

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name Aeon
Sector Food and agricultural products (supply chain and own operations) & Apparel (supply chain only)
Overall score 17.4 out of 100

Theme score	Out of	For theme
1.6	10	A. Governance and Policy Commitments
7.3	25	B. Embedding Respect and Human Rights Due Diligence
2.0	20	C. Remedies and Grievance Mechanisms
3.1	25	D. Performance: Company Human Rights Practices
3.5	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 Policy Commitments (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 labour, 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 [...]'. [Human Rights Policy, 10/2018: aeon.info] Score 2 <ul style="list-style-type: none"> Met: Commitment to 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'. [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: Commitment to ILO core principles: 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'. [Human Rights Policy, 10/2018: aeon.info] Not Met: Explicitly lists all four ILO core principles: The Human Rights Policy states 'We will respect the privacy of individuals as well as their diverse values and personalities and never discriminate against anyone for any reason'. However, no

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>policy statement found including explicit commitments to respect freedom of association and the right to collective bargaining and the rights not to be subject to forced labour, child labour. 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 ILO Core was found (this datapoint requires explicit mention to each one). Commitments are expected to be placed in Company policy documents. [Human Rights Policy, 10/2018: aeon.info] & [Global Framework Agreement - website, N/A: aeon.info]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO core principles: 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: Explicitly lists all four ILO core principles 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 Promotion of wellness management for Aeon 's health management employees: 'We are promoting health management with an awareness of the connection between health issues that lead to the resolution of management issues and measures to maintain and improve health, and we are working to set target values for key indicators. In order to realize the health and happiness of our employees and customers and contribute to the local community, Aeon believes that human resources are our greatest management resource. We aim to be a corporate group that Each and every employee is healthy both physically and mentally, wants to continue working for a long time, and is full of motivation to work. Healthy employees lead happy community lives and contribute to the realization of the health and happiness of our customers. This is what we want to achieve through Aeon 's health management'. 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. The 2022 Sustainability Report states that it is certified in SA8000, an international standard related to human rights and labour conditions, no reference was found in a suitable source for Policy statement of a commitment to respect health and safety of workers. [Promotion of wellness management_web, N/A: aeon.info] & [2022 Sustainability Report, 2023: aeon.info] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week: The Company indicates on its website Promotion of wellness management for Aeon 's health management employees indicates its Common goals for FY2022, including: 'Eradication of long working hours'. However, no evidence found of the Company explicitly committing to respect ILO conventions on working hours or that publicly states that workers are not required to work more than 48 hours as regular working week, and that overtime is consensual and paid at a premium rate. [Promotion of wellness management_web, N/A: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to H&S of 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]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO working hours standards or 48 hour 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]
A.1.3.a.AG	Commitment to respect human rights particularly relevant to the sector – 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: Commitment to respect land ownership/natural resources as in VGGT • Not Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards • Not Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration • Not Met: Expects 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. No further evidence found in latest revision. [Supplier code of conduct 2019, 01/03/2019: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect the right to water • Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing • Not Met: Expects suppliers to make these commitments
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the sector – 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: Commitment to women's rights: The Company indicates on its website section Human rights initiatives: 'In addition to domestic laws related to Based on the concept of the Principles for the Elimination of Discrimination against Women, we respect the rights of children and women, and support and practice the United Nations Guiding Principles on Business and Human Rights'. 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. [Human Rights initiatives, N/A: aeon.info] • Not Met: Commitment to children's rights: The Company indicates on its website section Human rights initiatives: 'In addition to domestic laws related to Based on the concept of the Principles for the Elimination of Discrimination against Women, we respect the rights of children and women, and support and practice the United Nations Guiding Principles on Business and Human Rights'. 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. [Human Rights initiatives, N/A: aeon.info] • Not Met: Commitment to migrant worker's rights: No evidence found in latest revision. • 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 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. The Supplier Code also makes reference to migrant workers, however, no expectation of a commitment to respect migrant workers rights found. [Supplier code of conduct 2019, 01/03/2019: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment refers to CEDAW/Women's Empowerment Principles • Not Met: Commitment refers to Child Rights Convention/Business Principles • Not Met: Commitment refers to Convention on migrant workers • Not Met: Expects suppliers to respect these rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.3.AP	Commitment to respect human rights particularly relevant to the sector – vulnerable groups (AP)	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: Commitment to women's rights: The Company indicates on its website section Human rights initiatives: 'In addition to domestic laws related to Based on the concept of the Principles for the Elimination of Discrimination against Women, we respect the rights of children and women, and support and practice the United Nations Guiding Principles on Business and Human Rights'. 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. [Human Rights initiatives, N/A: aeon.info] • Not Met: Commitment to children's rights: The Company indicates on its website section Human rights initiatives: 'In addition to domestic laws related to Based on the concept of the Principles for the Elimination of Discrimination against Women, we respect the rights of children and women, and support and practice the United Nations Guiding Principles on Business and Human Rights'. 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. [Human Rights initiatives, N/A: aeon.info] • Not Met: Commitment to migrant worker's rights: No evidence found in latest revision. • 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. The Supplier Code also makes reference to migrant workers, however, no expectation of a commitment to respect migrant workers rights found. [Supplier code of conduct 2019, 01/03/2019: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment refers to CEDAW/Women's Empowerment Principles • Not Met: Commitment refers to Child Rights Convention/Business Principles • Not Met: Commitment refers to Convention on migrant workers • Not Met: Expects 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: Commitment to remedy adverse HRs impacts: 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 discrimination, and in the supplier code of conduct. No evidence of commitment from the Company to remedy adverse impacts that it has caused or contributed to was found. No further evidence found in latest revision. [Supplier code of conduct 2019, 01/03/2019: aeon.info] & [Human Rights Policy, 10/2018: aeon.info] • Not Met: Expects 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 or discrimination 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. No further evidence found in latest revision. [Supplier code of conduct 2019, 01/03/2019: aeon.info] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms • Not Met: Commitment to work with suppliers on remedy
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 of threats/attacks on HRDs • Not Met: Expects suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment

