

Beyond

THE BOTTOM LINE

CLIMATE, FOOD AND THE HEALTH OF PEOPLE AND PLANET

COMPASS UK & IRELAND TRANSITION PLAN | FIRST ITERATION

28th FEBRUARY 2024

Please note - this document was published in 2024. In February 2026 we updated our sustainability strategy and set a new Net Zero target. The framework used within our Transition Plan has informed our new strategy. We will be looking to publish a new Transition Plan in the coming months to reflect our new net zero pathway.

Why we've published this plan

Opportunity

The impacts of climate change will see the world undergo one of the biggest economic transformations in living memory.

Compass' ability to manage the risks and seize the opportunities presented through this transformation, will determine its future growth.

Developing this ability requires a transition plan.

In this document we share our first iteration for the UK & Ireland (UK&I) business.

This plan communicates Compass' role in protecting and enhancing long-term value for all our stakeholders, society, the economy, and the natural ecosystems we depend on.

It sets out what we've done, what we're doing now and next, and the impact of our environmental, health and wellbeing work at scale.

We've made all information accessible, and we are clear about the richness and detail of its underlying data.

This is intentional, recognising that greater transparency is needed to enable better, decision-useful reporting across the global industry.

Strategy

We have addressed Compass' agency to effect positive change by sharing progress, challenges, learnings and concrete steps.

This insight is shared in a strategy shaped by the five disclosure and 19 sub-disclosure elements recommended by the UK government's Transition Plan Taskforce (TPT) in its *Final Disclosure Framework*, released October 2023.

All the information provided is intended to help add value to our clients' and suppliers' strategic ambitions, in alignment with ours.

We call this out because we understand that operating in an interdependent system that requires one plan, a community of best practice and many users, carries an urgent need for dynamic and flexible leadership; achievable only through multiple and mutual partnerships.

This approach is translated across four clear time frames shown beneath.

-  **Foundation** FY19 – FY23
Our baseline year to our previous financial year.
-  **Short-term** FY24
Our current financial reporting period.
-  **Medium-term** FY25 – FY29
From the end of the short-term to five years.
-  **Long-term** FY30 onwards
More than five years.

Partnerships

We know that over the coming years there will be developments we cannot foresee or accurately forecast.

This means that the actions we've outlined in this plan will necessarily evolve over time.

Instead of waiting, our intention is to share the building blocks for Compass' transition based on the data and resource available to us, the current technologies, and the standards that exist now.

This work is possible thanks to the increased capability of a multi-disciplinary team, including key strategic partnerships with data specialists and subject matter experts.

Collectively we have looked to increase Compass' focus on the wider economic contribution the business can make, and on the opportunities that come from doing so.

Having depth and diversity in our knowledge base is an asset and growing it further remains a priority.

Scale

In FY23 we collaborated in the largest food and drink carbon impact assessment undertaken to date, to the degree of granularity evident in our methodology and modelling.

2,192,317 rows of data were analysed, 1,764,739 of which accounted for food and beverage and included 31,315 unique items.

In FY24 we will continue to invest in our data capability and in FY25 we will publish a second iteration of this plan.

This will incorporate emissions from newly acquired businesses and mark the halfway point of a critical decade in climate action.

Our data investment will take heed of all learnings gained in our work this year, to achieve the same depth of insight across 427,578 rows of non-food data.

We recognise the significance this carries for our support services and facilities management clients, and look forward to scaling the impact we can achieve together.

Future plans will be informed by continued international engagement with our sister markets to ensure the UK&I business integrates, supports and strengthens, the wider corporate strategy.



Carolyn Ball
Director for Delivery of Net Zero
Compass Group UK & Ireland

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This document aligns to a framework intended to help companies develop and deliver ‘gold standard’ climate transition plans.

The *Final Disclosure Framework* was released by the UK government’s Transition Plan Taskforce (TPT) in October 2023.

Specific guidance for the food & beverage sector was then shared in November 2023.

This plan reflects the directives of both.

Under listing rules from the Financial Conduct Authority (FCA), the disclosure of transition plans will become mandatory from periods after 1 January 2025 for reporting from 2026.

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Translating ambition into action

When we set the ambitious target to achieve climate net zero by 2030, we knew it was going to be challenging, but rewarding.

Two and half years on, while the scale of the climate and nature crises remain, I could never have anticipated what we have learnt so far; the support we have received from our suppliers and clients; or the enthusiasm and willingness of our employees to adopt and embrace new ways of working.

As the UK's largest food and support services business, we are all too aware of the responsibility we have to make sure our operations positively contribute to the planet we all depend on.

It has been a steep learning curve.

We are a business focused on delivering great customer experiences, providing delicious and nutritious food and excellent support services.

As our teams continue to 'learn through doing' they are successfully creating popular low carbon, nutritionally complete menus that celebrate seasonality; identifying packaging switches that can be made; measuring and actively reducing food waste; partnering clients to increase energy efficiencies, and so much more.

I am hugely proud to be publishing their work within our Transition Plan - a first for our industry.

To have reduced our emissions during such a significant period of growth, is testament to the great work of our people and all those we partner.

This progress is underpinned by strategic investments to build up our expertise and get to grips with vast amounts of data.

By strengthening the quality of our insight, we are in a better position to identify the opportunities where we can make the biggest impact as our business continues to grow.

This plan will not only act as a blueprint - to be developed as all six of our sectors move forward - it will also support our clients and suppliers with their own climate and wider environmental commitments, too.

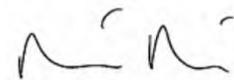
We all play an important part in each other's carbon footprints and the more we can share our learnings, the faster we can support one another in adopting sustainable practices, to deliver results at a quicker pace.

There have been many ups and downs on this journey so far.

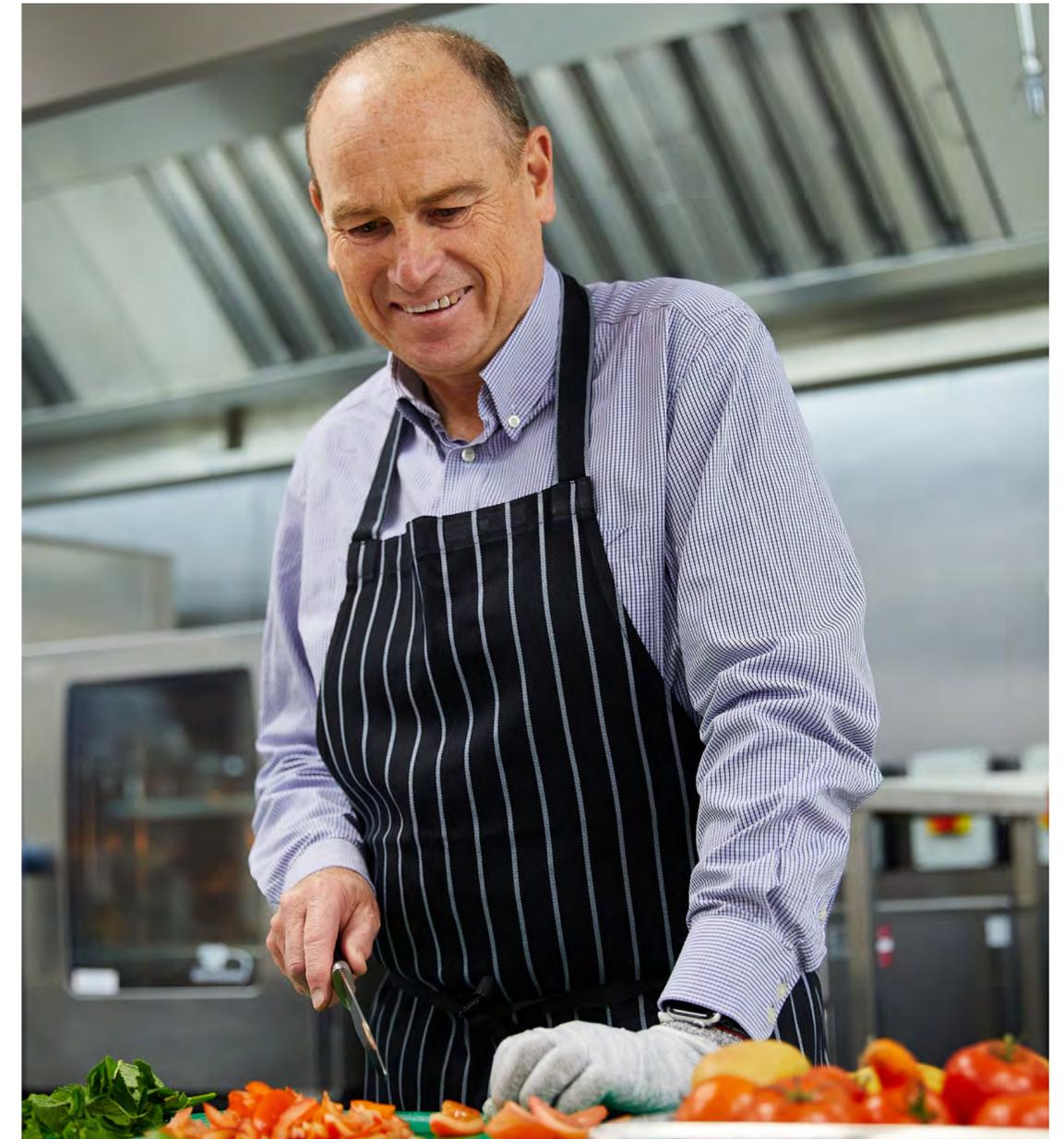
We don't always get it right and we are constantly reviewing the actions we are taking.

This plan provides frank insight into our progress to date and our priorities moving forward.

Our ambition and motivation remain undiminished and I am looking forward to building on this work over the next 12 months.



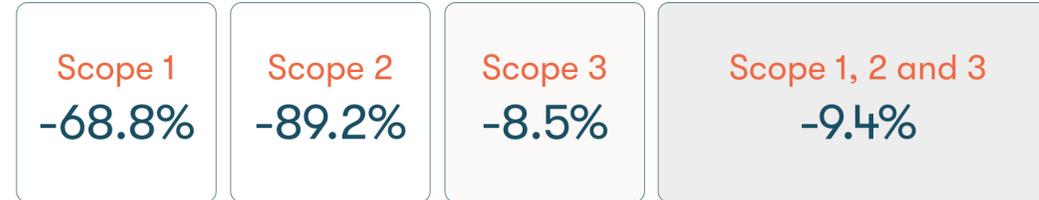
Robin Mills
Chief Executive Officer
Compass Group UK & Ireland



FY23 Highlights

Recognising the importance of driving change beyond emissions reduction, this page shows our FY23 decarbonisation performance alongside achievements across eight key areas of transition.

FY19 baseline vs FY23 externally verified carbon footprint calculation



A summary of Scope 1, 2 and 3 is included in section 1.3. Further details and our full Methodology is provided in our appendices.

Context for FY19 baseline vs FY23 emissions reduction performance



WATER STEWARDSHIP	ANIMAL WELFARE FARMING PRACTICES	BIODIVERSITY ECOLOGICAL FOOTPRINTING	DEFORESTATION CERTIFICATION	FOOD & DIETARY HEALTH RECIPES & MENUS	FOOD WASTE REDUCTION	PACKAGING SWITCHES	NON-FOOD CIRCULAR ECONOMICS
<p>40,700 SKUs (stock keeping units) analysed; from which we have identified 13 commodities with the highest water impact.</p> <p>This data significance is underlined by research showing seven out of 17 regions in England are set to experience severe water stress by 2030.*</p> <p>We have appointed Anthesis Group to support our water footprinting work in FY24.</p>	<p>100% UK eggs cage free (shell and liquid).</p> <p>10 core suppliers brought together with support from Alliance to Save our Antibiotics encouraging suppliers to set firm targets on antibiotic usage.</p>	<p>5 supplier farms supported to measure their ecological footprint through our partnership with the Soil Association Exchange.</p> <p>20 indicators were studied across 5 areas: soils, carbon, biodiversity, water and social.</p> <p>4 farms have received recommendations, grouped into 10 key themes such as livestock management, nutrient management and fertiliser use.</p>	<p>93% of palm oil used as an ingredient in food products is certified sustainable from physical supply chains.</p> <p>77% of coffee is certified Rainforest Alliance and/or Fairtrade.</p> <p>64% of paper is 100% recycled or third-party certified.</p> <p>100% of soy footprint is deforestation-free (20%) or covered by RTRS credits (80%).</p>	<p>2.2mn rows of data analysed to calculate our FY23 footprint, of which:</p> <p>1.7mn account for food and beverages, capturing 31,315 unique items.</p> <p>-162,828 tCO₂e reduction in food and drink emissions between FY19 baseline and FY23.</p> <p>25% of 8,004 centrally analysed recipes now have A-B rated footprints (<2.90 kg CO₂e/kg)</p> <p><6% of recipes are high in sugar, <7% of recipes are high in salt, <13% of recipes are high in fat.</p>	<p>1,779 units recorded food waste in FY23.</p> <p>79.5 tonnes of food donated to charities in FY23; the equivalent of 185,500 meals.</p> <p>>1 mn meals redistributed 2014 – July 2023 in partnership with FareShare.</p> <p>753,252 litres of cooking oil converted into biofuels.</p> <p>Remuneration is linked to food waste reporting for the first time.</p>	<p>96% disposable foodservice products now have switches agreed to be recyclable, reusable or fibre based compostable where facilities exist.</p> <p>5,200 miles of cling film avoided in FY23 by reducing usage by 31 tonnes in 12 months.</p> <p>100% cling film is now Polyethylene (PE) cling film.</p>	<p>46% is the average rate of non-food recycling as we progress to 2030 target of 65%.</p> <p>48.8mn pieces of cutlery, 6.3mn plastic bottles, 1.4mn cans and 3.9mn sauce sachets removed between FY19 to FY23.</p> <p>This is as a result of efforts to reduce linear consumption, improve circularity and prevent waste.</p>

* Source accessed 26.2.24

** Our FY23 carbon emissions intensity has been calculated on actual revenue figures.

Executive Summary

Our objectives

Three objectives anchor this plan.

They are significant in their own right and collectively define the priorities for its delivery.

Throughout, our focus is to support our clients and their customers so we can accelerate a fair transition together.



Agency

Identifying Compass’ direct and indirect levers for change and understanding why this distinction is fundamental to designing a credible transition plan.



Response

Recognising the co-benefits and trade-offs between emissions reduction, health, nature, and the bottom line to mitigate risk and maximise opportunity.



Leadership

Using our learnings and experience to positively influence practical, social, behavioural and political changes needed for an economy-wide transition.

Today’s backdrop

We headline these objectives in context of our commitment to reach climate net zero by 2030.

This level of ambition requires us to act ahead of regulatory consensus or direction in many cases.

Fostering an empirical and engaging approach has never been more important.

Expectations around corporate reporting have never been higher.

Yet high profile allegations of ‘greenwashing’ and ‘greenwishing’ bolster public disillusionment and risk polarising the conversation.

Examples of ‘greenhushing’ are also increasing.

Politically, climate action is becoming a wedge issue between parties.

We are aware of this backdrop and our response is not to diminish our resolve but to work even harder.

Substance and value must underpin everything we share.

Beyond idealism

This positive pressure is needed if we are to build a sustainable food system beyond idealism and, in this plan, we embrace it.

Actions are mapped to ensure we deliver against our three objectives.

These actions align with the three inter-related channels of the TPT’s *Final Disclosure Framework*:

1. Decarbonisation to reduce our greenhouse gas emissions: **our agency**
2. Navigating risk and opportunity: **our response**
3. Contributing to an economy wide transition: **our leadership**

A summary of what we’ve done and how we’re developing our approach within each channel, is included on the next page.



Decarbonisation

How we're using our agency

Results reflected in our emissions reduction performance between our FY19 baseline year and FY23.

-25%

reduction in the carbon intensity of our business

For every £ of revenue in FY23, it is estimated that the business was -25% less carbon intensive than it was in FY19.

This estimate is calculated by including 20% business growth (FY19 baseline to FY23) within our FY23 analysis.*

-68.8%

emissions reduction in Scope 1 and -89.2% reduction in Scope 2

This reduction reflects where we have exercised Compass' direct agency to effect change.

This includes reducing the impact of our own operations, e.g., switching to renewable energy across sites we own and operate.

-8.5%

emissions reduction in Scope 3 and -9.4% reduction overall (Scope 1,2,3)

These results have been informed through the analysis of 2,192,317 rows of data, capturing 31,315 unique food and beverage items.

Having this depth of detail has helped us identify our biggest opportunities to directly and indirectly effect change.

Risk and opportunity

How we're responding

Increasing the engagement of every business function by clarifying how we can effect change directly and indirectly, together.

5,000

suppliers and buyers across 75 categories

Supply chain

Our procurement team, through their influence and indirect agency, can help inform commercial agreements; to incentivise change and reduce supply chain emissions.

2,900+
partnerships

Operations

Our partnerships mean we can offer support and consultancy across the UK&I; to address the emissions Compass contributes to our clients' footprint (as a supplier) and to help advise and align on their wider strategic objectives.

4,000
chefs

Ingredients

Our chefs have direct agency in decision-making to reformulate and rationalise a centralised bank of recipes; to reduce the footprint of 214mn meals we serve every year.

Economy-wide contribution

Where we can help to lead

Our leadership in political, industry and community action, can deliver change by meaningfully engaging on climate, nature and health.

Climate

The Global Stocktake (GST) was a primary focus at COP28.

It marked the first time food was mentioned in a major UN climate change negotiated text.

This plan shares examples that evidence climate action across all six of our UK&I sectors.

Nature

In addition to food, the GST references nature eight times and biodiversity five times.

Halting and reversing deforestation and forest degradation by 2030 is underlined as critical to meeting the goals of the Paris Agreement.

Our ambition date already aligns, so this plan advocates for greater, faster collaboration.

Health

Many pledges focus on integrating climate action and addressing nature loss.

But the Joint Statement on Climate, Nature and People, released by COP28 president, UAE, and COP15 president, China, was a world first.

As a 50,000-strong team, our plan respects this Statement and supports its global translation.

* Our FY23 carbon emissions intensity has been calculated on actual revenue figures.

[1] Foundation



1.1 Strategic Ambition

Where we are now

What we're doing

TPT Tip: Companies should set out their objectives and priorities for contributing to a climate resilient economy, and how these are being pursued in a manner that maximises opportunities and minimises adverse impacts for stakeholders, society and nature.

TPT F&B sector guidance: Companies should disclose how they aim to achieve and align deforestation and decarbonisation targets with SBTi FLAG. Synergies, trade-offs and co-benefits of the plan should be shared and may include activity-level objectives and priorities, e.g., food waste reduction and emissions associated with packaging.

“Our plan is the outcome of different perspectives. This diversity helps ensure the pathways we’re mapping are fair and considered; adding value to our clients’ ambitions, through the substance within ours.”

Robin Mills, Chief Executive Officer
Compass Group UK & Ireland

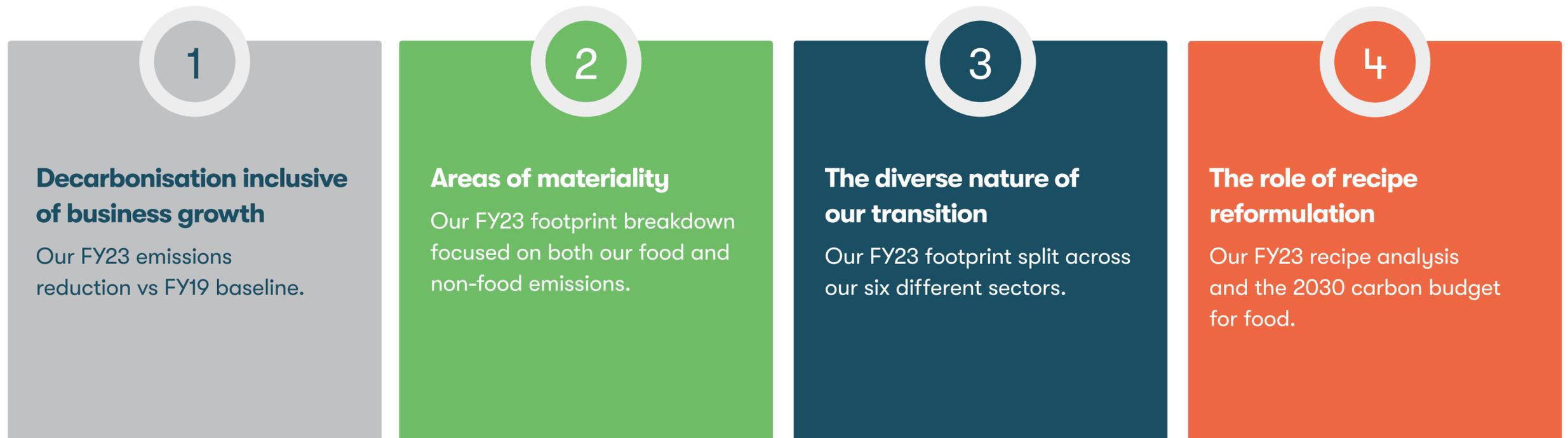
Where we are now

Compass' ambition is to lead the market by helping to fulfill society's need for nutritious, sustainable food and service.

Reducing emissions, understanding the indicators informing that reduction, and designing a plan that can translate it over the next seven years, is fundamental to our delivery of this ambition.

The first step to designing that plan is to be clear about where we are now.

In this section we explain that with headlines and commentary across the four areas shown here.



1
Decarbonisation inclusive of business growth

Our FY23 emissions reduction vs FY19 baseline.

2
Areas of materiality

Our FY23 footprint breakdown focused on both our food and non-food emissions.

3
The diverse nature of our transition

Our FY23 footprint split across our six different sectors.

4
The role of recipe reformulation

Our FY23 recipe analysis and the 2030 carbon budget for food.

1

Decarbonisation inclusive of growth

Headlines

Our FY23 analysis shows a -25% reduction in emissions intensity against our FY19 baseline, reflecting 20% business growth and accounting for a -9.4% absolute reduction in emissions across Scope 1,2, and 3.

Scope 1 and 2 reduced -68.8% and -89.2% in FY23 against our FY19 baseline and Scope 3 by -8.5%, within which emissions from our purchased goods and services, Scope 3.1 (80.3% of our total FY23 footprint) reduced -16.8%.

Commentary

To give context to these numbers: Scope 1 and 2 represent 1% of our total footprint and Scope 3 represents 99%.

This performance is the net result of three areas of change:

- business growth
- better measurement
- activating levers to decarbonise our services and operations

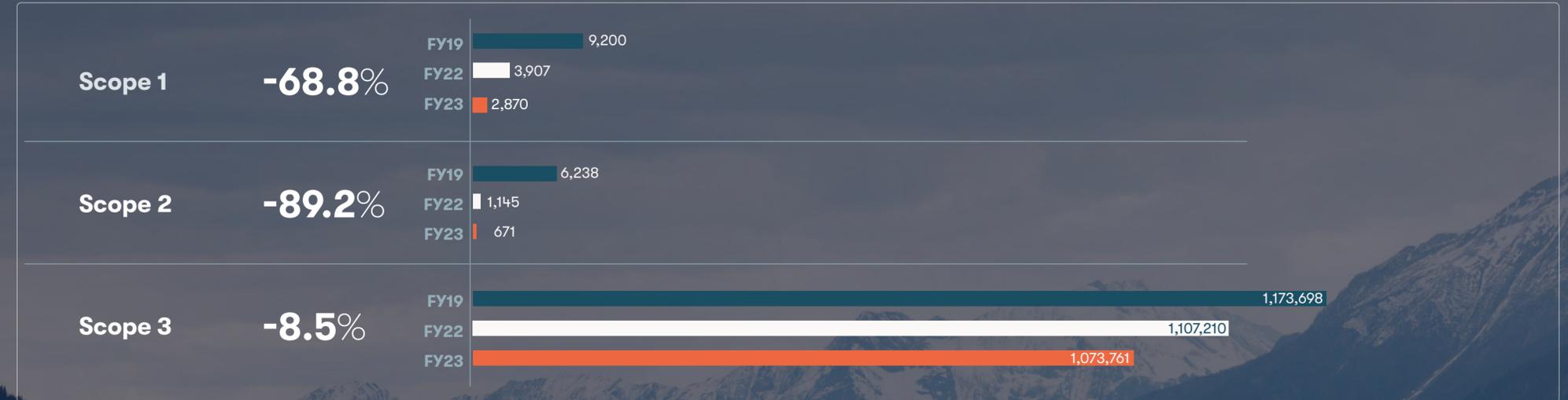
Understanding that it is through this blend of indicators – not through their neat partition – that performances are compared against baselines and against other company reports, is an important factor in correctly interpreting their significance.

For that reason, we explain our approach further within GHG metrics and targets, 4.3 and have included our full methodology in the appendices.

A link to our external verification statement is also provided.

Emission changes (tCO₂e) between FY19 and FY23

Emissions Under Scope 1, 2, 3



Total Emissions (Scope 1, 2, 3)



Units = tCO₂e
Bar charts are not to scale

2

Areas of materiality

Headlines

There are three key areas of materiality in our FY23 footprint:

- **62.5%** | emissions generated by the food and beverage we purchase.
- **15.4%** | emissions attributed to non-food purchases.
- **14.1%** | emissions generated in kitchens at our clients' sites.

The breakdown of our footprint shows where our biggest opportunities and challenges are in reducing it.

This has directed the modelling of our decarbonisation pathways to 2030 which we reference in section 4.3.

Commentary

In some instances, doing the right thing for the environment has aligned with the bottom line - creating **synergy**.

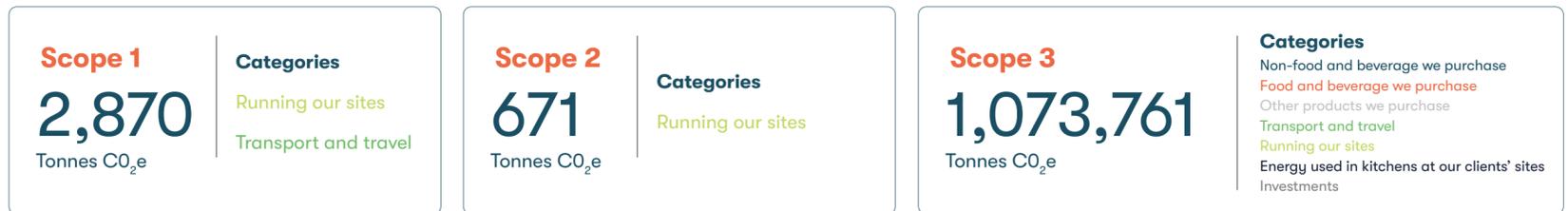
There are other circumstances where Compass has produced fewer emissions, or reduced adverse impacts on the environment, but at a financial cost - presenting a **trade-off**.

Navigating the two (i.e. synergy and trade-off) means our transition modelling must include mathematical discipline that respects both margin and climate science, to balance short-, medium- and long-term thinking in a commercially sensible, even-handed course of action.

This action is needed on all fronts, and our prioritisation continues to be directed by our most material areas.

This information is shown in the diagram.

FY23 Compass UK&I Carbon Footprint Breakdown



3

The diverse nature of our transition

Headlines

Compass' FY23 footprint is made up of emissions generated through business activities across our six sectors.

Collectively these sectors served 214mn meals in FY23, supporting 2,900+ partnerships across a wide range of services spanning both food and facilities management.

Commentary

The emissions contribution of our six sectors to our overall footprint varies (5% - 30%) and reflects the size of their business, the different environments within which they operate and the consumption patterns of customers they're looking after across each.

