

**Annex to the EMEA Whistleblowing
Procedure**

Rakuten France S.A.S.

**Approved by the Management Committee of Rakuten France
S.A.S. on 02/07/2025**

Index

1. Purpose of the Annex and Scope of Application	3
1.1 Scope of application	3
1.2 Affected activities	3
2. Reporting Channels	3
3. Principles and guarantees	4
4. Support measures	5
5. Roles and responsibilities	5
5.1 Responsibilities of the person in charge of the Internal Information System	6
5.2 Responsibilities of the Management Committee	6
6. Content of the report	6
7. Investigation process	7
8. Principles of action for received reports	7
9. Policy communication and training	8
10. Personal data protection	8
10.1 Data Controllers	8
10.2 Categories of Personal Data Processed	9
10.3 Purposes of Processing and Legal Basis	9
10.4 Recipients of Personal Data and Transfers	10
10.5 Retention of Personal Data	11
10.6 Your rights	11
11. Language	12
12. Validity and version control	12

1. Purpose of the Annex and Scope of Application

This Annex, approved by the Management Committee of Rakuten France S.A.S. (hereinafter “*RAKUTEN FRANCE*” or the “*Organization*”) specifies the aspects of the EMEA Whistleblowing Procedure applicable to Rakuten France as an entity domiciled in France, to ensure compliance with local regulations.

This Annex also outlines the available reporting channels.

1.1 Scope of application

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

Furthermore, this Annex extends the scope of application to include:

- Former employees, where the information was obtained in the course of their employment;
- Applicants for employment;
- Shareholders or partners of the concerned entity; and
- External and occasional employees of the entity.

1.2 Affected activities

The scope of this Annex refers to the "Reportable Conduct" section of the EMEA Whistleblowing Procedure. For the purposes of this Annex, "Illegal conduct" includes the following categories of illegal or unethical behavior:

- Violation of Laws and Regulations: non-compliance with French laws, European Union law, an international commitment that has been duly ratified or approved by France, or an unilateral act by an international organization on the basis of such a commitment, including but not limited to those related to: data protection (including the GDPR); consumer protection; competition law; anti-corruption; and workplace health and safety.
- Financial Irregularities: Fraud, embezzlement, accounting irregularities, bribery, corruption, and money laundering.
- Health and Safety Risks: Acts or omissions that endanger the health or safety of employees or the public.

2. Reporting Channels

To ensure the effective implementation of this Annex, Rakuten France provides several internal channels for reporting potential concerns regarding Reportable Conduct. Reports received through these channels that exclusively concern Rakuten France will be forwarded to the Rakuten France Alert Manager, who is responsible for their processing and management.

Rakuten France has established the following channels for reporting practices that are contrary to the Organization's ethical values and internal regulations:

A) Written reports:

- Through the following website: <http://rakuten.ethicspoint.com>. This communication channel is managed by an external entity and allows for anonymous reporting.
- Via the following email addresses:
 - Eu-hotline@mail.rakuten.com
 - Audit-hotline-group@mail.rakuten.com

B) Verbal reports:

- In-person meeting with the Rakuten France Alert Manager (RAI), responsible for receiving, investigating, and managing reports under this Annex.
- Verbal communication from a member of the Organization to their direct supervisor, the Human Resources Department or the Legal Department.

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

Additionally, RAKUTEN FRANCE 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:

- The Autorité des marchés financiers (AMF) for financial irregularities.
- The Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF) for consumer protection issues.
- The Commission Nationale de l'Informatique et des Libertés (CNIL) for data protection issues.

While external reporting channels are available, the use of internal channels is encouraged as the preferred method of communication.

3. Principles and guarantees

Rakuten France applies the principles and guarantees established in the EMEA Whistleblowing Procedure to all reports received.

Specifically, RAKUTEN FRANCE guarantees the absence of retaliation, harmful actions, discrimination, or sanctions for reports made in good faith, or for actions taken to avoid involvement in criminal activities. For the purposes of this policy, retaliation includes any adverse action, such as:

- Disciplinary action, suspension, or termination
- Demotion or denial of promotion
- Harassment, intimidation, or discrimination

- Negative performance evaluations
- Changes in job duties or working conditions
- Any other action that could be perceived as detrimental

Individuals who believe they have suffered retaliation for reporting an issue should immediately inform the Alert Manager, the CSE (Social and Economic Committee) or the Human Resources Department of the Company.

