

Newly Introduced and Upcoming				
Regulation	Country	Effective from	Summary	Next Steps
Single Use Plastic Bans	England	1 st October 2023	From 1 October 2023, businesses must no longer supply, sell or offer certain single-use plastic items in England. The ban will include single-use plastic plates, trays, bowls, cutlery, balloon sticks, and expanded polystyrene food and drinks containers. All remaining stock must be disposed of.	Banned / restricted APLs have been delisted and blocked. Communication has been sent across the business multiple times via various communication methods.
Restrictions to single-use plastics	Wales	30 th October 2023 & Spring 2026	The Welsh Government introduced bans to businesses from providing certain single use plastic items to end users (consumers) in Wales, aligned with those included in Article 5 of Directive (EU) 2019/904, the European Union’s Single Use Plastic Directive. Phase 1 of the bans on single-use plastic products began on 30 October 2023 and includes: <ul style="list-style-type: none"> • Single-use plastic plates – this includes paper plates with a laminated plastic surface • Single-use plastic cutlery – for example forks, spoons, knives • Single-use plastic drinks stirrers • Cups made of expanded or foamed extruded polystyrene. • Takeaway food containers made of expanded or foamed extruded polystyrene • Single-use plastic balloon sticks • Single-use plastic-stemmed Cotton buds • Single-use plastic drinking straws – with exemptions so people who need them to eat and drink safely and independently can continue to have them. Phase 2 by Spring 2026 and this will include: <ul style="list-style-type: none"> • Carrier bags – with exemptions including carrier bags for raw fish, meat or poultry and unpackaged food • Polystyrene lids for cups and takeaway food containers • Oxo-degradable plastic products. All remaining stock must be disposed of.	Banned / restricted APLs have been delisted and blocked. Communication has been sent across the business multiple times via various communication methods.
ESOS	UK and Ireland	Phase 3 Compliance: December 2023 (Ireland) 5 th June 2024 (UK)	The Energy Savings Opportunity Scheme (ESOS) is a mandatory energy assessment scheme for large organisations in the UK. & Energy Audit Scheme (EAS) is designated by SEAI (Sustainable Energy Authority of Ireland) as meeting the minimum requirements of Article 8 (Energy Audits) of the EU Energy Efficiency Directive.	Compass is engaging with Inenco to ensure compliance with Phase 3.
EU Corporate Sustainability Reporting Directive (CSRD)	Group (ROI)	1 st January 2024	CSRD is the EU’s latest initiative to improve the quality and comparability of corporate ESG disclosures. The CSRD uses the term “sustainability” to refer to environmental, social (including human rights), and governance factors.	Group are ensuring reporting is completed in accordance with CSRD.

Deposit Return Scheme for Ireland	ROI	1 st February 2024	Ireland's Waste Action Plan for a Circular Economy commits to introducing a Deposit and Return Scheme (DRS) for plastic bottles and aluminium cans.	Compass is working with multiple functions across the business and all ROI sites to implement the DRS.
Workplace Recycling	Wales	6 th April 2024	<p>It will become law for all businesses, charities and public sector organisations to sort their waste for recycling.</p> <p>The following materials will need to be separated for collection, and collected separately:</p> <ul style="list-style-type: none"> • Food • Paper and card • Glass • Metal, plastic and cartons • Unsold textiles • Unsold small waste electrical and electronic equipment (WEEE) <p>There will also be a ban on:</p> <ul style="list-style-type: none"> • Sending food waste to sewer (any amount) • Separately collected waste going to incineration and landfill • All wood waste going to landfill <p>You can mix paper and card together in the same container, and you can mix metal, plastic, and cartons together.</p>	Biffa and Suez are supporting units in Wales where we manage the waste to ensure we are compliant.
EU Deforestation Regulation (EUDR)	ROI	30 th December 2024	The EU's new Deforestation Regulation requires companies trading in cattle, cocoa, coffee, oil palm, rubber, soya and wood, as well as products derived from these commodities, to conduct extensive diligence on the value chain to ensure the goods do not result from recent (post 31 December 2020) deforestation, forest degradation or breaches of local environmental and social laws. Companies should consider now the impact of the EUDR on their supply chain due diligence to prepare for the new obligations that apply from 30 December 2024.	ROI procurement team to work with supply chain to ensure compliance with regulation requirements.
Simpler Recycling - formerly known as Consistency in Household and Business Recycling	England	31 March 2025	<p>Timelines</p> <p>By 31 March 2025, non-household municipal premises in England will be required to recycle glass; metal; plastic; paper and card; food waste.</p> <p>Kerbside plastic film collections from non-household municipal premises and households will be introduced by 31 March 2027.</p>	<p>Compass to work with existing waste providers to ensure:</p> <ul style="list-style-type: none"> • All sites separate dry recycling (plastic packaging, paper, card, metal and glass). • All sites separate their food waste to be collected and recycled or composted. <p>Compass to work with waste contractors to develop measures to improve data collection on business waste and recycling performance.</p>

