



デュー・ディリジェンス対応に向けた 取り組みのポイントについて（案）

2024年1月28日

環境省大臣官房環境経済課



■ リスクベースアプローチに基づくデュー・ディリジェンスの徹底

・あらゆるリスクへの対応が必要という訳ではなく、リスクベースアプローチに基づき、環境・人権リスクに対して、企業がよりネガティブな影響を与えるリスクから対応をしていくべき。

・環境・人権リスクの横断的な対応が求められる場面においても、リスクベースアプローチを徹底しつつ、双方へのリスクをできる限り低減する取り組みを行っていくべき。

■ デュー・ディリジェンスにおける「適切な措置」の理解

・①措置が合理的に利用可能かどうか②リスクに対して相応であるか③効果的であるかという3つの観点が必要であるが、最終的には個別具体的な判断が必要。

■ デュー・ディリジェンスにおけるリスクの特定・評価の適切な実施（事例集p3～5・7）

・リスクの特定・評価を誤ると、デュー・ディリジェンスの後工程での対応を誤る可能性が高く、このプロセスを如何に適切に実施するかが重要。

■ デュー・ディリジェンス全般にわたるステークホルダーエンゲージメントの実施（事例集p7～10）

・企業の人権・環境リスクに対して適切に把握・対応する観点から、ステークホルダーエンゲージメントが重要であり、識別した重要なリスクを中心に、さらにステークホルダーエンゲージメントを深めていく必要あり。（次頁に続く）

(前頁より続く)

・当面は義務とはされていないが、企業が想定するステークホルダーや対話の内容を開示し、これを奇貨としつつ外部とのコミュニケーションの改善を行い、潜在的なステークホルダーを掘り起こしながら、ステークホルダーとの共創関係を構築していくことも望まれる。

■ ガバナンスの構築（事例集p6・11）

・企業の方針やリスク管理への組み込みの場面のみならず、実際のデュー・ディリジェンスの実施においても、企業のビジネスプランや包括的な戦略を見直す場面も想定されるため、デュー・ディリジェンスの対応においては経営層による関与が不可欠。

■ サステナビリティ開示との一体的取り組み

・サステナビリティ開示は、デュー・ディリジェンスの延長線上に存在すると考えられるため、両者を一体的に対応することが重要。

デュー・ディリジェンス事例集

※以下の事例は、現状の海外での取り組みのレベルを知る参考資料としてご紹介させていただくものとなります。

BNP Paribas (UNIVERSAL REGISTRATION DOCUMENT AND ANNUAL FINANCIAL REPORT 2023)



OUR VIGILANCE APPROACH

As part of the preparation of its vigilance plan, BNP Paribas conducted, in line with its commitments, risk mapping and a review of its existing risk assessment and control process and tools, on a scope consistent with the text of the law.

1 RISK MAPPING

1.1 Environmental, social and governance risks (ESG) taken into account by BNP Paribas

1.1.1 Materiality matrix with regard to internal and external stakeholders' expectations

BNP Paribas produced a materiality matrix to classify about a hundred extra-financial topics, grouped into 21 thematic issues, according to their relevance for the Group's internal and external stakeholders. Internal perception is established by a survey to which more than 1,200 top management employees responded, while the external point of view is assessed by the weighting given to these issues in several of databases: publications of the Group's main peers, more than 2,500 regulations

applicable to our activities and locations, more than 20,000 industry press articles and more than 450 million tweets on social networks. The results of this study, presented below, make it possible to classify issues into three main groups: important, major and crucial; the crucial issues being:

- human rights (which are included in all the mappings detailed in sections 1.3 to 1.7 inclusive);
- climate change and the energy transition (which are included in the mapping related to the Group's suppliers – see section 1.4, and in the mapping related to the business sectors and countries of operation of BNP Paribas' corporate clients – see section 1.7);
- data privacy and security (identified as one of the main issues related to the distribution of financial products and services to individuals – see section 1.5);
- ethics & compliance as well as business continuity (which are directly linked to the Group's cross-functional governance);
- responsible investments and financing (which are one of the major priorities of BNP Paribas' GTS 2025 Strategic Plan).

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1.1.2 Risks taken into account in the development of different mapping exercises

In line with its CSR commitments, the Group has included in its vigilance approach the risks of serious violations of human rights and fundamental freedoms, and of harm to human health and safety and to the environment, and the following issues in particular:

- Issues related to human rights and fundamental freedoms: child labour; forced labour and human trafficking; use of violence, torture, cruel treatment and failure to respect the right to life; protection of the rights of migrant workers; self-determination rights of people; non-respect of the rights of local communities, the right to property, the right to privacy, the freedom of association and collective bargaining, the freedom to exercise the right to strike; discrimination; harassment; inadequate housing standards; over-indebtedness; failure to respect the right to an adequate standard of living; unfair compensation methods; excessive working hours; lack of respect for diversity (social and ethnocultural origins), (professional) equality and inclusion;
- Issues related to individual health and safety: health and safety at work for employees and consumers; industrial accidents; respect for work-life balance (remote working);

- Environmental issues: climate, physical and transition risks; GHG emissions (CO₂, methane, etc.); pollution and water scarcity; air pollution; soil quality (pollution, erosion and depletion); scarcity and depletion of commodities; excessive waste production; damage of ecosystems and biodiversity; environmental impacts related to the use of products and their end of life.

