

Section	Index	Aeon Environmental and Social Report (2014)
1 Strategy and Analysis		
1.1	Statement from the most senior decision-maker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy	p.3 Top Message
1.2	Description of key impacts, risks, and opportunities	
2 Organization Profile		
2.1	Name of the organization	Front cover
2.2	Primary brands, products, and/or services	p.10, 59-60 TOPVALU
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures	p.5-6 Aeon Group's Business
2.4	Location of the organization's headquarters	Back cover
2.5	Number of countries where the organization operates, and names of countries that either have major operations or are specifically relevant to the sustainability issues covered in the report	p.5-6 Aeon Group's Business p.21 CSR activities that are carried out in each country and the number of store openings around the world
2.6	Nature of ownership and legal form	
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries)	p.21 CSR activities that are carried out in each country and the number of store openings around the world
2.8	Scale of the reporting organization, including: <ul style="list-style-type: none">• Number of employees• Net sales (for private sector organizations) or net revenues (for public sector organizations)• Total capitalization broken down in terms of debt and equity (for private sector organizations)• Quantity of products or services provided	p.5 Settlement Report
2.9	Significant changes during the reporting period regarding size, structure, or ownership including: <ul style="list-style-type: none">• The location of, or changes in operations, including facility openings, closings, and expansions• Changes in the share capital structure and other capital formation, maintenance, and alterationoperations (for private sector organizations)	
2.10	Awards received in the reporting period	
3 Report Parameters		
Report Profile		
3.1	Reporting period (e.g., fiscal/calendar year) for information provided	p.2 Report period
3.2	Date of most recent previous report (if any)	September 18, 2013
3.3	Reporting cycle (annual, biannual, etc.)	p.2 Report period
3.4	Contact point for questions regarding the report or its contents	Back cover
Report scope and parameters		
3.5	Process for defining report content, including:	
	• Determining materiality	p.2 Editorial Policy
	• Prioritizing topics within the report	p.2 Scope of report
	• Identifying stakeholders the organization expects to use the report	p.2 Target audience
3.6	Parameters of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers)	p.2 Editorial Policy p.2 Scope of report
3.7	State any specific limitations on the scope or parameters of the report	p.2 Editorial Policy p.2 Scope of report
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations	
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report	p.81-82 Environmental Accounting p.83 ISO14001 Targets and Performance p.84 Flow of Environmental Impact in Business Activities
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods)	
3.11	Significant changes from previous reporting periods in the scope, parameters, or measurement methods applied in the report	p.23-26 Reports on the status of implementation of the KPI
GRI Content Index		
3.12	Table identifying the location of the Standard Disclosures in the report	p.87-92 GRI Guidelines Indicators
Assurance		
3.13	Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s).	p.85 Independent Review

4 Governance, Commitments and Engagement		
Governance		
4.1	Governance structure of the organization, including committees under the highest governing body responsible for specific tasks, such as setting strategy or organizational oversight.	p.75-76 Corporate Governance
4.2	Indicate whether the Chair of the highest governing body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement)	p. 3 Top Message
4.3	For organizations that have a unitary board structure, state the number of members of the highest governing body that are independent and/or non-executive members.	p.75-76 Corporate Governance
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governing body.	p.71 Part-time employees also join the labor union p.75-76 Corporate Governance p.76 Code of Conduct Hotline
4.5	Linkage between compensation for members of the highest governing body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	
4.6	Processes in place for the highest governing body to ensure conflicts of interest are avoided.	p.75-76 Corporate Governance
4.7	Process for determining the qualifications and expertise of the members of the highest governing body for guiding the organization's strategy on economic, environmental, and social topics.	p.75-76 Corporate Governance
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	p.1 Aeon Basic Principles p.8 Aeon Sustainability Principle p.77 Aeon Code of Conduct p.79 Aeon Environmental Guideline
4.9	Procedures of the highest governing body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	p.7 Joining the Global Compact p.58 SA8000
4.10	Processes for evaluating the highest governing body's own performance, particularly with respect to economic, environmental, and social performance.	
Commitments to External Initiatives		
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization	p.76 Risk Management p.77-78 Compliance
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses	p.7 Joining the Global Compact p.58 SA8000
4.13	Memberships in associations (such as industry associations) and/or national/ international advocacy organizations in which the organization: <ul style="list-style-type: none">• Has positions in governing bodies• Participates in projects or committees• Provides substantive funding beyond routine membership dues• Views membership as strategic	
Stakeholder Engagement		
4.14	List of stakeholder groups engaged by the organization	p.8 Aeon's Sustainable Management
4.15	Basis for identification and selection of stakeholders with whom to engage	
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group	
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting	p.59 TOPVALU Product Development and Distribution p.64 System of Dialog with Customers
5 Management Approach and Performance Index		
Economic		
	Disclosure(s) on Management Approach	
	Goals and Performance	
	Policy	
	Additional Contextual Information	
Economic Performance Index		
Aspect: Economic Performance		
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	
EC3	Coverage of the organization's defined benefit plan obligations	
EC4	Significant financial assistance received from government	