A.2 Board Level Accountability (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: Describes HRs expertise of Board member Score 2 <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications
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: Process to review HRs strategy at board level: 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: Example of HRs issues/trends discussed in last reporting period Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Describes how affected stakeholders / HRs experts inform board 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: At least one board member incentive linked to HRs commitments • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other board incentives for coherence with HRs policies
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 business model and strategy for HRs risks • Not Met: Describes frequency and triggers for reviewing business model Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions resulting from reviews

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 HRs 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"> • Not Met: Describes day-to-day responsibility for implementing HRs commitments • Not Met: Day-to-day resources and expertise allocation in own operations • Not Met: Resources and expertise allocation in 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 linked to HRs commitments • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other senior management incentives for coherence with HRs policies
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: HRs risks integrated as part of enterprise risk system: The Company states that 'Based on the United Nations Guiding Principles on Business and Human Rights, we plan to assess the risks of the human rights issues identified in terms of

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>severity and likelihood of occurrence. To reflect our real-world situation more accurately, we will conduct interviews and a written survey on the status of human rights initiatives, including the status at overseas group companies. During the process of risk assessment, we will identify the negative impacts of human rights issues.' However, there is no indication of human rights risks being integrated with as part of the enterprise risk system. [ESG Databook 2021, 2021: aeonmall.com]</p> <ul style="list-style-type: none"> • Not Met: Provides an example <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Risk assesment by Audit Committee or independent third party
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	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: Score of 1 on A.1.2.a: See A.1.2.a • Met: Communicates HRs policies to all workers in own operations: The Company states that 'All employees attend annual human rights training. We also provide all employees with a handbook that lists both internal and external help desks; We distribute a guidebook to raise awareness of human rights to all employees.' [ESG Databook 2021, 2021: aeonmall.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders • Not Met: Example of how HRs policies are accessible for intended audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	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: Meets ILO requirement for suppliers on A.1.2.a: A.1.2.a • Not Met: Describes steps to communicate HRs policies to supply chain • Met: Requires suppliers to communicate HRs policies: 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] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: 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: Requires suppliers to cascade contractual/binding HRs policies to its 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	<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: Score of at least 1 on A.1.2.a: See A.1.2.a • Met: Describes how workers are trained on HRs policy commitments: The Company states that 'In addition to building a human rights awareness promotion framework, Aeon creates training opportunities so that all officers and employees of Group companies can gain a correct understanding and deeper recognition of human rights and enhance their awareness of human rights through in-house training and other initiatives. 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] <ul style="list-style-type: none"> • Not Met: Trains relevant managers including procurement on HRs: 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.'

