

Newly Introduced and Upcoming				
Regulation	Country	Effective from	Summary	Next Steps
<b>EU Deforestation Regulation (EUDR)</b>	ROI	30 <sup>th</sup> December 2025	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.	ROI procurement, Foodbuy and Compass Sustainability engaging with supply chain to ensure compliance with regulation requirements.
<b>EU Corporate Sustainability Reporting Directive (CSRD)</b>	Group (ROI)	2026	European Union (EU) law that requires large and listed companies to publish regular, detailed reports on their environmental, social, and governance (ESG) impacts and risks. It aims to make corporate sustainability reporting more transparent, consistent, and comparable, putting it on par with financial reporting.	Group are ensuring reporting is completed in accordance with CSRD.
<b>Restrictions to single-use plastics</b>	Wales	Spring 2026	<p>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.</p> <p>Phase 2 by Spring 2026 and this will include:</p> <ul style="list-style-type: none"> <li>Carrier bags – with exemptions including carrier bags for raw fish, meat or poultry and unpackaged food</li> <li>Polystyrene lids for cups and takeaway food containers</li> <li>Oxo-degradable plastic products.</li> </ul> <p>All remaining stock must be disposed of.</p>	Banned Communication has been sent across the business via various communication methods. Restricted APLs have been delisted and blocked.
<b>Packaging and Packaging Waste Regulation</b>	EU	August 2026	Imposes new rules on packaging suppliers, manufacturers, producers, retailers and waste management companies for packaging made from any material placed on the EU market. Companies are mandated by the Regulation to prioritise design modifications and choices of materials to be able to meet recycling performance grade thresholds.	For awareness only.
<b>Digital waste tracking</b>	England, Northern Ireland, Scotland and Wales	October 2026	<p>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.</p> <p>October 2026 - service mandatory for receiving site operators</p> <p>April 2027 -planned expansion of the service to other operators</p>	Compass will engage with their waste providers to ensure they are compliant with this upcoming requirement.

<b>Deposit Return Scheme</b>	England, Northern Ireland, Scotland and Wales	October 2027	A Deposit Return Scheme (DRS) for drinks containers is being planned for England, Northern Ireland and Scotland from October 2027 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. Wales exited the scheme in November 2024, but aims to deliver their own DRS and align with the rest of the UK for plastic bottles and can, as Wales is looking to include glass as a material type.	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.
<b>ESOS</b>	UK	Phase 3 ongoing Phase 4 December 2027	The Energy Savings Opportunity Scheme (ESOS) is a mandatory energy assessment scheme for large organisations in the UK. Phase 3 requires an organisation to use the suggested energy saving measures as the basis for an energy-saving action plan which must be submitted. Annual progress reports are due December 2025 and December 2026. Phase 4 compliance deadline 5 <sup>th</sup> December 2027.	Compass has engaged Sustainable Energy First to support ESOS Action Plan and Annual Updates.
<b>Packaging Extended Producer Responsibility (pEPR)</b>	UK	Ongoing	Twice yearly packaging data submissions. H1 (Jan-June) due by 1 <sup>st</sup> October. H2 (July-Dec) by 1 <sup>st</sup> April each year. First Notice of Liability received October 2025, July each year thereafter.	Compass is employing a packaging consultant and compliance scheme administrator to ensure all the necessary packaging data is collated and submitted compliantly.
<b>Delayed – Awaiting Outcome – New Consultations</b>				
<b>Regulation</b>	<b>Country</b>	<b>Effective from</b>	<b>Summary</b>	<b>Next Steps</b>
<b>Ireland Environmental Levies</b>	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.
<b>Tackling illegal deforestation in UK supply chains</b>	UK	Consultation closed 11th March 2022. Results updated 6 Sep 2022.	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. Forest risk commodities are raw materials that can cause wide-scale deforestation when over-used. 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. Secondary legislation is needed to implement these provisions, therefore views would be used to create their design and accompanying guidance.	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"> <li>▪ Improve the sustainability of supply chains.</li> <li>▪ Protect global forests and ecosystems.</li> <li>▪ Tackle illegal deforestation in UK supply chain.</li> <li>▪ Make it illegal for larger businesses to use key forest risk commodities* produced on land illegally occupied or used.</li> <li>▪ Introduce requirements for businesses to undertake due diligence exercises on their supply chains</li> <li>▪ Introduce requirements for businesses to publish their due diligence report annually.</li> </ul> <p>*Forest risk commodities are raw materials that can cause wide-scale deforestation when overused.</p>	None at this time. Awaiting outcome of consultation.
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