Digital waste tracking	England, Northern Ireland, Scotland and Wales	April 2025	New digital waste tracking service will mean for the first time we will have a comprehensive way to see what is happening to the waste produced in the UK, including where it is created, who is handling it, what is done to it and where it ends up.	Compass will engage with their waste providers to ensure they are compliant with this upcoming requirement.
Deposit Return Scheme	England, Wales and Northern Ireland [and likely Scotland]	October 2025	A Deposit Return Scheme (DRS) for drinks containers is being planned for England, Wales and Northern Ireland [and likely Scotland as well] from October 2025, to minimise littering and increase recycling. DRS requires the consumer to pay a deposit and gets a refund when the empty drinks container is returned.	Compass will work with our sites to implement a DRS at all sites included within the scope of the regulations when the scheme details are announced. Head of Environment is sitting on sub-working group to ensure scheme is workable for hospitality and catering.
Extended Producer Responsibility (EPR)	UK	October 2025	EPR for packaging fees have been deferred for 1 year. Fees were starting in October 2024. They will now start in October 2025. In England, Scotland and Northern Ireland: <ul style="list-style-type: none"> large organisations reporting for January to June 2023 should submit by 1 October 2023 large organisations reporting for July to December 2023 should submit by 1 April 2024 <p>These deadlines are laid out in the regulations. You should make your best effort to meet them, but no enforcement action will be taken if data is submitted by 31 May 2024.</p>	Compass is working with their packaging consultant and compliance scheme administrator to ensure all the necessary packaging data is collated and submitted.
Extended Producer Responsibility (EPR)	UK	October 2025	Mandatory Paper Cup Takeback: Under the new Extended Producer Regulations (EPR), it is anticipated that in 2025, businesses selling fibre-based coffee cups, will be obligated to take back and recycle them.	Compass UK&I has access to PE lined paper cups (standard paper coffee cup) recycling through ordering a dedicated recycle box.
Delayed – Awaiting Outcome – New Consultations				
Regulation	Country	Effective from	Summary	Next Steps
Ireland Environmental Levies	ROI	TBC	The Minister may, with the consent of the Government, make regulations seeking to reduce the use of the following specified categories of single-use products where reusable alternatives exist. (a) Disposable hot beverage cups (b) Disposable cold beverage cups (c) Single-use disposable food containers (d) Single-use food packaging (E) plastic bags The amount of the levy shall be specified in the regulations but shall be no more than €1 per item. The levy shall be payable by the person who carries on the business of selling goods or products in or at the sales outlet concerned.	Compass to investigate the cost implications of the levy on the specified products and introduce alternatives to mitigate the environmental and commercial impacts. Introduction of all levies including hot beverage cups (due to be introduced December 2022) have been postponed. There has been no confirmation of a new introduction date.

Tackling illegal deforestation in UK supply chains	UK	Consultation closed 11th March 2022. Results updated 6 Sep 2022.	<p>The Department for Environment, Food and Rural Affairs (Defra) is seeking views on implementing the Environment Act 2021 provisions, to address the use of illegally-produced 'forest risk commodities' in the UK supply chain.</p> <p>Forest risk commodities are raw materials that can cause wide-scale deforestation when over-used.</p> <p>The Environment Act 2021 will make it illegal for large businesses in the UK to use forest risk commodities that are produced on land that is illegally occupied or used.</p> <p>Secondary legislation is needed to implement these provisions, therefore views would be used to create their design and accompanying guidance.</p>	None at this time. Awaiting outcome of consultation.
Implementing due diligence on forest risk commodities	UK	Consultation closed 11th March 2022. Results updated 6 Sep 2022	<p>The Department for Environment Food and Rural Affairs (Defra) is seeking views on the implementation of due diligence provisions in the Environment Act.</p> <p>It aims to:</p> <ul style="list-style-type: none"> ▪ Improve the sustainability of supply chains. ▪ Protect global forests and ecosystems. ▪ Tackle illegal deforestation in UK supply chain. ▪ Make it illegal for larger businesses to use key forest risk commodities* produced on land illegally occupied or used. ▪ Introduce requirements for businesses to undertake due diligence exercises on their supply chains ▪ Introduce requirements for businesses to publish their due diligence report annually. <p>*Forest risk commodities are raw materials that can cause wide-scale deforestation when overused.</p>	None at this time. Awaiting outcome of consultation.