



AEON CO. (M) BHD.

GRI Content Index

STATEMENT OF USE: AEON has reported the information cited in this GRI content index for the period 1 January 2023 to 31 December 2023 with reference to GRI Standards.

GRI 1 USED: GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION*
GRI 2: General Disclosures 2021	2-1 Organizational details	About AEON - Our Vision & Mission 6
		About AEON - Our Presence 7
		About AEON - Our Offerings 8-13
	2-2 Entities included in the organization's sustainability reporting	About AEON - Our Vision & Mission 6
		About AEON - Our Presence 7
		About AEON - Our Offerings 8-13
	2-3 Reporting period, frequency and contact point	About This Report 2
	2-5 External assurance	Independent Limited Assurance Report 205-208
	2-6 Activities, value chain and other business relationships	About AEON - Our Offerings 8-13
		Value Creation Model 32-33
		Fortifying Economic Performance - Fostering Sustainable Business Partnership 59-61
		Fortifying Economic Performance - Enhancing Customer Loyalty and Experience 66
	2-7 Employees	Effecting Positive Social Change - Responsible Employment 76-83
	2-9 Governance structure and composition	Board of Directors' Profile 92-93
Corporate Governance Overview Statement - Board Leadership and Effectiveness 106-110		
2-10 Nomination and selection of the highest governance body	Corporate Governance Overview Statement - Board Nomination and Appointment of Directors 112	
2-11 Chair of the highest governance body	Corporate Governance Overview Statement - Board Leadership and Effectiveness 107	
2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Overview Statement - Board Leadership and Effectiveness 106-110	
2-13 Delegation of responsibility for managing impacts	Corporate Governance Overview Statement - Effective Audit and Risk Management 118-119	
2-14 Role of the highest governance body in sustainability reporting	Our Sustainability Approach 3-4	
	Corporate Governance Overview Statement - Effective Audit and Risk Management 118-119	

GRI STANDARD	DISCLOSURE		LOCATION*
GRI 2: General Disclosures 2021 (cont'd)	2-15	Conflicts of interest	Corporate Governance Overview Statement - Principle A 108
	2-16	Communication of critical concerns	Statement on Risk Management and Internal Control - Documented Internal Policies and Procedures 130-131
	2-17	Collective knowledge of the highest governance body	Our Sustainability Approach 3-4 Corporate Governance Overview Statement - Effective Audit and Risk Management 118-119
	2-18	Evaluation of the performance of the highest governance body	Corporate Governance Overview Statement - Board Assessment and Annual Evaluation 113
	2-19	Remuneration policies	Corporate Governance Overview Statement - Board Assessment and Annual Evaluation 113
	2-20	Process to determine remuneration	Corporate Governance Overview Statement - Directors' Remuneration 117
	2-22	Statement on sustainable development strategy	Our Approach to Sustainability 3-4 AEON Sustainability Charter 44-45
	2-23	Policy commitments	Maintaining a Sound Governance Structure 86 Statement on Risk Management and Internal Control - Documented Internal Policies and Procedures 130-131
	2-24	Embedding policy commitments	Maintaining a Sound Governance Structure 86 Statement on Risk Management and Internal Control - Documented Internal Policies and Procedures 130-131
	2-25	Processes to remediate negative impacts	Maintaining a Sound Governance Structure 86 Statement on Risk Management and Internal Control - Documented Internal Policies and Procedures 130-131
	2-26	Mechanisms for seeking advice and raising concerns	Maintaining a Sound Governance Structure 86 Statement on Risk Management and Internal Control - Documented Internal Policies and Procedures 130-131
	2-27	Compliance with laws and regulations	Statement on Risk Management and Internal Control - Control Structure and Environment 130-131
	2-28	Membership associations	Partnerships and Memberships 45
	2-29	Approach to stakeholder engagement	Stakeholder Engagement 46-48 Fortifying Economic Performance - Enhancing Customer Loyalty & Experience 66 Effecting Positive Social Change - Community Engagement and Development 83-85 Corporate Governance Overview Statement - Integrity in Corporate Reporting and Meaningful Relationship with Stakeholders 120-121
	2-30	Collective bargaining agreements	Effecting Positive Social Change - Respect Human and Labour Rights 79