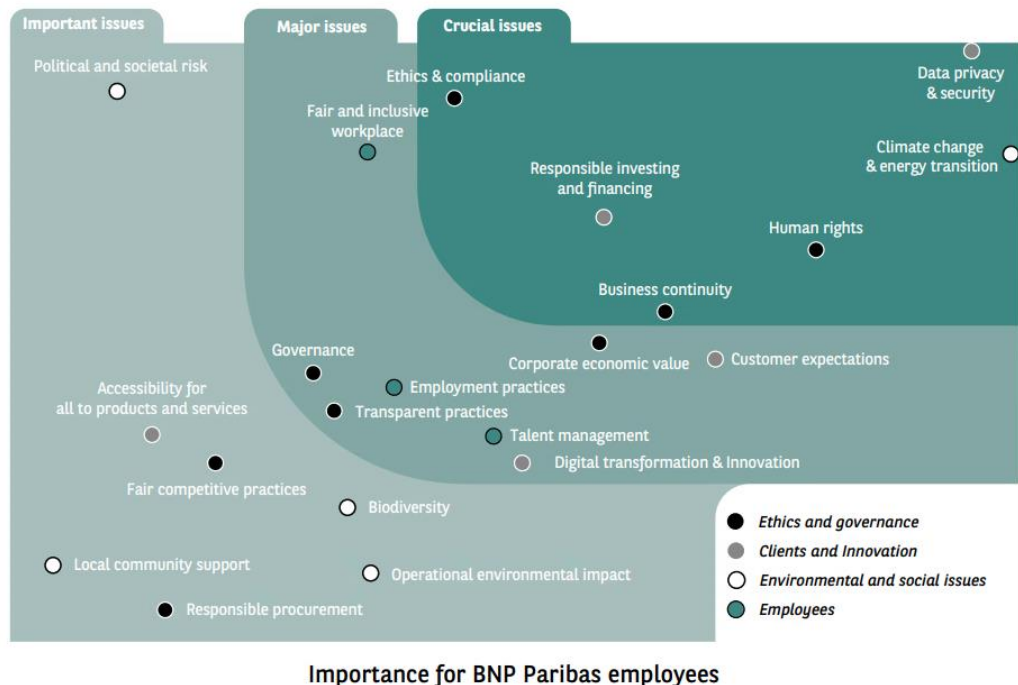
To take these issues into account, BNP Paribas:

- builds on benchmark scientific work, such as that of the IPCC (Intergovernmental Panel on Climate Change) and IPBES (Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services);
- builds on forward-looking scenarios compatible with the objective of collective carbon neutrality in 2050, such as the IEA (International Energy Agency)'s Zero Net Emissions by 2050 Scenario.

Risk mappings were, among others, carried out with regard to Group employees, purchase categories for BNP Paribas' suppliers and subcontractors, as well as business sectors and operating countries for BNP Paribas' banking and financial activities.

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Importance for external stakeholders



リスクマッピングにあたり、①社内サーベイだけではなく、同業他社の発行物や、同社に適用される規制、業界の記事、ソーシャルネットワークの投稿から、リスクマッピングを行い、②その結果をマトリクス型の表にまとめている。(p705~706)

Bolloré (2023 Universal registration document)



2017 to 2022

2023

Risk mapping

In 2017: pooling of the duty of care approach with the Group CSR strategy (definition of a duty of care risk universe and rating of CSR risks with the Management Committees).
In 2020: establishment of a Steering Committee. Mapping of Bolloré Transport & Logistics human rights risks through a questionnaire, including an analysis by geographic criteria.
In 2021: finalization of Bolloré Transport & Logistics' human rights risk mapping to follow up on the launch of the questionnaire: identification of a priority scope, including a number of entities requiring enhanced vigilance.
In 2022: updating of the human rights and duty of care risk mapping methodology: a priority scope was defined based on the human rights criticality index drawn up internally (see section 2.2.2.1. – Mapping of duty of care risks).

Actions implemented

Environment

- Group social risk management framework (see chapter 2, point 1.2.3. – Innovating in response to major environmental challenges).
- Analysis of physical risks linked to climate change in 2022: modeling of 12 climate hazards at 350 of the Group's sites (offices and branches, warehouses, industrial sites, logistics sites).
- Implementation of an energy sobriety plan for activities located in France, which was extended to the rest of the world for freight forwarding activities.

Personal health and safety

- Group health and safety risk management framework (see chapter 2, point 1.2.1. – Uniting and protecting people, the company's greatest strength), applicable to both direct employees and the employees of subcontractors.

Supply chain

On direct activities

- Definition of a scope of 22 priority countries for duty of care. The 31 Bolloré Logistics entities located in these countries constitute the priority human rights scope.

Within the supply chain

- Development and configuration of an assessment tool to evaluate the degree of care to be provided for the suppliers and subcontractors constituting the supply chain. The approach culminated in a set of ethical and anticorruption issues: work is continuing on the other duty of care topics. The local use of employment agencies has been identified as an area in which to apply enhanced duty of care within the priority scope and specifically in the context of Bolloré Logistics activities.

Ethics and human rights

- Continued work and launch of the human rights action plan:
 - appointment of 38 human rights officers within the local HR teams;
 - awareness raising and training targeting the network of officers through dedicated webinars and on-site workshops;
 - deployment of internal human rights self-assessments based on a dedicated questionnaire and deployment of actions on the issues identified in 2022 (monitoring of working time and use of employment agencies in the regions of the priority scope) (see section 2.3.4.1. – "Working conditions" duty of care cycle);
 - launch of a living pay project in 10 countries included in the priority human rights scope.

2.3.5. TABLE OF DUTY OF CARE INDICATORS

The data presented in the table are intended to illustrate the results obtained by the Group's due diligence approach for the Transportation and logistics, excluding Bolloré Energy, as well as in the priority geographical area identified (see section 2.2. – Methodology). These data serve to guide the choices of action plans to be implemented.

