

Company Name Aeon
Industry Agricultural Products (Supply Chain and Own Operations) & Apparel (Supply Chain only)
Overall Score 17.9 out of 100

Theme Score	Out of	For Theme
1.6	10	A. Governance and Policies
7.9	25	B. Embedding Respect and Human Rights Due Diligence
2.0	20	C. Remedies and Grievance Mechanisms
2.9	25	D. Performance: Company Human Rights Practices
3.6	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policies (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: General HRs commitment: The Human Rights policy states that 'we will comply with domestic laws on human rights and labor, the International Bill of Human Rights, and the rules on human rights set forth in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work in accordance with the Aeon Basic Principles, the Aeon Code of Conduct, and the United Nations Global Compact [...]'. [AEON Human Rights Policy, 10/2018: aeon.info] & [Sustainability Data Book 2020, 2021: ssl4.eir-parts.net] Score 2 <ul style="list-style-type: none"> Met: Commitment to the UNGPs: The Company indicates in its Human Rights policy that 'we will support and follow the United Nations Guiding Principles on Business and Human Rights'. [AEON Human Rights Policy, 10/2018: aeon.info]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Company has a commitment to the ILO Core: The Company indicates that 'we will comply with domestic laws on human rights and labor, the International Bill of Human Rights, and the rules on human rights set forth in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work in accordance with the Aeon Basic Principles, the Aeon Code of Conduct, and the United Nations Global Compact'. [AEON Human Rights Policy, 10/2018: aeon.info] Not Met: Company has an explicit commitment to All four ILO Core: Although the Company states on its website section 'Global Framework Agreement' that its basic principles 'include respecting the human rights and basic rights of workers advocated in the eight core conventions of the ILO as well as respecting the 10 principles of the UN Global Compact.' No statement committing to each one of the

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			<p>ILO Core was found (this datapoint requires explicit mention to each one). Previous assessment was partly based upon the Aeon Report 2018 which CHRB no longer considers is a suitable source for policy statements. No evidence was found that the Company's Human Rights policy or other policies include an explicit commitment to each ILO core area. The commitment found was related to discrimination. [Global Framework Agreement - website, N/A: aeon.info] & [Global Framework Agreement, 10/11/2014: aeon.info]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Company expect suppliers to commit to ILO Core: The Supplier Code states: 'Companies and organisations shall comply with the principles of the treaties and recommendations stipulated by the following international organisations: International Labour Organisation Declaration on Fundamental Principles and Rights at Work.' Although 'shall comply with...' is not considered evidence of formal commitment following CHRB wording criteria, the Supplier Code also includes explicit requirements for all ILO Core. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Met: Company explicitly list All four ILO for suppliers: The supplier code contains commitments to each of discrimination, child labour, forced labour, freedom of association and collective bargaining. In relation to these last, the code states the following: 'Shall respect employees' right to organize, join and manage a labour union chosen by the employees themselves, and for the employees' representative to enter into collective bargaining with the company. Where there are legal and regulatory restrictions imposed on the right to freedom of association and collective bargaining, shall establish as an alternative measure, a complaint handling system where management and employee representatives can take their concerns and to respond in good faith'. [Supplier code of conduct 2019, 01/03/2019: aeon.info]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect H&S of workers: The Company indicates on its website "Health management": 'Employee health promotion is the Aeon of corporate activities, and based on the idea that if employees are healthy, we can provide services that bring health and happiness to local customers. We have announced the Declaration and are promoting health management. Through health management, we aim to improve productivity, reduce turnover, and improve employee satisfaction and job satisfaction.' However, no formal statement of commitment according to CHRB wording criteria was found, and this document is not considered a suitable source for policy statements under CHRB's revised approach. This datapoint was previously assessed as Met based on the Company's Aeon Report 2018 which CHRB no longer considers a suitable source for policy statements. Although the Sustainability Data Book 2020 reports that it is certified in SA8000, an international standard related to human rights and labor conditions, no reference was found in a suitable source for Policy statement of a commitment to respect health and safety of workers. [AEON Human Rights Policy, 10/2018: aeon.info] & [Health management - website, N/A: aeon.info] • Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week [AEON Human Rights Policy, 10/2018: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expect suppliers to commit to H&S of their workers: The supplier code states that they 'shall provide employees with a safe and healthy working environment compliant with applicable legislation, in addition to providing effective steps to prevent disease including accidents, injuries and emotional issues relating to potential health and safety. Shall apply similar health and safety standards to dormitories and cafeterias provided to employees'. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: The supplier codes states that 'Weekly working hours shall be as stated in legislation, but shall not exceed 48 hours per week, except for overtime. Overtime work must be voluntary. Weekly working hours shall not exceed 60 hours per week, including overtime hours, which shall not be demanded regularly. Employees shall be provided with holidays as stated in legislation. Where there is no applicable legislation, then at least 1 day off in every 7 days shall be provided. [...] Work exceeding statutory working times shall receive payment of a higher amount of overtime allowance than is stated in legislation or collective agreements'. [Supplier code of conduct 2019, 01/03/2019: aeon.info]