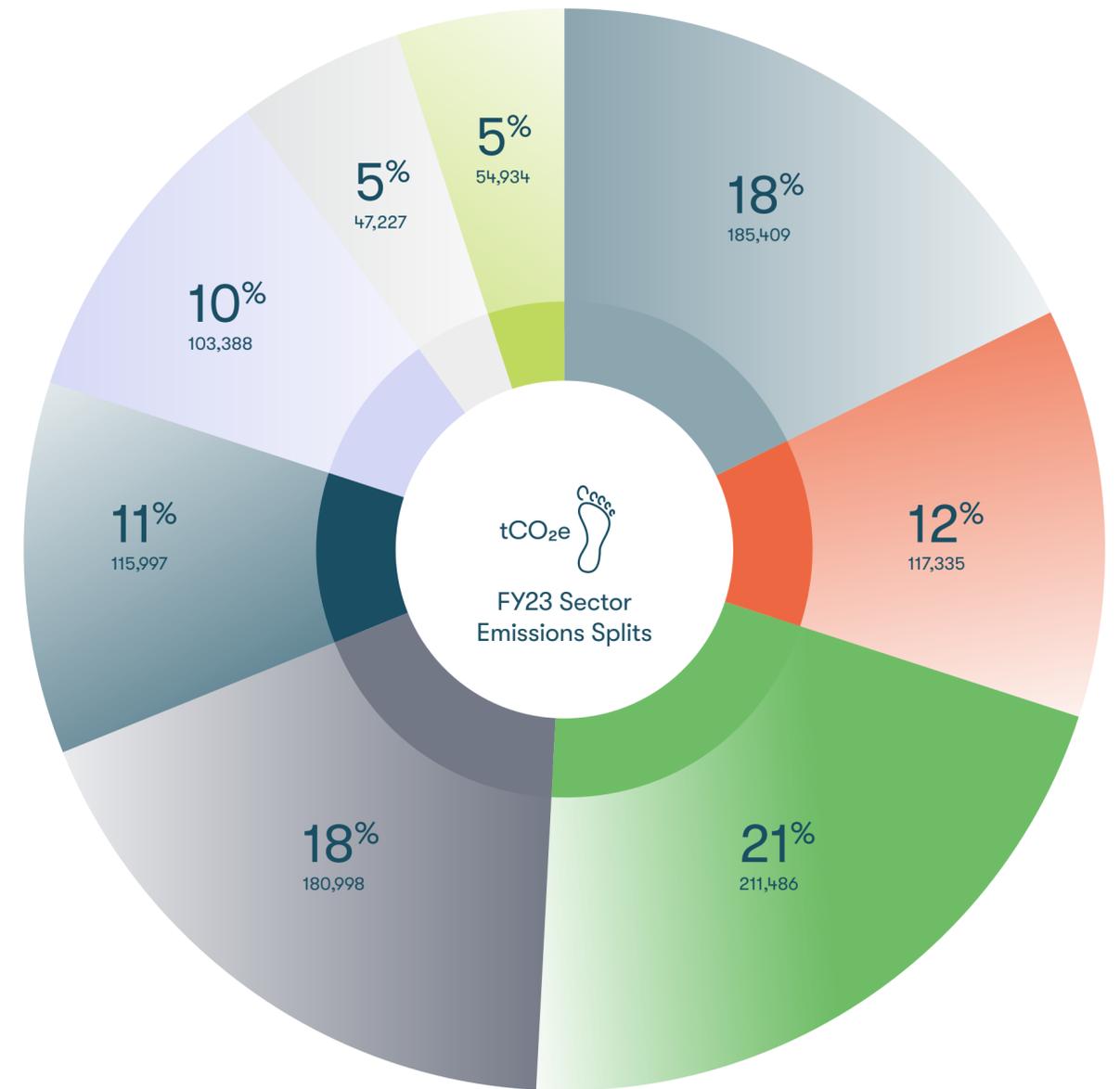
Services span restaurant and dining expertise, guest services, facilities management, cleaning services and vending solutions across the public and private sectors with operations in 4,000 locations.

The diversity of these businesses – particularly in the provision of services they extend to a broad spectrum of clients - is important context in understanding the variance in their contribution to Compass' overall footprint, as shown in the pie chart.

An example of this is Compass One:

Our largest sector, representing just under a third of Compass' footprint (30%) the team brings together the specialist expertise of our Defence, Energy, Government, Healthcare and Retail businesses to operate with significant scale and reach; 16.5mn meals are served annually within healthcare settings and 14.9mn within defence and government contracts.

The team works with 23 NHS hospital trusts and in 350 government and defence locations, consisting of a 19,000-strong workforce that delivers a diverse set of services across the UK&I, 365 days a year.



Pie chart shows Compass UK&I FY23 emissions split across our six sectors, Foodbuy and Additional Sectors - as shown in the key. This total of 1,016,774 tCO₂e consists of emissions from Scope 3.1 (80.3% of total FY23 footprint) and Scope 3.11 (14.1% of total FY23 footprint).



The role of recipe reformulation

Headlines

25% of 8,004 centrally analysed recipes now have A-B rated footprints (<2.90 kg CO_{2e}/kg).

75% of recipes have C-E rated footprints and are targeted for reformulation in FY24.

This intensity value (measured in kilograms of carbon dioxide equivalent per kilo) is what informs Foodsteps' analysis and enables A-E ratings to be assigned to items, colour coding them green to red.

The traffic light system mirrors nutritional labelling and helps to signpost how the carbon price tag of one menu choice compares to another.

The table shared here provides a description of each boundary.

Commentary

Our strategic partnership with UK sustainability tech company and carbon impact specialists, Foodsteps, means all our operational teams across the UK&I now have access to detailed recipe analysis.

This has improved our internal reporting capability, enabling client-specific footprinting across the public and private sector.

Our team of 4,000 chefs have been experimenting with different ingredients, measuring the impact of specific changes and working together to rationalise a library of 111,000+ recipes into a smaller, centralised bank, that's as closely aligned to 1.5C as possible.

In section 3.2 we show how this carbon analysis is supported by the expertise of our nutrition and dietetics team; ensuring reformulated menus do not compromise the nutritional profile of our meals.

The value of recipe analysis

We are guided on how much high fat, salt and sugar (HFSS) we should have in our diets for our bodies to remain healthy.

The same has been calculated for carbon, to show how our food choices are affecting the health of the planet.

The diagram below explains the boundaries differentiating A-E rated recipes (low to high carbon intensity).

In FY23, 21,345 recipes were centrally analysed with Foodsteps.

A subset of 8,004 recipes was then assessed to understand the percentage split of A - E ratings for our main meals.

25% of these recipes now have A-B rated footprints (<2.90 kg CO_{2e}/kg).

The criteria used by Foodsteps to define a 'main meal' is included within the appendices.

Rating	Boundary	What it tells you
 A	< 1.81 kg CO _{2e} /kg	A-rated recipes are below the carbon intensity required in our diets in 2050. This accounts for a population size that's expected to reach 9.8bn thereby requiring the reduction of our per capita daily dietary emissions allowance for food.
 B	≥ 1.81 kg CO _{2e} /kg	B-rated recipes are below the carbon intensity required in our diets in 2030. This accounts for a population size that's expected to reach 8.1bn thereby requiring the reduction of our per capita daily dietary emissions allowance for food, but by less than will be needed in 2050.
 C	≥ 2.90 kg CO _{2e} /kg	C-rated meals are below the current average carbon intensity in our diets today, as referenced through research into global food emissions and based on the population in 2023 drawing on the Emissions Database of Global Atmospheric Research (EDGAR).
 D	≥ 4.63 kg CO _{2e} /kg	D rated meals are above the current average carbon intensity of our diets, as referenced through research into global food emissions and the population in 2023 drawing on the Emissions Database of Global Atmospheric Research (EDGAR).
 E	≥ 7.50 kg CO _{2e} /kg	E rated meals are amongst the top 15% of meals with the highest carbon intensity on Foodsteps' platform; a database of recipes pooled from UK foodservice companies at various stages of their decarbonisation journey.

What we're doing

Our recipe reformulation work impacts our supply chain, by changing the mix of ingredients we buy.

Decarbonising this supply chain is critical in the delivery of our commitment to reach climate net zero by 2030.

The products and services we buy account for 80.3% of our overall footprint (Scope 1,2,3) of which emissions from the food and beverages we purchase account for the majority: 62.5%.

The fact that c.70%* of all food and beverage emissions in the UK come from a fragmented and diverse set of upstream producers, underlines how hard it is to reduce these supply chain emissions.

Helping to do so is a core priority for Compass, alongside three other levers where we have greater, or direct, agency to simultaneously effect change.

For each lever, we have shared one example of how we're responding to key priority areas and what that leadership looks like across each one.

You will also see how these levers align with the **objectives** anchoring this plan.

Table shows Compass' spectrum of agency:



TPT CHANNEL	LEVER AGENCY	PRIORITIES RESPONSE	DIRECTION LEADERSHIP
Decarbonise the business	SUPPLY CHAIN £1.4bn annual spend 80.3% footprint (S3.1) 	Incentivise suppliers to improve their carbon data, engaging category buyers to factor in carbon price tags and other environmental indicators, that look beyond cost, in tenders for our food and non-food purchases.	Trial a “Net Zero Pipeline” in our procurement arm, Foodbuy; designed and invested in to help our buyers widen the economic analyses within which they’re assessing one product against another. It will launch this year, FY24.
Economy-wide contribution	OPERATIONS 2,900+ partnerships 4,000 sites 	Accelerate food waste reduction across five categories and in in all sectors; understanding its specific source and commercial impact so we can reduce both, with an increased efficacy that brings measurable benefit to clients.	Remuneration linked with food waste reduction is now a KPI within Compass Group’s annual bonus plan. In FY24 progress will be reviewed quarterly and best practice shared worldwide. The successful introduction of this incentive builds on a test period of reporting and monitoring across 34 weeks in FY23.
Navigate risk and opportunity	INGREDIENTS 214mn meals per year 31,315 unique F&B items 	Use buying power to increase supply chain diversity in both the ingredients we buy and the spectrum of suppliers we work with; supporting higher performance, social advancement and creating added value.	Continue to re-evaluate our production footprint growing our engagement with SMEs and social enterprises to help develop a multi-sourcing strategy; one aware of the need to de-risk overdependence and support supply chain decarbonisation.
Strategic and rounded approach	CULTURE 50,000 -strong team 4,000 chefs 	Upskill every function by bringing the increased quality of our data to life; engaging the whole community and recognising the value their work can deliver for true, sustained change, on the ground and with growing scale.	Partner Future Food Movement to roll out practical training. Focus first phase on procurement and frontline teams. Increase the involvement of our commercial function; their skillset an asset in modelling interventions and the cost abatement curves needed to inform them.

* Source see P11: accessed 24.2.24

1.2 Business model and value chain

How we're changing
Our Roadmap

TPT Tip: Companies should explain at a high level, the implications of their strategic ambition including the time frame over which this will occur. This should be elaborated on in the Implementation Strategy and Engagement Strategy sections of the plan.

TPT F&B sector guidance: No additional sector-specific guidance is provided for this sub-element, so we have voluntarily included the structure, content and visuals as shown.

“Our job is to reassess every aspect of our model so operating sustainably is normal business practice, not a siloed agenda within it. The customer experience must be prioritised, not compromised, for this approach to work.”

Jonathan Davies, Managing Director, Levy UK + Ireland

How we're changing

Compass' size and scale means we can help effect change across the entire value chain. This page provides some examples of where we're focusing our efforts. Actions are mapped against the four levers we shared in 1.1 and are aligned to the inter-related channels of the TPT. Further detail on the decarbonisation pathways is shared in 4.3.



Foundation

Achieved: -9.4% emissions reduction across Scope 1,2,3 FY19 baseline to FY23

Short

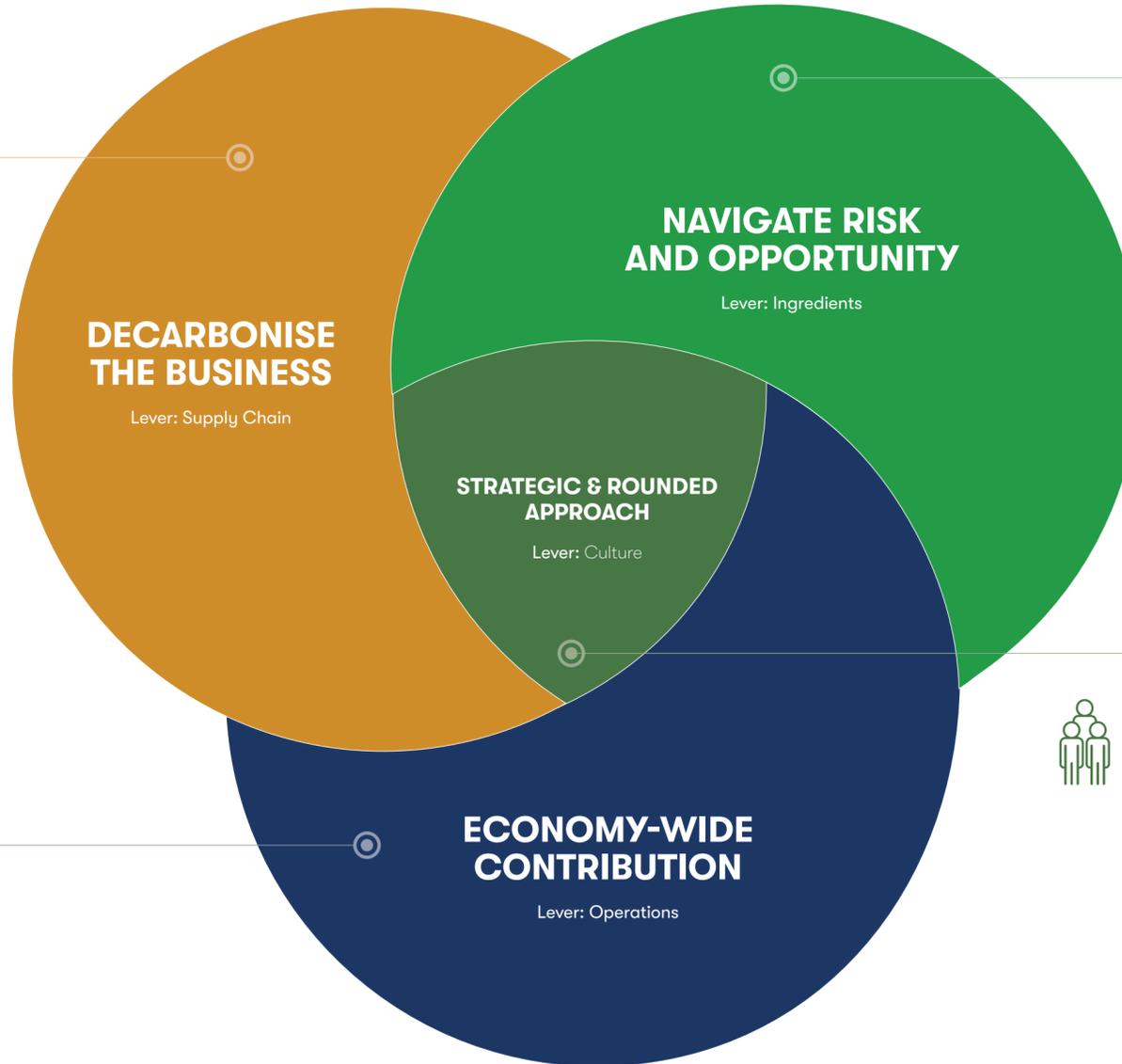
Planned: emissions reduction against baseline and against growth-related emissions

Medium

Targeting: carbon sector budgets for all six sectors

Long

Required: minimum -72% emissions reduction across Scope 1,2,3 FY19 – FY30



Foundation

Achieved: progress measured against six areas of focus and publicly disclosed in first climate impact report.

Short

Planned: first iteration of transition plan matures approach to shape well-rounded strategy across eight areas of transition.

Medium

Targeting: second iteration of transition plan to align with COP30 in 2025 following FLAG-aligned revalidation of SBTi targets.

Long

Required: fully embedded, integrated reporting capability that measures risks minimised and opportunities maximised across all forms of capital.



Foundation

Achieved: committed to climate net zero by 2030, demonstrating market leadership and inspiring peers.

Short

Planned: continued co-investment in client partnerships strengthened by strategic expertise.

Medium

Targeting: use increasing market share to scale positive impact, evidencing our ability to balance financial and societal return.

Long

Required: advocate for resiliency as an opportunity to thrive, not a strategy for survival; positively influencing practical, social, and political change.



Foundation

Achieved: mobilising the business in its transition towards climate net zero and increasing business-wide understanding of what that really means.

Short

Planned: roll out training and upskill every function in partnership with the Future Food Movement (FFM).

Medium

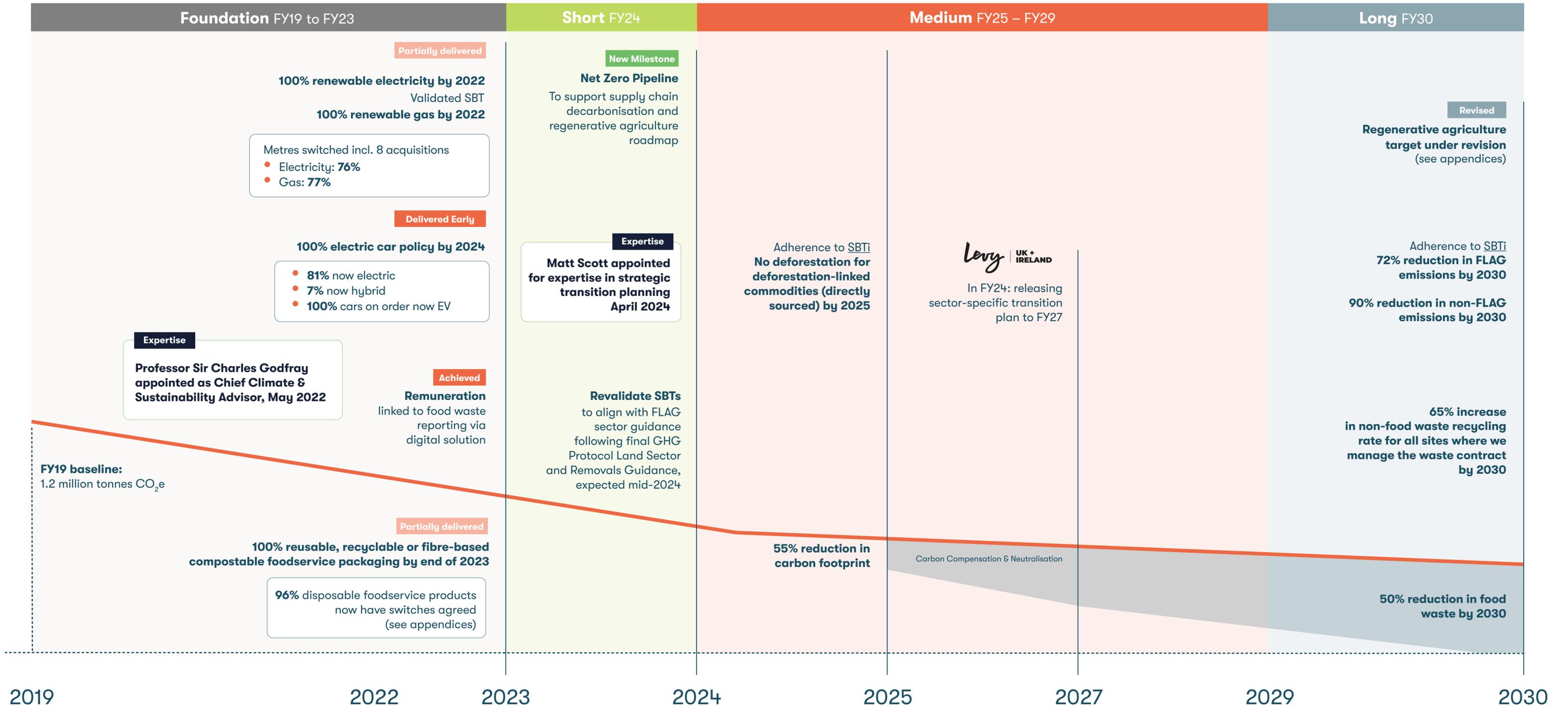
Targeting: annually reward the impact achieved by Compass UK&I's 50,000-strong community; as a group of talented individuals, not just a corporate workforce.

Long

Required: aligned value propositions for employees, clients and shareholders; evidencing the successful transition of our operational model, beyond temporary fluctuations, to achieve lasting and systemic change.

Our Roadmap

This Roadmap shows milestones met, progress shared and new targets added since announcing our commitment to reach climate net zero by 2030. We've also highlighted target revisions, wider sustainability commitments and where we've welcomed additional expertise.



1.3 Key assumptions and external factors

Policy and regulation

TPT Tip: Companies should explain the assumptions and external factors upon which their plan depends. Examples include policy and regulatory change, economic trends, reliability of data and consumer trends.

TPT F&B sector guidance: No additional sector-specific guidance is provided for this sub-element, so we have voluntarily included the structure, content and visuals as shown.

“There are a plethora of initiatives, standards, codes and taskforces aiming to help or persuade companies to improve their environmental performance. The sheer diversity can be overwhelming, and at its worse engender cynicism and accusations of greenwashing. I am more hopeful; I think what companies are asked to do and disclose, and the regulatory standards of both greenhouse gas accountancy and carbon removals, will become clearer and more helpful in the next few years.”

Professor Sir Charles Godfray, Chief Climate & Sustainability Advisor, Compass Group UK & Ireland

Policy and regulation

Professor Sir Charles Godfray FRS has provided the opening commentary to this policy and regulation section.

Within it, he explains some of the external factors facing Compass and our peers; as both a global corporation and key actor in enabling food systems change at scale.

Charles was appointed as Compass UK&I's Chief Climate and Sustainability Advisor in May 2022.

In the development of our climate strategy, transition planning and wider environmental work, his counsel has helped inform our approach and strengthened our resolve to ensure this is as well-rounded, direct and detailed as possible.

As a population biologist with broad interests in the environmental sciences, published works in fundamental and applied areas of ecology, evolution and epidemiology, and a particular focus on future food security, the business has been so fortunate to benefit from his knowledge, generosity and expertise.

This is evident in this section, which is structured to show the importance of Compass' continued resolve and the diversity of standards.

Two areas where the helpful evolution of guidance and regulation is expected over the next few years are also included.



Impact on Compass Importance of resolve

Compass is a company that has never been afraid to confront the challenges of a changing climate.

Since making its ambitious net zero commitment, backed up by science-based targets, the business has invested in dedicated, specialist resource to improve its data quality.

It has engaged early with the UK government's Transition Plan Taskforce, and insisted that all its Scope 1,2 and 3 analysis is independently verified before results are shared, as they have been in this plan.

Compass wants its environmental actions to have substance, be transparent, and for them to be benchmarked against the rest of the sector.

It knows it won't get everything right first time, but is committed to "learning from doing", and iteratively improving its response to the challenge of making the business sustainable.

I am confident Compass' approach and resolve will have a measurable positive impact on the business, its clients, the foodservice sector and the wider economy.

I also believe companies like Compass, that anticipate the need to become sustainable, have a more resilient business model that will benefit the financial bottom line as well as contributing to keeping the planet inhabitable.

Regulation A changing drumbeat

The string of extreme weather events that we have witnessed over the last few years reminds us that the climate is changing in ways that will affect all of us, directly and indirectly.

There is a strong possibility that the coming year will have more such events as the warming due to anthropogenic greenhouse emissions interacts with a natural El Niño episode.

This drumbeat of warnings will become impossible to ignore, even though, like the weather, we will see times when climate and the environment have higher or lower prominence in the political realm.

There are a plethora of initiatives, standards, codes and taskforces aiming to help or persuade companies to improve their environmental performance.

The sheer diversity can be overwhelming, and at its worse engender cynicism and accusations of greenwashing.

I am more positive.



While wishing there was greater clarity and transparency to help companies do the right thing, I think the challenges we're experiencing are inevitable given how recently we've become aware of the climate crisis and its material effects on society and the bottom line.

And there has been progress:

The UK government's Transition Plan Taskforce's *Final Disclosure Framework* is a constructive step in the right direction.

There are two areas of guidance and regulation [shown on the next page] where I think there may be helpful evolution in the next few years.

1. Better greenhouse gas accountancy

The Greenhouse Gas Protocol (GHGP) is the industry standard for reporting emissions and has a threefold categorisation:

Scope 1: emissions arising directly from Compass’ own activities.

Scope 2: accounting for emissions generated from the energy Compass purchases for its own operations.

Scope 3: emissions both from its upstream supply chain (for example from agriculture in the case of food purchased by Compass) and downstream customer activities (for example the energy used to cook food supplied by Compass).

Scope 1 and 2 are relatively straightforward.

Scope 3 is much more difficult.

Tracing emissions can be very challenging, and the same emissions can appear in different organisations’ Scope 3 accounting.

The GHGP has been enormously successful in focussing attention on indirect as well as direct emissions and I believe Compass is absolutely correct in being part of this movement.

But I think it will evolve, and there are a host of interesting ideas to make it more useful. (Full disclosure: including from the University of Oxford, where I’m based).

Among the most significant to Compass, is the focus on making the Protocol more of an accounting tool, paralleling the financial accounting system with which we are all so familiar.

I think there will also be a move to assigning responsibility and agency to emissions along a supply chain – looking at which emissions require leading action by a company, the government, or the consumer.

Compass is already looking carefully at its different emission sources and who has the ability to reduce them.

2. Carbon Removal needs to mirror our stock and commodity markets

We are never going to halt all emissions so getting to net zero means we will need to remove some carbon dioxide from the atmosphere, as Compass has explained in section 4.4.

We already have one proven way of doing this: the carbon in plants comes from the atmosphere, and planting trees and ensuring dead plant material is stored in the soil is a major positive good.

There are new ideas about how more carbon could be fixed and stored in the landscape, for example as biochar (charcoal) or by a process called Enhanced Rock Weathering (ERW) where rock dust reacts with carbon dioxide in the air.

Carbon can also be scrubbed from the atmosphere (through direct air capture) and while currently too expensive to be used at scale, there is optimism it may become much cheaper.

Most of these techniques are still experimental and even for carbon storage in trees and the soil there are complex issues around the duration the carbon is stored and the possibility it might be released back into the atmosphere (after a forest fire, for example).

Simultaneously with the science and protocols being developed, groups are already offering carbon credits that companies can buy to tackle their residual emissions.

But the rules and markets are largely voluntary and poorly regulated.

This has led to the high-profile exposure of investments made into carbon removals that have proven to be worthless or exaggerated - endangering the credibility of the whole system.

As a result, many now refer to it as the “Wild West”.

My view is that taming this market is essential to get us all to net zero. Our stock and commodity markets work so well because they are well regulated and policed. We need the same approach for the carbon removals market, and that requires leadership from our policymakers.

Charles Godfray

Sir Charles Godfray
Chief Climate and Sustainability Advisor
Compass Group UK & Ireland



[2] Implementation Strategy



2.1 Business Operations

Times have changed
Supporting our clients

TPT Tip: Companies should set out information about their current and expected operations relating to production, workforce and supply chain, including any anticipated changes and key contributions they're making to meet their strategic ambition.

TPT F&B sector guidance: Foodservice companies are advised to include plans relating to their strategic ambition, e.g., increasing the supply of seasonal produce, influencing customer behaviour, reducing food waste, and diversifying suppliers to increase resilience and reduce GHG emissions.

“The context and quality of analytical detail we share with our clients, as contributors to their footprint, is a core focus. We are mutual stakeholders in each other’s successful transition and our operations and reporting should evidence how much we understand and support that.”

Morag Freathy, Managing Director, B&I

Times have changed

With roots tracing back to 1940s wartime British factories, Compass Group has grown into the largest and most innovative caterer in the world.