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>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> <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 HRs commitments • Not Met: Discloses % suppliers 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: Score of at least 1 on A.1.2.a: See A.1.2.a • Met: Monitors implementation of HRs 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: Discloses % 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: Describes 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 actions 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: Discloses findings and number of correction action processes: 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: HRs performance affects selection suppliers [Sustainability Data book 2021, 02/2022: aeon.info] • Met: HRs performance affects continuation supplier relationships: The Company indicates 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 2021, 01/2022: 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: Describes positive HRs incentives for business relationships: The Company 'participated in both the Fairtrade International's Fairtrade Sourcing Program and Fairtrade (full certification) to expand fair trade raw material 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 timer, RSPO for palm oil. No further evidence was found in latest documents. [Sustainable

Indicator Code	Indicator name	Score (out of 2)	Explanation
			procurement policy and goals for 2020, 19/04/2017: aeon.info] & [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net] <ul style="list-style-type: none"> • Not Met: Works with suppliers to meet HRs 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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes how workers and communities identified and engaged in the last two years • Not Met: Discloses stakeholders whose HRs may be affected • Not Met: Provides two examples of engagement with stakeholders Score 2 <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues • Not Met: Describes how stakeholders views influenced company's HRs 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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Describes process of 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: Describes process for identifying risks in 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] Score 2 <ul style="list-style-type: none"> • Not Met: Describes global risk identification system incl. stakeholder consultation: The global due diligence process is currently undergoing. As indicated above, the Company conducts a survey. It is not clear, however, how it consults with human rights experts. [Sustainability Data Book 2019, 20/01/20: ssl4.eir-parts.net] • Not Met: Describes how risk identification system is triggered by new circumstances • Not Met: Describes risks identified in relation to new circumstances
B.2.2	Assessing human rights risks and impacts	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Describes assessment process and discloses salient HRs risks: 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

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>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.'</p> <p>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]</p> <ul style="list-style-type: none"> • Not Met: Describes 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 results of HRs risk 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: Describes how assessment involved affected stakeholders
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: Describes system to prevent, mitigate and remediate HRs issues: 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: Describes how global system applies to supply chain • Met: Example of actions decided on at least 1 salient HRs issue: 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: Describes how stakeholders involved in decisions about actions taken
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: Describes system for evaluation effectiveness of actions • Not Met: Example of lessons learned from evaluation effectiveness of actions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions
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: Describes 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 mechanism(s) for 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: Grievance mechanism 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: Grievance mechanism available in appropriate languages and workers made aware: The company states that the whistle-blower '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 instil 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: Describes how workers in supply chain access 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: Expects suppliers to convey expectation to their 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 sub indicator also applies to this subcontractor scope. [Supplier code of conduct 2019, 01/03/2019: aeon.info]
C.2	Grievance mechanism(s) for 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 accessible to all external individuals and communities <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware • Not Met: Describes how external individuals/communities access grievance mechanism • Not Met: Expects supplier to convey expectation to their suppliers
C.3	Users are involved in the design and performance of the 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: Describes how users engaged on design and performance • Not Met: Provides user engagement examples (at least two) on design and performance <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism • Not Met: Provides user engagement examples (at least two) on improvement
C.4	Procedures related to the mechanism(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: Describes procedure and timescales for managing complaints or concerns • Not Met: Describes technical, financial, advisory support to enable equal access <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: Describes escalation to senior levels / independent adjudicators
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 against workers/stakeholders • Not Met: Describes practical measures to prevent retaliation <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence • 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.' <p>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]</p>
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 legal rights • Not Met: Does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Cooperates 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 approach taken to remedy adverse HRs impacts • Not Met: Describes how remedy would be provided if no adverse impact identified <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy • Not Met: Describes approach to learning from incidents if no adverse impacts identified
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: Discloses number of grievances filed, addressed or resolved and outcomes 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: Example of how lessons from mechanism improved HRs management system <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

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

D.1 Food and 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 time-bound target • Not Met: Describes how living wage determined <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Achieved paying a living wage • Not Met: Reviews definition living wage with unions

