

Verification Statement

To the stakeholders of Compass UK and Ireland.

EcoAct was engaged by Compass UK and Ireland, (Compass) of Guildford Street, Chertsey, KT16 9BQ to provide independent third-party verification of its Scope 3 greenhouse gas (GHG) emissions for the period 1st October 2022 to 30th September 2023, as reported in the company's carbon footprint calculation summary.

Objective & responsibilities

The management of Compass is responsible for the preparation and presentation of its GHG statement in accordance with its reporting requirements, along with data related to the organisation's emissions sources and the development and maintenance of records and procedures. It is EcoAct's responsibility to express an independent opinion on whether Compass' GHG emissions are fairly stated and free from material error or omission in accordance with the criteria below.

Criteria

- Calculation methodology: World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol).
- Reference methodologies: UK Government Conversion Factors for greenhouse gas (GHG) reporting 2023 (BEIS – Department for Business, Energy & Industries Strategy)
- Foodsteps bespoke calculation methodology associated with CAT 1 non-food emissions

Level of Verification and Materiality

A 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 was conducted.

The organisational boundary of the Compass UK&I carbon footprint was established as including its operation sites in the UK and Ireland in FY23. Compass uses the operational control approach to its emissions reporting, which includes owned and operated locations in the UK and Ireland. These comprise offices, production kitchens, laundries, restaurants, and warehouses. The verification team reviewed the source data from Compass UK&I GHG Emissions report "1_18_24 Compass UK&I FY23 Calculation Summary File", to identify emissions sources material to the carbon footprint.

Verification Activities

In accordance with the Limited Verification requirement, EcoAct selected and verified sufficient and appropriate evidence and data calculations to form the basis of our verification opinion. Data and calculations selected for verification included the following Scope3 categories: Purchased goods and service (CAT1), Capital Goods (CAT2), Fuel and

energy related activities (CAT3), Transportation and distribution (CAT4), Waste generated in operations (CAT5), Business Travel (CAT6), Employee commuting (CAT7), Use of sold products (CAT11), End-of-life treatment of sold products (CAT12) and Investments (CAT 15).

The verification of Compass UK&I emissions related information was conducted through the review and testing of its emissions calculations and selected primary evidence. We have also conducted interviews with stakeholders involved in data gathering, calculation and reporting to discuss systems, processes and methodologies used to compile the Scope3 emissions report for FY23.

Amendments to the carbon footprint calculation, to correct minor data discrepancies, were made during the verification process by the Compass UK&I team prior to the finalization of the GHG emissions totals. These discrepancies were not material to the data reported.

Verification Opinion

Based on the data and information provided by Compass UK&I and the processes and procedures followed, nothing has come to EcoAct's attention to indicate that the GHG emissions totals reported for FY23 are not fairly stated and free from material error. The final verified Scope3 emissions total was **1,073,761 tCO₂e**.

Further detailed findings and recommendations about Compass UK&I emissions data have been made to the management of Compass throughout the verification and in an appendix to this statement.

Verified by
Flavia Tavares

Flavia Tavares
Managing Consultant

EcoAct Limited

London, February 2024

Independently reviewed by
Lindsay Ventress

Lindsay Ventress
Principal Consultant

EcoAct Limited

Statement of independence

EcoAct, is an independent company specialising in carbon footprint calculations, assurance, and carbon management consulting. The verification team has extensive experience in the verification of carbon data, information, systems, and processes. No member of the EcoAct verification team has a business relationship with Compass UK&I, its Directors or Managers beyond that required of this assignment and to our knowledge there has been no conflict of interest.