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.3.a.AG	Commitment to respect human rights particularly relevant to the industry – land, natural resources and indigenous peoples’ rights (AG)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Respect land ownership and natural resources as set out in VGGT [AEON Human Rights Policy, 10/2018: aeon.info] • Not Met: Respect land ownership and natural resources as set out in The IFC Performance Standards • Not Met: Respecting indigenous peoples’ rights or ILO Convention No.169 or UN Declaration • Not Met: Expecting suppliers to make these commitments: The Company indicates in its Supplier Code: 'Raw materials used shall not be environmentally destructive or infringe the rights of aboriginal peoples'. However, no further information or a reference to the VGGT, the IFC Performance Standards or the ILO Convention No. 169 was found. [Supplier code of conduct 2019, 01/03/2019: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Respecting the right to water • Not Met: Company's policy commits to obtain FPIC • Not Met: Expecting suppliers to make these commitments
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (AG)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Women's rights: The Company indicates on its website section 'Human rights initiatives': 'We will respect the rights of children and women, and support and practice the UN Guiding Principles on Business and Human Rights, based on the principles of "Rights and Business Principles" and "Principles for Eliminating Discrimination against Women"'. However, this website section is not considered a suitable source for policy statements under CHRB's revised approach. No reference to women's rights was found in the company's Human Rights Policy nor in other suitable sources for policy statements. The Company has provided additional source to this indicator but no material evidence was found. [AEON Human Rights Policy, 10/2018: aeon.info] & [Human Rights initiatives, N/A: aeon.info] • Not Met: Children's rights: The Company indicates on its website section 'Human rights initiatives': 'We will respect the rights of children and women, and support and practice the UN Guiding Principles on Business and Human Rights, based on the principles of "Rights and Business Principles" and "Principles for Eliminating Discrimination against Women"'. However, this website section is not considered a suitable source for policy statements under CHRB's revised approach. Although the company refers to child labour in different sources, no specific statement in relation to respect children's rights was found in a suitable policy statement document. The Company has provided additional source to this indicator but no material evidence was found. [Human rights policy and efforts on website, N/A: aeon.info] & [Human Rights initiatives, N/A: aeon.info] • Not Met: Migrant worker's rights: No evidence was found in sources referenced by the company to respect migrants' rights in its own operations. [AEON Human Rights Policy, 10/2018: aeon.info] & [Human rights policy and efforts on website, N/A: aeon.info] • Not Met: Expects suppliers to respect at least one of these rights: Although the supplier code of conduct refers to gender-based pay gaps and discrimination in the context of pregnancy and marriage for women, no evidence was found of an expectation of commitment to respect general women’s rights in the supply chain. In addition, although the Code for suppliers includes some consideration in relation to migrant workers, no evidence was found of an expectation of commitment to respect migrants’ rights. Finally, although the code refers to child labour and young workers in situations on danger, no specific evidence was found of a commitment to children's rights. [Supplier code of conduct 2019, 01/03/2019: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: CEDAW/Women's Empowerment Principles [AEON Human Rights Policy, 10/2018: aeon.info] • Not Met: Child Rights Convention/Business Principles [AEON Human Rights Policy, 10/2018: aeon.info] • Not Met: Convention on migrant workers [AEON Human Rights Policy, 10/2018: aeon.info] • Not Met: Expecting suppliers to respect these rights
A.1.3.AP	Commitment to respect human rights particularly relevant to the	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Women's rights: The Company indicates on its website section 'Human rights initiatives': 'We will respect the rights of children and women, and support and practice the UN Guiding Principles on Business and Human Rights, based on the principles of "Rights and Business Principles" and "Principles for Eliminating

Indicator Code	Indicator name	Score (out of 2)	Explanation
	industry – vulnerable groups (AP)		<p>Discrimination against Women". However, this website section is not considered a suitable source for policy statements under CHRB's revised approach. No reference to women's rights was found in the company's Human Rights Policy nor in other suitable sources for policy statements. [AEON Human Rights Policy, 10/2018: aeon.info] & [Human Rights initiatives, N/A: aeon.info]</p> <ul style="list-style-type: none"> • Not Met: Children's rights: The Company indicates on its website section 'Human rights initiatives': 'We will respect the rights of children and women, and support and practice the UN Guiding Principles on Business and Human Rights, based on the principles of "Rights and Business Principles" and "Principles for Eliminating Discrimination against Women". However, this website section is not considered a suitable source for policy statements under CHRB's revised approach. Although the company refers to child labour in different sources, no specific statement in relation to respect children's rights was found in a suitable policy statement document. [Human rights policy and efforts on website, N/A: aeon.info] & [Human Rights initiatives, N/A: aeon.info] • Not Met: Migrant worker's rights: No evidence was found in sources referenced by company to respect migrants' rights for own operations. [AEON Human Rights Policy, 10/2018: aeon.info] & [Human rights policy and efforts on website, N/A: aeon.info] • Not Met: Expects suppliers to respect these rights: Although the supplier code of conduct refers to gender-based pay gaps and discrimination in the context of pregnancy and marriage for women, no evidence found of an expectation of commitment to respect general women's rights in the supply chain. In addition, although the Code for suppliers includes some consideration in relation to migrant workers, no evidence was found of an expectation of commitment to respect migrants' rights. Finally, although the code refers to child labour and young workers in situations on danger, no specific evidence was found of commitment to children's rights. [Supplier code of conduct 2019, 01/03/2019: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: CEDAW/Women's Empowerment Principles [AEON Human Rights Policy, 10/2018: aeon.info] • Not Met: Child Rights Convention/Business Principles [AEON Human Rights Policy, 10/2018: aeon.info] • Not Met: Convention on migrant workers [AEON Human Rights Policy, 10/2018: aeon.info] • Not Met: Expecting suppliers to respect these rights
A.1.4	Commitment to remedy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: The Company commits to remedy: The supplier code requires the implementation of 'remedial measures to locate any employee who is suffering from abuse and harassment and remedy any issue'. However, this requirement is made only in the context of harassment, and in the supplier code of conduct. No evidence of a commitment from the Company to remedy adverse impacts that it has caused or contributed to was found. The Company has provided feedback to CHRB regarding this datapoint, but it was not material to the remedy commitment requirement. [Supplier code of conduct 2019, 01/03/2019: aeon.info] & [AEON Human Rights Policy, 10/2018: aeon.info] • Not Met: Company expect suppliers to make this commitment: The supplier code requires to implement 'remedial measures to locate any employee who is suffering from abuse and harassment and remedy any issue'. However, this requirement is made only in the context of harassment of a worker. No evidence of a requirement for suppliers to commit to remedy the adverse impacts on individuals and workers and communities that it has caused or contributed was found. [Supplier code of conduct 2019, 01/03/2019: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Collaborating with other remedy initiatives • Not Met: Work with suppliers to remedy impact
A.1.5	Commitment to respect the rights of human rights defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Zero tolerance attacks on HRs Defenders (HRDs) • Not Met: Company expect suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Work with HRD to create safe and enabling environment

A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Board level responsibility for HRs: The Company has provided feedback to CHRB regarding this datapoint, but it was not material Not Met: Describe HR expertise of Board member Score 2 <ul style="list-style-type: none"> Not Met: Speeches/letters by Board members or CEO
A.2.2	Board responsibility	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Board/Committee review HRs strategy: The Company has provided feedback to CHRB regarding this datapoint, but it was not material. Part of the evidence supplied was found only in Japanese. Not Met: Examples/trends re HR discussion in the last reporting period Score 2 <ul style="list-style-type: none"> Not Met: Meets both requirements under score 1 Not Met: How affected stakeholders/HR experts informed discussions
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Incentives for at least one board member Not Met: At least one key HR risk, beyond employee H&S Score 2 <ul style="list-style-type: none"> Not Met: Performance criteria made public Not Met: Review of other board performance criteria
A.2.4	Business model strategy and risks	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Board process to review bussiness model and strategy Not Met: Describe frequency and triggers for reviewing Score 2 <ul style="list-style-type: none"> Not Met: Meets both requirements under score 1 Not Met: Example of actions decided

