

Global Reporting Initiative (GRI) Content Index

Statement of use: AEON CO. (M) BHD. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 with reference to GRI Standards

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standard(s): Not Applicable

GRI STANDARD	DISCLOSURE	LOCATION*/ DIRECT ANSWER	OMISSIONS & EXPLANATION		
GRI 2: General Disclosures 2021	The Organisation and its Reporting Practices				
	2-1	Organizational details	Our Vision & Mission Our Presence Our Business Offerings	6 7 8-14	-
	2-2	Entities included in the organization's sustainability reporting	About This Report	2-3	-
	2-3	Reporting period, frequency and contact point	About This Report	2-3	-
	2-4	Restatements of information	Restatement of data compared to prior years are noted in section(s) where they appear	-	-
	2-5	External assurance	Independent Limited Assurance Report	240-245	-
	Activities and Workers				
	2-6	Activities, value chain and other business relationships	Our Business Offerings Value Creation Model Foster Sustainable Business Partnership Improve AEON's Agility to Meet Customer Needs	8-14 52-53 69-72 75-76	-
	2-7	Employees	Promoting Diversity and Inclusivity ESG Performance Data Table	96-98 113	-
	2-8	Workers who are not employee	Promoting Diversity and Inclusivity ESG Performance Data Table	97 113	-

GRI STANDARD	DISCLOSURE	LOCATION*/ DIRECT ANSWER		OMISSIONS & EXPLANATION
Governance				
2-9	Governance structure and composition	Board of Directors' Profile Corporate Governance Overview Statement	121-125 133	-
2-10	Nomination and selection of the highest governance body	Corporate Governance Overview Statement – Board Nomination and Appointment of Directors	140	-
2-11	Chair of the highest governance body	Corporate Governance Overview Statement	133	-
2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance Overview Statement – Sustainability Governance	138-139	-
2-13	Delegation of responsibility for managing impacts	Corporate Governance Overview Statement	137	-
2-14	Role of the highest governance body in sustainability reporting	Corporate Governance Overview Statement – Sustainability Governance	138-139	-
2-15	Conflicts of interest	Board of Directors' Profile AEON Leadership Council's Profile Corporate Governance Overview Statement Audit Committee Report	121-125 129-132 135 149	-
2-16	Communication of critical concerns	Statement on Risk Management and Internal Control	152-160	-
2-17	Collective knowledge of the highest governance body	Board of Directors' Profile	121-125	-
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Overview Statement – Board Assessment and Annual Evaluation	141	-
2-19	Remuneration policies	Corporate Governance Overview Statement – Directors' Remuneration	143	-
2-20	Process to determine remuneration	Corporate Governance Overview Statement - Directors' Remuneration	143	-
2-21	Annual total compensation ratio	Corporate Governance Overview Statement	133	-

GRI STANDARD	DISCLOSURE	LOCATION*/ DIRECT ANSWER	OMISSIONS & EXPLANATION
Strategies, Policies and Practices			
2-22	Statement on sustainable development strategy	Our Approach to Sustainability Materiality Assessment Approach	57 58-64
2-23	Policy commitments	Statement on Risk Management and Internal Control	158-159
2-24	Embedding policy commitments	Statement on Risk Management and Internal Control	158-159
2-25	Processes to remediate negative impacts	Respect Human & Labour Rights Promote Integrity & Anti-Corruption Statement on Risk Management and Internal Control	98-99 110-111 152-160
2-26	Mechanisms for seeking advice and raising concerns	Promote Integrity & Anti-Corruption Statement on Risk Management and Internal Control	110-111 158-159
2-27	Compliance with laws and regulations	In 2024, AEON CO. (M) BHD. did not record any significant instances of non-compliance with laws and regulations that resulted in fines, penalties, or legal actions.	-
2-28	Membership associations	Stakeholder Engagement - Industry	51
Stakeholder Engagement			
2-29	Approach to stakeholder engagement	Stakeholder Engagement Corporate Governance Overview – Principle C	49-51 145-146
2-30	Collective bargaining agreements	Ensuring Fair Labour Practices	99
Material Topic			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Materiality Assessment Approach
	3-2	List of material topics	Materiality Assessment Approach
	3-3	Management of material topics	Materiality Assessment Approach
Topic-Specific Disclosure: Material Matters			
Sustainable Economics			
Material Topic 1: Product Quality, Assurance and Safety			