- Group scope: 125 entities (including four incoming and two outgoing entities) in 41 countries, with a workforce of 18,329 employees.
- Bolloré Logistics scope: 76 entities in 41 countries with a workforce of 15,081 employees.
- The priority scope comprises 31 Bolloré Logistics entities in 22 countries with a workforce of 6,294 employees.

| | Group | Bolloré Logistics | Priority scope |
|---|--------|-------------------|----------------|
| Health and safety issues | | | |
| Proportion of employees eligible for social security coverage | 94% | 93% | 99% |
| Proportion of entities where health coverage extends to employees' beneficiaries | 82% | 78% | 74% |
| Proportion of entities where health coverage is not a legal requirement | 39% | 49% | 61% |
| Proportion of entities where the health coverage is more favorable than required by law ⁽¹⁾ | 92% | 94% | 100% |
| Proportion of employees eligible for regular medical checkups provided by the company ⁽²⁾ | 81% | 78% | 87% |
| Proportion of entities where medical service is offered to employees free of charge | 91% | 85% | 85% |
| Severity rate of workplace accidents for employees (x 1,000) | 0.15 | 0.10 | 0.01 |
| Frequency of workplace accidents for employees (x 1,000,000) | 4.87 | 2.80 | 0.90 |
| Hours of HSE training for employees | 76,220 | 53,781 | 15,744 |
| Environmental issues | | | |
| Proportion of entities having an environmental policy | 87% | 92% | 100% |
| Proportion of entities having put in place environmental prevention measures after mapping environmental risks or doing an environmental analysis | 81% | 80% | 94% |
| Proportion of entities that have not carried out risk mapping but are implementing environmental actions | 48% | 27% | 13% |
| Human rights issues | | | |
| Diversity and inclusion issues | | | |
| Proportion of women recruited on permanent contracts | 45% | 48% | 48% |
| Proportion of women having taken at least one training course/total women ⁽³⁾ | 99% | 99% | 96% |
| Proportion of male managers/total men | 20% | 21% | 18% |
| Proportion of women managers/total women | 15% | 15% | 15% |
| Social dialog issues | | | |
| Number of collective agreements signed | 139 | 58 | 9 |
| Proportion of employees covered by union representation and/or other employee representation | 54% | 47% | 7% |
| Local impact issues | | | |
| Proportion of managers hired locally | 99% | 99% | 98% |
| Number of school partnerships | 184 | 143 | 20 |
| Number of interns and work-study program students | 1,188 | 985 | 217 |
| Proportion of employees having received at least one training course | 97% | 97% | 92% |
| Proportion of fixed-term contracts converted into permanent contracts/total recruitment on permanent contracts | 13% | 13% | 12% |
| Number of societal actions implemented | 89 | 62 | 41 |
| Beneficiaries | 6,675 | 5,875 | 5,385 |
| Number of patronage projects dedicated to youth | 62 | 45 | 30 |

リスクマッピングについて、過去から段階的に改善をしていることが分かるように開示を行っている。また、リスクの評価に役立つツールをサプライヤーに提供を行う等、自社のバリューチェーンにおけるリスク評価を発展させていこうとする動きが見られる。(p138)

DUE DILIGENCE AND RISK ASSESSMENT

PUMA conducts regular and industry-specific due diligence on human rights and labour, environmental, and integrity risks (listed in T.03) for its own activities and across its supply chain as per the recommendations of the UN Guiding Principles for Business and Human Rights, OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector, and other relevant responsible business conduct standards, such as the German Supply Chain Act. We embed responsible business conduct in our policies, training, and management systems and identify actual and potential harms in our own operations and supply chain.

T.03 HUMAN RIGHTS & LABOUR, ENVIRONMENTAL AND INTEGRITY RISKS

| Human Rights & Labour Risks | Environmental Risks | Integrity Risks |
|---|--------------------------------|------------------------|
| Child labor | Greenhouse gas (GHG) emissions | Bribery and corruption |
| Discrimination | Hazardous chemicals | |
| Forced labor | Water scarcity | |
| Occupational health and safety (e.g., worker-related injury and ill health) | Water pollution | |
| Violations of the right of workers to establish or join a trade union and to bargain collectively | Landuse change | |
| Non-compliance with minimum wage laws | Waste | |
| Wages do not meet basic needs of workers and their families | Air emissions | |

Due diligence is an ongoing process, to identify, mitigate, and prevent risks and address their existing and potential adverse impacts (e.g. child labour, discrimination, hazardous chemicals, etc.).

As stated in the "Corporate Governance Statement", PUMA has a functioning Compliance Management System (CMS) to systematically prevent, detect and sanction violations in the areas of corruption, money laundering, conflicts of interest, antitrust law and fraud/embezzlement.

In response to the possibility of future crises and/or upcoming regulations, our vendors are recommended to conduct their own due diligence. PUMA's process of assessing the risk of potential harm to people (human rights and labour and environmental risks) includes:

- External sources: NGO reports, media, country indices and country regulation, PUMA partnerships with Fair Labor Association, Better Work, Fashion Charter, ZDHC, AFIRM, etc.
- Internal sources: PUMA social, chemical and environmental audit findings/data analysis, grievances received per country, supply chain risk mapping, number of factories in countries with high risk, per commodity, also including non-core factories, material processing and raw material extraction.

