

**Annex to the EMEA Whistleblowing
Procedure
RAKUTEN TV Europe S.L.U.**

**Approved by the Board of Directors of Rakuten TV Europe S.L.U.
on 27/11/2023**

1. Purpose of the Annex and Scope of Application

This Annex, approved by the Board of Directors of RAKUTEN TV EUROPE, S.L.U. (hereinafter “*RAKUTEN TV*” or the “*Organization*”), aims to specify those specific aspects of the Whistleblowing Procedure that apply to RAKUTEN TV as an entity domiciled in Spain, to comply with the requirements of local regulations in this regard.

Additionally, this Annex outlines the various channels that can be used for these purposes.

1.1. Scope of application

This Annex is mandatory and applicable to the entire *Organization*, as established by the EMEA Whistleblowing Procedure.

Furthermore, this Annex extends the scope of application to include family members and colleagues as individuals associated with the whistleblowers.

1.2. Affected activities

The scope of this Annex refers to the “Reportable Conduct” section of the EMEA Whistleblowing Procedure. In this context, illegal conduct encompasses serious or very serious criminal or administrative offenses, as well as violations of Labor Law related to safety and health at work as stipulated in local regulations.

2. Channels for communicating potential concerns

For this Annex to have an effective implementation, RAKUTEN TV makes available to the members of the Organization, business partners, and third parties, different internal channels through which they can submit any type of communication related to possible non-compliances.

If a communication is received through these channels that exclusively concerns RAKUTEN TV, this communication will be forwarded to the Internal Information System Manager, who is responsible for its processing and management.

Specifically, RAKUTEN TV has the following channels in place for the reporting or disclosure of practices contrary to RAKUTEN TV's ethical values and internal regulations:

A) Written communications:

- Through the [Speeki](#) tool, available on the corporate website or the mobile application. *This communication channel allows for anonymous reporting.*
- Via the following email addresses:
 - Eu-hotline@mail.rakuten.com
 - Audit-hotline-group@mail.rakuten.com
- Through the following website: <http://rakuten.ethicspoint.com/>. *This communication channel is managed by an external entity and allows for anonymous reporting.*

B) Verbal communications:

- In-person meeting with the Internal Information System Manager within seven (7) natural days from the request.

- Verbal communication from a member of the Organization to their immediate hierarchical superior.

In the case of verbal communications, if applicable, the Informant will be notified in advance of the recording or transcription of the communication, and they will be informed of the processing of their data in accordance with current regulations on this matter.

Regardless of the communication method used, within seven (7) natural days following the receipt of the communication, acknowledgment of receipt must be provided to the Informant at the contact address provided by them.

Regardless of the communication method used, the Informant may designate a preferred means of communication for receiving information on the status of their report or contacting the informant to request additional information and/or clarification.

Additionally, RAKUTEN TV informs potential informants that external channels are also available for reporting to competent authorities and, when applicable, to institutions, bodies, or agencies of the European Union. These include, among others:

- In the field of competition defense: [Report Prohibited Conduct | CNMC](#)
- In the area of tax offenses: [Tax Agency: Reports](#)

Furthermore, the Organization informs potential informants about the existence of a public body called the Independent Authority for Whistleblower Protection, A.A.I.

The use of the internal channels is recommended as the preferred communication method.

3. Principles and guarantees

Regarding received communications, the principles and guarantees established in the EMEA Whistleblowing Procedure will be applied.

In this regard, RAKUTEN TV ensures the absence of retaliation and harmful actions, discrimination, or sanctions for those communications made in good faith or for actions aimed at avoiding involvement in criminal activities.

Likewise, RAKUTEN TV will guarantee the confidentiality of the informant's identity and the subject of the report, as well as any other party interested in the report. Therefore, any person participating in the investigations must maintain the confidentiality of the information received or known. Thus, they cannot disclose to third parties the information known in the course of their duties, especially regarding personal data.

The exception to the above paragraph is related to the need to share information with individuals involved in the case, respecting the principle of necessity to know in those cases where it is strictly necessary.

4. Rights of the informant and the subject of the report

4.1 Rights of the informant

The rights of the informant are outlined in the EMEA Whistleblowing Procedure.