GRI Guidelines Indicators

Aspect: Market Presence		
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation	
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation	p. 58 Aeon Supplier Code of Conduct
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation	
Aspect: Indirect Economic Impacts		
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement	p.2, 35, 41 Aeon Environmental Foundation p.2 Aeon 1% Club Foundation p.47-55 Community Involvement p.58 Fair Trade p.61-63 Consumer Issues (Store Safety and Security) p.72-74 Aeon's Response to the Great East Japan Earthquake
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts	
Environmental		
	Disclosure(s) on Management Approach	p.8 Aeon Sustainability Principle p.23-24 Reports on the status of implementation of the KPI p.79 Aeon Environmental Guideline
	Goals and Performance	p.23-26 Reports on the status of implementation of the KPI p.27 Aeon ECO Project p.83 ISO14001 Targets and Results
	Policy	p.8 Aeon Sustainability Principle p.27 Aeon ECO Project p.36 Aeon Biodiversity Principle p.79 Aeon Environmental Guideline p.83 ISO14001 Targets and Performance
	Organizational Responsibility	p.79-84 Environmental Management p.86 Group Chief Environmental Officer's Commitment
	Training and Awareness	p.80 Environmental Education
	Monitoring and Follow-up	
	Additional Contextual Information	p.81-82 Environmental Accounting p.84 Flow of Environmental Impact in Business Activities
Environmental Performance Indicators		
Aspect: Materials		
EN1	Materials used by weight or volume	p.84 Flow of Environmental Impact in Business Activities
EN2	Percentage of recycled input materials used	
Aspect: Energy		
EN3	Direct energy consumption by primary energy source	p.23-24 Reports on the status of implementation of the KPI p.84 Flow of Environmental Impact in Business Activities
EN4	Indirect energy consumption by primary source	p.23-24 Reports on the status of implementation of the KPI p.78 Flow of Environmental Impact in Business Activities
EN5	Energy saved due to conservation and efficiency improvements	p.23-24 Reports on the status of implementation of the KPI p.83 ISO14001 Targets and Performance
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives	p.27-34 Reduce CO ₂ Emissions in Stores
EN7	Initiatives to reduce indirect energy consumption and reductions achieved	p.27-34 Reduce CO ₂ Emissions in Stores
Aspect: Water		
EN8	Total water withdrawal by source	p.84 Flow of Environmental Impact in Business Activities
EN9	Water sources significantly affected by withdrawal of water	
EN10	Percentage and total volume of water recycled and reused	
Aspect: Biodiversity		
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	p.36-41 Conservation of Biodiversity
EN13	Habitats protected or restored	
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity	p.36 Aeon Biodiversity Principle
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	
Aspect: Emissions, Effluents, and Waste		
EN16	Total direct and indirect greenhouse gas emissions by weight	p.84 Flow of Environmental Impact in Business Activities
EN17	Other relevant indirect greenhouse gas emissions by weight	p.34 Scope3 Emissions p.84 Flow of Environmental Impact in Business Activities
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	p.27-34 Reduce CO ₂ Emissions in Stores p.84 Flow of Environmental Impact in Business Activities

EN19	Emissions of ozone-depleting substances by weight	
EN20	NOx, SOx, and other significant air emissions by type and weight	
EN21	Total water discharge by quality and destination	p.80 Wastewater Management
EN22	Total weight of waste by type and disposal method	
EN23	Total number and volume of significant spills	
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff	
Aspect: Products and Services		
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	p.30 Eco Stores p.32 Carbon footprint initiatives p.33 Carbon offsets p.37 MSC certification (marine eco-label)/FSC certification/ASC certification p.38 TOPVALU Gurinai p.44 Plastic bag Reduction
EN27	Percentage of products sold and their packaging materials that are reclaimed by category	p.43 Recycling Food Product Waste
Aspect: Compliance		
EN28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations	
Aspect: Transport		
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce	p.33 Logistics Initiatives
Aspect: Overall		
EN30	Total environmental protection expenditures and investments by type	p.81-82 Environmental Accounting
Social Performance Index		
Labor Practices and Decent Work (Fair Employment Conditions)		
	Disclosure(s) on Management Approach	p.25 Reports on the status of implementation of the KPI
	Goals and Performance	p.25-26 Reports on the status of implementation of the KPI
	Policy	p.8 Aeon Sustainability Principle p.66 Basic Principales on Personnel p.77 Aeon Code of Conduct
	Organizational Responsibility	p.66-70 Human Rights p.70-71 Labor Practices p.77-78 Compliance
	Training and Awareness	p.70 Human Rights-related Training p.68-69 Education System p.77-78 Compliance
	Monitoring and Follow-up	p.77-78 Compliance
	Additional Contextual Information	
Labor Practices and Decent Work (Fair Employment Conditions) Performance Index		
Aspect: Employment		
LA1	Total workforce by employment type, employment contract, and region	
LA2	Total number and rate of employee turnover by age group, gender, and region	
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	
Aspect: Labor/Management Relations		
LA4	Percentage of employees covered by collective bargaining agreements	
LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements	
Aspect: Occupational Health and Safety		
LA6	Percentage of total workforce represented in formal joint management worker health and safety committees that help monitor and advise on occupational health and safety programs	
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region	
LA8	Education, training, counseling, prevention, and riskcontrol programs in place to assist workforce members, their families, or community members regarding serious diseases	
LA9	Health and safety topics covered in formal agreements with trade unions	