We prioritize risks based on:

- Severity: Scale (how serious the impact is), scope (how many people are or will be affected) and irremediability
- The likelihood of risk occurring based on the operating environment: Conflict zone, weak governance; mismatch between local practices and international standards

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SUSTAINABILITY ORGANISATION AND GOVERNANCE STRUCTURE

PUMA's sustainability organisation is structured and governed in multiple ways:

- At the Supervisory Board level, with a Sustainability Committee. In 2023, we had several meetings to discuss the PUMA action plan related to the Corporate Sustainability Reporting Directive (including our plan to conduct a double materiality assessment in 2023). We had a deep dive discussion into Human Rights including PUMA work on fair income, responsible purchasing practices, the implementation plan of the German Supply Act and critical feedback received through NGO reports regarding factories' working conditions. We also had a deep dive discussion into circularity, including PUMA programmes and projects update, and into Climate actions including our 2030 decarbonisation pathway plan.
- At the Management Board level, the responsibility for sustainability is assigned to the Chief Sourcing Officer (CSO).
 - There were several Management Board meetings in 2023 with dedicated sustainability updates and decision on topics like the 2022 sustainability target status and 2023 action plan, PUMA's action plan related to the German Supply Chain Act and Corporate Sustainability Reporting Directive (including our plan to conduct a double materiality assessment in 2023), new minimum wage negotiation development in Bangladesh and PUMA's position, circularity programmes and projects status and our 2030 decarbonisation pathway plan.
 - PUMA's CEO, the Chair of the Supervisory Board and the Works Council all participated in our materiality assessment, which will lay the foundations of our new Sustainability Strategy for 2030.
 - Our CSO has a monthly meeting with the Sustainability Leads for corporate and supply chain sustainability. Topics include Human Rights, Health and Safety, and chemical programmes, as well as climate and water projects in the supply chain.
- At the Functional Heads level, with an Executive Sustainability Committee.
 - The Executive Sustainability Committee comprises of all Functional Heads of the company, such as the People & Organisation, Sourcing, Finance, IT, Marketing, Risk Management, Investor Relations, Retail, Logistics and Legal Affairs. The committee met twice in 2023 to provide an update on sustainability programmes and approved the 2023 Sustainability Bonus Targets.
- At the Product level, with a Cross-Functional Business working group and monthly updates on PUMA's more sustainable product strategy and execution.
- At the Subsidiary level with nominated Sustainability Leads for each PUMA subsidiary (quarterly updates on PUMA Sustainability Strategy and performance, best practice sharing from individual subsidiaries).
- At the Sustainability Experts level, with a corporate sustainability department and a supply chain sustainability department.
- At the Legal and Compliance level, with a Human Rights Officer. In December 2023, PUMA appointed PUMA General Counsel Corporate Governance & Compliance as Human Rights Officer. The Human Rights Officer shall monitor PUMA's risk management system, risk analysis relating to Human Rights and compliance with Human Rights due diligence regulations.
- PUMA has a Health and Safety Committee that operates in the headquarters and conducts quarterly meeting. This committee regularly reviews existing reports on known health and safety risks, conducts frequent health and safety inspections and exchanges documentation on health issues and risks. The Global Director People & Organisation, who is part of the Health and Safety Committee, informs the Management Board of PUMA SE about relevant health and safety matters at least quarterly.

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①リスクを評価するにあたり、どのようなリソースを使用したかを開示している。(p49)
②ダブルマテリアリティの評価に係るガバナンスの状況等について、開示をしている。(p36)

Enel Group (SUSTAINABILITY REPORT 2023)



Identification and engagement of stakeholders

The stakeholders involved in the 2023 materiality analysis represent the individuals or interest groups that are affected or could be affected by the organization's activities, and who are regularly involved through numerous listening initiatives in order to capture their expectations and identify potential and future impacts.

Consistently with the review conducted on the ESG topics tree, the stakeholder tree is also periodically reviewed so as to keep it in line with the context in which Enel operates.

During the 2023 analysis, also thanks to the support of the various business units responsible for relations with the various stakeholders with which the Company interacts, the updating of the list was completed without substantial changes. The stakeholders are grouped into categories, classified

on three levels, in line with the structure of the topics analyzed. The 1st Level stakeholder categories are the following⁽¹⁾:

- Business community;
- Customers;
- Financial community;
- Institutions;
- Civil society and local and global communities;
- Media;
- Enel people;
- Suppliers and contractors.

Assignment of relevance to stakeholders

The process of assigning relevance to stakeholders, which aims to identify the main ones, involves the engagement of the business units responsible for stakeholder relations, which assess each category according to its relevance to their business, as required by the reference standards. In

2023, Company Management at Business Line and Country level was engaged in a specific questionnaire, in which they were asked to assess the relevance of the different categories above based on the following parameters:

| | |
|------------|--|
| DEPENDENCE | Importance of the relationship for the stakeholder, indicating groups or individuals who directly or indirectly depend on the activities, products or services and associated services, or on which the organization depends in order to operate |
| INFLUENCE | Importance of the relationship for the Company, indicating groups or individuals that may have an impact on the organization or on a stakeholder for strategic or operational decision-making |
| TENSION | Temporal dimension of the relationship, indicating groups or individuals who require the immediate attention of the organization on broader financial, economic, social or environmental topics |

In particular, the analysis carried out at Group level did not reveal any significant changes from the previous year. The relevance of the stakeholders "Enel people" and "Custom-

ers", as strategic players at the center of the sustainability strategy, is therefore confirmed.

Assignment of priority to the topics by external stakeholders

Once the topics and stakeholder categories have been identified, weighted by their respective relevance value, stakeholders are involved in the process of assessing ESG topics on which they are asked to rate in terms of priority, satisfaction and the impact that Enel generates or can generate on the economy, the environment and people.

The analysis of the priority assigned by the stakeholders to the topics was carried out through the implementation of over 450 engagement initiatives (surveys, focus groups, interviews, document analysis, etc.) of internal and external stakeholders relevant to the Group, involving a total of 20 countries. Less than 1% of the assessments were carried out indirectly, through interviews with the business units responsible for the relationship with the reference stakeholder, demonstrating that the entire analysis process is intended to be as objective as possible. The engagement initiatives used in the materiality analysis are part of the various engagement initiatives carried out during the year by the Group's various units. These initiatives include: customer satisfaction surveys; questionnaires from sustainability rating agencies; customer complaints; relations with analysts and investors, representative and trade asso-

ciations; institutional relations at national and local levels, as well as with trade unions; media monitoring and opinion polls. In some cases, where necessary, *ad hoc* materiality analysis initiatives were implemented, including an online questionnaire for suppliers or focus groups aimed at specific categories of stakeholders.