This Annex is intended to protect individuals who report concerns in good faith. Reports should be made honestly and with a reasonable belief in the truthfulness of the information. Reports made maliciously or with reckless disregard for the truth may be subject to disciplinary action.

RAKUTEN FRANCE guarantees the confidentiality of the Informant's identity, the identity of the subject of the report, and any other party involved in the report. All individuals participating in investigations must maintain the confidentiality of information received or learned during the investigation, particularly regarding personal data. They must not disclose this information to third parties, except as required by law.

The exception to the above paragraph is the need to share information with individuals involved in the case on a "need-to-know" basis, where strictly necessary for the investigation.

4. Support measures

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

The protections established in this Annex include the implementation of reasonable measures to prevent harm and to safeguard the confidentiality of the Informant, the subject of the report, and any other parties involved.

The protection and support provided to the Informant, involved third parties, and the subject of the report will be initiated as soon as a report is received. Rakuten France Alert Manager is responsible for ensuring that these support and protection measures are implemented at Rakuten France.

The protection and support provided by Rakuten France are contingent on the Informant having filed the report in good faith and with reasonable grounds to believe, in light of the circumstances and the information available, that the facts reported are true. 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 Management Committee of RAKUTEN FRANCE has appointed Kieran Lynch (Whistleblowing Protection Officer) as the RAKUTEN FRANCE Alert Manager, 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 RAKUTEN FRANCE Alert Manager 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 Management Committee any violations of the regulations applicable to RAKUTEN FRANCE 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 Management Committee

The roles and responsibilities of the Management Committee 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 Management Committee is responsible for making relevant decisions regarding reports on events that may lead to liability for RAKUTEN FRANCE, as applicable.

The Management Committee will inform RAKUTEN FRANCE Alert Manager of the actions agreed upon, ensuring that they are properly documented and recorded.

6. Content of the report

To the extent possible, the informant should provide all relevant, objective, and adequate factual information, elements, and documents that may support the report.

The report should include the following information (limited to what is strictly necessary, in accordance with the principle of data minimization):

- Informant's identity, position, and contact information;
- The identity, position, and contact information of the person concerned by the report; and,
- Any information, elements, and documents relating to the reported behavior or actions.

7. Investigation process

For the communications affecting RAKUTEN FRANCE, the following investigation process will be applicable:

- **Receipt and Acknowledgment:** All reports will be acknowledged as soon as possible and within a maximum of seven (7) business days.
- **Admissibility:** The person making the report will be informed as soon as possible whether their report is admissible or inadmissible.
- **Assessment and Investigation:** A qualified and impartial person or team will be responsible for assessing the report and conducting a thorough and objective investigation.
- **Timeliness:** Investigations will be conducted in a timely manner, taking into account the nature and complexity of the reported facts.
- **Information and Cooperation:** The person making a report may be asked to provide additional information or clarification. All individuals covered by the Policy are required to fully cooperate with any investigation.
- **Findings and Actions:** Once the investigation is complete, the findings will be documented, and appropriate action will be taken. These actions may include:
 - o Disciplinary measures
 - o Corrective measures
 - o Improvement of policies and procedures
 - o Reporting to external authorities, if required by law
- **Feedback:** Within a reasonable period not exceeding three months from the acknowledgment of receipt of the report or the expiry of a 7-business day period following the report, the Company will inform the person making the report in writing of information on the measures planned or taken to assess the accuracy of the allegations. It may also, if possible within the same timeframe, provide information on the remedial measures planned.

8. Principles of action for received reports

The management of reports will follow the investigation process established in the EMEA Whistleblowing Procedure. However, when reports concern Rakuten France, the following Principles of Action will also apply:

- Upon receipt of a report concerning Rakuten France, it will be forwarded to the Rakuten France Alert Manager.

- The confidentiality of the Informant, the subject of the report, and any other parties mentioned in the report will be ensured, subject to legal requirements.
- All reports will be managed in compliance with applicable personal data protection laws, including Section 10 of this Annex.
- All reports will be treated with independence and impartiality, and feedback will be provided to the Informant within the legally required timeframes.
- The maximum period for providing written information to the Informant regarding the measures planned or implemented to assess the accuracy of the allegations, and, where relevant, to process the report, shall not exceed three (3) months from the acknowledgement of receipt of the report.
- When required by specific regulations due to the subject matter, the reported facts may be brought to the attention of the relevant public authorities.

