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 verification opinion on a selection of the data supporting its sustainability KPIs 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.

Verification criteria and description of activities

EcoAct used a methodology developed with Compass to conduct limited verification of its 2022-2023 sustainability data. The organisational boundary for sustainability metrics is defined by Compass as the 14 countries which represent 90% of underlying revenue in October 2023. Sustainability data is collated by country rather than by site.

To ensure the data was fairly stated and free from material error, more than two thirds of the total data reported for each metric for countries was tested back to primary evidence. EcoAct also identified the lowest and highest data points and any data outliers, checking these against primary evidence.

For palm oil data specifically, which is reported on a group wide basis, more than two thirds of total palm oil purchases were verified. Final calculations for all operating countries were also checked. The verification of the underlying data sources and supporting evidence used to aggregate the reported figures associated with palm oil origin for the remaining third of countries were outside the scope of work and therefore not verified by EcoAct. Source data for these countries was reviewed by Compass.

EcoAct worked with Compass and with site representatives to review evidence to verify data points by calls and email. This included demonstrations of country specific data collection systems. Material errors identified during the verification process were corrected in the global sustainability data system by Compass and site representatives.

Verification findings

In some instances, data recorded in the system was not supported by primary evidence. However, these were not material to the data totals reported. Due to challenges with data collection, the Netherlands have been excluded from totals for standard metrics and New Zealand have been excluded from palm oil.

All metrics saw increases from 21/22 figures. Total certified palm oil increased from 73% in 21/22 to 95% in the 22/23 year.

Opinion

Based on the processes and procedures conducted, nothing has come to our attention to indicate that the sustainability KPI data in the sustainability data system and associated

reported metrics are not fairly stated and free from material error or omission in accordance with the verification criteria.

KPIs reported in the Compass Group 2023 Sustainability Report also includes estimated data. Data was estimated by Compass where data was not provided in the sustainability data system. Where estimated data was of material consideration, the estimation methodology was also verified.

EcoAct has verified the following KPIs and associated calculations.

Indicator	Verified figures
Number of sites with at least one healthy meal choice	93%
Certified ethically traded coffee and tea of total coffee and tea spend	48%
Cage free eggs of total eggs – shell eggs	38%
Cage free eggs of total eggs – liquid eggs	79%
Certified sustainable fish and seafood of total fish and seafood spend	58%
Sustainable palm oil of total palm oil – all operating countries*	95%

**Underlying source data associated with Palm Oil origin was outside the the scope of work and therefore not verified by EcoAct. Data calculations and assertions were verified.*

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 sustainability metrics data.

Kimberley Lasi

Kimberley Lasi CEnv MIEMA
EcoAct
London, December 2023

Statement of independence and avoidance of conflicts of interest

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.