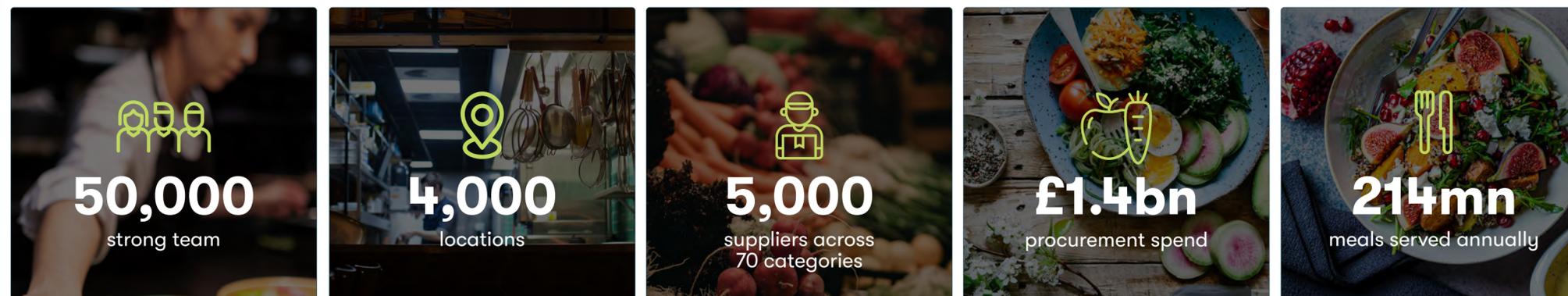
Times have changed and so have we.

The need to balance financial and societal return has increased and is now critical in supporting the strategic ambition of every client we are proud to partner.

Our services cross diverse industries and geographies, each with different needs and offers.

These needs direct our approach to production, resource and supply.

Each service offers us an opportunity to add value through our teams' daily interactions with every sector of society.



	COMPASS ONE						
	BUSINESS & INDUSTRY	HEALTHCARE	DEFENCE & GOVERNMENT	SPORT, LEISURE & VENUES	HOSPITALITY	EDUCATION	IRELAND
	Eurest 14forty	medirest medirest WHITE OAKS	ESS	Levy UK + IRELAND	RA Group RA	Chartwells	COMPASS IRELAND
Size of team	5,119	11,000	7,900	14,000	3,400	9,647	1,537
Meals per year	10.8mn	16.5mn	14.2mn	18.5mn	22.3mn	115.1mn	17.4mn
Supporting our partners	816 sites	23 NHS trusts	250+ defence establishments	23 elite sports stadia	118 clients	26 universities and colleges	130 sites plus catering for 370 primary and secondary schools
	301 contracts	2 healthcare clients	54 energy facilities in the North Sea - 14 of these being in Dutch waters 13 client offices onshore	17 horse racing venues	21 cultural and heritage venues	100 independent schools	
		5 senior living clients	52 government sites across police, secure environments and central government	8 prestigious venues		1,600 state schools	
				6 hotels			

Supporting our clients

Our clients are aware that transition plans will become mandatory to report for entities in scope of FCA listing rules from periods after 1 January 2025, for reporting from 2026.

We are aware that their ability to design plans that can explain to customers, shareholders and investors how they will adapt and grow as the global economy necessarily transitions to net zero, will require our support.

Delivering this focus - engaging one plan, with many users – is something we are proud to evidence through the sector specific detail we've provided in 3.2.

The headlines shared here give a few examples.

 <p>Bonuses linked to the delivery of 124 site-level environmental KPIs ensures business-wide accountability</p>	 <p>Education programme supports 100,000+ students across 2,000+ informative sessions</p>
 <p>39,000kg food waste prevented and 13,434 meals redistributed, delivering environmental, social and commercial benefit</p>	 <p>19,000 colleagues engaged in climate action across our healthcare, defence and government partnerships</p>
 <p>3,000+ subscribers of deposit scheme enable introduction of 34,000 reusable boxes in key client partnership</p>	<p>COMPASS IRELAND</p> <p>1,537 strong team proud of heritage and of their efforts to revive nearly extinct varieties of Irish produce</p>

2.2 Products and Services

Changes to services

Changes to product

TPT Tip: Companies should outline how they will change their products and services, determining what contribution these actions represent towards their strategic ambition.

TPT F&B sector guidance: No additional sector-specific guidance is provided for this sub-element, so we have voluntarily included the structure, content and visuals as shown.

“Our students ask the most incisive and intelligent questions about what we do and how we do it. And they want direct and clear answers. A big part of this plan is inspired by them.”

Noelle Jones, Managing Director, Chartwells Independent

Changes to services

Downstream focus

In this section we provide insight into changes needed to transition our services across four **downstream** focus areas:

1. Food and dietary health
2. Food waste
3. Packaging
4. Non-food

In each area we explain our ambition, evidence specific action and explain how we're holding ourselves accountable.

CHANGES TO SERVICES
DOWNSTREAM FOCUS

 FOOD & DIETARY HEALTH	 FOOD WASTE	 PACKAGING	 NON-FOOD
<p>Ambition</p> <ul style="list-style-type: none"> • Enable dietary shifts at scale through targeted recipe reformulation. • Ensure the nutritional profile is uncompromised and ideally improved. <p>Action</p> <ul style="list-style-type: none"> • Embed expert nutrition and carbon footprinting analysis across the 214mn meals we serve every year. • Strengthen our climate and health strategies through their closer alignment. <p>Accountability</p> <ul style="list-style-type: none"> • Introducing quarterly carbon impact reports to build datasets specific to sites, informing teams and clients. • Wellbeing dashboards monitor sales of healthy, plant-forward meals across UK&I contracts and global partnerships. 	<p>Ambition</p> <ul style="list-style-type: none"> • Reduce food waste across all sites, segregated by five categories, using a digitalised tool to report environmental and commercial benefits. • Raise awareness of climate and social impact: <ul style="list-style-type: none"> • Food waste contributes an estimated 8-10% of total manmade greenhouse gas emissions (IPCC). • In 2021/22 there were 4.7mn people (7% of the UK population) in food poverty* and yet food waste arisings in the UK in 2021 was estimated at 10.7mn tonnes.** <p>Action</p> <ul style="list-style-type: none"> • Upgrading our internal menu planning system allows for the accurate reporting of food waste and provides more insightful data. • Enlisting our chefs' creativity to reduce, reuse and repurpose ingredients, preventing food waste through recipe redesign. • Where food waste is generated, it is donated to local charities in partnerships with organisations including FareShare, Too Good To Go and Olio. <p>Accountability</p> <ul style="list-style-type: none"> • Food waste reporting is shared weekly with Compass UK&I's Executive Team. • Remuneration linked to food waste reporting was introduced in FY23 for the first time; achieving the highest number of sites to regularly record. 	<p>Ambition</p> <ul style="list-style-type: none"> • Provide sustainable, commercially viable alternatives to single-use packaging. • Scale circular packaging innovations to increase their impact, engaging clients in pilots and/or co-investment opportunities. <p>Action</p> <ul style="list-style-type: none"> • Work with packaging innovators to evidence the results that can be achieved through adopting circular processes. • Our sports and leisure sector has teamed up with <u>Earthshot</u> prize winners, Notpla; who make plastic packaging replacements from seaweed - a fast-growing, carbon sequestering plant. <p>Accountability</p> <ul style="list-style-type: none"> • Conduct Life Cycle Assessment (LCA) on select packaging ranges to quantify the impact of switches. • Use data to inform and scale adoption, through cost benefit analysis including carbon and commercials. 	<p>Ambition</p> <ul style="list-style-type: none"> • Repurpose resources to reduce the volume needed and prevent waste from being generated in the first place. • Grow the income generated through the repurposing of resources, and the cost-saving delivered, i.e., through requiring less of the resource itself. <p>Action</p> <ul style="list-style-type: none"> • Engaging with clients to reduce the emissions that fall within the facilities management services we deliver. • Commitment to continuous improvement of measurement and reporting processes by our facilities management teams. <p>Accountability</p> <ul style="list-style-type: none"> • In FY24 we will be assigning dedicated analytical resource to assess our non-food data to the same level of granularity we achieved for our food data in FY23. • This will focus on our top five most material categories, including cleaning materials, non-food retail and equipment.

* Source accessed 26.2.24

** Source accessed 26.2.24

Changes to product

Upstream focus

In this section we provide insight into changes needed to transition our services across four **upstream** focus areas:

1. Water
2. Animal welfare
3. Biodiversity
4. Deforestation

In each area we explain our ambition, evidence specific action and explain how we're holding ourselves accountable.

CHANGES TO PRODUCT
UPSTREAM FOCUS

 WATER	 ANIMAL WELFARE	 BIODIVERSITY	 DEFORESTATION
<p>Ambition</p> <ul style="list-style-type: none"> Determine Compass UK&I’s water footprint and identify opportunities to reduce our impact. Develop a water stewardship strategy recognising seven out of 17 regions in England are set to experience severe water stress by 2030.* <p>Action</p> <ul style="list-style-type: none"> Funded a collective action project on water stewardship in partnership with WRAP: <u>The Norfolk, CamEO and Broadlands</u> project. Appointed Anthesis Group, to advise us in a water stewardship strategy and improve our data analytics and visualisation capabilities. <p>Accountability</p> <ul style="list-style-type: none"> In FY24 and FY25 we will address Compass UK&I’s water impacts (quantity and quality) and set targets to align with international frameworks. By understanding the synergies between carbon intensive and water intensive categories we continue to focus on a well-rounded strategy that can account for both. 	<p>Ambition</p> <ul style="list-style-type: none"> Follow best practice guidance, recommended by the Global Coalition for Animal Welfare (GCAW). Compass was a founding member in 2018. Follow the Compassion in World Farming guidance and provide proactive, public updates on adherence to highest welfare standards. <p>Action</p> <ul style="list-style-type: none"> Committed to implementing a complete ban on the routine use of antibiotics in all fresh meat and poultry, dairy, eggs, and farmed fish and seafood. Banned eye-stalk ablation in our prawn supply chain from 1 January 2024. <p>Accountability</p> <ul style="list-style-type: none"> We welcome Red Tractor’s ban on the prophylactic use of antibiotics in poultry supply chains and continue to actively promote the procurement of Red Tractor certified produce. All progress is updated annually within our animal welfare policy. 	<p>Ambition</p> <ul style="list-style-type: none"> Limit the impact of the food we procure on natural capital by supporting circular food systems that require less resource. Increase direct support and extent financial incentive to suppliers focused on regenerative agricultural practices. <p>Action</p> <ul style="list-style-type: none"> Mandating annual spend on fish and seafood must align to the Marine Conservation Society’s (MCS) Good Fish Guide; buying 1-3 rated products only. Developed Circular Menu Guide for our chefs; a framework inspired by the Ellen Macarthur Foundation’s ‘Big Food Redesign’ Report. <p>Accountability</p> <ul style="list-style-type: none"> Category Managers for fish and seafood collate MCS ratings and share with the culinary teams to ensure all menus are updated. Assessing ecological baseline of five supplier farms - one arable, one mixed, two dairy and one sheep - in partnership with the Soil Association Exchange. 	<p>Ambition</p> <ul style="list-style-type: none"> Raise awareness that the production of beef, soy and palm oil are responsible for around 60% of tropical deforestation.** Achieve no deforestation for deforestation linked commodities (directly sourced) by 2025, aligning to SBTi criteria. <p>Action</p> <ul style="list-style-type: none"> Ensure certification: 21% of our cocoa is certified Rainforest Alliance and/or Fairtrade, and a further 24% is covered by a manufacturer-own 2025 no deforestation commitment. (e.g. Barry Callebaut, Nestle, Mars) 77% of coffee was certified Rainforest Alliance and/or Fairtrade in FY23, and a further 5% was covered by a manufacturer-own 2025 no deforestation commitment. <p>Accountability</p> <ul style="list-style-type: none"> Suppliers update product details via our online procurement platform on a monthly basis. Suppliers demonstrating exemplary practices across biodiversity protection, no-deforestation and human rights are recorded; e.g., through Roundtable on Sustainable Palm Oil (RSPO).

* Source accessed 26.2.24

** Source accessed 26.2.24

2.3 Policies and conditions

Accountability Framework

Advocating for change

TPT Tip: Companies should include brief descriptions of policies and/or conditions that it uses in its plan to help achieve its strategic ambition.

TPT F&B sector guidance: Policies and conditions outlined in this section should relate to a range of practices such as deforestation, sustainable land use, farm assurance and procurement. It's recommended that terms in this section are defined using the Accountability Framework's Core Principles, definitions and guidance.

“Co-ordinated action is accelerated with the support of an enabling regulatory framework. Where this doesn't yet exist, we're creating our own; to deliver against priority focus areas for us and for our clients.”

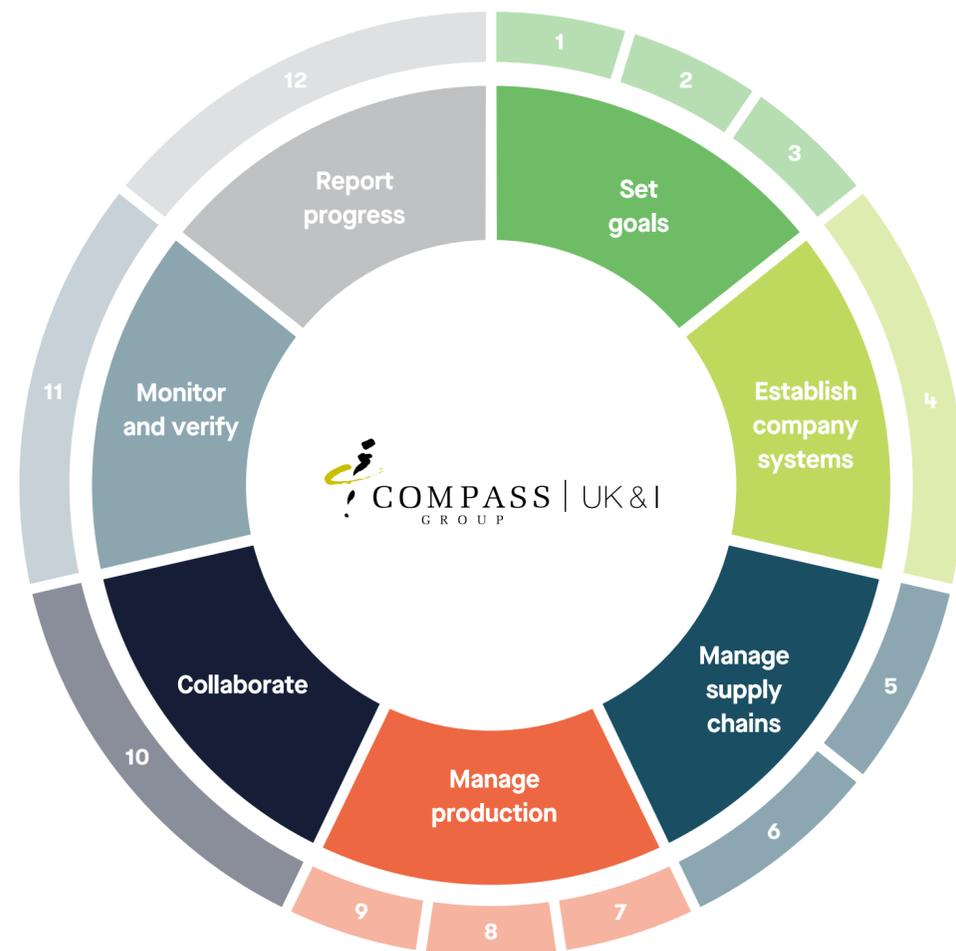
Ashleigh Taylor, Head of Environment
Compass Group UK & Ireland

Accountability Framework

Compass UK&I complies with all relevant environmental legislation and compliance obligations and is committed to meeting and to exceeding, wherever it's possible, the requirements of ISO 14001:2015. Links to our policy statements are included

in this section, together with information outlining additional measures introduced to support the business' transition.

As recommended in the TPT's F&B sector guidance, these show our adherence to the Accountability Framework's Core Principles:



WHERE WE'VE SET GOALS

1. Protection of forests and other natural ecosystems

- Target revalidation in 2024 to align with SBTi Forest, Land and Agriculture (FLAG)
- Continued partnership with UK Soil Association Exchange programme (SAX) since 2022
- Updated [Compass UK Soya Policy](#)
- Updated [Animal Welfare Policy](#)

2. Respect for Human Rights

- [Human Rights Policy](#) aligned with parent company, Compass Group
- [Modern Slavery Act Statement](#) aligned with parent company, Compass Group
- Increased procurement of Fairtrade and Rainforest Alliance certified coffee and cocoa products.
- Ensuring all palm oil contained in food products is RSPO certified.
- Ongoing purchase of Responsible Soy (RTRS) credits for our footprint

3. Specification of commitments

- [Compass UK&I transition plan](#)
- [Environmental Policy](#)
- [Carbon Reduction Plan](#)

WHAT SYSTEMS ARE ESTABLISHED

4. Company systems to drive effective implementation

- ISO 9001:2015
- ISO 14001:2015
- ISO 45001:2018

HOW OUR SUPPLY CHAIN IS MANAGED

5. Supply chain assessment and traceability

'Food Business Rules' specifies supplier approval processes:

- Supplier questionnaires
- Supplier risk assessments
- National Sanitation Foundation (NSF) online portal and audits
- Acceptance criteria for BRCGS and other third-party audit standards.

'SES Business Rules' specifies supplier approval criteria:

- Supplier questionnaires
- Supplier risk assessment criteria
- Requirements for Safe Contractor accreditations or other Safety Schemes in Procurement (SSIP).

6. Managing for supply chain assessment

- [Global Supplier Code of Conduct](#) aligned with parent company, Compass Group
- TPIDD: Third party integrity due diligence
- SEDEX: Supplier ethical data exchange
- Category sourcing standards

HOW PRODUCTION IS MANAGED

7. Site establishment

Not applicable

8. Site management and long-term protection

See stance on deforestation and human rights

9. Remediation and environmental restoration

See stance on deforestation and human rights

WHERE WE COLLABORATE ACROSS THE SUPPLY CHAIN

10. Collaboration for landscape and sectoral sustainability

- UK Roundtable on Sustainable Soya
- UK Roundtable for Sustainable Palm Oil
- Foodservice Working Group within the Sustainable Commodities Initiative
- Purchase Responsible Soy (RTRS) credits for our footprint

ENSURING OUR WORK IS MONITORED AND VERIFIED

11. Monitoring and verification

- External verification by EcoAct of Compass UK&I FY23 carbon footprint: Scope 1,2 and 3.
- Reporting to UK Roundtable on Sustainable Soya & UK Roundtable for Sustainable Palm Oil
- Work with The Earthworm Foundation to conduct supply chain risk assessments for human rights and deforestation

REGULARLY REPORTING OUR PROGRESS

12. Reporting, disclosure, and claims

- [Compass UK&I transition plan](#) first iteration released Feb 2024, second iteration to align with COP30 in 2025.

Advocating for change

It is in the intersection of business, academia and policy, where we will all achieve the most.

This is why we have created some of our own internal mandates, designed to:

- ✓ accelerate innovation
- ✓ ensure transparency
- ✓ drive behaviour change
- ✓ direct action in the absence of regulation

Examples of internal mandates, already in place, mapped against our four core levers of change:



Supply chain: all contracted suppliers to make validated science-based targets (SBTs) within 12 months of contract start.



Operations: all units with food spend must record food waste via our digital solution on a weekly basis.



Ingredients: all sectors must analyse the carbon footprint of their meals to help inform decarbonisation pathways for their sectors.



Culture: sustainability leads appointed across all six sectors to help drive business-wide transition.

Where regulatory support would help us drive change faster and more effectively, across each lever:



Supply chain: compulsory external audits and standardisation on Scope 3 reporting, reducing the disparity between emissions factors used.



Operations: mandatory food waste reporting; to promote accurate assessment, and to encourage more businesses to act.



Ingredients: compulsory disclosure of emissions factors at SKU-level to increase the comparability of emissions reduction performance.



Culture: mandatory climate literacy training for all senior leaders, with remuneration linked to delivering deep decarbonisation alongside financial performance.

2.4 Financial Planning

Resource and investment

TPT Tip: Companies should explain how they are resourcing their transition plan activities. The reporting approach used must be commensurate with their skills, capabilities and resources.

TPT F&B sector guidance: No additional sector-specific guidance is provided for this sub-element, so we have voluntarily included the structure, content and visuals as shown.

“We are increasing the frequency with which we’re monitoring our decarbonisation performance at both a sector and UK&I level. Having this visibility alongside our established commercial forecasting process will continue to strengthen our assessment of impact and opportunity in real terms.”

Gareth Sharpe, Chief Financial Officer
Compass Group UK & Ireland

Resource and investment

Our resource plan recognises the importance of:

- ongoing development of a central strategic team
- internal and external technical support
- subject matter expertise
- sector-specific operational leadership

This functionality is visually represented in section 5.1 and will require the reallocation of resource, recognising the increasing importance of translating this plan across all sectors.

It is an approach designed to embed change, not temporarily bolt it on – understanding that a siloed sustainability team, too removed from operational delivery, will not be effective.

TIME PERIOD	INVESTMENT RATIONALE
 Foundation FY19 – FY23	Investment increased between FY19 and FY23 as our strategy matured and data quality improved, providing the business with more confidence to act.
 Short term FY24	Investment will target capacity building, additional focus on digitalised data strategy and financial modelling of cost abatement curves. These will be needed to inform sector specific pathways and carbon sector budgets which we plan to introduce in the future.
 Medium term FY25 – FY29	Investment will include phased purchasing of carbon removal and an increased focus on financial incentive and reward to ensure we grow expertise, retain and develop the talent in our existing teams.
 Long term FY30 onwards	Investment will continue to recognise the above and be inclusive of an indicative carbon removals bill having accounted for phased investment across the medium to long term.

[3] Engagement Strategy



3.1 Engagement with value chain

Stakeholder mapping

Traceability

TPT Tip: Companies should provide a stakeholder map which highlights the main value chain actors in their ecosystem.

TPT F&B sector guidance: Companies are encouraged to map their key stakeholders, focusing on the main actors in their value chain; how they engage and what incentives are in place to help change behaviour.

“Successful engagement needs three ingredients: well-informed operational decisions, shifts in consumption patterns and candid conversations with clients and suppliers. Without clarity, we can’t expect to get the level of coordination required across the entire value chain.”

Matt Thomas, CEO, RA Group

Stakeholder mapping

Compass UK&I's multi-stakeholder model is mapped in this wheel.

Its circularity reflects the well-rounded strategy this plan is seeking to embed across the business.

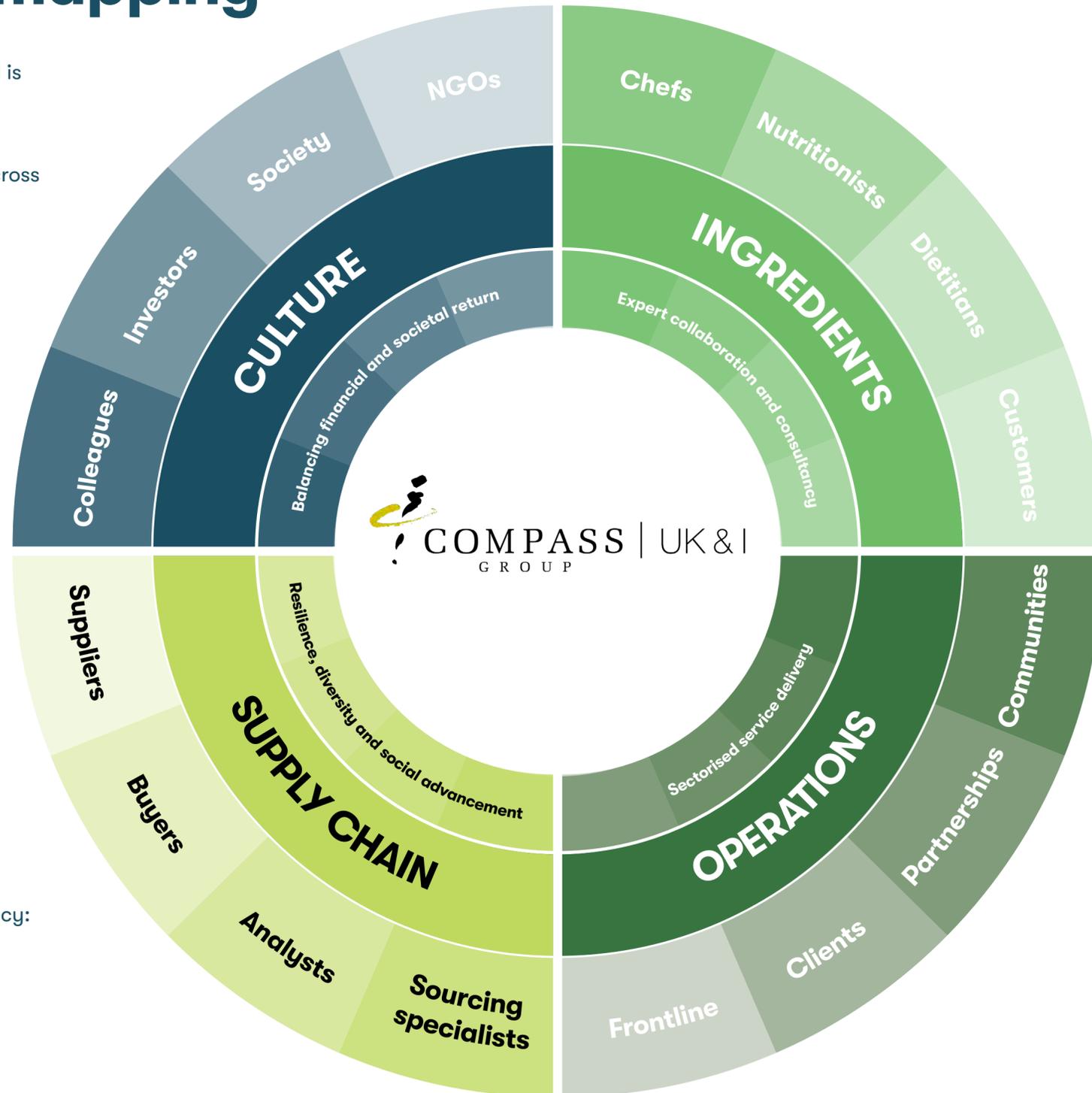


Table shows Compass' spectrum of agency:



How the wheel works

OUTER TYRE: where the rubber hits the road.

Relationships between all these stakeholders exist as fundamental enablers of the core levers shown beneath them.

INNER TUBE: where resilience is built and maintained.

Four core levers of change are shown here, shaded to reflect the agency Compass carries, in our interactions with each stakeholder group.

CENTRE: airtight and puncture-free.

Business critical benefits that must be delivered by activating each core lever; protecting long term value for all.



Traceability

Partnerships

In FY23 our procurement function, Foodbuy, focused on developing partnerships that would help amplify the importance of Compass’ value chain engagement, beyond compliance, through a deeper exchange of social and ethical data.

Its partnership with SEDEX – a tech company whose objective is to store, analyse, share, and report on sustainability practices – is an example of this focus.

Assurance

Foodbuy is now connected to 615 Tier 1 suppliers via the SEDEX platform and a further 57 Tier 2 suppliers.

Prospective Foodbuy suppliers are invited to a pre-qualification process, within which they must either confirm their existing membership with SEDEX, or their acceptance of being connected as part of their partnership with Compass.

Verification

Nine questions, customisable by category, have been developed to allow Foodbuy’s procurement team to identify human rights risk.

Workshops are held for colleagues to help them interpret wider types of risk across food and non-food products and services.

The teams are using their insight to identify areas where positive impact can be celebrated and where corrective actions are needed to build resiliency.



Foodbuy’s business model and capability

3.2 Engagement with industry

One plan, many users

Supporting Defra

TPT Tip: Companies set out their engagement and collaborative activities with industry counterparts. This includes a range of entities, such as industry bodies, trade organisations or business partners, and may reference the key assumptions and external factors outlined in section 1.3.

TPT F&B sector guidance: Companies are recommended to disclose a range of industry activities, including driving standardisation, providing industry solutions and building shared knowledge and understanding. Organisations may also consider disclosing which collaborative initiatives they're involved in, or supporting with, to help tackle particular issues.

“We’re in a privileged position to influence positive environmental change on a national scale. Ultimately, actions speak volumes, and I’m proud of the progress we’ve made thanks to the combined efforts of our clients, colleagues and suppliers. Now we must maintain our momentum.”

Deirdre O’Neill, Managing Director, Compass Ireland

One plan, many users

Compass’ operational model is decentralised by design.

The strength of our sectors, and the subsectors within them, means we’re best placed to customise what we’re doing.

