



Sodexo

Statutory auditors' report on selection of
social and societal indicators published on
Sodexo's website and extracts from the
Reference Document

Sodexo
255, Quai de la Bataille de Stalingrad
92130 Issy-les-Moulineaux

This report contains 4 pages

This is a free translation into English of the original report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, professional guidelines applicable in France.

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92130 Issy-les-Moulineaux

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Further to your request and in our capacity as Statutory Auditors of Sodexo, we have carried out work for the purpose of enabling us to provide reasonable assurance on a selection of social and societal indicators published on the www.sodexo.com website under the Corporate Responsibility/Assessing our progress/Indicators section, which are indicated by the following symbol ☒☒. As mentioned on the website, the indicators are extracts from section 2.6.1 of the Sodexo Reference Document (pages 111 to 113).

Social and societal indicators selected by Sodexo ("the Indicators") are the following:

- ✓ Social section:
 - Indicator "Total workforce" (Group scope)
 - Indicator "Total workforce by gender, category, age, geographical area" (Group scope);
 - Indicator "Percentage of site management positions filled by internal promotion" (Group scope);
 - Indicator "Group employee engagement rate" (Group scope);
 - Indicator "Number of work related accidents" (Group scope);
 - Indicator "Percentage of employees participating in at least one training program" (Group scope);
 - Indicator "Percentage of Women's representation rate on the Board of Director/among Group Senior Leaders/in management positions/in total workforce" (Group scope);
 - Indicator "Number of employees participating in at least one training program" (Group scope);
- ✓ Societal section:
 - Indicator "Percentage of Group revenues of countries selecting products that support the development of a sustainable palm oil industry" (OSS¹ scope);
 - Indicator "Percentage of Group revenues of countries developing and promoting health & wellness solutions" (Group scope);

¹ OSS: On Site Services

- Indicator “Number of countries having implemented the STOP Hunger initiative” (OSS scope);
- Indicator “Percentage of spend with contracted suppliers having signed a supplier code of conduct” (Group scope);
- Indicator “Percentage of employees working in countries having the Sodexo Statement of Business Integrity available in at least one official language” (Group scope);

Those Indicators were prepared under the responsibility of the Sodexo Group Human Resources and Corporate Social Responsibility Departments in accordance with the Protocols “Fiscal 2013 BTP Indicator User Guide_Final” and “HR Reporting Tool Guide_Quarter” (below “the Protocols”) used by Sodexo and available from the Sodexo Group Human Resources and Corporate Social Responsibility Departments.

It is our role, based on our work, to provide a reasonable assurance conclusion on the Indicators.

Conclusions expressed below concern only the Indicators and not all the indicators communicated on the www.sodexo.com website under the Corporate Responsibility/Assessing our progress/Indicators section.

Nature and scope of our work

We conducted our engagement in accordance with IFAC - ISAE 3000 standard “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” and in accordance with the professional standards applicable in France.

We performed the procedures described below to obtain assurance about whether the Indicators comply, in all material respects, with the Protocols used by Sodexo.

- ✓ We identified those in charge of collecting information the Indicators within the company and, where appropriate, those in charge of internal control and risk management procedures;
- ✓ We assessed the appropriateness of the Protocols in terms of its relevance, completeness, neutrality, understandability and reliability, taking into consideration, where appropriate, industry best practice;
- ✓ We reviewed the internal control and risk management procedures related to the preparation of the Indicators. We conducted interviews with those responsible for preparing the Indicators. We verified the correct application of the implemented process for collecting, compiling, processing and verifying the Indicators, to ensure that it is complete and consistent;
- ✓ We selected a sample of entities to be controlled:
 - France: B&R² France et OSS France;
 - Belgium: OSS Belgium;
 - Italy: OSS Italy;
 - United Kingdom and Republic of Ireland: OSS UK & Ireland et B&R UK;

² B&R : Benefits & Rewards

- Spain: OSS Spain;
- United States: OSS USA.

This selection has been carried out on the bases of quantitative and qualitative criteria applied to the Indicators.

✓ At the level of the selected entities:

- We carried out interviews with the persons in charge of the preparation of the Indicators in order to verify that the procedures had been correctly applied and to identify any omissions;
- We conducted tests of details on a sampling basis, which consisted of verifying the calculations and reviewing the Indicators with the associated evidence.

The contribution of those entities to the Indicators represents 52% of the workforce for social Indicators and between 50% and 69% for societal Indicators.

We called on our CSR experts to assist us in our work.

Conclusion

In our opinion, the Indicators selected by Sodexo, indicated by the symbol ☒☒, comply, in all material respects, with the Protocols used by Sodexo.

Paris La Défense and Neuilly-sur-Seine, 15 November 2013

The Statutory Auditors,

KPMG Audit
Division of KPMG S.A.

PricewaterhouseCoopers Audit

Philippe Arnaud
Partner
in charge of Climate
Change & Sustainability
Services

Hervé Chopin
Partner

Sylvain Lambert
Partner
in charge of
Sustainability Services

Yves Nicolas
Partner