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Score of 1 on A.1.2.a: See A.1.2.a Met: Senior responsibility for HR implementation and decision making: According to the company's Sustainability Data Book 2021: 'Aeon has launched and now operates the Human Rights Awareness Promotion Committee as a Groupwide organization tasked with overseeing and promoting operations related to raising awareness of human rights. This organization formulates Aeon's policies related to human rights initiatives, develops the Group's internal human rights training plans, and discusses and executes progress checks and assessments in conjunction with the promotion officers and promotion personnel in each Group company. Ultimately the chief officer of human resources submits proposals and reports for deliberation by the Aeon Management Committee'. [Sustainability Data book 2021, 02/2022: aeon.info] Score 2 <ul style="list-style-type: none"> Met: How it assigns Day-to-day responsibility: The company provides a chart with the 'Group Human Rights Awareness Promotion structure', which shows responsibility within the group and group companies, including how it is distributed within group companies. Each group company has a chief promotion officer (director in charge of HR), promotion officer and promotion administrators. [Promotion Framework for Advancing Human Rights training, 17/07/19: aeon.info] Not Met: Day-to-day resources and expertise allocation in own ops Not Met: Resources and expertise allocation in the supply chain
B.1.2	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Senior manager incentives for human rights Not Met: At least one key HR risk, beyond employee H&S Score 2 <ul style="list-style-type: none"> Not Met: Performance criteria made public Not Met: Review of other senior management performance

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.3	Integration with enterprise risk management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: HR risks is integrated as part of enterprise risk system • Not Met: Provides an example Score 2 <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a: See A.1.2.a • Met: Communicates its policy to all workers in own operations: The company indicates that 'with a view to promoting Aeon Human Rights policy and increasing all employees' awareness of human rights, the Group has established an in-house system for advancing human rights training [...]'. Issues covered by the training include 'issues pertaining to social discrimination, foreign residents, abuse of power, diversity, people with disabilities, and work-life balance, to increase the understanding and awareness of all our employees. Human Rights and Aeon Code of Conduct Training has provided guidance to each company by selecting themes in line with training needs of each Group company while linking to the Aeon Human Rights Enlightenment Office and Corporate Ethics Team. In FY 2019, we plan to continue conducting Human Rights and Aeon Code of Conduct Training for all our employees'. [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net] & [Human rights policy and efforts on website, N/A: aeon.info] Score 2 <ul style="list-style-type: none"> • Not Met: Communication of policy commitments to stakeholder • Not Met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a: A.1.2.a • Not Met: Steps to communicate policy commitments to supply chain • Met: Requires suppliers to communicate policy requirements: The Aeon report shows a chart with the procedure for supplier certification and audits. It indicates that it provides the 'new supplier briefing' and then it mentions the 'supplier code of conduct pledge compliance submission'. The 2018 report (released in 2019) shows a chart including supplier briefings followed by compliance pledge and supplier registration. The supplier code states that, where 'supplier engages its own supplier, they shall ensure that all subcontractors and contractors are also in compliance. It shall be confirmed that all suppliers, subcontractors and contractors have been informed that they are requested by Aeon to satisfy the requirements of either the Aeon Supplier Code of conduct or their own code'. [Supplier code of conduct 2019, 01/03/2019: aeon.info] & [Aeon Report 2018, 01/2019: ssl4.eir-parts.net] Score 2 <ul style="list-style-type: none"> • Met: How HR commitments made binding/contractual: The company indicates in its Sustainability Data Book 2021: 'We currently require suppliers of TOPVALU and TOPVALU Collection to comply with Aeon Supplier CoC, and we improve issues through external, second party and first-party audits.' In addition, in Aeon Report 2018 shows a chart including supplier briefings followed by compliance pledge and supplier registration'. [Sustainability Data book 2021, 02/2022: aeon.info] & [Aeon Report 2018, 01/2019: ssl4.eir-parts.net] • Met: Company requires suppliers to cascade down to their suppliers: The supplier code requires that suppliers 'shall disclose manufacturing subcontractors to Aeon and shall obtain Aeon's approval prior to start of production. Shall obtain approval from Aeon prior to use of contractors and subcontractors'. [Supplier code of conduct 2019, 01/03/2019: aeon.info]
B.1.5	Training on Human Rights	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Scores at least 1 on A.1.2.a: See A.1.2.a • Met: How workers are trained on HR policy commitments: In its Sustainability Data Book 2019, the company states: 'With a view to promoting Aeon Human Rights Policy and increasing all employees' understanding and awareness of human rights, the Group has established an promoting framework for advancing human rights training. By continuing such training activities, Aeon will address various issues related to human rights and become a corporate group with an employee-friendly workplace environment that enables a range of different personnel to contribute to operations. Aeon holds training programs for a variety of issues [...] Human rights and Aeon Code of Conduct Training has provided guidance to each company by selecting themes in line with the training needs of each Group company [...] in FY2019, we plan to continue conducting Human Rights and Aeon

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Code of Conduct Training for all of our employees'. [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net]</p> <ul style="list-style-type: none"> • Not Met: Trains relevant managers including procurement: The company reports in its Sustainability Data Book 2021: '[...] Aeon creates training opportunities so that all officers and employees of Group companies can gain a correct understanding and deeper recognitions of human rights and enhance their awareness of human rights through in-house training and other initiatives.' However, no details were found on specific training for relevant managers in charge of supply chain, including procurement. [Sustainability Data book 2021, 02/2022: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a: See A.1.2.a • Not Met: Meets both requirements under score 1 • Not Met: Trains suppliers to meet company's HR commitment • Not Met: Disclose % trained
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Scores at least 1 on A.1.2.a: See A.1.2.a • Met: Monitoring implementation of HR policy commitments across global ops and supply chain: The Company monitors the implementation of its human rights policy through SA8000 certification. In addition, the Company states in its Sustainability Data Book 2021: 'We currently require suppliers of TOPVALU and TOPVALU Collection to comply with Aeon Supplier CoC, and we improve issues through external, second party and first-party audits.' [Sustainability Data book 2021, 02/2022: aeon.info] & [Aeon Report 2018, 01/2019: ssl4.eir-parts.net] • Not Met: Proportion of supply chain monitored: The Company provides quantitative data on supply chain monitoring. However, no evidence was found in public sources of the total percentage of the agricultural supply chain monitored. [Sustainability Data book 2021, 02/2022: aeon.info] • Not Met: Describe how workers are involved in monitoring <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a: See A.1.2.a • Met: Describes corrective action process: With respect the external audit, the Company reports: 'The factory makes a corrective action plan (CAP) for findings at the audit and submit it to Aeon. Six months after the audit, an Aeon certificated auditor visits the factory again to confirm the finding improvements according as CAP'. A similar process is described for second and first - party audits. The Company indicates (source from 2019) that 'if audits find evidence of deliberate falsification, we will cease doing business with them'. [Sustainability Data book 2021, 02/2022: aeon.info] & [Aeon Report 2018, 01/2019: ssl4.eir-parts.net] • Met: Disclose findings and number of corrective action: The Company also discloses information about the number of non compliances found during 2020 audits grouped by issue, including child labour, health and safety, discrimination, and working hours. In addition, it discloses information about the trends in audits findings: 'Understanding of human rights on the part of contractors has improved year after year, and matters requiring reports on corrective action have continued to decreased. In FY2020, it was not possible to secure enough personnel to meet the rapid increase in manufacturing due to the COVID-19 pandemic, resulting in some plants being identified as having long working hours. However, there were cases where employment could not be maintained and freedom of association was not guaranteed.' [Sustainability Data book 2021, 02/2022: aeon.info]
B.1.7	Engaging and terminating business relationships	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: HR affects selection of suppliers [Sustainability Data book 2021, 02/2022: aeon.info] • Met: HR affects on-going supplier relationships: The Company indicates (source from 2019) that 'if audits find evidence of deliberate falsification, we will cease doing business with them'. The supplier code also states that 'when a supplier or an organisation in the supply chain is determined to be in violation of any legislation, ordinances, regulations, or this code, when their behaviour is unethical [...] or when consigning production without Aeon's permission, Aeon shall be able to terminate its relationship with said supplier immediately'. No new evidence found in latest report. In FY2020, business dealings did not go ahead in two cases due to serious non-compliances.' [Aeon Report 2018, 01/2019: ssl4.eir-parts.net] & [Supplier code of conduct 2019, 01/03/2019: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe positive incentives offered to respect human rights: The Company 'participated in both the Fairtrade International's Fairtrade Sourcing Program and Fairtrade (full certification) to expand fair trade raw material

