with labor law violations and employment discrimination recorded during the year. For further information on litigation, claims and other legal proceedings please see our AR: Notes to the consolidated financial statements - 30 Contingent liabilities, p.154
Supply Chain Management & Food Sourcing	Percentage of food purchased that (1) meets environmental and social sourcing standards and (2) is certified to third-party environmental and/or social standards	SR: Advancing transparency and responsibility across our supply chains, p.33; Animal welfare, p.35; Nature-positive action for biodiversity, p.18 Performance & Reports Animal Welfare Report
	Percentage of (1) eggs that originated from a cage-free environment and (2) pork that was produced without the use of gestation crates	1) Data Hub - Planet 2) Compass Group does not track those metrics as set out in the standard. Please see our Animal Welfare Report
	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	AR: Stakeholder Enagegment - Suppliers, p.69 SR: Advancing transparency and responsibility across our supply chains, p.33; Upholding human rights across our value chain, P34, Animal welfare, p.35; Nature-positive action for biodiversity, p.18 Responsible Sourcing Supply Chain Integrity Policy Statement Modern Slavery Statement Annual update Responsible Sourcing Policy
Activity Metrics	Number of (1) company-owned and (2) franchise restaurants	Compass Group does not track those metrics as set out in the standard. Please see our Annual Report for more information.
	Number of employees at (1) company-owned and (2) franchise locations	AR: Notes to the consolidated financial statements - 4 Employees, p. 108 AR: Notes to the consolidated financial statements - 36 Details of related undertakings of Compass Group PLC, p.164