4.2 Rights of the subject of the report

The rights of the subject of the report are as follows:

- Right to the confidentiality of the identity of the subject of the report and to have their identity protected throughout the entire process.
- Right to defense: the rights of defense of the subject of the report must be guaranteed, including the right to access the file, the right to know the status of the procedure, the right to be heard, and the right to effective judicial protection against a decision that concerns them in the context of subsequent investigations or legal proceedings.
- Right to information, hearing, and access to the file: The subject of the report must be ensured timely knowledge of the actions or omissions attributed to them and the right to be heard at any time from the awareness of the facts related to them.
- Right to the presumption of innocence and to honor as an affected party: Every subject of the report should be treated as if they were innocent throughout the entire process, and sanctions should only be imposed when the facts are proven, demonstrating their guilt.

Regarding the right of access to the file, it should be noted that its exercise must respect the confidentiality rights of the informant, as well as those of other individuals who have participated in the investigative procedure, for example, as witnesses. Therefore, it must be ensured that the subject of the complaint does not have access to documents, recordings, or other media that identify individuals involved in the investigative process and/or statements or accounts of facts they have made. Access by the subject of the complaint should be guaranteed to a summary of the investigated facts, the proceedings carried out (with the aforementioned limitations), and the resolution, including the reasons justifying it.

Similarly, if no evidence of non-compliance is found, and the complaint has been made in bad faith, the subject of the complaint has the option to request the organization to consider the possibility of imposing corrective measures against the informant.

4.3 Support measures

The protection will involve the implementation of reasonable measures to prevent harm and to safeguard the confidentiality of the informant, the accused, or third parties. These measures may take on psychological, financial, legal, or reputational aspects, as determined by current regulations.

On the other hand, support will involve encouraging and reassuring the informant or third parties about the value of reporting non-compliance and taking actions to assist in their well-being.

On the other hand, support will also be directed towards the subjects of the complaint regarding the confidentiality of their identity, ensuring the right to defense, and providing access to the file to be aware of the actions or omissions attributed to them.

The protection and support provided to the informant, the involved third parties, and the accused will be activated and initiated as soon as an inquiry or complaint is received and will continue during and after the conclusion of the investigative process, even extending for a maximum period of two years after the completion of the non-compliance investigation.

Once the two-year period has elapsed, a request for an extension can be made to the Independent Authority for Whistleblower Protection, which, under exceptional and justified circumstances, may extend the protection period after a hearing involving the individuals or bodies that could be affected.

The person in charge of the internal information system will be responsible for ensuring that these support and protection measures are implemented at RAKUTEN TV.

The protection and support provided by RAKUTEN TV are contingent on the whistleblower having filed the complaint in good faith.

The whistleblower must have reasonable grounds to believe, in light of the circumstances and the information available, that the facts reported are true. In this context, acting in good faith involves reporting with, at least, reasonable grounds to believe that the information about potential violations was accurate at the time of reporting.

5. Roles and responsibilities

The Board of Directors of RAKUTEN TV has appointed the Chief Compliance Officer of RAKUTEN TV as the person in charge of the Internal Information System, in accordance with the provisions set forth in this Annex.

5.1 Responsibilities of the person in charge of the Internal Information System.

The roles and responsibilities of the person in charge of the Internal Information System concerning received inquiries and reports are as follows:

- Reception of all inquiries and reports received through the communication channels detailed in Section 2 of this Annex.
- Keep a record of the documentary traceability of reports in the Information Log, as well as other documentary evidence.
- Analysis of the communications sent with rigor, independence, autonomy, objectivity, and confidentiality.
- Report to the Board of Directors any violations of the regulations applicable to RAKUTEN TV that may lead to criminal liability for the Organization.
- Maintain constant and open communication with the informant during the processing of their report or inquiry.
- Issuance of the report on the complaint.

5.2 Responsibilities of the Board of Directors

The roles and responsibilities of the Board of Directors regarding receiving inquiries and reports are as follows:

- Formally approve this Annex, as well as any modifications or updates needed to maintain its validity and effectiveness.
- The Board of Directors is responsible for making relevant decisions regarding reports on events that may lead to liability for RAKUTEN TV, once it has received the conclusions report from the person in charge of the Internal Information System.