GRI STANDARD		DISCLOSURE	LOCATION*/ DIRECT ANSWER	OMISSIONS & EXPLANATION	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Enhance Product Quality	72-74	-
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-	-	AEON has not identified any material non-compliance concerning the health and safety impacts of products and services in the reporting period.
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	Enhance Product Quality	72-74	-
	417-2	Incidents of non-compliance concerning product and service information and labeling	-	-	AEON has not identified any material non-compliance concerning product and service information and labeling in the reporting period.
	417-3	Incidents of non-compliance concerning marketing communications	-	-	AEON has not identified any material non-compliance concerning marketing communications in the reporting period.
Material Topic 2: Sustainable Supply Chain					
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Foster Sustainable Business Partnership ESG Performance Data Table	69-72 113	-
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Foster Sustainable Business Partnership	69-72	-
	308-2	Negative environmental impacts in the supply chain and actions taken	Foster Sustainable Business Partnership	69-72	AEON has not identified any material negative environmental impacts in its supply chain that required corrective action in the reporting period.
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Foster Sustainable Business Partnership	69-72	-
	414-2	Negative social impacts in the supply chain and actions taken	Foster Sustainable Business Partnership	69-72	AEON has not identified any material negative social impacts in its supply chain that required corrective action in the reporting period.
Material Topic 3: Business Resilience					
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Delivering Resilient Economic Performance	68	-
	201-3	Defined benefit plan obligations and other	Supporting Employee Well-being	102	-

GRI STANDARD		DISCLOSURE	LOCATION*/ DIRECT ANSWER	OMISSIONS & EXPLANATION	
		retirement plans			
	201-4	Financial assistance received from government	Not applicable	-	-
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not applicable	-	-
GRI 207: Tax 2019	207-1	Approach to tax	Notes to Financial Statements	186-188	-
	207-2	Tax governance, control, and risk management	Corporate Governance Overview Statement	187	-
	207-3	Stakeholder engagement and management of concerns related to tax	Deliver Resilient Economic Performance	68	-
	207-4	Country-by-country reporting	Not applicable	-	-
Environmentally Focused					
Material Topic 4: Climate Change					
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	Transition Risks & Physical Risks	79-80	-
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Reduce Carbon Footprint ESG Performance Data Table	83-86 113	-
	302-2	Energy consumption outside of the organization	Reduce Carbon Footprint	83-86	-
	302-3	Energy intensity	-	-	AEON does not currently report on energy intensity as a suitable denominator for calculations is still under review and plan to disclose in the next reporting year.
	302-4	Reduction of energy consumption	Reduce Carbon Footprint	83-86	-
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Reduce Carbon Footprint ESG Performance Data Table	83-86 113	-
	305-2	Energy indirect (Scope 2) GHG emissions	Reduce Carbon Footprint ESG Performance Data Table	83-86 113	-
	305-3	Other indirect (Scope 3) GHG emissions	Reduce Carbon Footprint ESG Performance Data Table	83-86 113	-

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	305-4	GHG emissions intensity	-	-	AEON does not currently report on emission intensity as a suitable denominator for calculations is still under review and plan to disclose in the next reporting year.
	305-5	Reduction of GHG emissions	Reduce Carbon Footprint	83-86	-
Material Topic 5: Water Efficiency					
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Minimise Water Consumption	87-88	-
	303-2	Management of water discharged-related impacts	-	-	Wastewater is discharged through municipal sewage systems in compliance with regulations, and therefore, no significant water discharge-related impacts are identified.
	303-3	Water withdrawal	Minimise Water Consumption	87-88	We do not withdraw water from areas of high-water stress.
	303-4	Water discharge	-	-	Water is discharged through municipal wastewater systems. No water is directly discharged into surface water bodies and all discharges comply with regulations.
	303-5	Water consumption	Minimise Water Consumption ESG Performance Data Table	87-88 113	-
Material Topic 6: Waste Management					
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Reduce Waste	89-93	-
	306-2	Management of significant waste-related impacts	Reduce Waste	89-93	-
	306-3	Waste generated	Reduce Waste ESG Performance Data Table	89-93 113	-
	306-4	Waste diverted from disposal	Reduce Waste ESG Performance Data Table	89-93 113	-
	306-5	Waste directed to disposal	Reduce Waste ESG Performance Data Table	89-93 113	-

GRI STANDARD		DISCLOSURE	LOCATION*/ DIRECT ANSWER	OMISSIONS & EXPLANATION	
Material Topic 7: Sustainable Packaging					
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	Enhance Biodiversity Conservation	94-95	-
	101-2	Management of biodiversity impacts	Enhance Biodiversity Conservation	94-95	-
	101-3	Access and benefit-sharing	-	-	While AEON's supply chain involves products derived from biological resources, we do not directly engage in the extraction or collection of genetic resources from their natural habitats.
	101-4	Identification of biodiversity impacts	Enhance Biodiversity Conservation	94-95	-
	101-5	Locations with biodiversity impacts	-	-	AEON's operational sites are not located in or near to ecologically sensitive areas.
	101-6	Direct drivers of biodiversity loss	-	-	AEON's operational sites are not located in or near to ecologically sensitive areas.
	101-7	Changes to the state of biodiversity	-	-	AEON's operational sites are not located in or near to ecologically sensitive areas.
	101-8	Ecosystem services	-	-	AEON's operational sites are not located in or near to ecologically sensitive areas.
Empowering People					
Material Topic 8: Labour Practices					
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Employee Retention and Attrition ESG Performance Data Table	107 113	-
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Enhance Health, Safety & Well-Being	100-102	-
	401-3	Parental leave	Parental leaves entitled are 98 days and 7 days for eligible female and male employees respectively.	100-102	Data of employees returning to work after parental leave is unavailable. This data will be tracked and reported