In 2023, the main 1st Level priorities⁽²⁾ assigned by all internal and external stakeholders for the Group were:

- Climate change;
- Health and safety;
- Water resources management;
- Electrification of uses;
- Resilient grids.

These priorities support the process of identifying the Company's impacts, risks and opportunities (for the connection of priority topics to material topics, see the impacts, risks and opportunities - IRO - table).

The following table shows, for each internal and external stakeholder category identified at 1st Level, the respective degree of relevance, the type and engagement initiatives used, the priority topics and the Company's response methods.

| RELEVANCE | CATEGORY OF 1ST LEVEL STAKEHOLDERS | TYPE OF ENGAGEMENT | NO. ⁽¹⁾ | ENGAGEMENT INITIATIVE | NO. ⁽¹⁾ | MAIN PRIORITY TOPICS FOR STAKEHOLDERS | SUSTAINABILITY PLAN |
|-----------|--|------------------------|--------------------|---|--------------------|--|---|
| ✓ | CIVIL SOCIETY AND LOCAL AND GLOBAL COMMUNITIES | Qualitative assessment | 115 | Focus group | 33 | <ul style="list-style-type: none"> • Climate change • Preservation of biodiversity and ecosystems • Resilient grids | <ul style="list-style-type: none"> • Zero emissions ambition • Nature • A safer, more resilient and digitalized power grid |
| | | | | One-on-one interview | 37 | | |
| | | | | Index analysis | 18 | | |
| | | | | Survey with focus on ESG topics | 7 | | |
| | | | | Document analysis | 9 | | |
| | | | | Open response questionnaire | 11 | | |
| | | Surveys | 23 | Surveys sent directly by the e-mia® system for assessment of ESG priority topics | 23 | | |
| | | Textual analysis | 13 | Textual analysis based on external sources | 13 | | |
| | MEDIA | Qualitative assessment | 39 | Focus group | 7 | <ul style="list-style-type: none"> • Customer centricity • Innovation • Digital transformation | <ul style="list-style-type: none"> • Customers • Innovation • Digitalization |
| | | | | One-on-one interview | 4 | | |
| | | | | Index analysis | 18 | | |
| | | | | Survey with focus on ESG topics | 7 | | |
| | | | | Document analysis | 2 | | |
| | | | | Open response questionnaire | 1 | | |
| | | Surveys | 2 | Surveys sent directly by the e-mia® system for assessment of ESG topic priorities | 2 | | |

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①ステークホルダーやリスクを特定する手順が順を追って開示されている。(p38~39)

②ステークホルダーとのエンゲージメントの内容や回数、優先すべきトピックについて記載している。(p42)

Carrefour (Universal Registration Document 2023)

FIGURE 2: STAKEHOLDER RISK MAP

| Type of stakeholders | Role | Example of stakeholders |
|---|---|---|
| RISK MAPPING | | |
| Scientific organisations and reference standards | Definition of methodologies and frameworks for risk analysis | Science Based Targets for Climate and for Nature, Task Force For Climate Disclosure, Task Force For Nature Disclosure |
| Social dialogue | Prioritisation and risk assessment | UNI Global Union |
| Service providers and experts | Prioritisation and risk assessment | Expert Committee on Deforestation in Brazil |
| REGULAR EVALUATION PROCEDURES | | |
| Social audit standards | Audit of suppliers at risk | Initiative for Compliance and Sustainability, Business Social Compliance Program (BSCI) |
| Quality audit standards | Audit of stores and warehouses, audit of specifications | International Featured Standard, British Retail Consortium |
| Certifiers | Evaluation of the implementation of action plans and progress plans | GEEIS Diversity |
| Stakeholder coalitions | Shared assessments (e.g., traders) | Consumer Goods Forum |
| ACTIONS TO PREVENT RISKS AND MITIGATE SERIOUS HARM | | |
| NGOs and associations | Definition of action plans, implementation of concrete projects | WWF, l'Autre Cercle |
| Stakeholder coalitions | Collective work to align with market expectations | Consumer Goods Forum, Lab Capital Naturel, Act For Nature International, Target Setting Group (SBTn) |
| Stakeholders and local partners | Implementation of local projects, consultation with players on the ground | The Sustainable Trade Initiative in Brazil |
| Suppliers and value chain | Construction of value chains, transformation of production methods | Partner producers |
| Governments | Stakeholder meeting around common objectives | Soy Manifesto (France), SNDI (France), Cacao Manifesto (France) |
| Regulators and certifiers | Definition of common requirements, verification, traceability and transparency | RTRS, RSPO, PEFC, FSC, MSC, Max Havelaar |
| Stakeholders panel | Co-construction of policies and action plans | Multi-stakeholder meetings (customers, suppliers, governments, investors, experts, etc.) |
| Trade unions | Information, consultation and dialogue | Social and Economic Committee (SCE), European Consultation and Information Committee (ECIC) |
| ALERT AND REPORTING MECHANISM | | |
| NGOs | Identification of alerts and public appeals | Mighty Earth, Canopée |
| Rating agencies | Identification of controversies | CDP (formerly Carbon Disclosure Project) |
| Suppliers and local partners | Daily dialogue and alerts from Carrefour's teams | Worker Voice, Elevate |
| Employees and trade unions | Process for managing alerts from employees via social dialogue, the ethics hotline or through the hierarchy | UNI Global Union, employee representatives |

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Risk rating methodology

GROUP RISK MAP

Risk universe:
56 risks, including 16 ESG risks

→ **Materiality for Carrefour**
→ Assessed based on gross and net criticality (average impact x frequency)
→ Scope of assessment: operations
→ Short-term time horizon (1-2 years)