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>procurement amount.' However, it is not clear how this is articulated in its relations with suppliers. The Company's sustainability procurement goals include 100% acquisition of products with different certifications such as GAP, GFASI-based food safety management system, MSC for seafood, FSC certified paper, pulp and timber, RSPO for palm oil. No further evidence was found in latest documents. [Sustainable procurement policy and goals for 2020, 19/04/2017: aeon.info] & [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net]</p> <ul style="list-style-type: none"> • Not Met: Working with suppliers to meet HR requirements: The Company indicates on its website: 'Under the policy of being responsible for the entire supply chain from the procurement of raw materials for products to their commercialization, Aeon is working with suppliers (manufacturing contractors) to ensure the safety and security of products. In 2003, Aeon established its own Code of Conduct for Aeon Supplier Transactions (Aeon Supplier Code of Conduct), which guarantees a safe and healthy work environment that protects the human rights of employees and considers stakeholders and the environment. We ask our suppliers (contractors) to comply with the fact that they produce products while they are being carried out properly.' However, no further information about how the Company is working with suppliers was found. [Human Rights initiatives, N/A: aeon.info]
B.1.8	Approach to engagement with affected stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years: The Company states that 'As part of our human rights due diligence, we engaged in dialogue with human rights experts and civil society representatives. [...] we exchange opinions on themes in the Aeon Supplier Code of Conduct to promote throughout the supply chain.' However, no evidence found on how the Company has identified, and engaged with affected and potentially affected stakeholders in the last two years. No further evidence found in latest documents. [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net] • Not Met: Discloses stakeholders that HRs may be affected • Not Met: Provides two examples of engagement with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HR issues • Not Met: Describe how views influenced company's HR approach

B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifying risks in own operations: The Company indicates that since 2003 it carries out a Code of Conduct survey which allows gathering information on workplace issues, employee work styles, motivation levels, and the like. 'We also compile, analyse and share survey findings with the Group companies, and use them to help resolve specific social issues. In 2017 we conducted the survey at 69 Group companies overseas and received 48,000 responses'. In addition, on its website, it states that 'before embarking on human rights due-diligence of entire Aeon Group's supply chain, we first reviewed our own activities and engaged in dialogue with stakeholders in 2018. Through this process we prioritized initiatives to address three deficiencies and clarified issues to be addressed. In its Sustainability Data Book 2019, the Company reports: '[...] we conducted human rights due diligence based on the United Nations Guiding Principles on Business and Human Rights, identified and assessed the human rights risks of Aeon's business activities, ranked these risks, and addresses issues we are being called upon to resolve'. [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net] & [Aeon Report 2018, 01/2019: ssl4.eir-parts.net] • Met: Identifying risks through relevant business relationships: The Company describes different processes followed, including 'identify human rights issues in the supply chain' (including those that it was already aware of through audits and other potential risks), 'asses impact of human rights due to the business relationships' (causing, contributing and linking), 'stakeholders evaluation for results of self-assessments' and 'identification of important issues'. [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: The global due diligence process is currently undergoing. [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net] • Not Met: Triggered by new circumstances • Not Met: Describes risks identified

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describe process for assessment of HR risks and discloses salient HR issues: In its Sustainability Data Book 2019, the Company reports: '[...] we conducted human rights due diligence based on the United Nations Guiding Principles on Business and Human Rights, identified and assessed the human rights risks of Aeon's business activities, ranked these risks, and addresses issues we are being called upon to resolve.[...] We identified important issues and set priorities based on our self-assessment and opinions from stakeholders. We narrowed these down into three important, to: address raw material issues; further address foreign employees and technical interns; and promote at Aeon group companies.' Assessment includes impact of human rights issues due to business relationships, including cases of "causing", "contributing" and "linking" based on 'distance from our business partners and Aeon's influence. We then analysed whether our current initiatives [to identify risks] were deficient or excessive'. [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net] • Not Met: How process applies to supply chain: The Company indicates in its Sustainability Data Book 2021: 'Since FY2018, we conducted human rights due diligence in supply chain management based on the United Nations Guiding Principles on Business and Human Rights.' However, this due diligence process is focused on its supply chain management. On the other hand, on its website: 'In 2018, when working on human rights due diligence in the supply chain of the entire Aeon Group, we first looked back on our activities and held a dialogue with stakeholders.' However, no further information was found describing the process to assess human rights risks in the supply chain. [Sustainability Data book 2021, 02/2022: aeon.info] & [Human Rights initiatives, N/A: aeon.info] • Met: Public disclosure of the results of HR assessment: The Sustainability Data Book 2019 discloses detailed information about the Company's due diligence process: Self-Assessment, Identify Risks, Consider Measures and Plans, Implement Measures (underway). In addition, the Company discloses information about its salient human rights issues by category in sales of perishables, including the following: Child labour, working hours, forced labour, migrant labour. [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: How it involved affected stakeholders in the assessment
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Action Plans to mitigate risks: The Company has provided comments to CHRB regarding this indicator. However, this document or its content has not been found in publicly available sources. Evidence was not material. • Not Met: Description of how global system applies to supply chain • Met: Example of actions decided on at least 1 salient HR issues: The Company discloses information about the prioritized initiatives to address three deficiencies that have to be addressed, including the following: 'Monitoring of the treatment of foreign workers and foreign technical interns: Expansion of subject matter of audits and other assessments, including initiation of questionnaire surveys of outsourcing contractors.' [Human rights policy and efforts on website, N/A: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involve stakeholders in decisions about actions
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: System for tracking or monitor if actions taken are effective • Not Met: Lessons learnt from checking system effectiveness <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Involve stakeholders in evaluation of actions taken
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe challenges to effective comms and how it is working to address them