New business is won by evidencing how we’ll consistently earn the privilege of keeping it.

This is true of our transition too – the nature of which is necessarily diverse.

In our core objectives we are aligned, but to land them on the ground, our delivery must be led by dedicated operational teams who really understand their customers.

This section is dedicated to them.



One plan, many users

Courage and commitment



54 clients
spanning elite sports stadia, horse racing, venues, and hotels



14,000
operational team, consisting of 1400-strong fixed team and 12,600 seasonal staff



18.5mn meals
served every year, including 1.5mn burgers and 8mn puddings



125,000 menu items
delivered at COP26; defining sustainability approach now embedded across all locations



-60% reduction
embodied carbon in a single bowl, achieved in collaboration with key clients at some of the UK's biggest venues



124
the number of site-level interventions now linked to 30% of all general managers' bonuses

Context

Levy's delivery of 125,000 menu items for 14,000 daily delegates at COP26 back in 2021 helped define its sustainability approach to event catering at scale.

Multiple learnings gained through this experience - operating on a global stage, across the 12-day conference - succeeded in accelerating the best practice now evident at all Levy UK + Ireland's events and in all their stadia and venues.

New client partnerships, purposeful joint ventures and the appetite to test and learn through strategic investments has seen the business build its capacity in the right areas and be rewarded with continued business growth.

This ongoing increase in market share evidences how the early adoption of climate action is a successful strategy and a celebration of solutions that can and do exist, with the right leadership.



Levy UK&I catered for 14,000 daily delegates at COP26 in Glasgow.



Kevin Watson with Earthshot Prize Winners and Levy UK&I supplier, Notpla, at their London offices to discuss collaborations to reduce plastic pollution with HRH Prince of Wales.



Sector Sport, Leisure & Venues



Sustainability Lead
Kevin Watson



Managing Director
Jon Davies

Agency

Three emissions-intensive food and beverage categories (alcohol, dairy and beef) highlight Levy's varied agency to reduce its footprint, and, by extension, its contribution to Compass UK&I's overall emissions.

The team understands this and where they have agency, they're using it to deliver reductions.

One example of many:

Levy mandated that only plant-based desserts could be served across all sites.

This meant their contribution to Compass' overall dairy emissions in FY23 was disproportionately low, accounting for just 7.6% of the total.

By reformulating the millions of puddings served annually, Levy has shown how the embodied carbon in a single bowl can be reduced by as much as 60% for key clients in some of the UK's biggest venues.

Where the team has less agency, is in their procurement of alcohol; an awareness which has seen the team reach out directly to engage with some of the biggest brewers.

This is significant given 83.5% of Compass' overall alcohol emissions in FY23 are attributed to Levy's operations, as customers' consumption patterns and commercial contracts between clients and brands determine how much is needed and often where it's procured from.

Innovations to decarbonise the alcohol industry are developing but its cultivation of raw materials and reliance on a fermentation process that releases considerable amounts of carbon dioxide, makes it one of the hardest food and beverage categories to abate.

Response

Quarterly supplier visits, that bring together Levy's management, sustainability and commercial perspectives have contributed to the introduction of 124 sustainability related KPIs.

These are linked to 30% of every general manager's bonus; a governance measure to ensure delivery is sustained and that all actions remain results focused.

By prioritising the areas where they can affect the most change, across their core operations, Levy's team is adding measurable value and seeing their efforts celebrated.

Leadership

Kevin Watson's 30 years' operational experience in foodservice includes his leadership of Levy's 100-strong team to deliver COP26 in 2021.

He now leads the development and delivery of Levy's climate implementation and engagement strategy, supported by data analytics from Levy's E15 Insights team.

E15 Insights was set up in FY23 by Levy's managing director, Jon Davies, and is led by Richard Cheeseman.

Richard has 10 years' experience directing teams in analysis and statistical modelling to inform strategic investments of £4bn+.

These appointments represent Levy's significant contribution to the wider world of large-scale stadia catering.

Through the aggregation and analysis of complex Scope 3 data, integrated with operational insights and information from across its portfolio of clients, the business is now working on its own sector-specific, transition plan.

A first iteration will be released later this year, showing decarbonisation pathways and key milestones for its core business to 2027.



One plan, many users

Supporting leading academic research

816 sites
served by this sector

5,119 team size
supporting 1,117 partnerships

10.8mn meals
served per year; 209,029 of which
account for 12 x reformulated, best
selling meals

1,342 main meal
recipes analysed through strategic
partnership with Foodsteps

26.9% recipes
have A- and B-rated
carbon footprints

13,434 meals
donated in collaborations with
food waste partners

Context

In 2020 Eurest became the first workplace caterer in the UK to launch eco-labelling on menus across its estate.

This was achieved in partnership with The University of Oxford and involved the analysis of c.10,000 recipes.

Each recipe was measured against four environmental metrics; greenhouse gas emissions, water eutrophication, water scarcity and biodiversity loss.

The team looked at sales data to assess the impact of customers' purchases when A-E traffic light labels were displayed next to menu options.

Eurest's provision of a commercial context for emerging academic work in this space, can be credited for the wider research that followed across Compass UK&I.

This included trials with footprinting tools, using different providers and methodologies to support clients across the public and private sectors.

The work resulted in the strategic appointment of UK company, Foodsteps.

Eurest has now analysed 1,342 recipes through the partnership with Foodsteps and its culinary teams are actively focused on balancing their menus.

Minimising E-rated dishes is now a KPI, introduced to target the 14.8% of recipes currently sitting in this higher banding.

26.9% are already A- and B-rated, 32.6% are C-rated and 25.7% are D-rated.

By implementing change across all 816 sites, the team is successfully sharing its work back to the business for adoption across the wider group.



Eurest has dedicated considerable expertise to understand the motivations behind their customers' food choices; engaging them as a force for good.

Eurest 14forty
FM support services

Sector Business & Industry



Sustainability Lead
Rees Bramwell



Managing Director
Morag Freathy

Agency

By reducing the embodied carbon across its 12 top selling meals, Eures't's targeted use of agency through recipe reformulation has achieved positive results.

This includes an average saving per portion of 1.39kg CO₂e across 209,029 meals sold every year.

An estimated annual reduction of calories (-1.9m kcal) fat (-215,932g) saturated fat (-88,198g) and increased fibre (+648,223g) has also been measured.

Analysing the carbon footprint and nutritional profile of each meal together was a conscious decision to ensure one was not compromised to improve the other.

Rather than reducing portion size, the reformulated options are 28g larger, through the inclusion of beans and pulses.

The team also assessed commercial impact, to determine the financial feasibility of all interventions in the context of a single-digit margin and ongoing inflationary pressures.

In their successful collaboration with clients, support for academic research, and strategic engagement of different disciplines, Eures't's ability to effect meaningful change has earned widespread recognition:

- CSER Award Foodservice Cateys 2021, 2022, 2023
- Environmental Leadership FDF Awards 2023
- Sustainability in Labelling Footprint Awards 2023
- Best Food Waste Prevention Project Waste2Zero 2023
- Diet & Health FDF Awards 2021
- Health & Nutrition Cateys 2021

Response

Prioritising a consistent and forensic approach to food waste has delivered a 47% reduction since 2020.

Waste which hasn't been prevented, is redistributed.

In FY23 the team donated 13,434 meals through partnerships with Olio, Too Good To Go and local community initiatives.

The significance of this impact initiated wider social impact assessment surveys in all units.

Results are shared with clients in quarterly business reviews and all climate, social and wellbeing targets are collated under the business' "Making Change" campaign.

This content is designed to help operationalise change with simple language and data-driven direction.

Future milestones underline the team's continued commitment to accelerate the business' transition and its understanding of the need to support clients beyond carbon impacts, to do so.

Targets include a 100% increase in procurement spend with social enterprises by 2025 and a commitment to ensure 100% head chefs are nutrition trained by 2027.

Leadership

Eures't's Head of Nutrition and Sustainability, Rees Bramwell, is responsible for driving the pace of change across the Business & Industry sector.

His ability to disseminate complex information, translate it at site-level, and scale learnings across multiple formats and locations supports all sectors.

Examples demonstrating his leadership include:

- Hosting workshops to inform 70+ senior operators on the merits of aligning Eures't's strategy to the UK government's Transition Plan Taskforce (TPT)
- Supporting business reviews furthering clients' sustainability objectives across 301 contracts
- Direct weekly calls with frontline colleagues and clients supported by quarterly briefings with 200+ site teams.
- Embedding a consolidated menu framework supported by carbon footprinting analysis in the majority of sites.
- A 94% retention score in FY23 indicates the value of this support.

Rees is supported by culinary director, Ryan Holmes and his wider team of chefs.



One plan, many users

Blazing a path



118 clients
including 21 cultural and heritage venues



3,400 team
of service specialists and subject matter experts



22.3mn meals
served every year translates culinary leadership and brings scale to intentional partnerships



40,000+ meals
donated to charitable causes through the collective efforts of 57 sites



78%
last score awarded by the Sustainable Restaurant Association (SRA) equating to a maximum three-star rating



100%
eggs are free range or organic; 100% of milk is sourced in the UK and is either certified organic or British Red Tractor farm assured

Context

Collaboration is central to RA Group, inspired by the inception of its core business - Restaurant Associates - in the early 1950s.

Restaurant Associates' founders brought culinary expertise from famous Manhattan landmarks including 'Brasserie' and the 'Four Seasons'.

From there, the US team developed a strong reputation running restaurants and cafes in some of the most prestigious cultural venues and blue-chip brands in New York City.

In the UK, this reputation is enhanced and extended through operations in visitor attractions, high street restaurants, and in some of the biggest corporate offices across the country.

As the business has grown, intentional partnerships have been formed to bring in specific sustainability expertise in support of the team's ongoing culinary leadership.

Joining forces with champions of zero food waste and foraged produce, Ivan Tisdall-Downes and Imogen Davis from London's Native restaurant, is one example.

To ensure standards are maintained across every aspect of service, the team have enlisted the Sustainable Restaurant Association (SRA) to assess their work.

In their last rating in 2022, they achieved the maximum, three-stars; an overall score of 78% awarded through 80% for sourcing, 77% for society and 78% for environment.

Benchmarked against their peers, this achievement was commended by the SRA as "blazing a path" for the wider industry to follow.



RA Group

Sector Hospitality



Sustainability Lead
Luxagini Dayanandan



CEO
Matt Thomas

Agency

Food waste continues to be top of the agenda.

The business' established partnerships with organisations like Olio, Food to Go and local food banks, ensures any excess food is sent to local communities daily.

Last year, over 57 sites provided the equivalent of 40,000+ meals to charitable causes.

The team have also been working with Jess Latchford from Waste Knot for over seven years to source perfectly good surplus fruit and vegetables, otherwise destined for landfill.

To date, they have rescued over 50 tonnes of produce.

As part of their climate strategy, they have also set their own commitment to ensure the number of plant-forward and plant-based dishes represent 50% of all menus by 2025.

This is being achieved by redesigning their most popular dishes, promoting a plant first approach on menus, and providing dedicated training to chefs.

They have also launched several new brands and initiatives such as the EAT TEN grab and go range, Good for your Gut menus, Field Tray offer and dietitian Clare Grey's well balanced menus.

All recipes feature local ingredients, a plant-forward ethos and are underpinned by carbon analysis.

Response

In actively encouraging original thinking, service specialism and subject matter expertise, RA Group's 3,400-strong team focus on translating sustainable, circular operating practices into exceptional experiences.

This is now a vital component of their clients' brands, and a reflection of the values implicit within their partnerships.

In addition to recipe reformulations and interventions focused on emissions reduction, RA Group has also publicly committed to a number of sourcing targets.

These include a British-first sourcing policy with a target that 80% of fresh produce used, is produced in the UK; clear minimum standards for animal proteins including mandates that 100% eggs are free range or organic; 100% of milk is sourced in the UK and is either certified organic or British Red Tractor farm assured . Only fish rated 1-3 as per the Marine Conservation Society's Good Fish Guide is purchased.

RA Group has also introduced a Climate Club to build a strong sense of community, uniting sustainability action across the business.

The sessions run monthly and bring together a group of operators, chefs, marketeers, and sales teams to share best practice.

Focus areas include reusable packaging projects, promoting B-Corp businesses, managing food waste effectively and addressing any operational complexities or considerations.

Leadership

Luxagini (Luxey) Dayanandan is Head of Nutrition & Sustainability for RA Group.

A registered nutritionist with the Association for Nutrition and a member of the Nutrition in Industry group (NII) she is also studying at Oxford University's Said Business School, having recently enrolled on its Leading Sustainable Corporations programme.

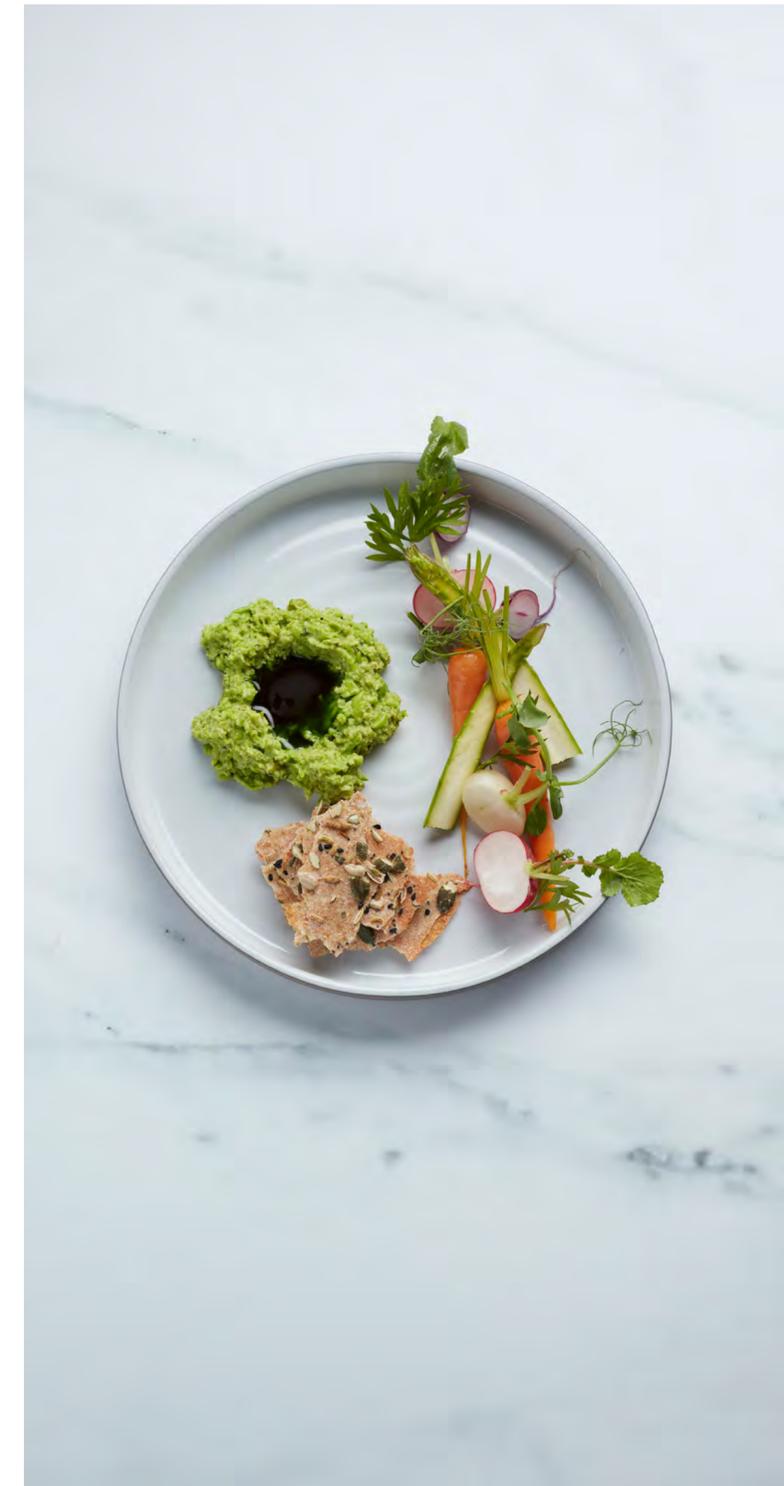
This course is being funded by RA Group in recognition of Luxey's continued contribution to her colleagues, clients and the wider Compass team.

The high standards of this work have been widely recognised, including a Healthy Eating Champion Award at the Foodservice Cateys.

Luxey has provided instrumental support in the carbon analysis of 4,000 recipes, and in the development of RA Group's wellbeing offer, Ways to be Well.

In combining an evidence-based health and nutrition programme, with detailed carbon impact assessment, the business' objective is to demystify conflicting advice surrounding our physical and mental wellbeing.

Alongside CEO, Matt Thomas, Exec Sponsor Gavin Gooddy and Culinary Director, Adam Thomason, Luxey's leadership will continue to see the menu used as a meaningful ally to drive change in partnership with some of Compass' biggest, global clients.



One plan, many users

Whole school approach



1600 state schools
26 universities and colleges, 100 independent schools, supported by the team



9,647 team size,
partnering educators across England, Scotland, Wales and Ireland



115.1mn meals
served every year developed by Chartwells' nutrition, sustainability and culinary team



106,000 students
educated in 2,159 informative sessions across the academic year 22/23



4,000 pupils
engaged in 59 sessions celebrating World Bee Day reported a knowledge increase from 59% to 88%



44%
of 394 recipes for Chartwells Independent are now rated low impact through Foodsteps' analysis

Context

Compass' education sector is on track to reach its commitment to educate 1mn children on healthy and sustainable diets by 2030.

Over the last quarter of a century, the business has grown and the team now serves 115.1mn nutritious and delicious meals every year to students in schools, academies, colleges and universities across England, Scotland, Wales and Ireland.

The importance of this provision is repeatedly reaffirmed in numerous reports evidencing the risk of diet-related health problems in children.

This increasing awareness adds weight to ongoing calls for anti-obesity policies to be introduced, following a number of recommendations shared in the 2020 National Food Strategy.

Chartwells' nutritionists are acutely aware of the responsibility this underlines for their roles, and of the opportunity they have to make a meaningful difference in partnership with educators across the UK&I.

Understanding growing societal challenges posed by products high in fat, sugar and salt (HFSS) the team are focused on ensuring the food offer is nutritionally balanced, and that nutritional data is analysed alongside carbon impact calculations undertaken across the business.

Innovations to the food offer, led by Chartwells' culinary team, is supported through sessions delivered by Chartwells' Nutrition and Sustainability team.

Their governing objective is to share science-based information, with clear and practical messaging on how to make environmentally responsible food choices.

This approach is aligned to the Department of Education's (DfE) Sustainability and Climate Change Strategy and recognises the value of scaling best practice.

Challenges and opportunities for sustainable change, in every environment within which Chartwells operates, and across the myriad of verticals within the wider school environment, were identified in a comprehensive report – [Sustainability in Schools, How to Adopt a Whole School Approach](#) – which launched last year.



Sector Education



Sustainability Lead
Olivia Pratt



Managing Director
Charles Brown

Agency

Chartwells’ transition, in support of wider industry and societal change, is realised by a focus on influencing policy, making data-driven decisions, and harnessing the power of education.

Policy: Advocate for changes to existing policy, informed by first-hand experience gathered by a 9,600+ team working across 1,700 educational entities.

Lead the sector, ahead of policy change, with data-backed points to help inform critical conversations with the DfE.

Data: Working with Compass UK&I’s strategic partner, Foodsteps, Chartwells has analysed the carbon impact of over 1,000 recipes, enabling measurable menu change.

As a result of this work, 24% of Chartwells’ Primary Core Autumn/Winter Menu and 31% of the Secondary Core Autumn/Winter Menu are now rated as low impact, and in recipes reformulated for our Independent school sites, 44% of the 394 recipes analysed are also now rated low.

Education: Chartwells is further supporting the transition of its food offer through its Beyond the Chartwells Kitchen education programme: 106,000 students were welcomed in 2,159 informative sessions across the academic year 22/23 and a further 4,000 pupils engaged in 59 sessions celebrating World Bee Day in 2023.

An increase in knowledge was reported following the sessions, from 59% to 88%.

Response

In FY24 Chartwells will be developing its sustainability strategy by using insights gained through Compass UK&I’s FY23 analysis.

As the business’ second largest sector (in terms of its contribution to the business’ overall FY23 carbon footprint) the team understands that targeted changes made across their operations can achieve material step changes.

They are therefore prioritising their efforts on the most emissions-intensive categories, with the continued support of educational activity and food waste reduction initiatives planned throughout 2024.

These categories include dairy, beef, pork and poultry; underlining the opportunity to use ingredients as a core lever for decarbonisation.

Leadership

Olivia Pratt leads sustainability and nutrition for Chartwells; a Registered Nutritionist (RNutr) with the Association for Nutrition she also holds a Masters in Nutrition and is driven by the opportunity Compass has to support a fundamental transition across our education system.

This is evidenced through the 2,159 education sessions her team have delivered in the last academic year and through her engagement with LACA and Nutritionist in Industry groups outside of work.

Highly regarded across the sustainability team and throughout the business, Olivia’s combination of pragmatism, kindness and humility is evident in an understated, standout determination to get results.

To achieve change at the pace and scale she has, in one of the most complex of operational environments, is deserving of high praise and well-earned public recognition.

In FY23, Olivia was supported by Molly Bolton; a talented graduate Chartwells has been financially supporting through the Graduate, and now Practitioner, level IEMA membership.

Supporting Olivia and Molly is Meg Longworth, Director of Nutrition and Sustainability for Chartwells; a registered Food and Public Health Nutritionist with twelve years’ experience in the foodservice industry.



One plan, many users

Uniting expertise for impact at scale

250+ **defence**
establishments, 54 energy facilities, 13 client offices, 52 government sites, 23 NHS Trusts and 7 private healthcare and senior living clients

19,000 **team size**
of which 11,000 are dedicated to our Healthcare clients and 8,000 to our Defence and Government partnerships

30.7mn **meals**
served every year; 16.5mn across our Healthcare contracts and 14.2mn in support of our Defence & Government clients

20+ **locations**
across Compass One's ESS estate now grow their own food through collaborations with clients

36% **reduction**
in energy usage compared to traditional cooking operations delivered through Steamplicity range of meals; all 33 lines have also now been carbon analysed

20,172 **items**
have been saved by the business; equating to 6,710kg of edible food and amounting to 14,101 meals, and 1,018 unique households fed

Context

Compass One is our largest sector.

Representing just under a third of Compass' footprint (30%) it brings together the specialist expertise of our Defence, Energy, Government, Healthcare and Retail businesses to operate with significant scale and reach.

16.5mn meals are served annually within healthcare settings and 14.2mn within defence and government contracts.

The team works with 23 NHS hospital trusts and in 250+ government and defence locations, consisting of a 19,000-strong workforce that delivers a diverse set of services across the UK&I, 365 days a year.

In uniting its expertise, Compass One continues to form strong, social impact collaborations.

Working with grass roots movement, Incredible Edible (IE) is one example.

They are a group of international volunteers who grow food for their local communities and identify unused land that can be used to grow more.

Inspired by the impact the movement can achieve at scale, and supportive of IE's "Citizens Right to Grow" campaign, ESS is now growing food in 20+ locations across its estate, through collaborations with clients.



Produce growing in the polytunnels of the Incredible Edible Garden, The Defence Academy of the United Kingdom.



Sector
Healthcare, Defence & Government



Sustainability Lead
Jess Payne



Managing Director
Mark Webster

Agency

A leading example of the opportunity Compass One has to effect change is through the provision of meals served by the business' 11,000-strong Healthcare team.

33 lines are produced for the Steamplicity range, which requires 36% less energy than traditional cooking operations.

A meal delivery system, its purpose is to provide quality nutritious food that meets the requirements of many different types of diners.

Marking a first for the sector, the range has now been carbon analysed by Compass UK&I's strategic partner, Foodsteps.

As a result of the work, Compass' healthcare team is now in a position to share the carbon embodied across the 5.7mn Steamplicity meals our Cuisine Centre produces every year.

Every recipe is also developed, analysed, and approved by Compass One's dedicated Dietetics Team.

This team includes Maxine Cartz, whose standout contributions to the industry, over the past 20+ years, are celebrated in section 5.3.

Response

A big focus for Compass One is its engagement with local producers.

This focus has seen the business partner with Michelle and Robert Sullivan's family farming business, The Artisan Grower, to support ESS' focus on increasing organic, plant-based ingredients for their menus, including microgreens, edible flowers, fruit, and veg.

Measurable social value has also been achieved through food sharing app, Olio; allowing the redistribution of good-to-eat surplus food to local communities.

46 of ESS' sites are now donating pre-packed products and fresh fruit and veg that are close to their use by date, supporting a reduction in food waste and helping local people in need.

Since July 2023, 20,172 items/6,710kg of edible food has been saved, amounting to 14,101 meals, and 1,018 unique households fed.

In FY24, Compass One's strategy will be developed with the support of Matt Scott.

As outlined on our roadmap in section 1.2, Matt is being appointed by Compass UK&I in April 2024 to support the business' strategic transition planning.

It is an intentional partnership that will help inform changes to the food, non-food and facilities management services we deliver to a broad spectrum of clients.

Applying this knowledge to maximise the positive impact of Compass One's scale, size and reach (as highlighted across these pages) is the first focus for this new partnership.

Leadership

Compass One's sustainability work is led by Jess Payne, Scott Freeman and Barbara Baccellieri.

The team comprises of specialists in sustainability, nutrition, finance and social value to develop and drive the operational translation of commitments across the business.

Jess is an Associate Practitioner with Social Value UK and passionate about the opportunity the business has to empower individuals with market-leading tools and access to specialist knowledge and expertise.

Working alongside Jess is Scott Freeman, culinary director for ESS, together with talented colleagues across the Healthcare business.

Scott's passion and hands-on approach supports the team in their positioning of all menus.

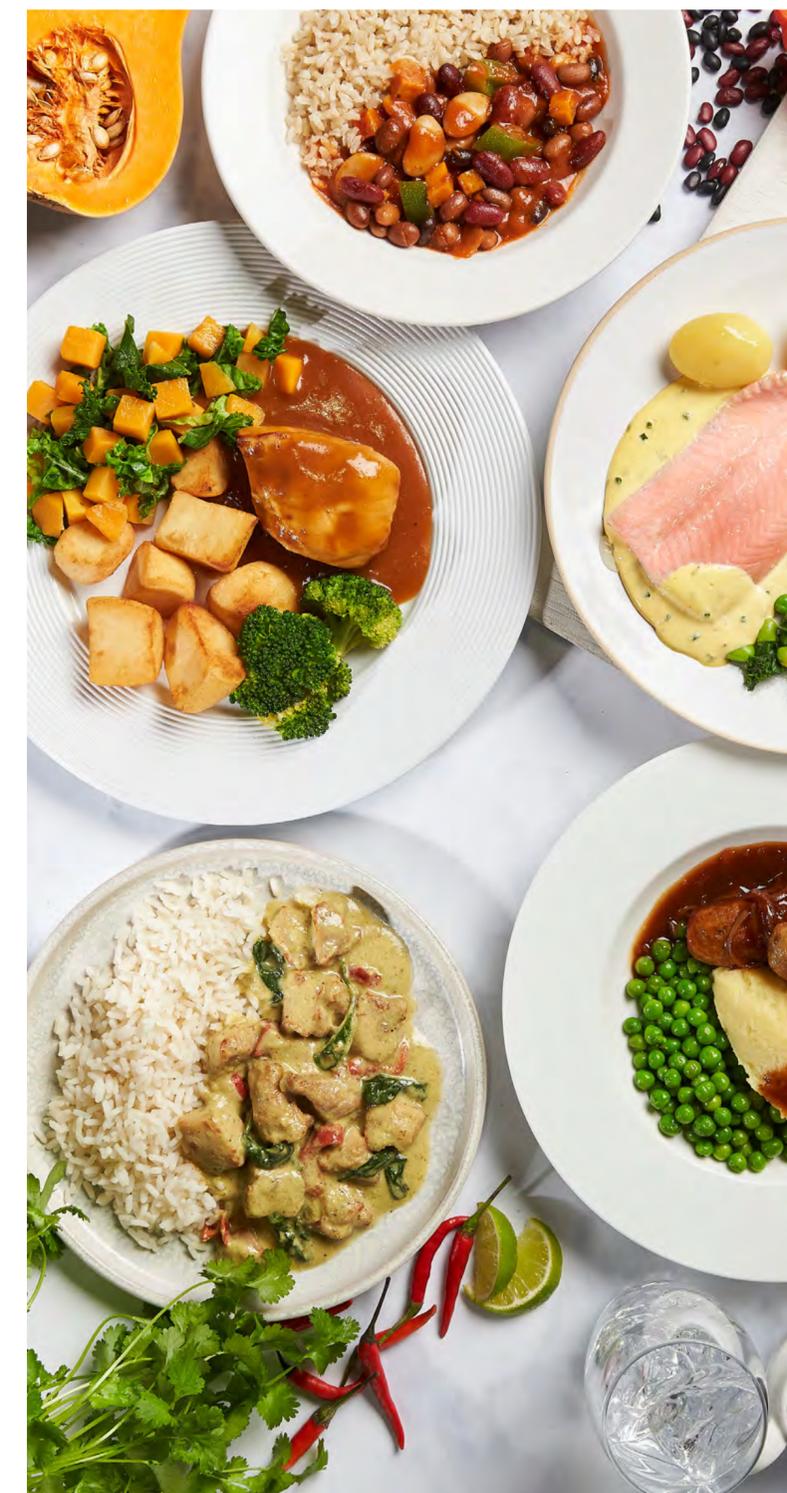
Across the estate, recipes showcase the delicious innovations and sustainable food focus developed by this growing team.