Indicator Code	Indicator name	Score (out of 2)	Explanation
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: Requirements on living wage in supplier codes and contracts: The Company states that 'Suppliers shall comply with legislation on national wages and benefits. Wages and various benefits shall be paid and deducted in accordance with the relevant legislation, and records shall be kept. Wages shall be in excess of the amount required to meet employees' basic needs. The paid wages shall include overtime allowances and shall be described in a manner comprehensible to employees.' However, it is not specified if there is any contractual binding referent to that or reference to the workers' families. [Sustainability Data book 2021, 02/2022: aeon.info] • Not Met: Describes work with suppliers on living wage <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of payment below living wage in supply chain • Not Met: 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: Describes practices to avoid price or short notice requirements that undermine HRs: 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: Describes practices to pay suppliers in line with agreed timeframes • Not Met: Reviews own operations to mitigate negative impact of purchasing practices <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Example of assessing and changing of 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 including manufacturing sites: 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. The Company discloses the GRASP [Global A.P. Risk Assessment on Social Practice] Checklist and a GRASP Self-Declaration in Japanese [which was translated by the Company for CHRB]. 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 supply chain and how significance was defined • Not Met: Discloses direct or indirect suppliers involved in higher-risk activities
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: Indicates it 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]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Age verification of recruited workers: 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 child labour found in operations: 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: Requirements on child labour in supplier codes and 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] • Not Met: Describes work with suppliers on eliminating child labour <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of child labour in supply chain • Not Met: Analysis of trends demonstrating progress: 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/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: Commitment to fully reimburse recruitment fees paid: The Company provides a link to a document in Japanese and, during the engagement process with CHRB, it provides a translation to this document. However, according to CHRB, only documents that are publicly available, in English, are considered valid. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes implementation and monitoring in own operations, incl. service providers: The Company provides a link to a document in Japanese and, during the engagement process, it provides a translation to this document. However, according to CHRB, only documents that are publicly available are considered valid, besides, it has to be in English.
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: Requirements on debt/fees in supplier codes and 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: Describes work with suppliers on debt/fees for job seekers/workers: The Company has provided feedback to CHRB regarding this datapoint, but it was not material <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of payment of recruitment fees in supply chain • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
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 regularly, 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. The Company has provided sources to the subindicator, however, they were in Japanese and only documents in English are accepted according to CHRB criterion. [Human Rights Guidelines for Aeon’s Directly Operated Farms, 10/06/2019: aeon.info] • Not Met: Worker payslips shows wages and legitimate deductions: The Company has provided sources to the subindicator, however, they were in Japanese and only documents in English are accepted according to CHRB criterion. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes implementation and monitoring in own operations, incl. service providers: The Company has provided sources to the subindicator, however, they were in Japanese and only documents in English are accepted according to CHRB criterion.
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: Requirements on paying in full and on time in supplier codes and 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: Describes work with suppliers on paying workers regularly, in full and on time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain • Not Met: 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 of workers: 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. The Company provides a link to a document in Japanese and, during the engagement process, it provides a translation to this document. However, according to CHRB, only documents that are publicly available and in English are considered valid. [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: Describes implementation and monitoring in own operations, incl. service providers: The Company provides a link to a document in Japanese and, during the engagement process, it provides a translation to this document. However, according to CHRB, only documents that are publicly available and in English are considered valid.
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: Requirements on free movement in supplier codes and 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: Describes working with suppliers on free movement of workers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain • Not Met: 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)	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: Commits to measures prohibiting interference with trade unions: 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. [Human Rights Guidelines for Aeon's Directly Operated Farms, 10/06/2019: aeon.info] & [Efforts of Aeon Agri Creation, N/A: aeon.info] • Not Met: Discloses % total workforce covered by 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: Requirements on FoA/CB in suppliers codes and 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: Describes work with suppliers on FoA/CB <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain • Not Met: 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: Discloses injury rate or lost days for own workers in last reporting period • Not Met: Discloses fatalities for own workers in last reporting period • Not Met: Discloses occupational disease rate for own workers in last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Sets targets for H&S performance • Not Met: Met targets or explains why not or how improve H&S 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: Requirements on H&S in supplier codes and contracts: 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: Discloses injury rate or lost days in supply chain in last reporting period • Not Met: Discloses fatalities for workers in supply chain in last reporting period