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Channel accessible to all workers: The Company indicates that 'Aeon Code of Conduct Hotline has served as an internal reporting system for employees to report non-compliance and improprieties, as well as for discussing various workplace issues that employees find troubling or difficult to discuss with their immediate managers. The Hotline handles a wide variety of reports and consultations and is available to all Aeon Group Employees'. [Aeon Report 2021, 01/2022: ssl4.eir-parts.net] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Channel is available in all appropriate languages and workers aware: The company states that the whistleblower 'hotline is available 24 hours a day, seven days a week via E-mail and in 13 local languages.' In addition, it indicates in its Aeon Report 2021: 'Aeon complements training programs by creating variety of awareness-raising tools to disseminate and instill the Code of Conduct. For example, the Aeon Code of Conduct Newsletter, published every other month since 2004, presents [...], issues reported or consulted on via the Aeon Code of Conduct Hotline, [...]. Not only has this newsletter helped employees to further their understanding of the Aeon Code of Conduct, but it has also led the greater utilization of the Aeon Code of Conduct Hotline'. [Human rights policy and efforts on website, N/A: aeon.info] & [Aeon Report 2021, 01/2022: ssl4.eir-parts.net] • Met: Describe how workers in the supply chain have access to grievance mechanism: The Company indicates on its website: 'Since December 2020, Aeon has set up a "Customer Hotline" as a contact point for consultations and reports from employees in the supply chain regarding product supply. We accept reports and consultations as a contact point for dealing with cases that violate the Aeon Supplier Code of Conduct (Code of Conduct), which are subject to human rights violations, harassment, and unfair treatment in the workplace'. [Human Rights initiatives, N/A: aeon.info] • Met: Expect Suppliers to convey expectation to their own suppliers: The supplier code of conduct expects suppliers to have grievance mechanisms for worker representatives in the contexts 'where restrictions are imposed on freedom of association and the right to collective bargaining in law'. In those cases 'the Company shall provide a complaint handling system where employee representatives can take their concerns, operate it effectively and monitor it to ensure that no employee using the service shall be disadvantaged without any exception'. In addition, it indicates: 'The organization shall establish a process to confirm that your own suppliers, subcontractors, and contractors comply with your own Code of Conduct that in itself satisfies this code. It is assumed that the evidence described in previous subindicator also applies to this subcontractor scope. [Supplier code of conduct 2019, 01/03/2019: aeon.info]
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism for community <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes accessibility and local languages and stakeholder awareness • Not Met: Communities access mechanism direct or through suppliers • Not Met: Expect supplier to convey expectation to their own suppliers
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engages users to create or assess system • Not Met: Examples (at least two) of how they do this <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Engages with potential or actual users on the improvement of the mechanism • Not Met: Provides user engagement example (at least two) on improvement
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Response timescales and how complainants will be informed • Not Met: Describe support (technical, financial, etc) available for equal access by complainants <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism

Indicator Code	Indicator name	Score (out of 2)	Explanation
	available and explained		<ul style="list-style-type: none"> • Not Met: Escalation to senior/independent level
C.5	Prohibition of retaliation for raising complaints or concerns	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Public statement prohibiting retaliation: The Company indicates that 'you can be assured that you will not face any disadvantages due to your action. Measures will be taken to protect reporters of an issue or people who cooperate in relevant investigations from being treated unfairly'. However, no evidence found in public sources on whether this channel is available to other stakeholders and the commitment to non-retaliation extends to them. No new relevant evidence found in latest reports. [Aeon Report 2018, 01/2019: ssl4.eir-parts.net] • Not Met: Practical measures to prevent retaliation <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Company indicate it will not retaliate against workers/stakeholders • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders: The supplier code states that 'where restrictions are imposed on freedom of association and the right to collective bargaining in law, the Company shall provide a complaint handling system where employee representatives can take their concerns, operate it effectively and monitor it to ensure that no employee using the service shall be disadvantaged without any exception. The employees shall be informed of this measure. [...] The organization shall not impose any punishment, dismiss, or discriminate against an employee for reasons of provision of information regarding compliance with this code or of raising a complaint.' However, this seems to apply only to worker representatives and workers. No evidence found of a requirement for channels to be open to any supplier worker and other stakeholders. The Company has provided additional comments to CHRB regarding this indicator. However, part of it was in Japanese and no similar evidence was found elsewhere. [Supplier code of conduct 2019, 01/03/2019: aeon.info]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive rights • Not Met: Company does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Will work with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how remedy has been provided • Not Met: Says how it would provide remedy for victims if no adverse impact identified <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Changes to systems, processes and practices to stop similar impact • Not Met: Describe approach to monitoring implementation of agreed remedy • Not Met: Approach to learning from incident to prevent future impacts
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Number grievances filed, addressed or resolved and outcome achieved: The Company has provided feedback to CHRB regarding this datapoint, but it was not material. In addition, part of the additional evidence was only found in Japanese. • Not Met: How lessons from mechanism improve management system <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Evaluation of the channel/mechanism and changes made as result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