The Board of Directors will inform the person in charge of the Internal Information System of the actions agreed upon, ensuring that they are properly documented and recorded.

6. Principles of action for received communications

The management of received communications will follow the investigation process established in the EMEA Whistleblowing Procedure. However, in the event that the communications affect RAKUTEN TV, the following Principles of Action will additionally apply:

- Once the communication is received, and if it affects RAKUTEN TV, it will be forwarded to the person in charge of the Internal Information System.
- The confidentiality of the informant's and the accused parties' identities, as well as any other third party involved, will be ensured.
- This guarantee will extend to communications sent through any other channel and/or by individuals other than those specified here. Similarly, when the communication is sent through a channel other than the Organization's communication channels, the recipients are obligated to immediately forward the received information to the person in charge of the Internal Information System.
- The maximum period for responding to investigative actions shall not exceed three (3) months from the receipt of the communication or, if no acknowledgment of receipt was sent to the informant, three (3) months from the expiration of the seven (7) days after the communication, except in cases of special complexity that may require an extension of the period, in which case it may be extended for up to an additional three (3) months.
- All received communications will be managed in compliance with the provisions on the protection of personal data as outlined in Section 8 of this Annex and the legal provisions that apply to them.
- When the reported facts could be indicative of a crime, this information will be immediately forwarded to the Public Prosecutor's Office. In the case that the facts affect the financial interests of the European Union, it will be sent to the European Public Prosecutor's Office.
- Similarly, when specific regulations require it due to the subject matter, the reported facts may be brought to the attention of the relevant public authorities.

7. Information Logbook

The Information Logbook is a secure database where all inquiries and reports affecting RAKUTEN TV, as well as any decisions and/or actions taken in relation to them, are recorded. It is the tool that the person in charge of the Internal Information System will use to organize, document, and safeguard the documentation generated in the process of managing received communications.

In this regard, the Information Logbook has the necessary technical and organizational security measures to maintain the highest possible level of confidentiality.

This log will not be public, and access to its content in whole or in part can only be granted upon a reasoned request from the competent judicial authority, by court order, within the framework of a judicial procedure and under the supervision of said authority.

Likewise, personal data will be incorporated with restricted and confidential access, owned by the Organization, for the purpose of properly managing the Internal Information System of RAKUTEN TV. The system must record, at a minimum, personal data related to the received communications and the

conducted investigations. The data should only be retained for the necessary time, and in no case, for a period exceeding ten (10) years.

8. Personal data protection

RAKUTEN TV is responsible for processing personal data provided for the purposes of investigating and resolving inappropriate actions or behaviors, especially in criminal and regulatory compliance matters, as well as managing inquiries, doubts, and/or improvement proposals in the existing company systems.

Only in cases where the reported incident leads to administrative or judicial actions, the provided data may be disclosed to competent authorities for investigation and potential sanction. They may also be communicated to relevant individuals involved in any subsequent investigation.

When RAKUTEN TV requires the involvement of a third party or entity in the investigation, such as a technological provider or external consultant or advisor, that third party will only have access to the minimum information necessary to properly provide its service or ensure the correct functioning of its product (need-to-know principle). In any case, RAKUTEN TV will only select entities or individuals that offer sufficient guarantees to ensure that the processing of personal data they carry out complies with the requirements of the General Data Protection Regulation (GDPR) and guarantees the protection of the rights of the data subjects (informant, Subject of the complaint, stakeholders, etc.).

Individuals making a report through the designated reporting channels must ensure that the personal data provided is true, accurate, complete, and up-to-date.

Information related to the Annex

Relevant information about this document	
Document identification	Annex to EMEA's Whistleblowing Procedure
Territorial scope of application of the Policy	<i>Spain</i>
Internal regulations it replaces	None
Internal regulations it repealed	None
Related documents	Documents that make up RAKUTEN TV's Criminal Compliance Model and the rest of the Organization's internal regulations.
Business unit or function affected	All business units and functions of RAKUTEN TV
Personnel affected	All members of the Organization and business partners as appropriate
Main responsible for its supervision	Responsible for the Internal Information System
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