Last year these efforts were recognised through the prestigious MIDAS Sustainability Award.

All work is underpinned by the commercial guidance and oversight of Barbara Baccellieri, Finance Director for Compass One.

Barbara's leadership of the finance team is broadening the business' understanding of the need to balance financial and societal return.

Her efforts to spark systemic change through the commercial function were publicly recognised in an interview with *The Caterer* last year.



One plan, many users

Proud heritage and local sourcing

130 sites supported, additional 370 primary and secondary schools served through FY23 acquisition of Glanmore Foods

1,537 team championing Irish culinary heritage

17.4mn meals served every year, containing ingredients supplied by over 295 Irish growers and suppliers

1,455 meals donated to charities and community groups

49% decrease in fat and saturated fat, 14% decrease in salt and 188% increase in fibre achieved through the Flip'T recipes

32,959 litres of water, 1,011 items of single-use plastic, 4,377kg carbon, and 124m² land saved through steps undertaken by Compass Ireland colleagues

Context

With a steadfast commitment to promoting locally sourced produce, Compass Ireland serves as a dedicated advocate for both suppliers and communities, actively embracing and championing the island's rich agricultural heritage.

This sense of responsibility towards supporting over 295 local producers and preserving their stories is evident throughout Compass Ireland's operations, reflecting the company's dedication to sustainable and community-centric practices.

In 2023, employees united to document the headline achievements featured within the infographic above, including the company's concerted efforts to reduce its environmental impact through the giki app.

Further details of this social enterprise partnership are included in section 5.3.



Whenever feasible, the business extends purchasing guarantees to smaller local artisans, such as Ross Hazel Farm, committing to acquiring 100% of their annual yield.



Shay Kendrick, Culinary Director for Compass Ireland visiting McCann Orchards, our new apple and pear supplier partnership.

COMPASS | IRELAND

Sector Private and Public



Sustainability Lead
Niamh Quinn



Managing Director
Deirdre O'Neill

Agency

Compass Ireland has established long-standing partnerships with a sizable network of over 295 Irish suppliers, including pear and apple growers McCann Orchards, vertical farming pioneers Emerald Greens, and potato farmers John Thorne & Sons.

Whenever feasible, the business extends purchasing guarantees to local artisans, such as Ross Hazel Farm, committing to acquiring 100% of their annual yield.

To combat food waste the team have partnered with DigiTally, a digital food waste tracking solution designed to analyse and identify food waste patterns.

89% of sites are recording food waste daily through DigiTally.

Compass Ireland has donated over 611kg of surplus food, 340kg through the Olio Food Waste Heroes program, and 271kg to charitable organisations like Simon Community and Iveagh Trust. These donations amount to 1,455 meals.

Response

Compass Ireland has partnered with Foodsteps to analyse the carbon footprint of their recipes, to date analysing 476 dishes.

Flip'T was launched to promote plant-forward dishes and is a menu concept that substitutes a proportion of animal proteins for plant-based alternatives.

Every Flip'T meal evidences a lower carbon footprint compared to its traditional counterpart.

Example: The existing 100% meat Beef Lasagne has a carbon footprint of 13.25kg CO₂e/kg. In comparison, the Flip'T Lasagne recorded just 4.40kg CO₂e/kg.

Detailed nutritional analysis revealed that Flip'T dishes also offer health benefits compared to the 100% meat versions.

On average, Flip'T recipes deliver a 49% reduction in fat and saturated fat, a 14% decrease in salt, and a 188% increase in fibre.

Flip'T Beef Kofta won a bronze medal at the Blas na hÉireann Food Awards, competing in a category alongside 100% meat dishes.

Compass Ireland appointed Media Personality and Influencer, Holly White as a plant-based Ambassador to promote the business's plant-forward initiatives. Holly has supported various site activations to promote sustainable eating, including counter takeovers and cooking demonstrations.

Leadership

Niamh Quinn leads sustainability and nutrition for Compass Ireland.

Niamh is a Registered Nutritionist (RNutr) with the Association for Nutrition and a member of the Food Standards Agency in Northern Ireland "Making Food Better" Steering Group. She has also completed the Worldchefs Sustainability Education for Culinary Professionals Course.

Through Niamh's diligent guidance, Compass Ireland's awards and accreditations include:

- Verified members of Bord Bia's Origin Green national food and drink sustainability programme
- Ibec's KeepWell Mark Accreditation
- Top 100 Companies Leading in Wellbeing 2022, 2023
- National Procurement Awards "Best External Collaboration Project of the Year", 2023 and "Best Green Procurement Project of the Year," 2021
- Waste2Zero "Best Closed Loop Project Award," 2022

With the support of Managing Director, Deirdre O'Neill, Culinary Director, Shay Kendrick and Procurement Lead, Edward Fagan, Compass Ireland remains steadfast in its commitment to decarbonise its supply chain, promote plant-forward menus, tackle food waste, and educate employees, customers and clients on sustainability.



Supporting Defra

Alongside our work with the broad spectrum of clients, referenced in the previous section, Compass UK&I is also actively involved in a range of industry activities.

This includes work designed to drive standardisation, provide industry solutions and build shared knowledge and understanding. The Food Data Transparency Partnership (FDTP) is an example of this work.

It is a multi-year partnership between the Government, industry, and civil society.

Its purpose is to improve the availability, quality and comparability of data for key health and sustainability objectives; a societal need, identified in the 2020 National Food Strategy.

As part of an open policy design process, Defra has set up the following groups to engage with different experts across the food and drink system.

Design Partnership Group (DPG)

Health Working Group (HWG)

Eco Working Group (EWG)

Data Working Group (DWG)

Strategic advice will also be provided by the Food and Drink Sector Council (FDSC).

Compass UK&I is involved in this work directly and indirectly:

Directly

Design Partnership Group (DPG)

Compass UK&I is a member of the DPG. This group was created to focus on the operational feasibility of policy proposals for different business models and sectors.

Members of the DPG have been selected to represent the broad range of food and drink organisations that will be affected by the programme's outputs.

Michael Hickman, Public Sector Policy Lead for Compass UK&I is a member of this group.

Health Working Group (HWG)

Compass UK&I is also a member of the HWG; a group created to consider health metrics for large food and drink companies.

The focus is on incentivising the most effective measurement, so that the overall "healthiness" of food can be improved at a faster pace, with a consistent approach to assessment.

As a member, Compass UK&I is actively working with the UK government alongside other large organisations to understand how the business can support public health; using our scale and complexity to provide insight, learnings and data, for the benefit of the wider system.

This work is being led by Nicky Martin, Head of Nutrition for Compass UK&I.

Food and Drink Sector Council (FDSC)

The FDSC is a formal industry partnership with government which brings together senior leaders, Defra ministers and officials to address strategic issues across the whole agri-food chain.

Robin Mills, Chief Executive Officer, Compass UK&I, is a member of this council.

Indirectly

In partnership with Foodsteps

The standardisation of carbon accounting at business and product level for UK food businesses is a core focus for the FDTP.

Two key initiatives are being developed to translate this focus into actionable change for the benefit of the wider industry:

1. A mandatory methodology for environmental labelling and product impact quantification for UK food businesses
2. Improvements to Scope 3 assessments for UK food businesses

Compass is supportive of both objectives, and of the contributions being made by our strategic partners, Foodsteps; whose Chief Scientific Officer, Joe Duncan-Duggal, is a member of the Data Sources Task & Finish Group.

The mandate of this Group is to look at how quality, consistency and accessibility of secondary data, can be improved in readiness for future legislation.

Sophie Stevens, an Impact Manager at Foodsteps has also been seconded full-time into the FDTP for one year to help coordinate key aspects of the policy development around food environmental impact data, including how it is collected, accessed and used by actors across the food system.



3.3 Engagement with government, public sector, communities and civil society

Public health

Community support

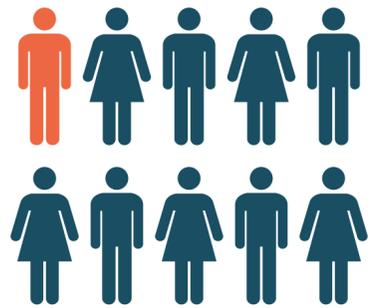
TPT Tip: Companies should provide information about direct and indirect engagement activities with the government and civil society that relate to their strategic ambition.

TPT F&B sector guidance: Companies should consider reporting on their engagement with government and regulators on agricultural policy, nutrition, supporting communities and understanding customer preferences. Engaging with small-scale farmers and SMEs is specifically encouraged.

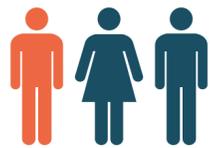
“We’re committed to supporting our education system; engaging pupils’ minds, fuelling their learning with a nutritious diet and focusing on the accessibility of sustainable food for all.”

Charles Brown, Managing Director, Chartwells

Public health



1970
1 in 10 people



2023
1 in 3 people

The prevalence of obesity in the UK has risen sharply over time

Increased Accessibility

Increasing the accessibility and affordability of nutritious food is unanimously referenced as a measure needed to tackle the prevalence of obesity in the UK, which has risen sharply over time.

Investing in children’s diets, boosting the convenience of healthy food and leaning into the opportunity the industry’s biggest organisations have to drive dietary shifts at scale, are also identified.

The significance of Compass’ role in supporting this shift is underlined by the millions of meals our teams serve across the public sector every year.

This is where inflationary pressures have hit the hardest, but it is also where we have a powerful opportunity to advocate for systemic change at scale.

Our nutritionists and dietitians have been working with Compass’ chefs and specialist data analysts to unlock opportunities capable of accelerating this change.

Achieving change at scale

Three examples that evidence the measurable, meaningful difference being made by this team are:

- Successfully reformulating recipes to reduce their carbon impact.

- Continued, detailed analysis to maintain, or improve, their nutritional profile.
- Sharing the data analysis underpinning both, to accelerate decision-useful reporting for the benefit of all stakeholders.

Achievements

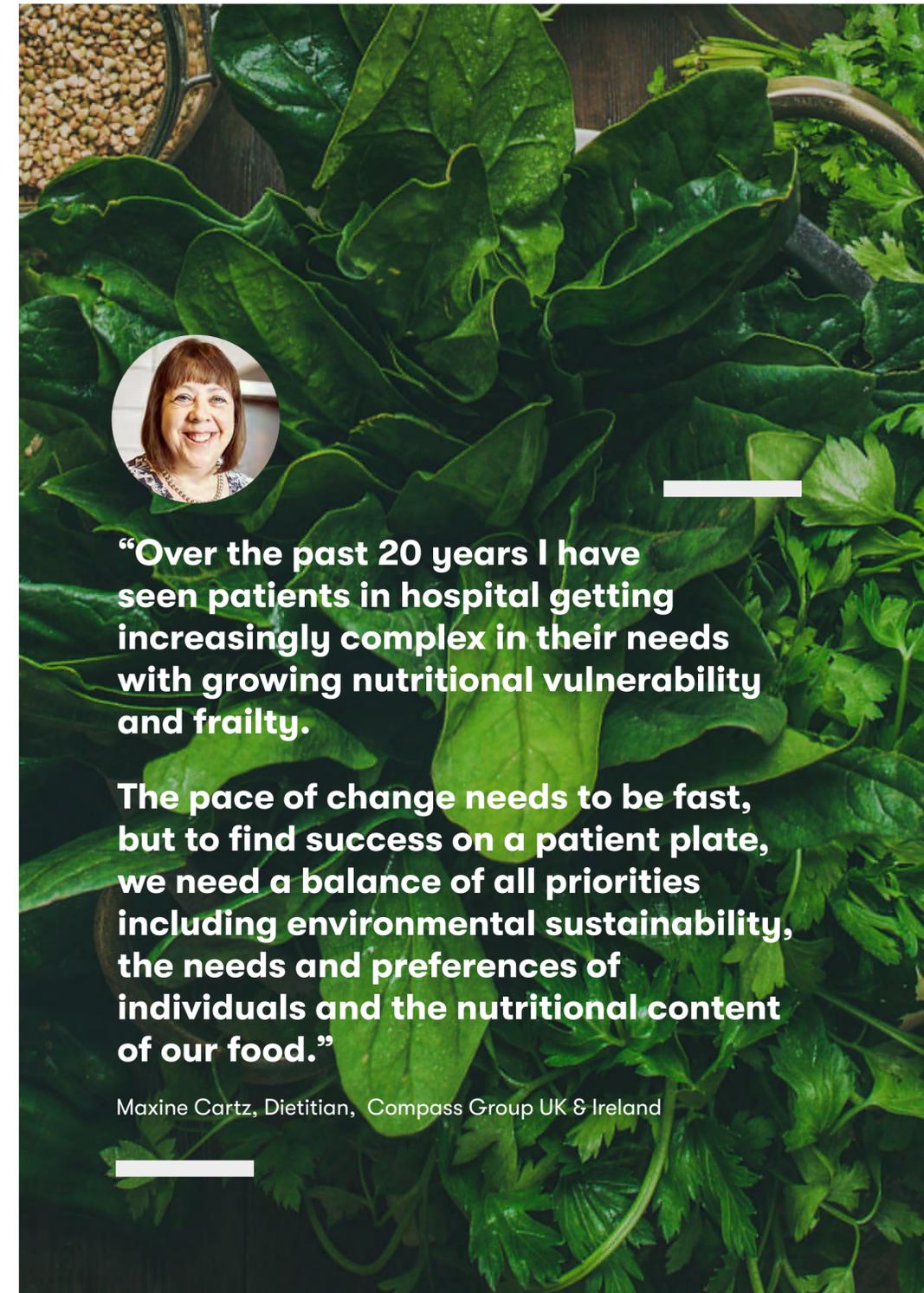
Achievements include the nutritional analysis of c.30,000 recipes served across our six sectors of which:

- <6% of recipes are high in sugar.
- <7% of recipes are high in salt.
- <13% of recipes are high in fat.
- <17% of recipes are high in saturated fat.

In FY24 and FY25 we will be targeting additional reductions, the results of which will be publicly shared in our next transition plan.

Instrumental to this work is Maxine Cartz.

Please read more about her work in 5.3, where we celebrate a number of standout contributions to the UK&I business.



“Over the past 20 years I have seen patients in hospital getting increasingly complex in their needs with growing nutritional vulnerability and frailty.

The pace of change needs to be fast, but to find success on a patient plate, we need a balance of all priorities including environmental sustainability, the needs and preferences of individuals and the nutritional content of our food.”

Maxine Cartz, Dietitian, Compass Group UK & Ireland

Community support

In our work with defence and government, our teams' sustainability initiatives are designed to measurably improve the support Compass UK&I can offer our clients and the communities within which they operate.

Our teams' local knowledge gives them a strong understanding of customer preferences, adding tangible value and delivering results, as shown in the two examples we share here.

These examples build on the insight provided in 3.2, which referenced a number of initiatives across our six sectors.



Serving The Defence Academy of the United Kingdom

Organic Gardening

About the client site

The Academy delivers world-class professional defence and security education to students from the MOD, wider government, UK industry and overseas.

Team knowledge

Our operational team recognises that the role of the site is to train future leaders, making it a fitting location for the modelling of sustainability approaches that speak to society's wider environmental challenges around food supply and security.

Added value

- An organic garden built in partnership with the client is led by on-site gardeners who now direct a growing programme for ingredients used in ESS' menus.
- Please see 5.3 for the standout individual contributions two of these gardeners have made for the benefit of the wider organisation.
- The investment into an on-site food waste composter means the site now composts 100% of its kitchen food waste.

Supporting 1 Royal School of Military Engineering Regiment at Brompton Barracks

Education and wellbeing

About the client site

The site trains Royal Engineer soldiers in construction, engineering and watermanship. Prior to arriving at Brompton, trainees complete a period of time in the field Army.

Team knowledge

1 RSME delivers key artisan trade training to meet the requirements of Defence. Our teams understand the strategic importance of this busy site and are proud to provide a great service to those training there, as well as piloting new sustainability and community initiatives.

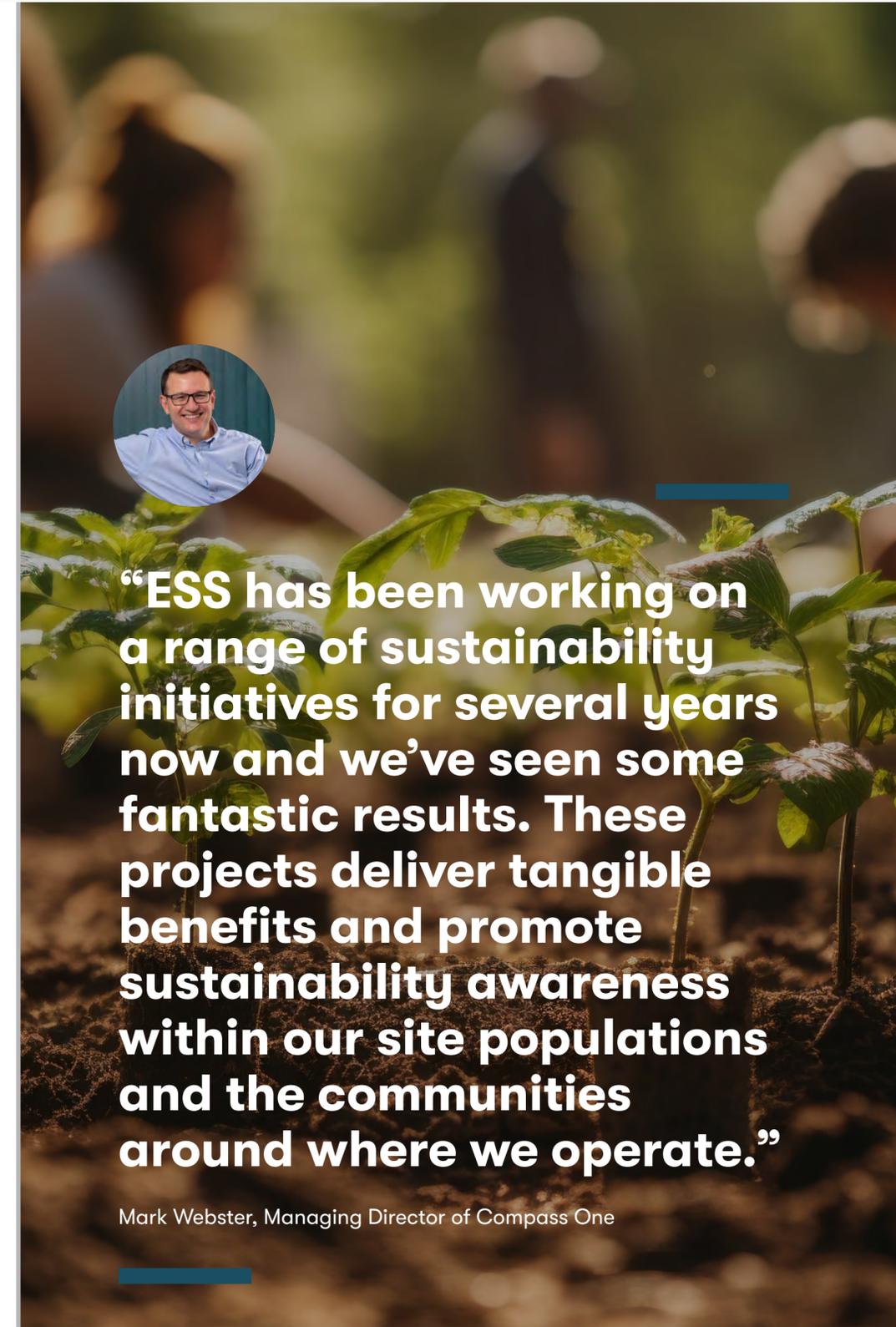
Added value

- A community allotment has been built to grow ingredients used in ESS' hospitality menus for the on-site population.
- The garden is supported by military veterans who help with growing and harvesting and who have reported the mental health benefits of being involved with the project.
- Local schoolchildren visit the site to learn more about where food comes from, with students harvesting ingredients and using them in cooking classes with our chefs.



“ESS has been working on a range of sustainability initiatives for several years now and we’ve seen some fantastic results. These projects deliver tangible benefits and promote sustainability awareness within our site populations and the communities around where we operate.”

Mark Webster, Managing Director of Compass One



[4] Metrics & Targets



4.1 Governance, engagement, business and operational metrics and targets

Net Zero Pipeline

Net Zero Toolkit

TPT Tip: Companies outline the governance, engagement, business and operational metrics and targets that they use to drive and monitor progress on their strategic ambition and report against them at least yearly.

TPT F&B sector guidance: Companies should disclose information that shows metrics reflecting their engagement with the supply chain and what third-party verification is in place to assure environmental or social sustainability standards. Examples of operational metrics recommended include local sourcing, water use and efficiency.

“What we buy for Compass UK&I accounts for the majority of its footprint. This includes thousands of products and services and means our teams need confidence in understanding the carbon and wider environmental price tag these items carry - not just their cost.”

Karl Atkins, Managing Director, Foodbuy UK&I

Net Zero Pipeline

In both the ingredients we buy and through the spectrum of suppliers we work with, we have an extensive opportunity to drive change through our procurement function: Foodbuy.

The introduction of a “Net Zero Pipeline” is designed to do this, by encouraging our buyers to surface potential carbon reduction initiatives, in direct partnership with their suppliers.

It is being led by our team of sustainability sourcing specialists in close partnership with financial and supply chain analysts.

The idea is to incentivise category buyers to consider additional metrics and targets that look beyond cost.

This means recognising the environmental and commercial impact implicit within a wider set of indicators, including carbon, biodiversity, and water.

By adapting established commercial processes that are already familiar to, and trusted by, the business, the team has built confidence and increased buy-in for this initiative.

The intention is to scale its impact through a structured roll out across all food, beverage and non-food categories in FY24 and FY25.

The roll out will start with Compass’ most emissions intensive categories.

In doing so, it will align with transition strategies being developed across Compass’ six sectors.

Headline principles of the Pipeline are shared here.

PIPELINE PRINCIPLES

AGENCY: Close out FY23 with a well-considered plan to engage category teams in initiatives required to strengthen supply chain resilience.

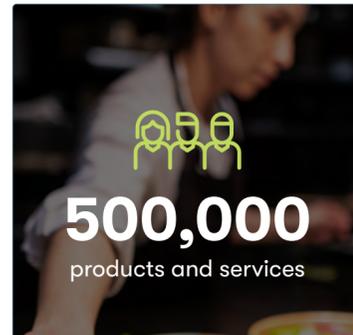
ACHIEVED: Our category buyers have put forward 50 potential carbon reduction initiatives in emissions intensive categories, e.g., beef and dairy.

RESPONSE: Provide each category with an annual “carbon budget” to be met alongside established and formalised, financial KPIs.

ACHIEVED: Compass UK&I’s FY23 analysis now provides the detail needed to inform credible decarbonisation pathways for Foodbuy, within which the role of category buyers can be clearly identified and incentivised.

LEADERSHIP: All suggested initiatives will be shared with Foodbuy’s senior leadership team and monitored within existing, formal review processes.

ACHIEVED: Every proposed product (and/or switch) will go through a newly established carbon approval committee prior to being listed.



"We are really proud of this initiative, which has the potential to accelerate change across our entire supply chain and provide learnings that can support our peers across the global industry."

Harinder (Hari) Singh, Head of Sustainability & Compliance, Foodbuy UK

Net Zero Toolkit

Our operational and frontline teams have daily opportunities to influence change through the:

- customers they engage with
- suppliers they source from
- clients they partner
- recipes they create

This is why, on 1st March 2022, we incorporated a bespoke net zero training module into our mandatory Food Hygiene e-learning for our frontline kitchen staff.

This module explores and communicates helpful tips on how our teams can reduce their impact in areas where they have agency to make a change.

Examples include energy consumption, waste, packaging, water and pollution prevention.

This module, which has been **completed 34,446 times** since its release, is supported by Compass' comprehensive 'Climate Net Zero Toolkit' - created to embed sustainability into day-to-day operational tasks at a site level.



34,446
colleagues have now completed the Net Zero training module.

The Climate Net Zero Toolkit was designed and delivered by **Ashleigh Taylor**, Compass' Head of Environment for the UK&I, to provide a practical tool, so that everyone can play their part in supporting and accelerating positive change on the ground.

The Toolkit also ensures Compass complies with applicable legislation as part of our Environmental Management System, which is certified to ISO 14001:2015 for catering and support services.

To reflect the eight transition areas outlined in this plan, the Toolkit will be updated in 2024; ensuring that both the training module and the Toolkit continue to support Compass' overall ambitions, increase climate literacy, reaffirm clear messaging and consistently engage the organisation at every level.



“The Climate Net Zero Toolkit is a fantastic resource for embedding positive environmental behaviours at every level. In undertaking the tasks, our staff can measurably support Compass UK&I’s climate net zero ambition and our clients’ environmental targets.”

Phil Cage, Business Director, Compass One, Compass Group UK & Ireland

4.2 Financial metrics and targets

Evolution of KPIs

TPT Tip: Companies should disclose information about any financial metrics and targets, relevant to their business, sector, and strategy; explaining their relevance in driving and monitoring progress towards the delivery of their plan. Metrics and targets should be reported on an annual basis as a minimum.

TPT F&B sector guidance: No additional sector-specific guidance is provided for this sub-element, so we have voluntarily included the structure, content and visuals as shown.

“Commercially, we can’t afford not to transition our business practices in preparation for a net zero future. I’m proud of Compass’ commitment and the courage with which we are asking tough questions that recognise this. Developing our existing performance metrics, to bring our financial and environmental measurement processes closer together, is a big focus for us this year.”

Barbara Baccellieri, Finance Director
Compass One, Compass Group UK & Ireland

Evolution of KPIs

A big focus in FY24 is to bring our financial and environmental measurement processes closer together.

Our objective is to strengthen Compass’ decision-making capability through a more integrated approach to reporting.

By purposefully widening the analyses through which we’re assessing the business’ success, we’ll be better placed to support clients and inform investors.

We have identified a number of opportunities where we can achieve this.