D. Performance: Company Human Rights Practices (25% of Total)

D.1 Agricultural Products

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.1.a	Living wage (in own production or manufacturing operations)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Pays living wage or sets target date: The Aeon Report 2018, in relation to the policies for promoting SA8000, states that 'we will observe laws related to payment of fair wages'. The human rights policy for operated farms states that 'wages and benefit packages shall be in compliance with applicable laws and regulations and shall be as stipulated in the internal rules of employment'. No evidence found, however, in relation to the Company paying a living wage (income enough to meet basic needs of employee and family/dependents plus some discretionary income), or having a target timeframe for paying a living wage. No further evidence found in latest report. The Company has provided feedback to CHRB regarding this datapoint, but it was not material (reference to minimum wage). [Aeon Report 2018, 01/2019: ssl4.eir-parts.net] & [Human Rights Guidelines for Aeon's Directly Operated Farms, 10/06/2019: aeon.info] • Not Met: Describes how living wage determined [Aeon Magazine 058: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Achieved paying a living wage • Not Met: Definition of living wage reviewed with unions
D.1.1.b	Living wage (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses timebound target for suppliers to pay living wage or include in code or contracts: The supplier code of conduct requires that 'wages shall be above the statutory minimum wage, meet employees' basic needs and be above the living wage'. 'Wages shall be in excess of the amount required to meet employees' basic needs'. However, the context of living wage should be enough to meet basic needs and some discretionary income for the employee and his or her family (or dependents). [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: Improving living wage practices of suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by payment below living wage • Not Met: Provides analysis of trends demonstrating progress: The Company discloses charts showing cases of non-compliance related to Wages and Benefits in its Sustainability Data Book 2021. However, no evidence found of progress towards achieving living wage, as the charts show only cases of non-compliance. [Sustainability Data book 2021, 02/2022: aeon.info]
D.1.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Avoids business model pressure on HRs (purchasing practices): The Company has provided comments to CHRB regarding this indicator. However, no source supporting evidence or its content has not been found in publicly available sources. • Not Met: Practices adopted to pay suppliers in line with agreed timeframes • Not Met: Review own operations to mitigate negative impact <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Examples of how it assessed, addressed and change purchasing practices
D.1.3	Mapping and disclosing the supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): In its Sustainability Data Book 2019, the Company reports that it engaged with human rights experts and civil society representatives as part of its due diligence process. One of the experts highlighted the necessity of suppliers mapping. However no evidence was found in relation to mapping its direct and indirect apparel suppliers or disclosing names and locations. The Company describes prioritisation of efforts based on risk mapping of fresh products, but no details could be found on supplier mapping. No further evidence found in latest report. [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net] & [Human rights policy and efforts on website, N/A: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of SP and why • Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.4.a	Prohibition of child labour: Age verification and corrective actions (in own production or manufacturing operations)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Does not use child labour: The human rights guidelines for operated farms includes a 'no child labor' statement. The Commitment to the ILO Convention 182 against worst form of child labour is present in the company's global framework agreement. In addition, the Company's agriculture subsidiary Aeon Agri Create Co. indicates that it 'is committed on prohibition of child labour and we hire those with a high school diploma or equivalent. Employees are required to submit documentation proving that they are high school graduates or equivalent upon hiring. In the unlikely event that child labor is discovered, we will not simply dismiss him or her and call it a day. We will consider providing opportunities for compulsory education, livelihood support for the family, and rehiring the child when he or she is old enough to work.' [Human Rights Guidelines for Aeon's Directly Operated Farms, 10/06/2019: aeon.info] & [Efforts of Aeon Agri Creation, N/A: aeon.info] • Met: Age verification of workers recruited: As indicates above, Aeon Agri Create Co 'is committed on prohibition of child labour and we hire those with a high school diploma or equivalent. Employees are required to submit documentation proving that they are high school graduates or equivalent upon hiring'. [Efforts of Aeon Agri Creation, N/A: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remediation if children identified: Although it is indicated in the annual report that policy commitments state that 'We will prohibit child labor and take remedial measures', no further details could be found. The Company provided a public reference, but is older than three years and does not include details on process for remediation if child labour was to be found. No new relevant evidence found in latest reports. [Aeon Report 2021, 01/2022: ssl4.eir-parts.net]
D.1.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Child Labour rules in codes or contracts: The supplier code of conduct contains a commitment against child labour, and also indicates the necessity to 'before starting employment, confirm the age of said employees in a public record and keep a record of this information'. In addition, in the annual report the Company indicates that 'Aeon will continue to pursue appropriate business processes together with suppliers on the twin basis of the Aeon Supplier code and SA8000. The policies for promoting SA8000 include prohibit child labour and 'take remedial measures'. However, no evidence found of a requirement for remedial measures being included as part of supplier requirements/code. The information provided is not clear on the level of application of SA8000 and whether it covers the entire agricultural supply chain. [Supplier code of conduct 2019, 01/03/2019: aeon.info] & [Aeon Report 2018, 01/2019: ssl4.eir-parts.net] • Not Met: How working with suppliers on child labour <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made: The Company has provided feedback to CHRB regarding this datapoint, but it was not material, as it seems to focus in a mix of different issues, and no trend analysis was found.
D.1.5.a	Prohibition of forced labour: recruitment fees and costs (in own production or manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Job seekers and workers do not pay recruitment fee: The Company's agriculture subsidiary Aeon Agri Create Co. indicates that it 'Aeon Agri Create Co. Ltd is committed that job seekers and workers do not pay recruitment fee . In case of using recruitment agencies, we will confirm its operations to avoid the burden of recruitment fees and costs through contracts and by other various means'. [Efforts of Aeon Agri Creation, N/A: aeon.info] • Not Met: Commits to fully reimbursing if they have paid <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How practices are implemented and monitored for agencies, labour brokers or recruiters
D.1.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Debt and fees rules in codes or contracts: The supplier code of conduct indicates the following: 'Do not ask workers to give monetary deposits to the company or unnecessarily delay payment in order to create the impression and ambience of forced/bonded labour'. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: How working with suppliers on debt & fees: The Company has provided feedback to CHRB regarding this datapoint, but it was not material

