



Independent Practitioner's Limited Assurance Report to Compass Group plc

Report on Compass Group plc's selected Scope 3 GHG emission metrics for the year ended 30 September 2023

Conclusion

We have performed a limited assurance engagement on whether selected Scope 3 GHG emission information in Compass Group PLC's ("Compass" or the "Company") "Energy and Greenhouse Gas Emissions" section of the Data Hub on its website for the year ended 30 September 2023 (the "Report") has been properly prepared in accordance with Compass' Group Sustainability Reporting Methodology as set out at <https://www.compass-group.com/en/sustainability/performance-and-reports.html> (the "Reporting Criteria"). The information within the Report that was subject to assurance is indicated with the symbol "Δ" (the "Selected Information") and is also listed in Appendix 1.

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria.

Our conclusion is to be read in the context of the remainder of this report, in particular the "Inherent limitations in preparing the Selected Information" and "Intended use of our report" sections below.

Our conclusion on the Selected Information does not extend to other information that accompanies or contains the Selected Information and our assurance report (hereafter referred to as "Other Information"). We have not performed any procedures with respect to the Other Information.

Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (UK) 3000 *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE (UK) 3000") issued by the Financial Reporting Council ("FRC") and, in accordance with International Standard on Assurance Engagements 3410 *Assurance Engagements on Greenhouse Gas Statements* ("ISAE 3410") issued by the International Auditing and Assurance Standards Board ("IAASB"). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the Institute of Chartered Accountants in England and Wales ("ICAEW") Code of Ethics, which includes independence and other ethical requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants ("IESBA") *International Code of Ethics for Professional Accountants (including International Independence Standards)*.

Our firm applies International Standard on Quality Management (UK) 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* ("ISQM (UK) 1"), issued by the FRC, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.



Unassured base year and comparative information

The 2019 base year information, which as disclosed by the Company in footnote * has not been recalculated for a methodology change, and the 2022 comparative information were not subject to an assurance engagement in prior periods and are not subject to assurance as part of this engagement, accordingly we have not expressed a conclusion, nor provided any assurance on such information. Our conclusion is not modified with respect to this matter.

Inherent limitations in preparing the Selected Information

The nature of non-financial information; the absence of a significant body of established practice on which to draw; and the methods and precision used to determine non-financial information, allow for different, but acceptable, evaluation and measurement techniques and can result in materially different measurements, affecting comparability between entities and over time.

As described on page 1 of the Reporting Criteria, the greenhouse gas (“GHG”) emissions quantification process is subject to: scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs; and estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

For Scope 3 GHG emissions, there are also significant limitations in the availability and quality of GHG emissions data from third parties, resulting in Compass’ reliance on proxy data in determining estimated Scope 3 GHG emissions. Over time better information may become available from third parties and the principles and methodologies used to measure and report Scope 3 GHG emissions may change based on market practice and regulation.

The Reporting Criteria has been developed to assist Compass in reporting selected ESG information to measure its progress against its ESG strategy. As a result, the Selected Information may not be suitable for another purpose.

Directors’ responsibilities

The Directors of Compass are responsible for:

- taking reasonable steps to design, implement and maintain such internal controls as they determine are relevant to the preparation and presentation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- selecting and developing objective Reporting Criteria;
- properly preparing the Selected Information in accordance with the Reporting Criteria;
- the contents and statements contained within the Report and the Reporting Criteria; and
- implementing reasonable procedures designed to ensure that personnel involved with the preparation and presentation of the Selected Information are properly trained, systems are properly updated and that any changes in reporting relevant to the Selected Information encompass all significant business units.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement, whether due to fraud or error;



- forming an independent limited assurance conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to Compass.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional scepticism throughout the engagement. We planned and performed our procedures to obtain evidence that is sufficient and appropriate to obtain a meaningful level of assurance over the Selected Information to provide a basis for our limited assurance conclusion. Planning the engagement involves assessing whether Compass' Reporting Criteria are suitable for the purposes of our limited assurance engagement. Our procedures selected depended on our judgement, on our understanding of the Selected Information and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.

In carrying out our engagement, we performed procedures which included:

- conducting interviews with management and key staff responsible for the Selected Information to obtain an understanding of the key processes, systems and controls in place for the preparation of the Selected Information;
- inquiring with Compass' management in each of the UK & Ireland, US, France and Australia markets as to the procurement systems used for the purchase of food and non-food products and services. For each of these systems, observing management reperform data extractions for the reporting period;
- obtaining documentation for a selection of transactions, which supports the processes, systems and controls in place for the Selected Information, but did not include evaluating the design of controls, obtaining evidence about their implementation nor testing their operating effectiveness;
- evaluating whether Compass' methods for developing key estimates were appropriate and had been consistently applied, but did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Compass' estimates;
- performing limited substantive testing, including agreeing a selection of the Selected Information to corresponding supporting information;
- considering the appropriateness of the carbon conversion factor calculations and other unit conversion factor calculations used by reference to widely recognised and established conversion factors;
- reperforming a selection of the carbon conversion factor calculations and other unit conversion factor calculations; and
- reading the Report with regard to the Reporting Criteria and for consistency with our findings over the Selected Information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Scope 3 GHG emissions are separated into Forest, Land and Agriculture ("FLAG") and Non-FLAG emissions, as outlined in the Reporting Criteria which the Company has based on the Science Based Targets initiative's Forest, Land and Agriculture Science-Based Target-



Setting Guidance (“SBTi Guidance”). Our procedures do not provide any assurance over whether the Reporting Criteria comply with the SBTi Guidance.

Intended use of our report

Our report has been prepared for Compass solely in accordance with the terms of our engagement. We have consented to the publication of our report on Compass Group’s website for the purpose of Compass showing that it has obtained an independent assurance report in connection with the Selected Information.

Our report was designed to meet the agreed requirements of Compass determined by Compass’ needs at the time. Our report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than Compass for any purpose or in any context. Any party other than Compass who obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, KPMG LLP will accept no responsibility or liability in respect of our report to any other party.

A handwritten signature in black ink, appearing to read 'Andy Kierney', with a long horizontal flourish extending to the right.

Andy Kierney, Director
for and on behalf of KPMG LLP
Chartered Accountants
15 Canada Square
London
E14 5GL
9 September 2024

The maintenance and integrity of Compass’ website is the responsibility of the Directors of Compass; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Information, Reporting Criteria or Report presented on Compass’ website since the date of our report.”



Appendix 1 – Selected Information

The Underlying Selected Data that constitutes the Selected Information is listed below. The information in this Appendix needs to be read together with the limited assurance report and the Reporting Criteria.

Selection Information - ESG-related metrics

Selected Information for the year ended 30 September 2023 included within the “Energy and Greenhouse Gas Emissions” section of the Data Hub on Compass Group PLC’s website:

KPI	Units	Value
Total Scope 3 Greenhouse Gas (“GHG”) emissions	Thousand tonnes of CO ₂ e	11,294,174
Total Forest, Land and Agriculture (FLAG) Emissions	Thousand tonnes of CO ₂ e	3,317,201
Total (Non-FLAG) Emissions	Thousand tonnes of CO ₂ e	8,149,505