 INDUSTRY APPROACH TO PERFORMANCE MEASUREMENT	 COMPASS’ LEADERSHIP THROUGH THE DEVELOPMENT OF EXISTING METRICS
<ul style="list-style-type: none"> Linear pursuit of GDP sees impacts on the environment considered as trade-offs accepted for the profits they yield. Natural capital remains unpriced, externalities (e.g., health) are considered in siloes. 	<ul style="list-style-type: none"> Our investment in a “Net Zero Pipeline” will help our buyers widen the economic analyses within which they’re assessing one product against another. Our procurement team are launching this Pipeline in FY24.
<ul style="list-style-type: none"> Low cost KPI sees commercial metrics assessed as an isolated and predominant influencer in food and beverage buying decisions, contributing to the convergence towards one global, standardised diet. 	<ul style="list-style-type: none"> To help inform clients in every sector we’re building datasets specific to sites, drawing on the expertise of our strategic partnership with Footsteps and the capability of our internal data team, E15 insights.
<ul style="list-style-type: none"> Ahead of industry standardisation in the data quality of environmental metrics, the challenge of accurately comparing one business’ impact against another is engendering cynicism and widening the gap between perception and reality. 	<ul style="list-style-type: none"> To achieve the greatest accuracy possible with the data available, we brought together two teams of data scientists (from London and the US) to analyse 2.2m rows of data in the calculation of our FY23 carbon footprint.
<ul style="list-style-type: none"> Established social norms are showing statistically insignificant rates of change towards more sustainable diets. A greater focus on recipe reformulation is needed to show how dietary shifts at scale are possible. 	<ul style="list-style-type: none"> Our partnership with Foodsteps means we can measure the impact of our meals against boundaries set within the context of the Paris Agreement. For further details of our recipe reformulation work please refer to section 1.1.

4.3 GHG emissions metrics and targets

Scope and interventions

Methodology maturity

TPT Tip: Companies should disclose information about their Scope 1, 2 and 3 GHG emissions and removals targets and how progress will be monitored against them. GHG emissions intensity targets may also be included. Reporting is advised on an annual basis as a minimum.

TPT F&B sector guidance: Companies should demonstrate their targets cover all relevant emissions sources across Scope 1, 2, and 3. Disaggregating emissions by GHG type should also be considered.

“During this year’s data journey, we’ve gained valuable carbon insights to better inform the business and we’ve wrestled with the challenges of modelling decarbonisation pathways during a high growth phase. This process has seen us work with, and learn from, a wide range of experts and we sincerely thank everyone for their support.”

Stephanie Pereira, Lead Impact Analyst
Compass Group UK & Ireland

Scope and interventions

Scope

Compass’ decarbonisation targets cover all relevant emissions sources across Scope 1, 2 and 3 and were validated by the Science Based Targets initiative (SBTi) in September 2021.

This section documents our actions to date and timelines our next steps.

These steps have been carefully considered, recognising the need for a pragmatic and increasingly detailed approach given the importance of:

- **Disaggregating Compass’ UK&I emissions by GHG type** so we can differentiate between the direct greenhouse gases listed under the Kyoto Protocol, starting with the three most significant: Carbon dioxide (CO₂), Methane (CH₄) and Nitrous oxide (N₂O)
- **Submitting targets for revalidation that account for continued business growth** to ensure Compass’ strategy is informed by carbon accountancy that reflects structural change, expansion through acquisitions and the emissions attributed to both.

Both of these areas reflect work we will undertake across the short- to medium- term.

Interventions

The interventions we have modelled (i.e., the changes we can make to reduce Compass’ footprint) require the business to simultaneously activate three core levers we identified in section 1.2.

As explained, these levers provide clear direction for our teams, by categorising opportunities to

decarbonise their activities through our supply chain, operations and ingredients.

This approach means we can draw on Compass’ ability to effect change directly, indirectly and through our influence in partnership with clients and suppliers.

We recognise that the successful delivery of all interventions modelled in this section, therefore depends on a combination of factors.

Some examples include:

Supply chain

The accelerated speed of our suppliers’ transition: in reducing emissions of goods and services we purchase (80.3% of Compass’ FY23 footprint)

Operations

Collaboration with clients: to reduce emissions generated through our kitchens on their sites (14.1% of Compass’ FY23 footprint)

Ingredients

Our ability to embed cultural change across our own organisation (50,000 people operating across diverse sectors and geographies in 4,000 locations)

Our approach to targets and interventions is shared in the pages that follow.

These have been mapped against the timeframes used throughout the plan.

In each period, waterfall diagrams are included to visualise the approach applied to mature our modelling, using our FY23 analysis.

Explaining our levers of change

This detail is provided to explain the sorts of activities included within each lever.

LEVER: SUPPLY CHAIN

Refers to: Products sold as sourced e.g., items such as sandwiches, confectionary, and cold beverages.

Agency: Compass’ procurement and operational teams have direct agency and influence in their selection of products for clients’ consideration, but only indirect/limited agency in influencing the emissions intensity of production methods used to create them / that might differentiate the impact of one over another.

LEVER: OPERATIONS

Refers to: Site-level actions undertaken by our operational teams, covering activities such as travel, energy use and reducing waste across our locations.

Agency: Compass’ agency in this area is a blend of direct and indirect agency, determined by the strength of our partnerships and our ability to provide robust data to make specific cases for change; commercially and environmentally.

LEVER: INGREDIENTS

Refers to: Exactly that – ingredients sourced to develop our recipes; e.g., animal proteins, fruit and veg, oils and spices.

Agency: Compass’ chefs have direct agency to change the ingredients they use (volume and type) by switching proportions, adapting recipes and reconfiguring menus in partnership with clients and customers.

Foundation FY19 – FY23

This page summarises our targets set, the progress we've reported, and the improvements made to mature our methodology.



FY21 Targets Set

We announced our commitment to reach climate net zero by 2030 against an FY19 baseline of 1.2m tCO₂e and had two targets validated by the Science Based Targets initiative (SBTi):

- -69% absolute emissions reduction across Scope 1, 2 and 3 by 2030
- 100% renewable electricity by 2022



FY22 Progress Reported

We reported our progress against our SBTs in our 2021-2022 Climate Impact Report and welcomed the release of the SBTi's FLAG sector guidance in its call for:

- -72% reduction of FLAG emissions
- -90% reduction of non-FLAG emissions



FY23 Methodology Improved

SBTi approved our request to defer the revalidation of our science-based targets to FY24, recognising the merits of:

- Increasing the granularity of our Scope 3 data.
- Ensuring emissions from businesses acquired are included in the new targets, given considerable and continued M&A activity.

Short term FY24

Revalidating SBTs and delivering short-term interventions

Explaining our interventions

On 31st January 2024 our original SBTs expired and will be updated by 31st December 2024 to ensure we:

- Follow and align with the final GHG Protocol Land Sector and Removals Guidance (anticipated release, mid-2024)
- Align with the target revalidation of our parent company, Compass Group PLC

Ahead of this and using guidance to date, we have modelled a set of interventions for FY24 to target:

- ITY reduction in emissions against our FY19 baseline footprint
- ITY reduction against representative growth-related emissions

To achieve these reductions the business will need to simultaneously activate all three levers identified in section 1.2, achieving reductions in:

1. Supply chain
2. Operations
3. Ingredients

Category breakdown examples for each lever are included in the waterfall diagram.

Using our agency to effect change

Delivering these interventions will require us to draw on our collective abilities to effect change directly, indirectly and through Compass' influence in partnership with clients and suppliers.

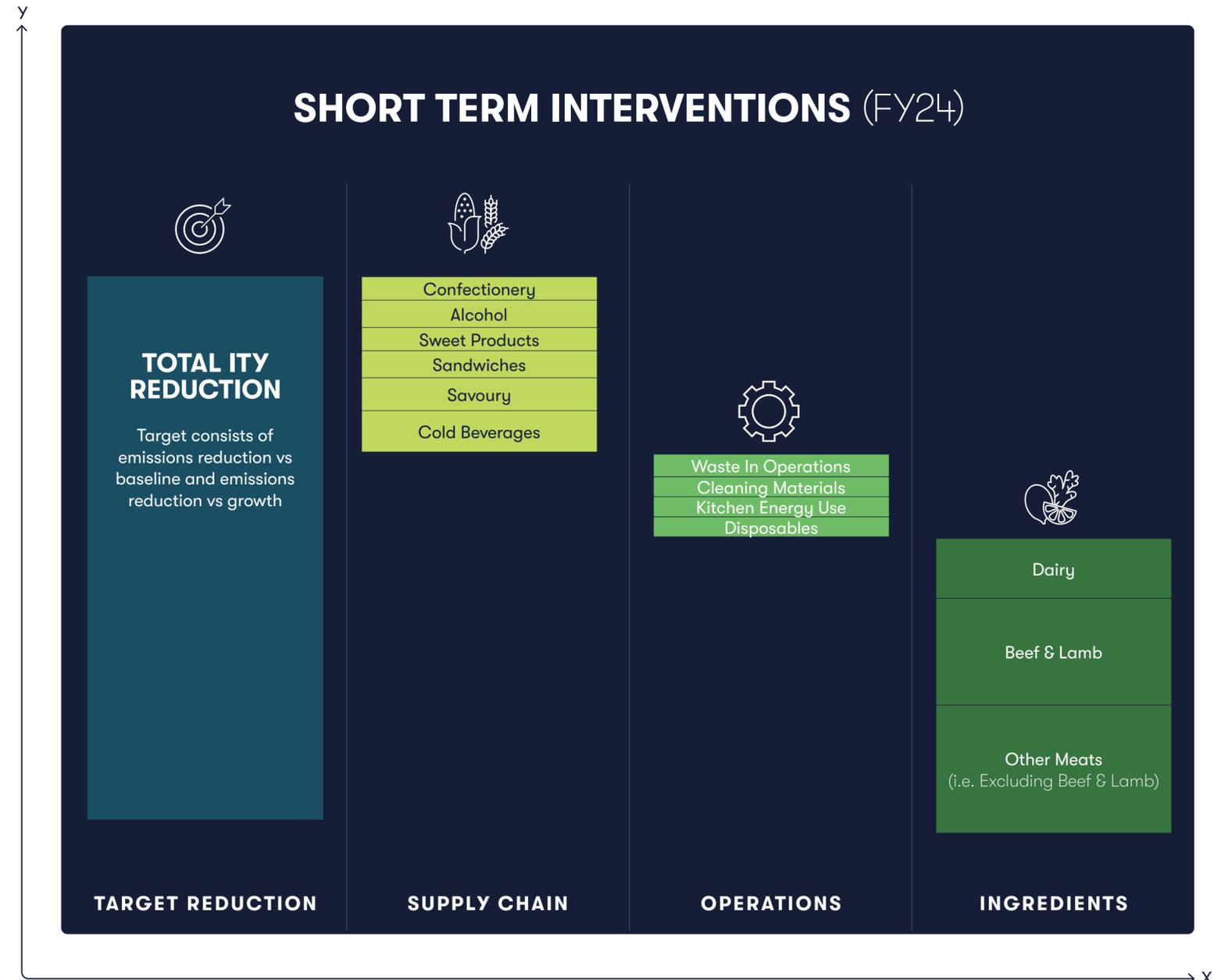
For all three reductions to be successful, the fourth lever will also need activating - an acceleration in cultural shift.

The waterfall diagram is a visualisation of our modelling approach. It includes:

1. Total ITY emissions reduction in FY24, inclusive of growth (tCO₂e)
2. How this total reduction is split, i.e., to account for reduction against two benchmarks (i) our FY19 baseline and (ii) representative growth
3. How reductions against both benchmarks (baseline and growth) are attributed to the three core levers, and to key intervention categories within each.

X axis Activation of core decarbonisation levers identified in section 1.2
Y axis Approach to achieve targeted emissions reduction (tCO₂e)

ITY Total reduction being targeted "In-The-Year"



Medium term FY25

Targeting medium-term interventions

Explaining our interventions

For FY25 we have modelled a further set of interventions to show:

- ITY reduction in emissions against our FY19 baseline footprint
- ITY reduction against representative growth-related emissions

To achieve these reductions the business will again need to simultaneously activate all three levers identified in 1.2: achieving reductions in supply chain, ingredients and operations.

However, these interventions reflect a necessarily higher-level approach to modelling than was adopted for FY24.

Instead of reflecting a category level breakdown, we have grouped the reductions to model emissions attributed to food, non-food and those attributed to energy used to cook in kitchens at our clients' sites.

Transport, travel and the running of our sites is also factored into these workings.

Using our agency to effect change

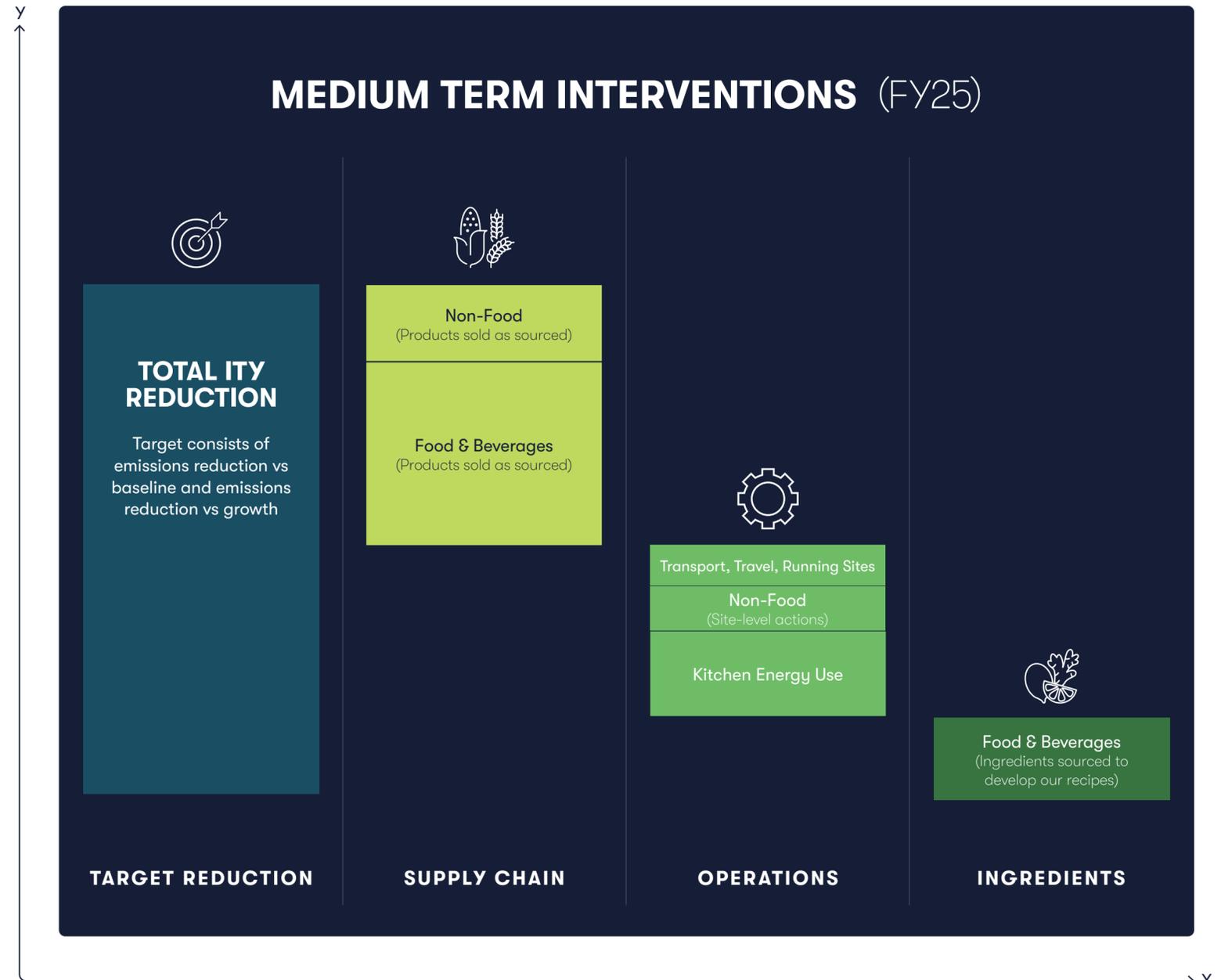
In addition to developing this modelling work, it is also our intention to disaggregate our GHG emissions in FY25.

The waterfall diagram is a visualisation of our modelling approach. It includes:

1. Total ITY emissions reduction in FY25, inclusive of growth (tCO₂e)
2. How this total reduction is split, i.e., to account for reduction against two benchmarks (i) our FY19 baseline and (ii) representative growth
3. How reductions against both benchmarks (baseline and growth) are attributed to the three core levers, and to key intervention categories within each.

X axis Activation of core decarbonisation levers identified in section 1.2
Y axis Approach to achieve targeted emissions reduction (tCO₂e)

ITY Total reduction being targeted "In-The-Year"



Medium term FY26 – FY29

Continued modelling of medium-term interventions

Explaining our interventions

For FY26 - FY29 we have modelled a set of interventions to show:

- Accumulative reduction in emissions for this time period, against our FY19 baseline footprint
- Accumulative reduction against representative growth-related emissions, also for this same time period

These reflect the continued activation of the three core decarbonisation levers, identified and used in our modelling approach, as explained in previous periods.

This modelling follows the higher-level approach taken in FY25 and recognises the need to continually review and develop our interventions so they're capable of successfully navigating commercial realities, external factors and anticipated policy changes; highly probable over a four-year period.

Using our agency to effect change

From FY26 we will also need to begin our scaled investment in carbon removal projects.

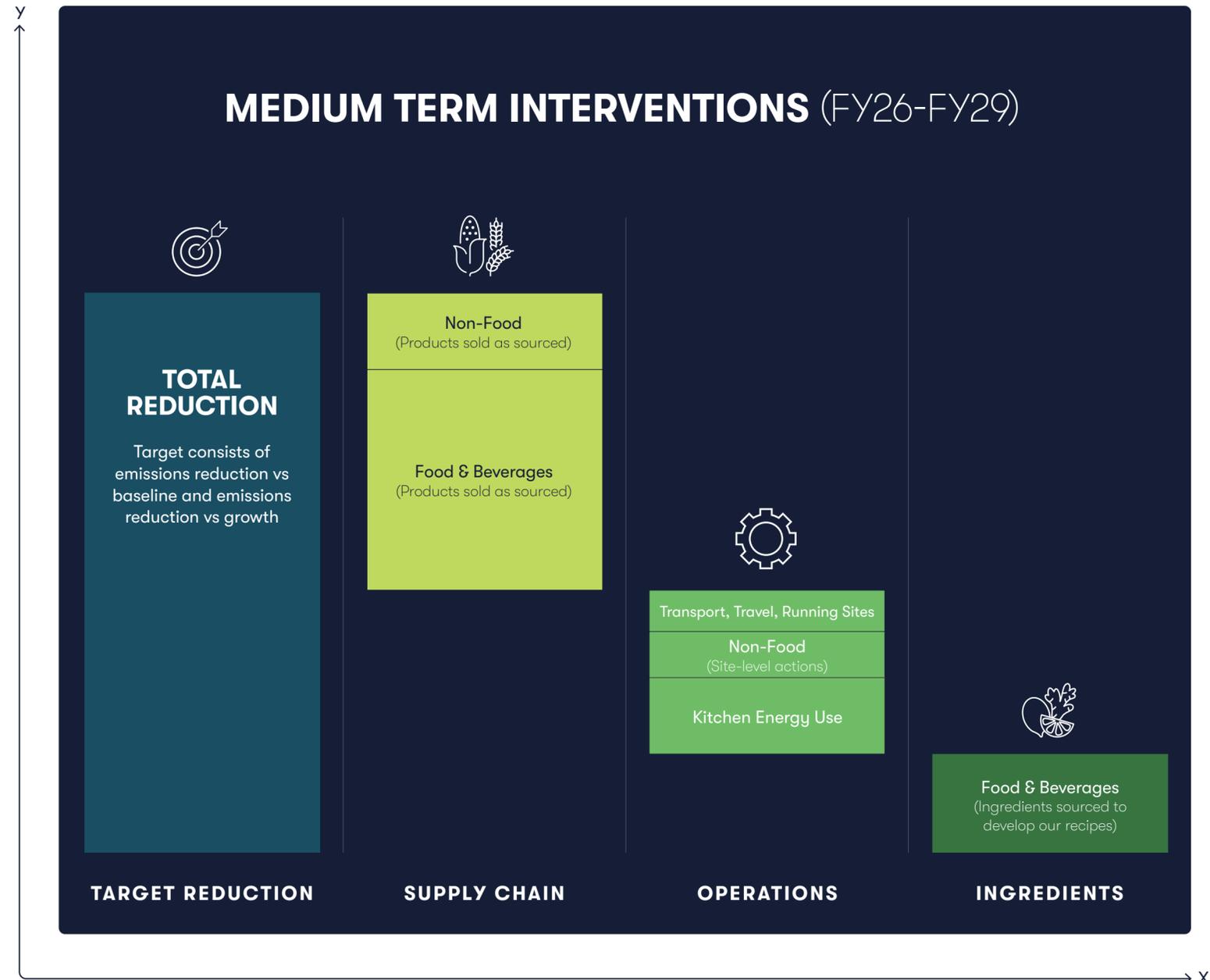
This will focus on supporting credible developers through a blend of value chain financing, downstream financing and central funding.

In accordance with the framework, please see 4.4 for further details.

The waterfall diagram is a visualisation of our modelling approach. It includes:

1. Total emissions reduction between FY26-29, inclusive of growth (tCO₂e)
2. How this total reduction is split, i.e., to account for reduction against two benchmarks (i) our FY19 baseline and (ii) representative growth
3. How reductions against both benchmarks (baseline and growth) are attributed to the three core levers, and to key intervention categories within each.

X axis Activation of core decarbonisation levers identified in section 1.2
Y axis Approach to achieve targeted emissions reduction (tCO₂e)



Long term FY30

Targeting long-term interventions and modelling removal of residual emissions

Explaining our interventions

For FY30 we have modelled a set of interventions to show

- ITY reduction in emissions against our FY19 baseline footprint
- ITY reduction against representative growth-related emissions

This modelling represents future forecasting which has been necessarily built on mathematical calculation, without the context that has helped to inform our short- and medium-term interventions.

We are aware that all our modelling requires an iterative approach, and we will continue to revisit ours to ensure it's as decision-useful for the business as possible.

Using our agency to effect change

We recognise that under current SBTi guidelines, Compass is required to permanently remove its residual emissions.

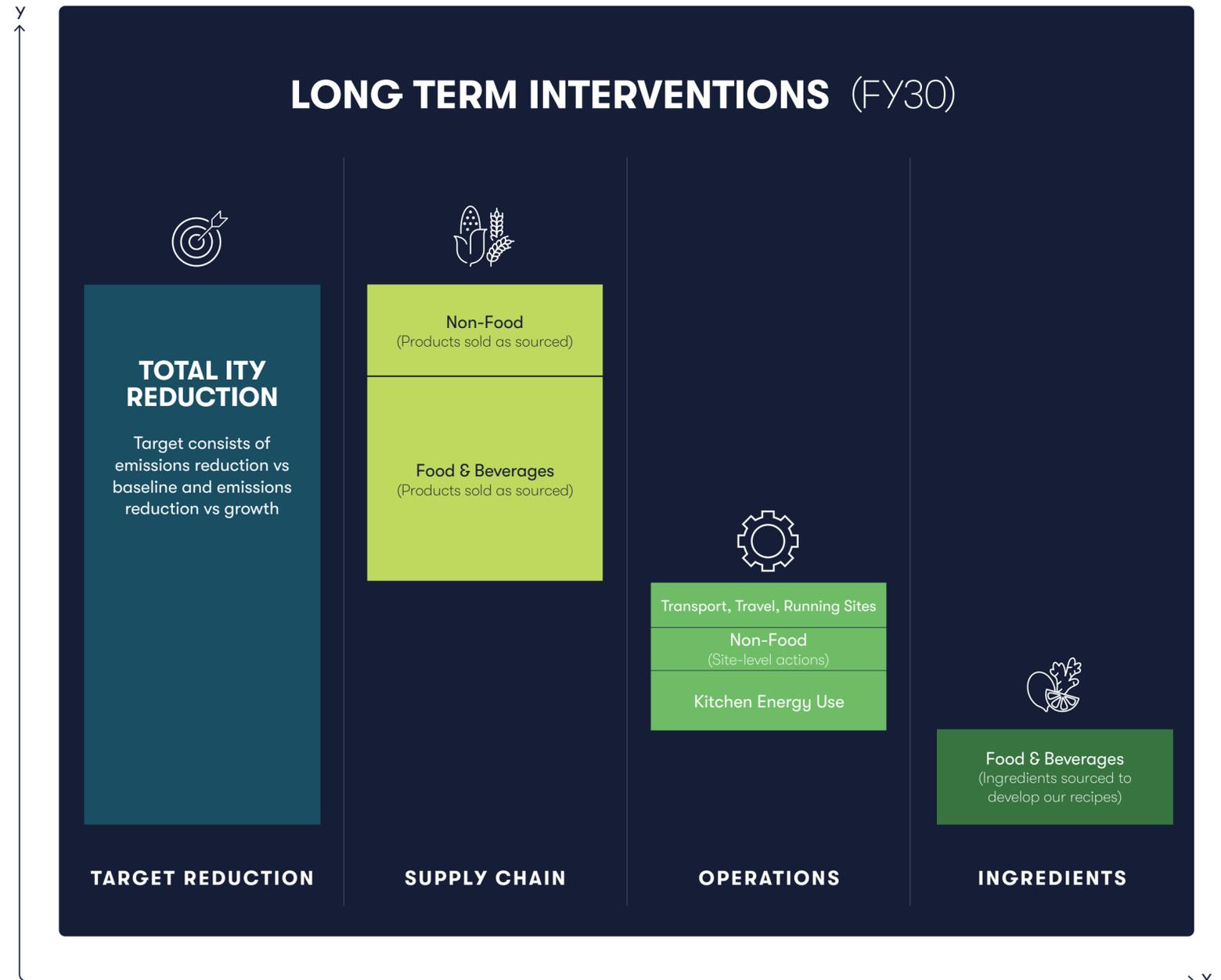
As referenced in the previous section, and in accordance with the framework, we have provided further details in 4.4.

The waterfall diagram is a visualisation of our modelling approach. It includes:

1. Total ITY emissions reduction in FY30, inclusive of growth (tCO₂e)
2. How this total reduction is split, i.e., to account for reduction against two benchmarks (i) our FY19 baseline and (ii) representative growth
3. How reductions against both benchmarks (baseline and growth) are attributed to the three core levers, and to key intervention categories within each.

X axis Activation of core decarbonisation levers identified in section 1.2
Y axis Approach to achieve targeted emissions reduction (tCO₂e)

ITY Total reduction being targeted "In-The-Year"



Methodology maturity

To continue to develop our modelling, and in pursuit of the greatest accuracy achievable, we brought together two teams of data scientists to analyse 2.2m rows of data in the calculation of our FY23 carbon footprint.

Details of both organisations are provided here.

We have also shared the rationale behind our approach and the business benefits gained through ongoing improvements to our methodology.

Further details are included in the appendices.

PLANET→FWD

Planet FWD is a US based tech company of sustainability experts, appointed for their focus on the provision of actionable insights through detailed analytics.



Foodsteps is a London-based sustainability tech company of leading food systems specialists and data scientists, appointed for their depth of data and academic rigour.

The teams drew on data synthesised across peer-reviewed life cycle assessment and further research carried out by their in-house teams.

METHODOLOGY	FY19	FY22	FY23
WHAT WE DID	An economic intensity method to calculate the GHG emissions Compass produced per financial unit (£ of spend).	The same spend-based method we used in FY19, was used in FY22 to provide the business with a like-for-like comparison.	A matured methodology: using a hybrid spend and volume-based calculation. Please see the appendices for full details.
WHY WE DID IT	Robust commercial data provided a credible start point from which to accelerate Compass' climate awareness and action.	To assess Compass' emissions reduction performance following its first 18 months of dedicated climate action.	To reduce the volatility implicit in a solely spend-based method, while recognising the ongoing need to enrich data quality as the business continues to grow.
WHAT IT ACHIEVED	Analysis from which we could set our net zero commitment and data from which we could submit targets for validation to the Science Based Targets initiative (SBTi).	Helpful insight into areas of both progress and areas of challenge; underlining the importance of converting to volumetric data for more accurate and decision-useful reporting.	Analysis more closely reflective of Compass' operational reality, supporting the deeper evidence base required by our industry.