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Discloses occupational disease rate in supply chain in last reporting period Score 2 <ul style="list-style-type: none"> • Not Met: Describes work with suppliers of H&S • Not Met: Assessment of scope of H&S issues in supply chain • Not Met: 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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes approach to indentifying land tenure rights holders and negotiating compensation Score 2 <ul style="list-style-type: none"> • Not Met: Describes approach to compensation including valuation • Not Met: Describes steps to meet IFC PS 5 in state deals
D.1.8.b	Land rights: Land acquisition (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Requirements on land and tenure rights in supplier codes and contracts • Not Met: Describes work with suppliers on land issues Score 2 <ul style="list-style-type: none"> • Not Met: Requirement for suppliers to provide compensation in resettlement • Not Met: Assessment of scope of land rights issues in supply chain • Not Met: Analysis of trends demonstrating progress
D.1.9.a	Water and sanitation (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes preventative/corrective action plans for water and sanitation risks: The Company has provided sources to the subindicator, however, according to CHRB, only documents that are publicly available and in English are considered valid Score 2 <ul style="list-style-type: none"> • Not Met: Sets targets on water stewardship that consider water use by local communities: The Company has provided sources to the subindicator, however, according to CHRB, only documents that are publicly available and in English are considered valid • Not Met: Reports progress in meeting targets and trends demonstrating progress: The Company has provided sources to the subindicator, however, according to CHRB, only documents that are publicly available and in English are considered valid
D.1.9.b	Water and sanitation (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Requirements on access to water and sanitation in supplier codes and contracts • Not Met: Describes work with suppliers on access to water Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of scope of water and sanitation issues in supply chain • Not Met: Analysis of trends demonstrating progress
D.1.10.a	Women's rights (in own production or manufacturing operations)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Describes processes 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 into account gender issues • Not Met: Measures and steps to address gender pay gap at all levels of employment Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Analysis of trends demonstrating progress 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: Requirements on women's rights in supplier codes and 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: Describes work with suppliers on women's rights <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of women's rights issues in supply chain • Not Met: 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: Requirements on living wage in supplier codes and 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: Describes work with suppliers on living wage <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of payment below living wage in supply chain • Not Met: 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: Describes practices to avoid price or short notice requirements that undermine HRs • Not Met: Describes practices to pay suppliers in line with agreed timeframes • Not Met: Reviews own operations to mitigate negative impact of purchasing practices <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Example of assessing and changing of 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 including manufacturing sites: 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] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of supply chain and how significance was defined • Not Met: Discloses direct or indirect suppliers 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: Requirements on child labour in supplier codes and 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 is covers all agricultural supply chain. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: Describes work with suppliers on eliminating child labour <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of child labour in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.5.b	Prohibition of forced labour: Recruitment fees and costs (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: Requirements on debt/fees in supplier codes and 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'. However, no requirement relating to third party intermediaries was found. [Supplier code of conduct 2019, 01/03/2019: aeon.info] • Not Met: Describes work with suppliers on debt/fees for job seekers/workers: 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 scope of payment of recruitment fees in supply chain • Not Met: Analysis of trends demonstrating progress
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: Requirements on paying in full and on time in supplier codes and 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: Describes work with suppliers on paying workers regularly, in full and on time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain • Not Met: 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: Requirements on free movement in supplier codes and 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: Describes working with suppliers on free movement of workers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain • Not Met: 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: Requirements on FoA/CB in suppliers codes and 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: Describes work with suppliers on FoA/CB <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain • Not Met: 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: Requirements on H&S in supplier codes and contracts: 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: Discloses injury rate or lost days in supply chain in last reporting period • Not Met: Discloses fatalities for workers in supply chain in last reporting period • Not Met: Discloses occupational disease rate in supply chain in last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes work with suppliers of H&S • Not Met: Assessment of scope of H&S issues in supply chain • Not Met: 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: Requirements on women's rights in contracts/codes with suppliers: 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: Describes work with suppliers on women's rights <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of unsafe working conditions/discrimination against women in supply chain • Not Met: 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: Requirements on working hours in codes/contracts with suppliers: 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: Describes work with suppliers on working hours <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of excessive working hours in supply chain

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> Not Met: Analysis of trends demonstrating progress: 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]

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 13.91 out of 80 points scored in themes A-D has been applied to produce a score of 3.48 out of 20 points for theme E.

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