GRI Guidelines Indicators

Aspect: Training and Education		
LA10	Average hours of training per year per employee by employee category	
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in planning the end of their careers	p.68-69 Education System
LA12	Percentage of employees receiving regular performance and career development reviews	
Aspect: Diversity and Equal Opportunity		
LA13	Composition of governing bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	
LA14	Ratio of basic salary of men to women by employee category	
Human Rights		
	Disclosure(s) on Management Approach	p.25 Reports on the status of implementation of the KPI
	Goals and Performance	p.7 Joining the Global Compact p.25-26 Reports on the status of implementation of the KPI p.56 Aeon Supplier Code of Conduct p.58 SA8000
	Policy	p.7 Joining the Global Compact p.56 Aeon Supplier Code of Conduct p.58 SA8000 p.66 Basic principles on personnel
	Organizational Responsibility	p.7 Joining the Global Compact p.56 Aeon Supplier Code of Conduct p.58 SA8000 p.66-71 Human Rights
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	Monitoring and Follow-up	p.7 Joining the Global Compact p.56 Aeon Supplier Code of Conduct p.58 SA8000
	Additional Contextual Information	
Human Rights Index		
Aspect: Investment and Procurement Practices		
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening	
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken	
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	
Aspect: Non-Discrimination		
HR4	Total number of incidents of discrimination and actions taken	
Aspect: Freedom of Association		
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights	p.7 Joining the Global Compact p.56 Aeon Supplier Code of Conduct p.58 SA8000
Aspect: Child Labor		
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor	p.7 Joining the Global Compact p.56 Aeon Supplier Code of Conduct p.58 SA8000
Aspect: Forced and Compulsory Labor		
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor	p.7 Joining the Global Compact p.56 Aeon Supplier Code of Conduct p.58 SA8000
Aspect: Security Practices		
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations	p.7 Joining the Global Compact p.56 Aeon Supplier Code of Conduct p.58 SA8000
Aspect: Indigenous Rights		
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken	
Society		
	Disclosure(s) on Management Approach	p.25 Reports on the status of implementation of the KPI
	Goals and Performance	p.25-26 Reports on the status of implementation of the KPI
	Policy	p.8 Aeon Sustainability Principle p.77-78 Compliance

	Organizational Responsibility	p.77-78 Compliance
	Training and Awareness	p.77-78 Compliance
	Monitoring and Follow-up	p.77-78 Compliance
	Additional Contextual Information	
Social Performance Index		
Aspect: Community		
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting	
Aspect: Corruption		
SO2	Percentage and total number of business units analyzed for risks related to corruption	
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures	p.77-78 Compliance
SO4	Actions taken in response to incidents of corruption	
Aspect: Public Policy		
SO5	Public policy positions and participation in public policy development and lobbying	
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country	
Aspect: Anti-Competitive Behavior		
SO7	Total number of legal actions for anticompetitive behavior, anti-trust, and monopoly practices and their outcomes	
Aspect: Compliance		
SO8	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations	
Product Responsibility		
	Disclosure(s) on Management Approach	p.25 Reports on the status of implementation of the KPI
	Goals and Performance	p.25-26 Reports on the status of implementation of the KPI
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	Organizational Responsibility	p.59-61 Product Safety and Security
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	Monitoring and Follow-up	p.59-61 Product Safety and Security
	Additional Contextual Information	
Product Responsibility Performance Index		
Aspect: Customer Health and Safety		
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures	p.59 TOPVALU Quality Assurance
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes	p.59 TOPVALU Quality Assurance
Aspect: Product and Service Labeling		
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements	
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	p.64-65 System of Dialog with Customers
Aspect: Marketing Communications		
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes	
Aspect: Customer Privacy		
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	
Aspect: Compliance		
PR9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services	