GRI STANDARD		DISCLOSURE	LOCATION*/ DIRECT ANSWER	OMISSIONS & EXPLANATION	
					in the next reporting year.
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	-	-	AEON specifies minimum notice periods for termination based on employment grade and confirmation status in the Employee Handbook. For relocations, notice periods are not specified and are at AEON's discretion. However, AEON provides incentives and additional allowances to support employees undergoing relocation
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Zero Tolerance for Human Rights Violations	99	-
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Ensuring Fair Labour Practices	99	-
GRI 202: Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	-	-	AEON does not disclose the specific wage ratio by gender, but affirms full compliance with the National Minimum Wage Policy (page 88-89).
	202-2	Proportion of senior management hired from the local community	-	-	AEON does not specifically disclose the proportion of senior management hired from the local community. However, AEON reports on ethnic, age and gender diversity across different employee levels (page 86-87).
Material Topic 9: Diversity, Equity and Inclusion					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Promote Diversity, Equity and Inclusivity Board of Directors AEON Leadership Council	96-98 118-125 126-132	-
	405-2	Ratio of basic salary and remuneration of women to men	-	-	Information on salary and compensation packages is omitted due to confidentiality constraints, as per company policy
Material Topic 10: Health, Safety and Wellbeing					
GRI 403: Occupational	403-1	Occupational health and safety management system	Enhance Health, Safety & Well-Being	100-104	-

GRI STANDARD		DISCLOSURE	LOCATION*/ DIRECT ANSWER	OMISSIONS & EXPLANATION	
Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	Enhance Health, Safety & Well-Being	100-104	-
	403-3	Occupational health services	Enhance Health, Safety & Well-Being	100-104	-
	403-4	Worker participation, consultation, and communication on occupational health and safety	Enhance Health, Safety & Well-Being	100-104	-
	403-5	Worker training on occupational health and safety	Enhance Health, Safety & Well-Being	100-104	-
	403-6	Promotion of worker health	Enhance Health, Safety & Well Being	100-104	-
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Enhance Health, Safety & Well Being	100-104	-
	403-8	Workers covered by an occupational health and safety management system	Enhance Health, Safety & Well Being	100-104	-
	403-9	Work-related injuries	Enhance Health, Safety & Well Being	100-104	-
	403-10	Work-related ill health	Enhance Health, Safety & Well Being	100-104	-
Material Topic 11: Learning and Development					
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Empower Employee Learning and Development	105-107	-
	404-2	Programs for upgrading employee skills and transition assistance programs	Enhance Health, Safety & Well Being Empower Employee Learning and Development	100-104 105-107	-
	404-3	Percentage of employees receiving regular performance and career development reviews	Empower Employee Learning and Development	105-107	-
Material Topic 12: Community Contribution, Support and Engagement					
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Fostering Sustainable Business Partnership Community Engagement & Development	69 108-109	-
	203-2	Significant indirect economic impacts	Fostering Sustainable Business Partnership Community Engagement & Development	70 108-109	-
GRI 413: Local	413-1	Operations with local community engagement,	Community Engagement & Development	108-109	-

GRI STANDARD		DISCLOSURE	LOCATION*/ DIRECT ANSWER	OMISSIONS & EXPLANATION	
Communities 2016		impact assessments, and development programs			
	413-2	Operations with significant actual and potential negative impacts on local communities	Community Engagement & Development	108-109	-
Efficiency & Integrity					
Material Topic 13: Governance, Ethics & Integrity					
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Promote Integrity & Anti-Corruption ESG Performance Data Table	110-111 113	-
	205-2	Communication and training about anti-corruption policies and procedures	Promote Integrity & Anti-Corruption ESG Performance Data Table	110-111 113	-
	205-3	Confirmed incidents of corruption and actions taken	Value Creation Model Promoting Integrity & Anti-Corruption	52-53 110-111	-
Material Topic 14: Data Governance & Security					
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Value Creation Model Strengthen Data Governance & Security ESG Performance Data Table	52-53 112 113	-

Note: Location* is referring to the sections and page numbers with reference to AEON's Integrated Annual Report 2024