Financial impact
x reputational impact

Frequency

ESG ISSUES MAP (DOUBLE MATERIALITY)

Universe of ESG issues:
43 ESG issues broken down in detail based on the 16 ESG risks in the Group's risk map, including 31 issues associated with the duty of care

→ **Materiality for Carrefour and external materiality**
→ Assessed based on gross criticality (average impact x frequency)
→ Scope of assessment: upstream, operations, and downstream
→ Time horizon: short (1-2 years), medium (2-5 years) and long term (>5 years)

External materiality
Criticality = impact on stakeholders (magnitude x irreversibility x extent) x frequency

Materiality for Carrefour
Criticality = maximum impact (financial or reputational) x frequency

MAP OF RISKS ASSOCIATED WITH THE DUTY OF CARE

Risk universe:
31 risks associated with the duty of care, 22 of which considered a priority (environment, health, safety and human rights)

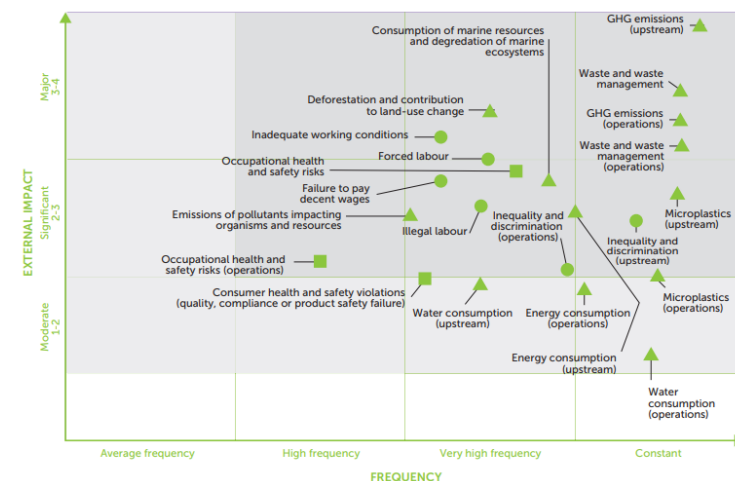
→ **External materiality**
→ Assessed based on gross criticality (average impact x frequency)
→ Scope of assessment: upstream and operations
→ Time horizon: short (1-2 years), medium (2-5 years) and long term (>5 years)

External impact =
magnitude x irreversibility x extent

Frequency

2.2.3.2 Risk mapping results and duty of care

▲ Economic environment ● Human rights ■ Health and safety



②

①デュー・ディリジェンスのどのプロセスにどのステークホルダーが対応するかを例示している。(p126)

②採用しているリスクマッピングの方法やマッピングしたリスクについても開示している。(p127・130)

Danone (UNIVERSAL REGISTRATION DOCUMENT 2023)



Stakeholders dialogue

Regular dialogue with Danone's internal and external stakeholders underpins its Vigilance Plan and reflects an integrated approach aimed at aligning economic performance with sustainable value creation.

Danone works closely with its stakeholders, enabling the Group to contribute to debates and issues relating to social, societal and environmental topics and to continually improve its own actions in this area. Danone's teams are in regular contact with experts on

environmental issues, human rights and fundamental freedoms, and health and safety of workers, as well as employee representatives, Suppliers, Subcontractors, customers, investors, local and international organizations and associations and public authorities.

The table below presents a non-exhaustive list of the main organizations and associations with which Danone is actively involved:

| Risk category | Topic | Organization/ Association | Contribution |
|---------------|---|--|---|
| ENVIRONMENT | Reduction of greenhouse gas (GHG) emissions | Science Based Targets initiative (SBTi) | Danone works closely with SBTi to develop guidelines for companies in the forest, land and agriculture sector, called the FLAG guidance. |
| | | Global Methane Hub (GMH) | The GMH is an international alliance of over 20 leading philanthropic organizations. They have pledged to invest at least 200 million dollars in developing and implementing practical solutions aimed at reducing methane emissions by 30% by 2030. Danone is the first company to join GMH's Enteric Fermentation R&D Accelerator. This commitment aims to foster new, scalable and practical solutions enabling dairy farmers to significantly reduce methane emissions. |
| | | Environmental Defense Fund (EDF) | Danone has launched a strategic partnership with EDF to support its ambitions to reduce methane emissions. Danone and EDF are working together on projects such as improving science, data and reporting standards, introducing innovative financing models to help farmers of all sizes, and catalyzing industry and policy leadership through advocacy. |
| | Wetland conservation (carbon sinks) | Ramsar | Danone has been a partner of the Ramsar Convention on Wetlands since 1998, with the aim of protecting wetlands as an important carbon sink essential to climate mitigation and adaptation. Danone helped secure the Ramsar sites (Impluvium d'evian, Villavicencio Natural Reserve) and supports wetland conservation best practices through a dedicated award. |
| | Regenerative agriculture | World Wildlife Fund (WWF) | Danone and WWF have worked together on a range of nature-based solutions, such as WWF France supporting Danone in developing its regenerative agriculture definition and scorecard. Danone has also teamed up with WWF Netherlands and Ramsar to create an open-access training course on water stewardship. |
| | | COP28 Action Agenda on Regenerative Landscapes | Danone is part of the COP28 Action Agenda on Regenerative Landscapes, a flagship initiative led by the COP28 Presidency, the World Business Council for Sustainable Development (WBCSD) and the Boston Consulting Group (BCG) with the support of the UN High Level Climate Champions (HLCC). This initiative aims to consolidate, accelerate and amplify existing efforts and new commitments to transform large agricultural landscapes into regenerative landscapes by 2030. |
| | Energy transition | RE100 | As part of the RE100 initiative, Danone pledges to shift to 100% renewable electricity by 2030, with an interim milestone of 50% achieved in 2020. |

