

Newly Introduced and Upcoming				
Regulation	Country	Effective from	Summary	Next Steps
ESOS	UK	Phase 3 Action Plan: 5 March 2025	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.	Compass has engaged Inenco to complete the Phase 3 Action Plan.
Simpler Recycling	England	31 March 2025	By 31 March 2025, non-household municipal premises in England will be required to recycle glass; metal; plastic; paper and card; food waste. Kerbside plastic film collections from non-household municipal premises and households will be introduced by 31 March 2027.	Compass is working with existing waste providers and engaging with our clients to ensure: <ul style="list-style-type: none"> All sites separate dry recycling (plastic, metal, glass and continue the comingling of paper and card, where practicable). All sites separate their food waste to be collected and recycled or composted. All macerators are decommissioned.
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 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.	Compass is working with their packaging consultant and compliance scheme administrator to ensure all the necessary packaging data is collated and submitted including CH&CO.
EU Deforestation Regulation (EUDR)	ROI	30 th 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. 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.
Restrictions to single-use plastics	Wales	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 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. 	Banned / restricted APLs have been delisted and blocked. Communication has been sent across the business multiple times via various communication methods.

			All remaining stock must be disposed of.	
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.
EU Corporate Sustainability Reporting Directive (CSRD)	Group (ROI)	2026	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	England, Wales, Northern Ireland [and likely Scotland	October 2027	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.
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.	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.

<p>Implementing due diligence on forest risk commodities</p>	<p>UK</p>	<p>Consultation closed 11th March 2022. Results updated 6 Sep 2022</p>	<p>The Department for Environment Food and Rural Affairs (Defra) is seeking views on the implementation of due diligence provisions in the Environment Act. 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>	<p>None at this time. Awaiting outcome of consultation.</p>
---	-----------	--	---	---