ecoact
an Eviden business

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 opinion on the Sustainability Metric "Total number of sites recording waste" for the period 1st October 2022 to 30th September 2023.

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.

Assurance criteria and description of activities

EcoAct used a methodology developed by Compass as its criteria with which to conduct limited assurance of its 2022-2023 Food Waste metric data. The organisational boundary of the sustainability Food Waste Tool metric was defined by Compass as all sites recording food waste globally.

A site was considered to have recorded food waste if a valid quantity (>0) was reported at least five times in a single month for any two months of the financial year. In some instances, the tools used only allowed for weekly reporting, in this case, a site was considered to be recording food waste if they recorded at least four times in a month for any two months of the financial year.

To ensure the data for was fairly stated and free from material error, over 50% of the total data reported in Compass' Food Waste data dashboard was tested back to data outputs from the 11 food waste tools being operated within Compass Group (Brazil Tool, Chef's Eye, Compliance, E-Smiley, Leanpath, Oscar, Stop Food Waste, The Source, WasteNot 1.0 & 2.0, and Winnow) and reviewed against the dashboard output. In addition, a total of 10 interviews were conducted at site level, covering 10 of the 11 tools to provide context to the input process and potential for manual error, and a review of how the tool data is manipulated to create the output dashboard was conducted and recorded.

Quantity of food waste recorded was not in scope for this project and EcoAct focused the validation on the sites' ability to record food waste using one of the 11 selected tools.

No material errors or omissions were identified over the course of the assurance activity. The data reporting process would benefit from clearer definition of sites and reporting parameters.

Opinion

Based on the processes and procedures conducted, nothing has come to our attention to indicate that the Food Waste Metric data in Compass' dashboard is not fairly stated and free from material error or omission in accordance with the validation criteria.

EcoAct has verified the following KPI and associated calculations.

Indicator	Total
Total Sites (Global) Recording Food Waste	**7,943**
North America – Total sites recording Food Waste (as a subset of the Total Sites (Global) number)	3,280

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 Food Waste metric data and processes.

Kimberley Lasi

Kimberley Lasi, CEnv MIEMA
EcoAct, An Eviden business
London, October 2023

Statement of independence and avoidance of conflicts of interest

EcoAct, an Eviden business, 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.