Topic

Plastic packaging and the circular economy

| Organization/ Association | Contribution |
|--|--|
| Ellen MacArthur Foundation (EMF) | Danone is a member of the EMF New Plastics Economy initiative Advisory Board and is contributing to the EMF yearly progress report on Global Commitment targets. Dialogue with EMF contributed to, for example, Danone's 2018 Packaging Policy and the calculation method used to determine Danone's packaging recyclability rates. The rates use the definition of recyclability per packaging type outlined by EMF in its concept of the circular economy. |
| Consumer Goods Forum Plastic Waste Coalition of Action (CGF PWCoA) | Danone is a member of the CGF PWCoA, which aims to set standards to improve plastic collection and recycling. |
| World Wildlife Fund (WWF) | With the WWF and EMF, Danone advocates for an ambitious and binding United Nations (UN) Treaty on plastics. |
| | Danone uses the Water Risk Filter tool developed by WWF to identify water-related risks. |
| | In partnership with WWF and Ramsar, Danone has launched an open-source water stewardship training course to help build local water stewardship capacities in and beyond Danone's value chain. Danone collaborates with WWF as part of the Natural Capital Project and via the <i>Alpro</i> brand to develop methodological frameworks that incorporate the value of nature into business models, such as the Science Based Targets Network (SBTN) initiative. |
| Water Access Acceleration Fund (W2AF) and Danone Communities | As part of its status as a <i>Société à Mission</i> and the Danone Impact Journey roadmap, the Group has pledged to contribute to achieving universal access to drinking water. Vulnerable populations and communities are a priority for Danone through Danone Communities and the Water Access Acceleration Fund (W2AF), both of them supporting social enterprises that provide affordable drinking water. These enterprises contribute to the Danone Impact Journey ambition to provide 20 million people with access to drinking water by 2025. |

Water and biodiversity

ステークホルダーの名称が列挙される共に、各ステークホルダーの概要や、当社との関係が記載されているものの、直接負の影響を受けているステークホルダーがここに記載されているかは不明。(p227)

Casino Guichard-Perrachon (2023 UNIVERSAL REGISTRATION DOCUMENT)



Alerts were raised through dialogue with stakeholders and publications citing the Group.

These events led Casino Group to strengthen existing measures as necessary.

In 2022, the CSR and Engagement department asked the Group's main subsidiaries to update the monitoring of defined action plans and update the risks related to its subsidiaries' activities. The identified risks were partially mitigated following the sale of Assai.

■ Stakeholder dialogue

Casino Group and its subsidiaries regularly engage with stakeholders, including non-governmental organisations and public authorities, to continue improving the identification of serious risks of human rights and environmental violations in the supply chain. It also participates in several collaborative platforms on environmental and human rights issues. This dialogue takes the form of bilateral or multilateral exchange within working groups made up of multiple stakeholders. The Group also answers questionnaires sent by associations.

In 2021 and 2022, Casino Group and its subsidiaries concerned interacted with several associations, namely on issues involving:

- raw materials in their supply chain. The Group engages in dialogue with its peers and associations by participating in working groups on soy, charcoal, tuna, shrimp and pesticides led by its partner NGO the Earthworm Foundation, and by joining the French Soy Manifesto, the French Sustainable Cocoa Initiative, the Soy Transparency Coalition, the Palm Oil Transparency Coalition and the Retailer Cocoa Collaboration. For example, it responded to the WWF questionnaire on palm oil (in 2021 and 2023), the Changing Markets Foundation questionnaire on aquaculture (in 2021), and the Réseau Action Climat questionnaire on responsible products (in 2022);
- cattle farming in Brazil with Imaflo, Proforest and the National Wildlife Federation (NWF), the Beef Working Group under the Forest Positive Coalition of Action backed by the Consumer Goods Forum, of which Casino Group is a member, as well as in 2020 and early 2021 with Amnesty International regarding its report on a leading Brazilian beef supplier;
- human rights issues through the Initiative for Compliance and Sustainability (ICS), Businesses for Human Rights (EDH), International Accord for Health and Safety in the Textile and Garment Industry in Bangladesh and, for living wage issues, Platform Living Wage Financials;
- plastics as a signatory to the National Pact on Plastic Packaging.

Casino Group's 2020 duty of care plan was presented to the Group's union delegates in April 2021. This presentation provided an opportunity to explain and discuss its implementation and the action plans deployed. In addition, as part of the Group's CSR Agreement, signed in 2014 and renewed every three years since, the Group presented the duty of care plan at the annual meeting of the agreement monitoring committee, held in December

2021 and November 2022. At this meeting, the Group CSR and Engagement department was able to present further details on the plan to the Group's union delegates and answer any questions.

Group subsidiaries engage in this type of dialogue with local associations in the countries where they operate.

In 2023, Casino Group continued to take part in a range of bilateral and multilateral initiatives, and responded to requests from various NGOs, in particular regarding issues related to plastic, sustainable food, animal feed and the tuna supply chain.

■ Alert and report compilation mechanisms

After consultations with employee representatives, Casino Group simultaneously set up two alert mechanisms, one for reporting Sapin II law violations and the other for reporting and compiling accusations of alleged or actual risk of causing the serious violations, harm or damage described in French law No. 2017-399 of 27 March 2017.

The second mechanism is open to any employee, or any other person, who wishes to report, anonymously and in any language, possible infringements of the above-mentioned law, simply by writing to contact75vgl@deontologue.com. The address may also be accessed on the CSR Commitments/Produce better/Improving the supply chain page on the Group's corporate website (www.groupe-casino.fr CSR Commitments/Produce better/Improving the supply chain).

Reports are received and processed by the Group Compliance Officer. Anonymised reports are also discussed during Duty of Care Committee meetings.