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by payment of recruitment fees • Not Met: Analysis of trends in progress made
D.1.5.c	Prohibition of forced labour: Wage practices (in own production or manufacturing operations)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Pays workers in full and on time: Although the human rights guidelines for operated farms document includes a commitment against forced labour, no evidence found in publicly available sources of the Company communicating that it pays workers in full and on time. No further evidence found in latest documents. [Human Rights Guidelines for Aeon's Directly Operated Farms, 10/06/2019: aeon.info] • Not Met: Payslips show any legitimate deductions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How these practices are monitored for agencies, labour brokers or recruiters
D.1.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Suppliers to pay workers in full and on time in codes or contracts: The Company requires in the Supplier Code: 'Wages and various benefits shall be paid and deducted in accordance with the relevant legislation and records shall be kept. [...] Shall comply with legislation in terms of all wages and benefits and shall pay in a convenient method to employees. In no instance shall it ever be acceptable to delay payment or to make a payment in any restricted condition. [...] Employees shall be provided with an easy to understand and detailed payslip. The written language used shall be comprehensible for employees.' [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: How working with supply chain to pay workers regularly and on time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by failure to pay directly • Not Met: Provides analysis of trends demonstrating progress
D.1.5.e	Prohibition of forced labour: Restrictions on workers (in own production or manufacturing operations)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Does not retain documents or restrict movement: Although the Company is committed against forced labour, no specific evidence found in public sources in relation to not retaining workers' personal documents or restricting workers' freedom of movement. No further evidence found in latest documents. The Company has provided feedback to CHRB regarding this datapoint, but it was not material. [Human Rights Guidelines for Aeon's Directly Operated Farms, 10/06/2019: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How these practices are monitored for agencies, labour brokers or recruiters
D.1.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Free movement rules in codes or contracts: The supplier code states that 'suppliers and business supplying labour to suppliers shall, upon employment not retain any salary, benefits, assets, or any form of certification such as passport'. In addition, 'shall allow employees the right to leave their workplace once their specified working hours have ended. Also, to allow employees reasonable freedom of movement in the workplace, including access to toilets and water'. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: How working with suppliers on free movement <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by retaining docs or restricting movement • Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.6.a	Freedom of association and collective bargaining (in own production or manufacturing operation)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commits not to interfere with union rights / Steps to avoid intimidation or retaliation: The Company's guidelines for operated farms include a commitment to respect employees' freedom of association and right to collective bargaining. Its agriculture subsidiary Aeon Agri Create Co indicates that it 'is committed on Freedom of association and collective bargaining. At AEON Agri, employee representatives are elected among all employees, and labor and management set up a forum for periodic discussions on matters related to occupational health and safety and other working conditions'. The Company has a global framework agreement in place, which is a proxy for not intimidating in practice. [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net] & [Efforts of Aeon Agri Creation, N/A: aeon.info] • Not Met: Discloses % total direct operations covered by collective CB agreements: The Company signed a global framework agreement. In addition, it reports in its Sustainability Data Book 2021: '[...] as of February 2021, the labor union had roughly 280.000 members, including 230.000 parttime employees. Additionally, we are establishing labor unions in Group companies that do not have unions to create a system enabling labor and management to resolve issues.' However no evidence found of percentage coverage. [Global Framework Agreement, 10/11/2014: aeon.info] & [Sustainability Data book 2021, 02/2022: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: FoA & CB rules in codes or contracts: The supplier code contains requirements regarding freedom of association and collective bargaining. Among them, the following: 'Employees shall have the right to organize, join, and manage a labour union chosen by the employees themselves and for management and to enter into collective bargaining with the company as the employees' representative. The company shall respect this right and shall effectively notify the employees that they may join the labour organization of their own choice without any negative impact or retaliation being shown to the employee. In addition the company shall not engage in any interference with the establishment, management, operation, or collective bargaining of labour union'. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: How working with suppliers on FoA and CB <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP • Not Met: Provides analysis of trends demonstrating progress
D.1.7.a	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own production or manufacturing operations)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes process to identify H&S risks and impacts: The Company's agriculture subsidiary Aeon Agri Create Co. Indicates that it 'Aeon Agri Creation Co. Ltd. is committed to ensuring a safe and healthy working environment. Aeon Agri has set up a meeting for regular discussions between lab or and management on matters related to occupational health and safety' However, no further information describing how it identifies health and safety risks was found. [Efforts of Aeon Agri Creation, N/A: aeon.info] • Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period • Not Met: Fatalities for lasting reporting period • Not Met: Occupational disease rate for last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Set targets for H&S performance • Not Met: Met targets or explains why not or how improve management systems
D.1.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Sets out clear Health and Safety requirements: The supplier code of conduct contains health and safety requirements and guidelines, including equipment and accident prevention, working environment, fire and disaster prevention, medical facilities and examinations chemicals, canteens and dormitories, etc. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period • Not Met: Fatalities rate for lasting reporting period • Not Met: Occupation disease rate for last reporting period

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How working with suppliers on H&S • Not Met: Assessment of the number affected by H&S issues in the SP • Not Met: Provides analysis of trends demonstrating progress: The Company discloses information with respect to the number of non-compliance found in audits in its Sustainability Report 2021. However, no trend analysis was found. [Sustainability Data book 2021, 02/2022: aeon.info]
D.1.8.a	Land rights: Land acquisition (in own production or manufacturing operations)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Approach to identification of land tenure rights holders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How valuation and compensation works • Not Met: Follows IFC PS 5 in any state land deals
D.1.8.b	Land rights: Land acquisition (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Rules on land & owners in codes or contracts • Not Met: How working with suppliers on land issues <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Includes resettlement requirements that the supplier provides financial compensation • Not Met: Assessment of the number affected by land rights issues in its SP • Not Met: Provides analysis of trends demonstrating progress
D.1.9.a	Water and sanitation (in own production or manufacturing operations)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Action to prevent water and sanitation risks: The Company collaborates with UNICEF fundraising money for a safe water campaign. Although the Company indicates that it has GAP certifications, no evidence found in public sources of a description on how it implements preventive and corrective action plans for identified risks to the right to water in its own operations. No further evidence found in latest documents. [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Water targets considering local factors • Not Met: Reports progress and shows trends in progress made
D.1.9.b	Water and sanitation (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Rules on water stewardship in codes or contracts • Not Met: How working with suppliers on water stewardship issues <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by lack of access to water and sanitation • Not Met: Provides analysis of trends demonstrating progress
D.1.10.a	Women's rights (in own production or manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Process to stop harassment and violence against women: The Company indicates in its Sustainability Data Book 2021: 'In FY2020, human rights training was conducted for all officers and employees of Aeon Group companies as a Group-wide initiative. To promote the recognition that human rights issues are a familiar phenomenon that is part of daily life and link them with regular activities, the training incorporated specific examples, recent trends and issues such as power harassment and sexual harassment. In FY2020 a total of 369,000 members of Group companies underwent the training'. [Sustainability Data book 2021, 02/2022: aeon.info] • Not Met: Working conditions take account of gender • Not Met: Measures and steps to address gender pay gap at all levels of employment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Provides analysis of trends demonstrating closing gender pay gap

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.10.b	Women's rights (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Women's rights in codes or contracts: The company's supplier code of conduct establishes, among others, the following requirements. Suppliers 'shall not impose gender-based pay differentials for the same level of work', shall not discriminate by gender 'in terms of recruitment, wages, research opportunities, promotion, termination, retirement or other employment practices', and 'shall implement remedial measures to locate any employee who is suffering discrimination and remedy any issue'. In addition it requires evaluating and eliminating 'all risks in the working environment for mothers following child birth, during pregnancy, or nursing'. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: How working with suppliers on women's rights <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provides analysis of trends demonstrating progress

