

## EARNINGS PER SHARE (EPS)

Group net income divided by the weighted average number of shares outstanding.

## EMPLOYEE ENGAGEMENT RATE

Engagement is defined as a level of commitment in a group or business, and refers to employees' commitment to the success of the business, their loyalty and their pride in being part of the organization. As such the engagement rate is the percentage of employees having responded to the six engagement questions with an average rating of 4.5 or higher on an increasing scale of from 1 to 6 (methodology developed by Aon Hewitt).

Additional information is available in section 2.3.1 of this document.

## EMPLOYEE RETENTION RATE

The employee retention rate is the number of employees who leave during the year divided by the average number of employees.

Note that for purposes of this calculation employees leaving the Group do not include departures related to legal requirements or regulations concerning lost contracts, transfers between Group subsidiaries or the expiration of fixed-term contracts.

## GRI

The Global Reporting Initiative (GRI) was created in 1997 by the Coalition for Environmentally Responsible Economies (CERES) in partnership with the United Nations Environment Programme (UNEP). The GRI's vocation is to lift sustainable development methods to a level equivalent to those of financial reporting, in the interests of comparability, credibility, rigor, frequency and verifiability of the communicated information.

## GROUP NET INCOME

Group net income corresponds to the line "Profit attributable to equity holders of the parent" in the consolidated income statement. It is the total net income generated by all Group companies less the portion of net income attributable to interests held by third party shareholders in subsidiaries not wholly owned by Sodexo.

## ISSUE VOLUME

The face value of vouchers and cards multiplied by the number of vouchers and cards issued.

## INTENSITY RISK

Risks whose frequency and severity require transfer to the insurance market.

## ISO

ISO (International Organization for Standardization) is the world's largest developer of voluntary International Standards. International Standards give state of the art specifications for products, services and good practice, helping to make industry more efficient and effective. They include ISO 9001 for Quality management, ISO 14001 for Environmental management and ISO 22000 for Food Safety management and ISO 55000 for asset management.

## NET DEBT

Net debt corresponds to the Group's gross borrowings\* at the balance sheet date less cash and cash equivalents and restricted cash and financial assets related to the Benefits and Rewards Services activity, less bank overdrafts.

\* Gross borrowings: current and non-current financial debt plus derivative financial instruments (assets and liabilities, current and non-current).