The Group Ethics Officer, who must consistently demonstrate independence, objectivity and impartiality in handling reports, is subject to strict confidentiality. He or she is required to inform anyone involved in the investigation and verification procedures triggered by a report that such confidentiality extends to them as well. The Group Ethics Officer must also ensure that the identity of the whistleblower remains confidential at all times.

Strict confidentiality is also ensured via the following procedures:

- a secure email address is used;
- a special electronic file is created on a secure server protected by a regularly changed password.

Casino Group has deployed a full range of systems and procedures to protect the whistleblower's personal data.

In 2023, 16 messages were received at the above address. Each of these messages received a response.

This system, referred to in the Supplier Ethics Charter following its update in 2019, expands on the internal alert mechanism already available to employees (see section 3.4.4).

| | | URD references |
|--|--|--|
| Tuna supply chain risk | In November 2023, NGO Bloom issued a report on environmental risks and human rights violations linked to the tuna supply chain. It cites the use of certain fishing techniques (fish aggregating devices – FADs) and working conditions on tuna vessels. Casino Group responded to the NGO's questions and has incorporated elements of the report into its policy improvement plans for 2024. | The policy and actions implemented by the Group to improve the tuna supply chain, reduce FAD use and monitor human rights compliance are presented in section 3.5.4.6. |
| Soy supply chain risk | In June 2023, American NGO Mighty Earth released a report implicating one of the world's major soy traders, citing the risk that soy imported to Europe and used in animal feed is linked to deforestation in the Cerrado region. | The policy and actions taken by the Group to reduce the risk related to imported soy in France are presented in section 3.5.4.6. |
| Risks related to the supply chain and use of plastic | In September 2023, NGO Surfrider issued a report on progress made by nine major French companies in reducing plastic use in their supply chain. | The policy and actions taken by the Group to reduce plastic-related risks are presented in section 3.5.4.2. |
| Risks related to the impact of climate change | In June 2023, NGO Notre Affaire à Tous issued a report on duty of care with regard to the climate. | The policy, objectives and actions taken to reduce the impact of the Group's activities on the climate are presented in section 3.5.4. |

②

①

① 深刻な人権・環境リスクの特定のため、具体的にどのようなステークホルダーと対話しているかについて開示を行っている。(p308)

② ステークホルダーから注意喚起が行われたリスクについて開示を行っている。(p327)

4.3 VIGILANCE PLAN

Governance

The Group's vigilance policy is overseen by Bouygues SA and coordinated by representatives from the Legal, CSR and Human Resources Departments.

To ensure risks are identified at the local level, the vigilance plan has been developed by the Group's six business segments. Each business segment has set up a committee made up of representatives of their respective CSR, Legal, Purchasing, Human Resources, Health & Safety, and Internal Audit and Control departments.

The "Duty of Care" Committee established at Group level facilitates inter-business segment work. This committee met quarterly in 2023. Some specific matters covered in the vigilance plan were also addressed by other specialised committees, such as the Climate and Biodiversity, Responsible Purchasing, QSE, Sustainability and Non-financial Reporting committees.

Lastly, the vigilance plan is submitted to the executive body or senior management of each business segment for its own scope.

The Group's vigilance plan is submitted to Bouygues' senior management, to the Ethics, CSR and Patronage Committee, which is a special committee of Bouygues SA's Board of Directors, and to the Bouygues group's Board of Directors.

①

4.3.1 Bouygues Construction

Governance

Bouygues Construction's governance is the responsibility of the Ethics Officer and comprises the CSR, Environment, Health & Safety, Purchasing, Legal & Compliance, Internal Audit and Control, and Human Resources departments. A duty of care steering committee comprising representatives from those departments meets twice a year.

The work described below was presented to the relevant members of the Bouygues Construction Executive Committee in January 2024.

Summary of gross risks

This summary is the product of an ongoing assessment carried out over the past several years, based on the following sources:

- consultation with teams with expertise in third-party risks and operational staff responsible for risk management, through internal health and

Summary of main gross risks

| Main gross third-party risks | Risk groups | Own activities and sensitive purchasing categories |
|--|--|--|
| Disregard for the human rights and health and safety of teams and contractors at building and civil works construction sites | 1.1 Modern slavery, human trafficking, forced labour, child labour 1.2 Labour relations and working conditions 2 Health and safety | • On-site teams and contractors for construction projects (buildings and civil works) |
| Infringement of the fundamental rights of workers in the construction products supply chain | 1.1 Modern slavery, human trafficking, forced labour, child labour 1.2 Labour relations and working conditions 2 Health and safety | • Purchases of supplies, in particular concrete and steel (Hong Kong, Turkmenistan, Ivory Coast amongst others) |
| Personal data breaches | 1.2 Labour relations and working conditions | • All employees and contractors |
| Climate risk related to the construction businesses | 3.1 Climate change | • On-site teams and contractors for construction projects (buildings and civil works) • Purchases of supplies, in particular concrete and steel (Hong Kong, Turkmenistan, Ivory Coast amongst others) |

②

safety and fundamental human rights audits in the countries where the company operates, draft environmental analyses, internal environmental audits, and a questionnaire on fundamental human rights;

- performance indicators, such as accident rate and environmental incident metrics;
- consultation of a number of trusted external sources (e.g. Environmental Performance Index);
- use of the new third-party risk mapping methodology, which was applied to a significant scope of activities and purchasing categories exposed to risk (see "Revision of methodology" above).

The main gross third-party risks are listed and described below.

①自社の注意義務計画が経営層に報告されるプロセスが端的に表現されている。（一方で、それが経営層に如何なる形で検討されているかは不明）（p226）
②また、注意義務計画の構築については、部門横断的な責任関係が存在することが見て取れる。（p230）

