Verification Statement

To the stakeholders of Compass Group plc.

EcoAct, an Atos company 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 2021 to 30th September 2022, as reported in its Annual Report & Accounts 2022.

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, (2022); IEA (2021) Emission Factors.

Description of activities

The organisational boundary of the Compass carbon footprint is defined as its top 29 countries of operation by revenue, (Oct 2021). 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. This included the verification of Compass' 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. 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)	100,000	3,881
Scope 2 (tCO_2e) (Location-based)	46,807	2,385
Scope 2 (tCO_2e) (Market-based)	47,071	1,047
Energy (kWh)	575,794,878	31,837,141
Total emissions (tCO_2e) (Location-based)	146,807	6,266

Verification Activities & Findings

EcoAct, used the relevant requirements of the ISO 14064-3:2019[1] standard to conduct limited verification of Compass' 2021-2022 emissions-related data, calculation, and greenhouse gas statement. This included the review and verification of emissions-related data and calculations in Compass Group's environmental data system.

Total Scope 1 and 2 emissions (location based) have increased by 16% compared with the previous year. The use of renewable electricity as a proportion of total electricity increased by 9% compared with the previous year.

This year, all 29 countries within Compass' organisational boundary of the carbon footprint were verified. 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.



Gavin Tivey
EcoAct Limited
London, November 2022

Statement of independence and avoidance of conflicts of interest

EcoAct, an Atos company, 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.

[1] ISO 14064-3:2019[1], Specification with guidance for the verification and validation of greenhouse gas statements.