GRI STANDARD	DISCLOSURE		LOCATION*
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Material Matters 49
	3-2	List of material topics	Material Matters 50
	3-3	Management of material topics	Risk and Opportunities 51-54 AEON Sustainability Performance 55-57
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Fortifying Economic Performance - Economic Performance 58
	201-2	Financial implications and other risks and opportunities due to climate change	Risk and Opportunities - Climate Change 52
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Fortifying Economic Performance - Fostering Sustainable Business Partnership 60-61
	203-2	Significant indirect economic impacts	Fortifying Economic Performance - Fostering Sustainable Business Partnership 60-61 Effecting Positive Social Change - Community Engagement and Development 83-85
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Fortifying Economic Performance - Fostering Sustainable Business Partnership 61 Sustainability Performance Data Table 89
	205-1	Operations assessed for risks related to corruption	Sustainability Performance Data Table 90
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	Maintaining a Sound Governance Structure - Promoting Integrity and Anti-Corruption 86-87
	205-3	Confirmed incidents of corruption and actions taken	Maintaining a Sound Governance Structure - Promoting Integrity and Anti-Corruption 87
	GRI 302: Energy 2016	302-1	Energy consumption within the organization
302-2		Energy consumption outside of the organization	Strengthening Environmental Accountability - Improving Our Energy Efficiency 70
302-4		Reduction of energy consumption	Strengthening Environmental Accountability - Improving Our Energy Efficiency 70
GRI 303: Water and Effluents 2018	303-5	Water consumption	Strengthening Environmental Accountability - Minimising Water Consumption 71
GRI 304: Biodiversity 2016	304-2	Significant impacts of activities, products and services on biodiversity	Strengthening Environmental Accountability - Enhancing Biodiversity Conservation 75

GRI STANDARD	DISCLOSURE		LOCATION*	
GRI 304: Biodiversity 2016 (cont'd)	304-3	Habitats protected or restored	Strengthening Environmental Accountability - Enhancing Biodiversity Conservation	75
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Strengthening Environmental Accountability - Reducing Carbon Footprint	69
			Sustainability Performance Data Table	89
	305-2	Energy indirect (Scope 2) GHG emissions	Strengthening Environmental Accountability - Reducing Carbon Footprint	69
			Sustainability Performance Data Table	89
305-3	Other indirect (Scope 3) GHG emissions	Strengthening Environmental Accountability - Reducing Carbon Footprint	69	
		Sustainability Performance Data Table	89	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Strengthening Environmental Accountability - Reducing Waste	72
	306-2	Management of significant waste-related impacts	Strengthening Environmental Accountability - Reducing Waste	72-74
	306-3	Waste generated	Strengthening Environmental Accountability - Reducing Waste	74
	306-4	Waste diverted from disposal	Strengthening Environmental Accountability - Reducing Waste	72-74
			Sustainability Performance Data Table	89
306-5	Waste directed to disposal	Strengthening Environmental Accountability - Reducing Waste	74	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Sustainability Performance Data Table	90
GRI 403: Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	Effecting Positive Social Change - Enhancing Health, Safety and Well-being	80-81
	403-4	Worker participation, consultation, and communication on occupational health and safety	Effecting Positive Social Change - Enhancing Health, Safety and Well-being	80-81
	403-5	Worker training on occupational health and safety	Effecting Positive Social Change - Enhancing Health, Safety and Well-being	80-81
			Sustainability Performance Data Table	90
403-6	Promotion of worker health	Effecting Positive Social Change - Enhancing Health, Safety and Well-being	80-81	

GRI STANDARD	DISCLOSURE	LOCATION*
GRI 403: Occupational Health and Safety 2018 (cont'd)	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Effecting Positive Social Change - Enhancing Health, Safety and Well-being 80-81
	403-9 Work-related injuries	Effecting Positive Social Change - Enhancing Health, Safety and Well-being 80-81
	403-10 Work-related ill health	Effecting Positive Social Change - Enhancing Health, Safety and Well-being 80-81
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Effecting Positive Social Change - Empowering Employee Learning and Development 83
	404-2 Programs for upgrading employee skills and transition assistance programs	Effecting Positive Social Change - Empowering Employee Learning and Development 82
	404-3 Percentage of employees receiving regular performance and career development reviews	Effecting Positive Social Change - Empowering Employee Learning and Development 83
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Effecting Positive Social Change - Promoting Diversity & Inclusivity 77-78
		Board of Directors' Profile 94
		AEON Leadership Council's Profile 102
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Effecting Positive Social Change - Community Engagement and Development 83-85
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Fortifying Economic Performance - Supply Chain Management 59-60
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Fortifying Economic Performance - Enhancing Product Quality 62-63
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Fortifying Economic Performance - Enhancing Product Quality 64-65
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Maintaining a Sound Governance Structure - Improving Data Disclosure and Transparency 87

Note: Location* is referring to the sections and page numbers with reference to AEON's Integrated Annual Report 2023