D.2 Apparel

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.1.b	Living wage (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses living wage requirements in supplier code or contracts: The supplier code of conduct requires that 'wages shall be above the statutory minimum wage, meet employees' basic needs and be above the living wage'. 'Wages shall be in excess of the amount required to meet employees' basic needs'. However, the context of living wage should be enough to meet basic needs and some discretionary income for the employee and his or her family (or dependents). [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: Improving living wage practices of suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by payment below living wage • Not Met: Provides analysis of trends demonstrating progress: The Company discloses charts showing cases of non-compliance related to Wages and Benefits in its Sustainability Data Book 2021. However, no evidence found of progress towards achieving living wage, as the charts show cases of non-compliance. [Sustainability Data book 2021, 02/2022: aeon.info]
D.2.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Avoids business model pressure on HRs (purchasing practices) • Not Met: Practices adopted to pay suppliers in line with agreed timeframes • Not Met: Review own operations to mitigate negative impact <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Examples of how it assessed, addressed and change purchasing practices
D.2.3	Mapping and disclosing the supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): The company indicates that it has been conducting audits and risk assessments to all outsourcing factories and describes due diligence of suppliers. However, no evidence found in relation to mapping its direct and indirect apparel suppliers or disclosing names and locations. The Company describes prioritization of efforts based on risk mapping, although it does not refer to apparel supply chain. [Human rights policy and efforts on website, N/A: aeon.info] & [Prioritization of efforts based on humanrights risk mapping of fresh products, 15/07/2019: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of SP and why • Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Child Labour rules in codes or contracts: The supplier code of conduct contains a commitment against child labour, and also indicates the necessity to 'before starting employment, confirm the age of said employees in a public record and keep a record of this information'. In addition, in the annual report the Company indicates that 'Aeon will continue to pursue appropriate business processes together with suppliers on the twin basis of the Aeon Supplier code and SA8000. The policies for promoting SA8000 include a prohibition of child labour and 'take remedial measures'. Its Sustainability Report 2021 reads: 'The Aeon Supplier Code of Conduct (CoC), [...], is based on the Ten Principles outlined in the United Nations Global Compact and the requirements of the SA8000 Standard'. However, no evidence found of a requirement to remedial measures being included as part of supplier requirements/code. Not clear the level of application of SA8000 and whether it covers all agricultural supply chain. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: How working with suppliers on child labour <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made
D.2.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Debt and fees rules in codes or contracts: On forced labour related to financial burden, the supplier code requires, among other things, that suppliers 'shall not demand employment fees or similar expenses. In particular when employing migrant employees'. Actively confirm that employees are not subject to unreasonable obligations in their country of origin'. In addition, they 'shall comply with legislation in terms of all wages and benefits and shall pay in a convenient method to employees. In no instance shall it ever be acceptable to delay payment or to make a payment in any restricted condition'. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: How working with suppliers on debt & fees: The Company has provided comments to CHRB regarding this indicator. However, this document or its content has not been found in publicly available source. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by payment of recruitment fees • Not Met: Analysis of trends in progress made
D.2.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirement for suppliers to pay workers in full and on time in codes or contracts: The Company requires in the Supplier Code: 'Wages and various benefits shall be paid and deducted in accordance with the relevant legislation and records shall be kept. [...] Shall comply with legislation in terms of all wages and benefits and shall pay in a convenient method to employees. In no instance shall it ever be acceptable to delay payment or to make a payment in any restricted condition. [...] Employees shall be provided with an easy to understand and detailed payslip. The written language used shall be comprehensible for employees.' [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: How working with supply chain to pay workers regularly and on time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by failure to pay directly • Not Met: Provides analysis of trends demonstrating progress
D.2.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Free movement rules in codes or contracts: The supplier code states that 'suppliers and business supplying labour to suppliers shall, upon employment not retain any salary, benefits, assets, or any form of certification such as passport'. In addition, 'shall allow employees the right to leave their workplace once their specified working hours have ended. Also, to allow employees reasonable freedom of movement in the workplace, including access to toilets and water'. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: How working with suppliers on free movement <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by retaining docs or restricting movement • Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.6.b	Freedom of association and collective bargaining (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: FoA & CB rules in codes or contracts: The supplier code contains requirements regarding freedom of association and collective bargaining. Among them, the following: 'Employees shall have the right to organize, join, and manage a labour union chosen by the employees themselves and for management and to enter into collective bargaining with the company as the employees' representative. The company shall respect this right and shall effectively notify the employees that they may join the labour organization of their own choice without any negative impact or retaliation being shown to the employee. In addition the company shall not engage in any interference with the establishment, management, operation, or collective bargaining of labour union'. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: How working with suppliers on FoA and CB <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP • Not Met: Provides analysis of trends demonstrating progress
D.2.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Sets out clear Health and Safety requirements: The supplier code of conduct contains health and safety requirements and guidelines, including equipment and accident prevention, working environment, fire and disaster prevention, medical facilities and examinations chemicals, canteens and dormitories, etc. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period • Not Met: Fatalities for last reporting period • Not Met: Occupation disease rate for last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How working with suppliers on H&S • Not Met: Assessment of the number affected by H&S issues in the SP • Not Met: Provides analysis of trends demonstrating progress
D.2.8.b	Women's rights (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Women's rights in codes or contracts: Supplier code of conduct establishes, among others, the following requirements. Suppliers 'shall not impose gender-based pay differentials for the same level of work', shall not discriminate by gender 'in terms of recruitment, wages, research opportunities, promotion, termination, retirement or other employment practices', and 'shall implement remedial measures to locate any employee who is suffering discrimination and remedy any issue'. In addition it requires evaluating and eliminating 'all risks in the working environment for mother following child birth, during pregnancy, or nursing'. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: How working with suppliers on women's rights <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provides analysis of trends demonstrating progress
D.2.9.b	Working hours (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Working hours in codes or contracts: Suppliers 1) 'Shall confirm and comply with laws relating to working hours, breaks, holidays and public holidays, collective agreements (where applicable) and other industry standards. 2) 'Weekly working hours shall be as stated in legislation, but shall not exceed 48 hours per week, except for overtime'. 3) 'Overtime work must be voluntary. Weekly working hours shall not exceed 60 hours per week, including overtime hours, which shall not be demanded regularly'. 4) 'Employees shall be provided with holidays as stated in legislation. Where there is no applicable legislation, then at least 1 day off in every 7 days shall be provided'. 5) 'Employees shall be able to make use of all applicable legislation relating to holidays including annual leave'. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: How working with suppliers on working hours <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by excessive working hours

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Provide analysis of trends in progress made: The Company discloses information with respect the number of non-compliance found in audits in its Sustainability Report 2021. However, no trend analysis was found. [Sustainability Data book 2021, 02/2022: aeon.info] & [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net]

E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		No allegations meeting the CHRB severity threshold were found, and so the score of 14.34 out of 80 points scored in themes A-D has been applied to produce a score of 3.59 out of 20 points for theme E.

Disclaimer

A score of zero for a particular indicator does not mean that bad practices are present. Rather it means that we have been unable to identify the required information in public documentation.

See the 2020 Key Findings report and the 2019 technical annex for more details of the research process.

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As WBA, we want to emphasise that the results will always be a proxy for good human rights management, and not an absolute measure of performance. This is because there are no fundamental units of measurement for human rights. Human rights assessments are therefore necessarily more subjective than objective. The Benchmark also captures only a snap shot in time. We therefore want to encourage companies, investors, civil society and governments to look at the broad performance bands that companies are ranked within rather than their precise score because, as with all measurements, there is a reasonably wide margin of error possible in interpretation. We also want to encourage a greater analytical focus on how scores improve over time rather than upon how a company compares to other companies in the same industry today. The spirit of the exercise is to promote continual improvement via an open assessment process and a common understanding of the importance of the UN Guiding Principles on Business and Human Rights.

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