4.4 Carbon credits

Learnings

Approach

TPT Tip: Companies should explain why, when and how they will employ carbon credits, whether these are nature-based or based on technological carbon removal, and how they have considered the impacts and dependencies these credits represent throughout the value chain.

TPT F&B sector guidance: Companies are encouraged to disclose their intended use of credits, and how their integrity will be assessed for robustness. Drawing on guidance by the Voluntary Carbon Market Initiative (VCMI), Integrity Council for the Voluntary Carbon Market (ICVCM) and the Core Carbon Principles (CCPs) is recommended.

“Smart investment in carbon removal can not only offset emissions but provide new knowledge about how removals can be done better in the future. Companies that help generate this new knowledge are producing a “public good”. New research, intelligent regulation, greater transparency, and better monitoring and evaluation are all needed to build a mature carbon offset system.”

Professor Sir Charles Godfray, Chief Climate and Sustainability Advisor, Compass Group UK & Ireland

Learnings

What we know

Carbon dioxide removal (CDR) is critical to achieve global climate targets, needed to prevent the worst impacts of climate change.

Scientists estimate that up to 10 GtCO₂ (10bn tCO₂) will need to be removed annually from the atmosphere by mid-century, with the potential for increased removal capacity up to 20 GtCO₂ per year by 2100*.

CDR is a vital component in delivering Compass' climate net zero commitment, and those of our clients, for the same reason.

What this means

Even after deeply decarbonising our business (minimum of -72% under SBTi guidelines), we will continue to produce unavoidable emissions in 2030 and beyond.

This will result in the need to annually remove -28% residual emissions, measured against Compass' FY19 baseline.

What we've done

In our last impact report, we said we'd do three things in FY23:

- Explore carbon credit concepts
- Agree principles of engagement
- Explore specific projects

Over the last 12 months we have done all these things by:

- Adhering to TPT and F&B sector guidance
- Seeking advice from experts enlisted by the UK government to lead this work
- Engaging with researchers, project developers and brokers in this field

What we've learned

This exploration phase has seen us consider both nature-based and technological strategies that exist to remove carbon dioxide from the atmosphere, increasing our knowledge of the different risks and co-benefits each one carries.

We have felt a responsibility to ensure our questions are as informed as possible, drawing on the best available science and research.

We will continue to learn and are focused on the following three points:

- Impacts and dependencies of different CDR strategies. This is where we've seen an immediate opportunity.
- Robustness of CDR methodologies, claims and financing proposals presented to us. Here we've observed a growing gap that needs addressing to build market confidence.
- Importance of certification and assurance to scale investment and speed up deployment. This is where we see the biggest challenge.



* Source accessed 26.2.24

Approach

Opportunity

We've identified three potential partners to support us in the development of a strategic approach to CDR based on their ability to:

- Evidence the credibility and permanence of carbon removal projects, aligned to the Core Carbon Principles (CCPs)
- Provide technical support and regulatory insight, to help navigate the voluntary carbon market (VCM), in the absence of UN-backed rules
- Help inform our modelling of decarbonisation pathways to 2030, through removals scenario planning and blended finance proposals including co-investment opportunities with clients

We then split our review across three different approaches and engaged directly with companies operating in each category. We have now spoken to:

- Brokers selling carbon removal credits and offering to manage a portfolio of projects for us
- Project developers with proven technologies and a strong science base
- Consultants offering a hybrid model: the opportunity to buy credits across a portfolio and invest directly in specific projects

Need

We are aware of the differences between methodologies, claims and the challenges around certification.

That no agreement around bilateral carbon trading between countries, on an international carbon market, was reached at COP28 in Dubai last November didn't therefore come as a surprise and underlines the need for robust safeguarding tools, until UN-backed rules are in place.

This safeguarding would also avoid high profile greenwashing allegations, a risk powerfully highlighted by the UK media last year.

Increasing our exposure to this topic has made us grateful to all those who have generously extended their expertise to guide and support us.

Challenge

To achieve the significant scale-up of carbon removals needed by mid-century we need the right policies and investment.

This needs to be built in partnership with certification to verify the credibility of carbon removal projects and their outcomes.

Without this, deployment will not accelerate fast enough.

This is the current reality and understanding it has informed the basis of our approach.

Supported by the ongoing advice of Sir Charles Godfray, we articulate where, and how, we hope to extend Compass' support over the coming years.

Charles' expertise in this field is also shared in context of policy and regulatory change in section 1.3.

Supporting MRV

We would like to focus Compass' support on those pioneering measurement, reporting, and verification (MRV) trials; directly developing carbon removal solutions that have:

- Permanence
- High deployment speed
- Scalability
- Low competition for land
- Measurable co-benefits for our sector

Using the same timeframes referenced throughout our plan, this focus practically translates into the three phases below.

 <p>Foundation FY21 – FY23 Achieved</p>	<p>Exploration into carbon credit concepts, principles of engagement and specific projects. Direct engagement with potential partners, guided by subject matter experts and our own research.</p>
 <p>Short term FY24+ Planned</p>	<p>Identify pioneering project developers with measurable co-benefits for our industry. Invest/co-invest with clients to support trials, lock in carbon and help advance measurement, reporting, and verification (MRV).</p>
 <p>Medium term FY25 – FY29 Targeted</p>	<p>Expand support by scaling investment with credible project developers through a blend of value chain financing, downstream financing and central funding, based on removals scenarios and business model planning.</p>
 <p>Long term FY30 onwards Required</p>	<p>Evidence permanent and ongoing annual removal of residual emissions. Continue to measure co-benefits of investment to assess the impacts across the wider value chain.</p>

* Source accessed 26.2.24

[5] Governance



5.1 Board oversight and reporting

Structured governance

TPT Tip: Companies should disclose the overall Governance body and individuals responsible for overseeing their plans, including how major transactions are considered in the context of associated climate risk, co-benefit and trade-offs.

TPT F&B sector guidance: No additional sector-specific guidance is provided for this sub-element, so we have voluntarily included the structure, content and visuals as shown.

“As a business in a high growth phase, with significant acquisitions and joint ventures, we are now focused on understanding the ongoing implications that continued M&A activity represents to our footprint.”

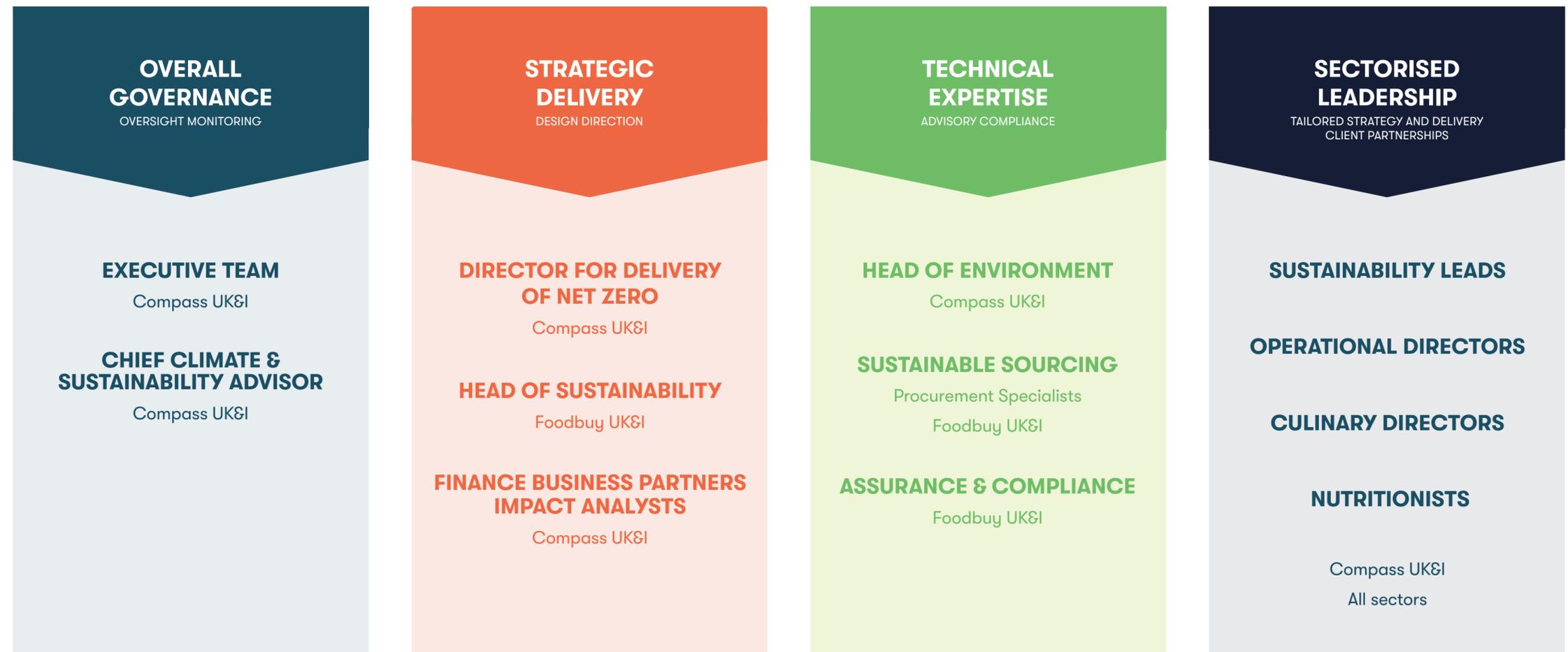
Jon Scholz, Finance Business Partner
Compass Group UK & Ireland

Structured governance

As referenced in 2.4 our resource plan shows the ongoing development of:

- A central strategic team
- Internal and external technical support
- Subject matter expertise
- Sector-specific operational leadership

This functionality, as visually represented here, shows a purposeful allocation of resource, strengthened by governance from Compass UK & Ireland's Executive team.



5.2 Management, roles, responsibility and accountability

Strength of leadership

Formal review

TPT Tip: Companies should disclose the identity of the management body(s) or individual(s) responsible for the executive delivery of their transition plan including; how targets are set and monitored; what procedures are in place to support them; and whether these are integrated into wider internal functions.

TPT F&B sector guidance: No additional sector-specific guidance is provided for this sub-element, so we have voluntarily included the structure, content and visuals as shown.

“Building resilience shouldn’t be seen as a strategy for survival but an opportunity for growth. We will continue to co-invest in long term partnerships that can scale positive impact, fast”.

Chris Chidley, Chief Growth Officer
Compass Group UK & Ireland

Strength of leadership

Our commitment to reach climate net zero by 2030 was set by the UK&I Executive Team in May 2021 and approved by our Group Board.

In this section we identify the individuals in this UK&I Executive Team, for their overall responsibility in resourcing, supporting and delivering this plan.

Targets are not set without the approval of this team, recognising their active buy-in is critical to achieving them.

In skillset, personality, outlook and sector-specific challenges, they are a talented group, with extensive multi-disciplinary expertise across the public and private sector.

Here we celebrate this community for the critical role they have in protecting long-term value for all Compass' stakeholders, society, the economy, and the natural environment we depend on.

In the next section, you will also find a grid referencing the involvement of this Executive Team, within the review processes now in place across the UK&I.

Compass UK&I Executive Team



Robin Mills
CEO



Carol Sommerville
CPO



Mark Webster
MD - Compass One



Jon Davies
MD - Levy UK + Ireland



Matt Thomas
CEO - RA Group



Chris Chidley
Chief Growth and Innovation Officer
Executive Sponsor, Climate Strategy



Morag Freathy
MD - Business & Industry



Charlie Brown
MD - Chartwells



Jodi Lea
General Counsel



Karl Atkins
MD - Foodbuy UK



Gareth Sharpe
CFO

Advisors to the UK&I Executive Team

Professor Sir Charles Godfray
Chief Climate & Sustainability
Advisor, Compass UK&I.
Appointed May 2022.

Matt Scott
Consultant to Compass UK&I:
Strategic Transition Planning.
Joins April 2024.

Carolyn Ball
Director for Delivery of Net Zero
Compass UK&I.
Appointed May 2021.

Formal Review

Formally reviewing the business' climate and environmental strategy is fundamental to the success of Compass' transition.

We understand this and, over the past year, we've worked hard to develop our review approach, by taking concrete steps to:

- Diversify the review format.
- Increase the frequency.
- Assign ownership and underline accountability.

As a decentralised business by design we have found solutions much faster by learning when it's best to:

Act as self-defined sectors

Capable of customising our offer and tailoring the solution.

Work together as a UK&I group of businesses

Bringing insight and analytics to breakdown siloes and identify efficiencies.

Frequency	Status	Self-defined sectors	UK&I Group of businesses
 Weekly	Established	Regular review call provides inclusive forum for updates from Compass UK&I's central team, sector-specific insight, feedback and overall reflections.	Written updates to the UK&I Executive Team ensure managing directors across all six sectors have insight into their business' food waste and how their performance compares across the organisation.
 Monthly	Established	In-person strategy days happen monthly / bi-monthly to share best practice, build momentum, provide comradery and offer support.	Formal Business Reviews are diarised monthly alongside the commercial function. These sessions are attended by Compass UK&I's CEO, CFO, Director for Delivery of Net Zero and Executive Sponsor.
 Quarterly	Developing	Formal review of carbon sector budgets with each sector's managing director. The intent is to strategically align financial KPIs with emissions reduction performance in the future.	Integrate sector decarbonisation into Compass UK&I's overall business performance review recognising carbon impact is a critical indicator of the business' future capacity to profit.
 Annually	Established	Review of publicly disclosed impact reporting evidenced in the release of our 2021-2022 Climate Impact Report, and the publication of this transition plan.	Develop our transition plan ahead of mandatory disclosure under FCA listing rules and provide consistent support to the development of sector-specific transition plans.

5.3 Culture

One team

Standout contributions

TPT Tip: Companies should disclose how their culture is aligned to the delivery of their plans, providing information on purpose and workforce engagement strategies. This should include its approach to communication and its employee value proposition.

TPT F&B sector guidance: No additional sector-specific guidance is provided for this sub-element, so we have voluntarily included the structure, content and visuals as shown.

“Our people will always be key to our success: we need their diversity and their talent to transition the organisation. I’m proud to join a business working so hard to achieve this and of their ongoing efforts to embed a sustainability mindset in every sector.”

Carol Sommerville, Chief People Officer
Compass Group UK & Ireland

One team

The following information headlines key aspects of Compass' employee value proposition at a sector and UK&I level; the two avenues described in the previous section.

Sectorised engagement Compass UK&I

Platforms built to reach everyone

Tailored programmes exist across all six sectors, using a variety of mediums to engage with internal and external stakeholders.

Examples include:

Targeted Instagram posts that celebrate initiatives across our Sports, Leisure and Venue locations

A dedicated microsite, established for our Business & Industry clients

An in-person Climate Club, recently launched by our hospitality sector

Videos to share stories "beyond the kitchen" with a focus on educational talks and insight from our chefs and nutritionists

A wellness magazine published by dedicated teams serving clients across healthcare, defence and government

Carbon Literacy training, introduced by sustainability sourcing specialists in Foodbuy UK to support Compass' procurement function.

Collective engagement Compass UK&I

UN- backed Employee Race to Zero



In FY23, Compass UK&I partnered with award-winning B Corp and Social Enterprise, giki.

Giki is a UN Race to Zero accelerator and challenge-based programme.

Its aim is to help educate and engage employees about the environmental impact of their everyday actions.

The programme was centrally funded and made available to all employees via the giki app.

In FY24, sectors will take learnings from FY23 to explore tailored partnership options directly with giki.

Achievements

Enabled through the giki app, 422 individuals from across Compass' six sectors came together in FY23 to reduce their personal environmental footprints.

Together, they took 1,280 steps; 25% of which were classified as "big impact" or "planet saver".

The savings calculated as a result of these steps are celebrated here:

-  **69,242 kg tCO₂e**
-  **2.3mn litres of water**
-  **23,307 m² land**
-  **12,606 single use plastic items**



Standout contributions

In this section we recognise standout contributions by specific individuals whose efforts have measurably furthered work, or inspired change, across the wider organisation.

These contributions bring together many different disciplines, skills, and personal values from across our six sectors.

Commitment is evidenced at every level of the business, in roles spanning finance directors, sourcing specialists, gardeners, chefs, apprentices and graduates.

Descriptions of their work are summarised and mapped to the four core levers of change referenced throughout this plan.

We also recognise the work of our data analysts and the importance of having market leading financial expertise to underpin our strategy and ensure its continued development.



Lever: Supply Chain

Rachel, Maxwell and Maya bring thought leadership, commerciality and specialist expertise to Foodbuy UK; skillsets that are increasingly vital in building supply chain resilience across our global food system.



RACHEL EYRE



Sector: Foodbuy

In her role as Sustainable Sourcing Specialist for Foodbuy UK, Compass UK&I's procurement arm, Rachel has provided invaluable business support in a number of critical areas. This includes a concentrated focus on deforestation, advancing carbon literacy, championing animal welfare, and accelerating supplier incentivisation.

The efficacy of her work is evident in the results she has achieved; successfully creating Compass' soy policy and supplier scorecard for animal feed; supporting the roll out of carbon literacy training for the benefit of her colleagues, our clients and suppliers; and by championing the importance of welfare requirements for crustaceans – efforts which saw Foodbuy introduce a ban on eyestalk ablation of prawns for 2024.

Rachel is also credited with introducing a new requirement for all contracted suppliers in FY23: to have science-based targets within 12 months of their contract start date. Rachel has a degree in International Business and is now studying for her Masters in Sustainable Development at the University of Sussex; a qualification supported by Compass in recognition of the value she continues to bring.



MAXWELL BOORMAN



Sector: Foodbuy

As Foodbuy's Category Manager for dairy, Maxwell manages a £50mn spend. His focus on sustainability and social impact in this carbon intensive category (dairy and cheese contributes 7.5% of Compass UK&I's FY23 footprint) is both personally and professionally motivated and has seen him actively engage with some of our biggest suppliers.

In ensuring they are well-informed about Compass' decarbonisation and wider environmental targets, and that we are equally well-informed about theirs, Maxwell's consideration of the commercials, within a wider set of analyses, brings measurable business benefit.

One example is in the introduction of new products, most recently the listing of domestically produced oat milk from Glebe Farm, in Cambridge.

Recognising that changes needed across the supply chain cannot happen without navigating the economics that underpin it, Maxwell's work is increasingly appreciated for its growing importance to the business and to sharing our learnings across the wider industry.

Maxwell studied Environmental Science at UEA and is working towards his qualifications from the Chartered Institute of Procurement & Supply (CIPS).



MAYA GADHVI



Sector: Foodbuy

Maya graduated from the University of Surrey with a first-class honours degree in Biological Sciences.

She joined the Foodbuy team in September 2022 as a Sustainability Specialist and has proved herself a vital part of the team in many aspects of sustainability and social value.

She is responsible for bringing carbon literacy training to Foodbuy; introduced through the Carbon Literacy Project as a measure to help develop the teams' understanding on what transitioning to a low emissions, climate resilient future means for the supply chain.

Maya manages Foodbuy's supplier hub, which offers tools for education around sustainability - a resource which was recognised with the 'Stakeholder Engagement' award at Footprint's 2023 sustainability awards.

Most recently Maya's dedication, diligence and leadership has helped conduct a detailed tender exercise which resulted in the appointment of Anthesis Group to evaluate Compass UK&I's water footprint in FY24.



Lever: Operations

Compass UK&I could not drive change across 2,900+ partnerships without the positive influence of individuals like Ashleigh, Rees and Kianna. In expertise, pragmatism and enthusiasm, their work stands out.



ASHLEIGH TAYLOR



Sector: Compass UK&I Central Team

Ashleigh Taylor has led the roll out of our updated internal menu planning system to accelerate Compass' reporting on food waste across five categories, rather than lumping it together in one.

With 14 new data points the team can identify specific, strategic intervention opportunities to reduce food waste and to report on the results of implementing them.

Ashleigh's work recognises Compass' role in reducing the climate impact of food waste, 8-10% of global GHG emissions (IPCC), and the commercial benefit of doing so across our 4,000 sites.

She provides the Executive Team with weekly updates and works directly with every sector to offer subject matter expertise and technical support in her role as Head of Environment for Compass UK&I.

Ashleigh's highly knowledgeable, can-do approach has helped us develop a strategy that keeps operational pragmatism front and centre, earning her the respect of every business function.

A selfless team player, she is a true asset to the business and to the wider industry.



REES BRAMWELL



Sector: Business & Industry

As Eurest's Head of Nutrition and Sustainability, Rees Bramwell is responsible for driving the pace of change at Compass UK&I across the Business & Industry sector.

His ability to disseminate complex and detailed information, translate it at site-level, and scale learnings across multiple formats, functions and locations has supported all sectors.

His leadership is evident in the hosting of workshops to help inform senior operators on the merits of aligning Eurest's strategy to the UK government's Transition Plan Taskforce (TPT); in business reviews furthering clients' sustainability objectives through Compass' services and consultancy; and through direct calls which Rees dedicates to frontline colleagues and clients.

As a result of this approach, a consolidated menu framework supported by carbon footprinting analysis is now embedded in the majority of B&I sites, and the business can evidence an increasingly close alignment between its climate and wellbeing strategies.

Rees' ability to ground a Big Picture strategy that inspires, with an operationally anchored plan that lands, is increasingly clear for the benefit it brings his colleagues and for the growing impact it carries.



KIANNA BAHRAMI



Sector: RA Group

Kianna Bahrami's efforts in launching, promoting and supporting a dedicated "Ways to Be Well" counter in one of Restaurant Associates' client sites has been rewarded with data evidencing a 50% increase in uptake.

Through the delivery of a distinctive campaign that continues to raise customer awareness about the benefits of plant-forward, nutritionally balanced options, the team's onsite chef is now preparing 100+ portions for the counter every day.

A popular example is the curried parsnip soup with dill yoghurt, mushroom, spelt and Jerusalem artichoke.

Client and customer feedback has been consistently positive, underlining the role our operational teams can play in encouraging wider, dietary shifts at scale without compromising taste, accessibility or appeal.



Lever: Ingredients

The work of talented chefs like Jess, Ryan and James evidence how our use of ingredients is changing. Thanks to their capability, Compass can evidence clear opportunities to accelerate the shift towards sustainable diets, delivered at scale.



APPRENTICE CHEF JESS MILLER



Sector: Education

Apprentice Chef de Partie for Chartwells Independent, Jess Miller won the crown of Compass' Apprentice Chef of the Year in 2023.

Each of the eight participants taking part in the final were presented with a box of mystery ingredients and then tasked with creating a two-course meal in just two hours.

The journey to the final included developing and submitting menus and concepts taking into consideration sustainability principles, such as seasonality and origin of ingredients, as well as creating minimum food waste.

Jess then cooked her winning menu for 100 guests as part of a VIP dinner and in early 2024 she attended the Culinary Olympics in Germany.

Jess is a true talent and hopes to use her culinary skills in support of Compass' climate commitments and wider systems change to make the meals she creates more sustainable.



CHEF RYAN LANDUCCI



Sector: Business & Industry

Chef Ryan leads the culinary team at Compass UK&I's head office in Birmingham.

His active engagement with recipe reformulation has helped reduce the carbon footprint and improve the nutritional value of the meals his team serves to over 150 Compass employees and guests every day.

Multiple examples evidence an "above-and-beyond" approach, including writing, testing and developing new menus with a standout attention to detail and his own innovative suggestions to new product selection in support of emerging smaller scale suppliers and social enterprises.

The culinary guides he develops set the standard across all business and industry sites, encouraging the operational community to align Compass' health and environmental strategies and bring them to life in delicious meals, underpinned by increasingly sophisticated analytics.



CHEF JAMES BUCKLEY



Sector: Sport, Leisure & Venues

Compass' increasingly popular "50:50 burger" is the brainchild of Chef James Buckley, following its appearance on mainstream national television last year through its successful reduction of animal proteins (swapping half the beef with mushrooms) and retaining the taste, flavour and appeal.

As Culinary Director for Levy UK + Ireland, James has helped the sector cut the carbon intensity of the 1.5m burgers they serve every year by 33% per burger; from 5.5kg CO₂e to 3.7kg CO₂e to achieve a saving per burger of 1.8kg CO₂e.

James' talent, humble approach and brilliant sense of humour sees him invited to lead and develop offers for multiple Compass Group events held across the UK.

His understated style gets consistent results, winning fans and forming friendships across the organisation.



Lever: Culture

Maxine, Janet, Luly and Gary's dedicated service and passionate contributions to the public sector are highlighted here. While their roles differ greatly, their work shows the significant impact that can be achieved when personal and organisational values align.



MAXINE CARTZ

Sector: Healthcare



With 20+ years' experience as a dietitian, Maxine Cartz advises on all aspects of catering across our NHS hospitals.

She is an expert interface between fellow dietitians, catering and clinical teams; offering technical dietetic support and consultancy on anything related to patient dining and the provision of special diets. She works tirelessly to drive best practice across the industry and supply chain, with the aim of supporting the care of every patient we serve.

During her career she has held senior positions on the British Dietetic Association (BDA) Food Services Specialist Group. In 2020 she contributed to the Hospital Food Review and in 2021, her work was recognised with a prestigious Fellowship by the BDA; recognising her outstanding contribution in driving forward standards of health and nutrition in the healthcare food service sector.

She has also been acknowledged with the BDA Ibex Award and named on the BDA Roll of Honour for being a Covid Community Hero. These are richly deserved celebrations of an extraordinarily inspiring, modest and kind individual who continues to provide business-critical knowledge and expertise. Her sense of purpose and authenticity is evident in her approach; a shining example of what consistently great leadership looks like.



JANET THOMAS & LULY YORKE

Sector: Defence & Government



Janet Thomas, ESS' head gardener, and her assistant Luly Yorke at the Defence Academy of the United Kingdom, have developed a comprehensive growing plan for the one-acre plot, increased the range of ingredients being grown for use by our chefs, overseen the addition of beehives and driven achievement of Soil Association Exchange Organic certification for the site.

Janet and Luly are both knowledgeable, enthusiastic and regularly host colleagues and clients who are interested in seeing what can be achieved from a local growing programme.

Exciting plans are being made to grow the future scope of the project.

ESS' 7,900-strong team looks after 250+ defence establishments across the UK.



GARY SMITH

Sector: Chartwells Universities



Working with Chartwells at the University of Sussex, Gary is our Head Kitchen Porter (KP). Apart from being a star KP - one of the most important roles in any kitchen - Gary is passionate about reducing food waste and has driven this agenda on site, creating an example of best practice.

As part of his day-to-day responsibilities, he weighs and audits the food waste and also oversees our on-site bio-processor.

Gary always goes above and beyond; guaranteeing compliance with our waste measuring processes, suggesting more efficient tracking systems and training the rest of the onsite team in this area to continue momentum.

As a result of his work, we are on track to achieve our waste reduction targets with the University of Sussex.



Data & Analysis

Advancing the accuracy of Compass’ data was prioritised in FY23; a focus which led to the largest food and drink carbon impact assessment undertaken to date, to the degree of granularity evident in our methodology and modelling. Stephanie, Georgia and Dillon’s efforts were instrumental in this work, for reasons shared here.

STEPHANIE PEREIRA



Sector: Compass UK&I Central Team/ Foodbuy

As Compass UK&I’s lead impact analyst, Stephanie has led and enabled our increasing focus on enriching the quality of Compass’ data to ensure our carbon accountancy and wider analytical capability continues to mature.

The value of her work is particularly evident in the analysis of 2.2mn rows of data, achieved in collaboration with leading data scientists and food systems specialists to complete our FY23 analysis; the results of which are shared in this plan.

In our ongoing pursuit of a deeper evidence base, greater transparency, and decision-useful reporting to support Compass and the wider economy, Stephanie’s financial experience and procurement insight is an asset.

We are privileged to benefit from her combination of standout capability, humility and team spirit and thank her sincerely for the level of contribution so evident across these preceding pages.

DILLON SHARP & GEORGIA ROWLEY



Sector: Education and Hospitality

Dillon and Georgia’s second rotation since joining Compass’ graduate programme in 2022 placed them in Compass UK&I’s central climate and environment team, working alongside our lead impact analyst, Stephanie Pereira.

Under Stephanie’s leadership and mentoring, they were instrumental in enriching the quality of Compass’ procurement data, working across 30,000+ SKUs (stock keeping units) from over 170 suppliers across 16 different food and beverage categories.

The clarity with which Dillon and Georgia communicated our requirements to suppliers, their dedication to improving the robustness of our data, and their consistent efforts and efficiency in carrying out this work are recognised here, as a key part of Compass’ data journey.

They are now on their third rotation of the Compass graduate programme; Dillon is a graduate management trainee with RA Group and Georgia is a graduate management trainee with Chartwells Independent.





BARBARA BACCELLIERI



Sector: Defence & Government, Healthcare

With 24 years of experience in finance and over 14 years working in various finance roles within Compass UK&I, Barbara brings a wealth of knowledge and expertise to shaping Compass' long term business strategy, of which sustainability is an integral part.

She is determined to use our size and scale to become a catalyst for systemic change, driving the agenda on non-financial metrics to the Compass UK&I finance team.

This includes a presentation to 250 finance colleagues on the importance of balancing Compass' financial and societal return.

This work is now helping to support and develop our clients' approach to decarbonisation.

Barbara tackles every challenge with meticulous attention to detail, and is a great support to younger members of the team; offering encouragement and guidance.

She role models what the commercial function of any business should represent; an unwavering focus on our ability to use growth as a force for good.



JON SCHOLZ



Sector: Compass UK&I Central Team

In his role as Finance Business Partner, Jon has provided commercial context, insight and forecasting expertise.

His capability has supported Compass UK&I as a group; leading the early modelling work undertaken in support of transition planning across all sectors.

This contribution has ensured our strategy remains financially anchored, with an even-handed consideration of the impact modelled interventions represent to Compass' financial position.

Frank in his delivery, concise in his observations and aware of the importance this plan represents to Compass' future capacity to profit, Jon's work has strengthened and informed the wider business.

We now have a runway for the increased and vital involvement of our commercial function; to direct the flow of capital as needed, accelerate our pace of change, and seize the growing commercial opportunities that will come from doing so.



RICHARD CHEESMAN



Sector: Sports, Leisure & Venues

Richard is managing director of E15 Insights, the data analytics division of Levy UK+I, our sports, leisure and venues sector.

A Cambridge graduate with 10 years of industry insight, Compass has benefited from both his academic rigour and hands-on experience gained in prior roles - directing teams in analysis and statistical modelling to inform strategic investments of £4bn+.

Measurable value is evident in Richard's work for Levy and in the significant, scalable potential it carries for the wider business and Compass' clients.

His ability to marry sector specific knowledge with an increasingly sophisticated approach to data analytics and insight is clear.

His commercial acumen is apparent in every aspect of his role and in his determination to make change happen, fast.

Finance

Finance expertise from across Compass UK&I is coming together to build robust transition pathways for all six sectors; highlighting the challenge and opportunity Compass has to lead change within the boundaries of the bottom line. Barbara, Jon and Richard are referenced here for their early leadership.

5.4 Incentives and remuneration

Short-and medium-term

TPT Tip: Companies should disclose how they plan to align incentive and remuneration structures with their plan; what metrics they're using and whether their approach is different or consistent across teams and roles.

TPT F&B sector guidance: No additional sector-specific guidance is provided for this sub-element, so we have voluntarily included the structure, content and visuals as shown.

“It’s important that the business’ approach to remuneration reflects our most material priorities so that their delivery is incentivised. This includes environmental, commercial and social objectives; progress against which we are focused on accelerating in FY24.”

Mark Webster, Managing Director, Compass One

Short-and medium-term (FY24 and FY25 - FY29)

The examples shared in this table provide insight into mechanisms being explored for their potential to:

1. Incentivise action across Compass UK&I
2. Increase engagement by identifying stakeholder-specific agency
3. Enable adoption across sectors and subsectors, by differentiating interventions to ensure their relevance
4. Coordinate change and maximise impact, drawing down on the core levers identified throughout this plan.

	 LEVER: SUPPLY CHAIN	 LEVER: OPERATIONS	 LEVER: INGREDIENTS	 LEVER: CULTURE
Focus	Reduce emissions, prioritising categories with the greatest materiality.	Mandated reporting of food waste, segregated by five categories to help identify specific reduction opportunities.	Centralised recipe analysis for core menus across all sectors, targeting a rationalised central bank for Compass UK&I that's as closely aligned to 1.5C as possible.	Confirm carbon budgets for each sector that recognise the diversity of Compass' transition.
Agency	Category buyers looking after Compass UK&I's most emissions intensive categories, e.g., meat and dairy.	Frontline teams and managing directors.	Chefs and Operations.	Managing and finance directors.
Incentive	Agree and link category-specific emissions reduction to financial KPIs; using Net Zero Pipeline initiative as key enabler.	Link consistent measurement to managing directors' remuneration, as part of Compass' wider performance bonus plan.	Emulate approach in Sports, Leisure and Venues sector, Levy, which sees 30% of GMs' bonuses linked to the delivery of environmental KPIs.	Link decarbonisation KPIs to remuneration and include in formalised business review for each sector. Integrate into established financial performance metrics to reduce siloes.

5.5 Skills competencies and training

Upskilling

Apprenticeships

TPT Tip: Companies should disclose whether they have the appropriate skills, competencies and knowledge across the organisation to design, develop, deliver and govern their plan. This should include where and how specific expertise has been acquired, and any actions undertaken to provide management with access to this knowledge; necessary in the effective overseeing of the plan.

TPT F&B sector guidance: No additional sector-specific guidance is provided for this sub-element, so we have voluntarily included the structure, content and visuals as shown.

“Working in collaboration with Compass’ strategic partners and advisors, we can now build in data-driven, engaging and practical sustainability content across over 40 different types of Apprenticeship and Early Careers Programmes. This is exciting and extremely rewarding.”

Jonathan Foot, Head of Apprenticeships and Early Careers
Compass Group UK & Ireland

Upskilling

A new partnership between Compass UK&I and the Future Food Movement (FFM) will enable us to scale support and upskilling opportunities across our 50,000-strong team.

The purpose of the partnership is to help activate change across the four core levers shared throughout this plan, with targeted educational programmes available to a wide variety of roles across all six of our sectors.

The information made available through the yearly membership mechanism is led by registered nutritionists, public health experts, food system and climate leaders, regenerative agriculture and carbon specialists, next generation farmers and youth activists.

The whole food value chain is represented.

Carbon literacy training is included as a key focus, but is intentionally positioned within a broader set of food system considerations, to support members in the development of well-rounded strategies.

Examples of the activity Compass' employees will have access to and benefit from, are shown on this page; mapped to support the four levers referenced throughout this plan.

 LEVER: SUPPLY CHAIN	 LEVER: INGREDIENTS	 LEVER: OPERATIONS	 LEVER: CULTURE
<ul style="list-style-type: none"> ✓ Farmer Advisory Board ✓ Supplier Networking ✓ Leadership Roundtables ✓ Business Leaders Dinners ✓ ESG Risk Intelligence & Industry Insight ✓ Supply Chain Masterclasses 	<ul style="list-style-type: none"> ✓ Chef Masterclasses ✓ Ask The Expert Huddles ✓ Sustainable Diets Accelerator ✓ Peer & Industry Networking ✓ Expert food systems insight from 1.5 degree food design and health leaders 	<ul style="list-style-type: none"> ✓ Youth Advisory Board ✓ Bitesize E-Learns ✓ Foundational Sustainability Accelerator ✓ On demand “watch again” content and resources ✓ Access to expert food systems and climate coaches ✓ Peer to Peer learning collaborations 	<ul style="list-style-type: none"> ✓ Diverse Voices Network ✓ Positive interaction opportunities with youth activists, NGOs and campaigners ✓ Business Leaders Collaboration ✓ One Day Leadership Accelerators ✓ C-Suite network facilitating courageous and candid conversations to initiate innovation ✓ How to be an effective changemaker masterclass ✓ Inspirational trailblazer connections



Kate Cawley,
FFM Founder

Apprenticeships

Educational Support

Over 500 individuals are now supported across over 40 different types of Apprenticeship and Early Careers Programmes.

This reflects an increase in the number of Compass UK&I apprentices by c.60% in the last two years.

Led by Jonathan Foot and his team, the Programmes are designed to deliver educational business support that's practical and engaging.

Central to this development is ensuring all our apprentices understand how important it is for the business to grow its positive contribution.

Step changes

Established events, initiatives and practices are being re-shaped to ensure all our apprentices have consistent exposure to the environmental, social, health and wellbeing work across our six sectors.

This step change is particularly noticeable in:

- changes made to Compass' longstanding Junior Chef Academy
- the revised criteria for our Chef of the Year competitions
- the introduction of high-profile ambassadors including Marcus Wareing, Ollie Dabbous, Bryn Williams and Dipna Anand.

These partnerships are intended to help develop the appropriate skills, competencies and knowledge.

What next?

The team remains focused on three clear priorities:

- Ensure Compass has Green Apprenticeship Standards aligned to our climate and wider environmental strategy
- Develop our Programmes to support Corporate Responsibility & Sustainability Practitioner Level 4
- Launch Compass' first Sustainability Academy; intended as a pioneering, educational initiative capable of developing a blueprint for the global food industry.

Recognition



Employer of the Year, Compass UK&I, Multicultural Apprenticeship Alliance Awards Hospitality, Retail and Tourism Category (2021 and 2023)



Employer of the Year, Compass UK&I, Institute of Hospitality Awards in the Equality and Diversity Category (2022 and 2023)



Apprentice Chef of the Year, Jodie Plummer | Hit Heroes Awards, via Compass UK&I's FORWARD with Marcus Wareing Programme (2023)



Apprentice Chef of the Year, Jodie Plummer

Appendices



Thank yous

This transition plan is the result of coordinated efforts across every business function, the generosity and expertise of external advisors, and the analytical support of leading data scientists.

This page is included to say a sincere thank you to everyone who continues to support us.

Internal

Frontline heroes

Working tirelessly across our sites, 365 days a year. Without them, we wouldn't have a business to transition.

Compass UK&I

- Robin Mills
- Gareth Sharpe
- Jodi Lea
- Carole Sommerville
- Chris Chidley (Sponsor)

Chief Climate & Sustainability Advisor

- Professor Sir Charles Godfray

Sector leadership

- Rees Bramwell and Morag Freathy
- Jess Payne and Mark Webster
- Kevin Watson and Jonathan Davies
- Luxagini Dayanandan and Matt Thomas
- Olivia Pratt, Meg Longworth, Molly Bolton and Charles Brown
- Niamh Quinn and Deirdre O'Neill
- Hari Singh and Karl Atkins

Sector-specific communications support

- Gavin Gooddy
- Geoffrey Campion
- Rachel Branigan
- Mel Down
- Lou Allsop
- Sam Rooke

Culinary direction and development

- Gemma Evans-Hurley
- Leanne Turk
- Ryan Holmes
- Scott Freeman
- Nicola Harper
- Graham Singer
- Bruce Toon
- James Buckley
- Danielle Hieckmann
- Alan Blackmore
- Adam Thomason
- Dave Kennedy
- Shay Kendrick

Apprentices

- Our Level, 2, 3, 4, 5 and degree apprentices

Data and financial analysis

- Stephanie Pereira
- Jon Scholz
- Barbara Baccellieri
- Richard Cheesman
- Matt Pattinson
- Megan Bourne
- Georgia Rowley
- Dillon Sharp
- Ben Dawson

Technical support and subject matter expertise

- Ashleigh Taylor
- Bob Brown
- Rachel Eyre
- Maya Gadhvi
- Mark Armstrong - supported by a team of HSE experts

Nutrition and dietetics specialist expertise

- Nicky Martin
- Leanne King
- Maxine Cartz
- Olivia Pratt
- Meg Longworth
- Luxagini Dayanandan
- Rees Bramwell
- Helen Ream
- Niamh Quinn

Overall strategy, direction and stakeholder engagement

- Chris Chidley
- Carolyn Ball
- Lucy Hunt

Document design: visuals, assets and infographics

- Compass UK&I Creative Labs led by Elissavet Adamantidou and Kamlesh Makwana

External

Data scientists, carbon accounting and life cycle assessment (LCA) specialists:

Foodsteps, London

- Andrea Zick
- Andrew Stephen,
- Anya Doherty
- Chiara Gazzo
- Emily Biggs
- Harriet Jordan
- Joe Duncan-Duggal
- Jojo Millen
- Liz Macfie
- Reece Mowbray
- Ross McIntyre
- Sean Fitzgerald
- Stephen Wood
- Tinwai Cheung
- Viktor Konstantinov

Planet FWD, USA

- Charles Quann
- Elaine Hsu
- Francesca Valsecchi
- Miranda Gorman
- Monye Pitt
- Radmila Vlastelica
- Sophia Tumin
- Weichang Yuan

Academic partnerships

- The University of Oxford: LEAP, HESTIA

External Verification Eco-Act

- Charlie Cooper
- Flavia Tavares
- Gavin Tivey
- Harry Parkin
- Tahmid Munaim

Methodology

Scope 1 & 2

Methodology

- Compass UK&I’s FY23 Scope 1 emissions were calculated using the same methodology used to calculate our FY19 baseline emissions and our FY22 footprint; i.e., by multiplying activity data (e.g. fuel used in company-owned vehicles, refrigerant use), with a representative emission factor.
- Our Scope 2 emissions from purchased electricity were calculated using a market-based approach, to reflect the average energy intensity occurring in the UK. Using a market-based approach means we are measuring emissions from electricity sources that Compass UK&I has purposefully chosen, i.e. renewable in line with our science-based target (SBT).
 - To calculate emissions for Scope 1 and Scope 2, conversion factors from the UK Environmental reporting guidelines were used, 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 (2023)
 - IEA (2022) Emission Factors.

Criteria for inclusion of owned and operated sites

All of Compass UK&I’s locations were reviewed to ensure our FY23 analysis included all owned and operated sites, based on the following criteria:

- The site is used by Compass employees to conduct business, and Compass has control over the operation. This includes but is not limited to our offices (regional and headquarters) as well as central processing units, laundries, warehouses and some kitchens and cafeterias.
- The site is not located on a client’s premises (discounted due it not being under our direct operational control) nor is it under a franchise agreement. [Note: emissions generated from energy use in kitchens at our client sites are accounted for in Scope 3.11]
- Compass rents or owns the site, and either pays for utilities directly, or pays a total rental fee which includes the use of energy/electricity. This could be an office where Compass owns the whole building or rents a floor in a multi-tenant office building. [Note: emissions from home working are not included.]

If site(s) reviewed met the above criteria, they were included in the scope of our reporting and FY23 data was requested from these sites for electricity, gas, water, waste, refrigerants, vehicles, fuel and floor space.

Data received was then entered into our reporting system (SoFi / sphera) and the following methodologies were used, in adherence to the reporting guidelines outlined above.

1. In instances where data recorded by sites was not supported by primary evidence, e.g. where the site’s rental charge already included the use of energy, data was classified as “estimated”.
2. In instances where primary data was unavailable for FY23 in its entirety, our SoFi reporting system estimated electricity (grid mix) and natural gas based on floor space and site type. This is achieved by comparing sites to a similar site type (e.g. offices) in a similar country/region. Floor space is used as a normaliser to arrive at an estimated annual consumption.

Scope 3

Methodology

In pursuit of the greatest accuracy achievable we brought together two teams of data scientists to calculate our FY23 Scope 3 footprint.

The underlying raw data used was a combination of volume and spend to ensure we used the most accurate, consistent units of measure across Compass’ dataset.

The two teams we bought together are:

- 1. Planet FWD** | US based tech company of sustainability experts, appointed for their focus on the provision of actionable insights through detailed analytics.
- 2. Foodsteps** | London based sustainability tech company of leading food systems specialists and data scientists, appointed for their depth of expertise and academic rigour.

This collaboration enabled Compass UK&I to draw on data synthesised across peer-reviewed life cycle assessment, further research and studies carried out by both in-house teams.

Planet FWD and Foodsteps GHG Inventory methodology adheres to the following international standards for corporate accounting:

- GHG Protocol Corporate Standard
- GHG Protocol Corporate Value Chain (Scope 3) Standard.

In the following section, we’ve outlined how each category is accounted for and shared reasons for any which were excluded.

To help all readers’ understanding, brief outlines of the emissions included in each category have also been provided.

3.1 | Purchased Food

All upstream (i.e., cradle-to-gate) emissions from the production of products purchased or acquired by the reporting company in the reporting year.

Products include both goods (tangible products) and services (intangible products).

- For food items with mass data, and consistent units of measure, mass-based emission factors (kgCO₂_e/kg) were applied.
- Where applicable the emission factors (EF) used are representative of production methods present in average UK sourcing, i.e., rather than using global or European averages.
- The EFs were adjusted to cover emissions relevant to the system boundary of our Compass UK&I Scope 3 assessment.
- For items without consistent units of measure for mass data, EFs were applied using the USEEIO (Environmentally Extended Input-Output models).
- USEEIO EFs were sourced through the United States Environmental Protection Agency (EPA) by Planet FWD.
- USEEIO is a family of models designed to bridge the gap between traditional economic calculations, sustainability, and environmental decision-making.

3.1 | Purchased non-food and 3.2 | Capital Goods

Capital goods include Compass UK&I's fixed assets, such as equipment and tools. In this category all upstream (i.e., cradle-to-gate) emissions from the production of capital goods purchased or acquired by Compass UK&I are accounted for.

- EIO emissions factors were adjusted for price, inflation, and distribution channel, and were applied to non-food spend and capital goods spend based on parent category names.
- The rationale for using US EPA EEIO EFs (reference above) was based on the frequency with which they are updated and the level of detail in the dataset, compared to other country-level EF datasets. [Note: In accordance with the GHG Protocol, emissions from Compass' use of capital goods are accounted for in Scope 1 (e.g., fuel use) and Scope 2 (e.g., electricity use) rather than in Scope 3.]

3.3 | Fuel- and Energy-Related Activities

Emissions related to the production of fuels and energy purchased and consumed by Compass UK&I that are not included in Scope 1 or Scope 2.

- A standard industry approach was applied: i.e., Compass UK&I's energy use data from our Scope 1 and 2 inventory was converted based on UK&I emissions factors sourced through the UK government's Department for Environment Food & Rural Affairs (Defra).
- These emission factors excluded emissions from combustion of fuels (e.g., for fleet) which are accounted for in Scope 1.

3.4 | Upstream Transportation and Distribution

Emissions from (i) the transportation and distribution of products purchased from Compass UK&I's tier 1 suppliers (ii) operations (e.g., vehicles) not owned or operated by Compass UK&I (iii) third-party transportation and distribution services purchased by Compass UK&I, either directly or through an intermediary.

This includes inbound logistics, outbound logistics and third-party transportation and distribution between our own facilities.

- US EEIO EFs were applied to align with the spend-based methodology used to account for 3.1, i.e., where mass data – in the form of consistent units of measure – was not used.
- Freight-related spend is also assessed using EEIO emissions factors.
- All other upstream transport is included in 3.1.

3.5 | Waste Generated in Operations

Emissions from third-party disposal and treatment of waste (including disposal of solid waste and wastewater) generated in Compass UK&I's owned or controlled operations.

- Total purchased food and waste rates from industry data (WRAP, UK) were used to estimate emissions generated from waste in Compass' UK&I operations.
- The approach is recommended as best practice until primary waste data is robust for a full financial year.

3.6 | Business Travel

Emissions from the transportation of Compass UK&I employees for business-related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars.

- Calculations are based on mileage data for each mode-specific emission factor, based on UK Defra data.
- All business travel emissions by all modes of transport are therefore accounted for.

3.7 | Employee Commuting

Emissions from the transportation of Compass UK&I employees between their homes and their place of work. Emissions from employee commuting can be calculated using a fuel based method, distance-based method or average-data method.

- Emissions have been calculated using the average-data method.
- This calculation uses commuting patterns based on UK national average commuting data and the number of Compass UK&I employees in FY23.
This is recommended as best practice until robust, primary commuting data is available. This should include both the commute distance and transport mode.
- In the absence of this primary data, the UK national average commuting data from the Department of Transport Statistics and Defra was applied.

3.8 | Upstream Leased Assets

Emissions from the operation of assets that are leased by the reporting company in the reporting year and not already included in the reporting company's Scope 1 or Scope 2 inventories.

- In FY19 and FY22, Compass' UK&I emissions for energy generated in kitchens on client sites were accounted for in Scope 3 Category 8 and were estimated using the same sample data.
- In FY23, we improved our methodology and accounted for these emissions in Scope 3, category 11, as referenced above.
- As a result of the above, emissions from energy generated through kitchens in client sites represent 14.1% of Compass UK&I's FY23 footprint.

3.9 | Downstream Transportation and Distribution

Emissions that occur from transportation and distribution of sold products in vehicles and facilities not owned or controlled by the reporting company.

These downstream transportation and distribution operations are not relevant to Compass UK&I. As a foodservice company, upstream transport is accounted for in 3.1.

3.10 | Processing of Sold Products

Emissions from processing of sold intermediate products by third parties (e.g., manufacturers) subsequent to sale by the reporting company.

As a foodservice company, not a manufacturer, this Category is not relevant to Compass UK&I.

3.11 | Use of Sold Products

Emissions from the use of goods and services sold by Compass UK&I. Scope 3 emissions from the use of sold products include the Scope 1 and Scope 2 emissions of our end users, i.e., our clients and business customers, in the use of our services to cater in their sites.

- In the absence of having primary data from clients, the correlation between revenue and energy use is the most reliable benchmark for estimating kitchen emissions, generated in Compass UK&I's client sites.
- Compass UK&I provided revenue associated with commercial kitchens to inform the calculation.
- Energy use was estimated based on a study by [The Chartered Institution of Building Services Engineers.](#)

3.12 | End-of-life Treatment of Sold Products

Emissions from the waste disposal and treatment of products sold by Compass UK&I at the end of their life.

- Total estimated food ingredient purchases and UK waste rates (WRAP) were used to estimate emissions generated through end-of-life treatment of Compass UK&I's sold products.
- Emissions generated through the treatment of end-of-life packaging is included in 3.1.
- This approach is recommended as best practice until primary waste data is available.

3.13 | Downstream Leased Assets

Includes emissions from the operation of assets that are owned by the reporting company (i.e., acting as lessor) and leased to other entities that are not already included in Scope 1 or Scope 2.

This category is applicable to lessors (i.e., companies that receive payments from lessees) and is therefore not relevant to Compass UK&I. This is because we do not lease downstream assets, and we do not receive payments from lessees.

3.14 | Franchises

Emissions in this category are applicable to franchisors, i.e., companies that grant licenses to other entities to sell or distribute its goods or services in return for payments, such as royalties for the use of trademarks and other services.

- Compass UK&I is not a franchisor and so this category is not relevant. However we have accounted for emissions generated through goods and services purchased to run the franchises we operate.
- These emissions are accounted for in Scope 3.1 in accordance with the GHG Protocol.

3.15 | Investments

Emissions associated with Compass' UK&I investments not already included in Scope 1 or Scope 2.

- This category accounts for Compass UK&I's investments by estimating the emissions generated through joint ventures and for investments and acquisitions not otherwise accounted for in other categories (e.g., 3.1 and 3.11).
- The calculation uses revenue as a proxy and is assessed using EEIO emission factors. The rationale for using this dataset is referenced in 3.1 non-food purchases.
- To account for the different operational models across all joint ventures, revenue is based on Compass UK&I's share of ownership for each entity only.

Please note: Corrections to the formatting of Scope 3 category numbers and details regarding the methodology used to calculate 3.11 were updated on 1st July 2024.

Carbon Emissions Intensity

Carbon intensity metrics refer to the amount of greenhouse gas emissions per unit of activity or output. We have used £ of revenue.

The -25% reduction in emissions intensity we report in 1.1 is calculated through comparing our FY19 and FY23 carbon footprints with the revenue for each period.

This then determines Compass' comparable carbon intensity in both years, relative to every £ of revenue.

Note: Our FY23 carbon emissions intensity has been calculated on actual revenue figures.

'Main Meal' Methodology

On page 14 we reference the criteria used by Foodsteps to define a 'main meal' as part of our impact analysis work together.

In order to create a robust baseline to compare against, Foodsteps filtered out analysed recipes which might create a false picture such as side dishes, condiments and drinks.

The following criteria was used to run over the 21,345 recipes analysed:

Meals with mass of at least 170g and no more than 2kg per serving, containing 40g of at least two from this list:

1. Bread/Cereal/Rice/Pasta
2. Fruits/Vegetables
3. Dairy
4. Meat/Fish/Eggs/Beans/Nuts

Additionally, the recipe is not used as a sub-recipe for another meal and it does not include drinks.

Underlying data for sourcing metrics referenced in this plan

All sourcing-related sustainability metrics, outside externally verified carbon emissions, have been provided by our procurement arm, Foodbuy.

The underlying data reflects procurement for Compass UK&I's core business; accounting for over £1bn annual spend.

Target revisions

This page provides further detail for the target revisions referenced on our roadmap.

1. Regenerative Agriculture

Original target

Source 70% fresh meat, vegetables and dairy from regenerative agriculture sources by 2030.

Target revision

Our procurement arm, Foodbuy, will share a regenerative agriculture roadmap, revised target, and the rationale to support it, in our next iteration of this transition plan.

This is due to be released in 2025.

Foodbuy's Net Zero Pipeline and partnership with the Soil Association Exchange will help inform this work.

Rationale for revision

We set the original target on 10th May 2021; an important sustainability commitment made in recognition of the role regenerative agriculture can play in the food industry's overall transition.

Since then, we have become increasingly and acutely aware of the challenges in accurately modelling the impact and scalability of this target given the complexity and political economy of food production in crowded islands such as UK&I, and the expected global increased demand of 30-60% by mid-century.

Key points

- We need better data and better definitions; so our modelling is anchored in the specifics of our supply chain and current commercial realities; and so we arrive at a practical approach that isn't overly simplistic.
- The changes we need across the supply chain cannot happen without navigating the economics that underpin it.
- We have to work with suppliers in a shared understanding and modelling of land use so we can collectively maintain or increase food production and at the same time materially improve the state of the environment.

These three things, are what we're working hard to focus on, ahead of publicly sharing a revised target.

2. Packaging

Original target

100% reusable or recyclable disposable foodservice packaging by 2023.

Target revision

100% reusable, recyclable or fibre-based compostable disposable foodservice packaging by end of 2023.

Rationale for revision

In our 2021 – 2022 Climate Impact Report we disclosed that fibre-based compostable packaging would be included as an acceptable material within the revised target.

This was due to the cost of switch options which saw an estimated impact of c.£1m for the UK&I business.

Key points

- Our roadmap in section 1.2 reports a 96% achievement score against the revised target.
- This relates to products that are recyclable where facilities exist, reusable and fibre-based compostable, i.e. no PLA/bioplastics.
- The current absence of operational or commercially viable alternatives means the 100% target was not achieved in 2023.
- Examples of products where alternatives have not been found include film and cardboard sleeves for baguettes, sandwich boxes with a film front, foil lids to retain heat, foil bags for hot counter foods.
- The 96% statistic reflects September 2022 – February 2023 sales data.
- Totals include the same product of varying sizes and colours.
- Figures do not include the Island of Ireland.
- Figures do not take into consideration those units that must retain PLA due to contractual mandates.

External Verification

Compass UK&I engaged EcoAct to provide independent third-party verification of its Scope 3 greenhouse gas (GHG) emissions for the period 1st October 2022 to 30th September 2023.

The 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.

The full verification statement can be found [here](#).

EcoAct also provided independent third-party verification of Compass UK&I's Scope 1 and 2 greenhouse gas (GHG) emissions for the same period – this verification was carried out as part of a separate engagement for Compass Group plc.

The verification statement for this engagement can be found [here](#).