9. Policy communication and training

This Annex will be communicated to all individuals covered by it through appropriate channels, including the company intranet, employee handbooks, and training sessions.

Regular training will be provided to ensure that all individuals understand this Annex, their rights and responsibilities, and how to report concerns.

10. Personal data protection

10.1 Data Controllers

In accordance with applicable data protection regulations, the following entities will be considered as separate data controllers of your personal data:

- RAKUTEN FRANCE, as the entity holding an employment, commercial, or professional relationship with the person making the report and/or the person reported, 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.
- RAKUTEN USA, Inc. dba Rakuten International, headquartered at 800 Concar Drive, San Mateo, CA 94402 ("RAKUTEN INTERNATIONAL") as the entity responsible for Rakuten International's companies reporting channels, exclusively for the provision of a single Hotline portal to Rakuten International Reporters, for the intake and assignment of the report to the authorized person in charge of the corresponding Rakuten International entity, as well as for the management of the information system and any related inquiries and doubts, always on a need-to-know basis.

10.2 Categories of Personal Data Processed

The following categories of personal data may be processed in the context of a report:

- i. the name and contact details of the person making the report (unless you report anonymously) and the nature of the legal and/or material connection with Rakuten France or any other Rakuten company, including in the context of an employment contract;
- ii. the name and other personal data of the persons you name in your report, if you provide such information (e.g., description of role and functions), whether they are the subject of the report or whether they are involved, consulted, or heard in the context of the collection or processing of the report; and,
- iii. a description of the alleged misconduct or violation as well as a description of the circumstances of the incident, which may involve, depending on the nature of the incident, the processing of special categories of personal data. 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.
- iv. Reports further to the investigations operations and any follow-up actions taken in response to the reports.

10.3 Purposes of Processing and Legal Basis

RAKUTEN FRANCE will process your personal data for the purposes of (i) receiving the report, (ii) investigating and assessing the suspected breaches in accordance with this Whistleblowing Procedure and its Annex, (iii) to take appropriate follow-up actions if applicable, (iv) to ensure the protection of the individuals concerned, (v) and to exercise or defend legal rights if applicable, in accordance with applicable law.

The legal bases for this processing will be:

- compliance with the legal obligation established in the *Loi n° 2016-1691 du 9 décembre 2016 relative à la transparence, à la lutte contre la corruption et à la modernisation de la vie économique* and the *Décret n° 2022-1284 du 3 octobre 2022 relatif aux procédures de recueil et de traitement des signalements émis par les lanceurs d'alerte et fixant la liste des autorités externes instituées par la loi n° 2022-401 du 21 mars 2022 visant à améliorer la protection des lanceurs d'alerte* ;

- the company's legitimate interest in maintaining a safe, ethical, and compliant workplace and business environment, in cases where there is no specific regulation governing the need to create an internal information system or reporting channel and it is necessary to process personal data to prevent and act against possible violations of our internal policies.

RAKUTEN INTERNATIONAL, as Regional Headquarters, will process your personal data exclusively for the assignment of the report to the person in charge of the corresponding Rakuten International entity, as well as for the management of the information system and any related inquiries and doubts, always on a need-to-know basis. The legal basis will be the legitimate interest of RAKUTEN INTERNATIONAL in providing a single point of access for all Rakuten International Reporters, administering the system and coordinating the investigation of reports impacting more than one Rakuten International Company, in accordance with applicable law.

10.4 Recipients of Personal Data and Transfers

In order to fulfill the purposes described above, we will give access to personal data only to:

- the authorized personnel of RAKUTEN FRANCE or RAKUTEN INTERNATIONAL, in accordance with this Whistleblowing Procedure and its Annex, and always strictly on a need-to-know basis;
- service providers, such as technological providers or external consultants or advisors, acting on behalf of RAKUTEN FRANCE or RAKUTEN INTERNATIONAL, 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 FRANCE 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.);
- Rakuten entities, only where reports directly involve other Rakuten entities and only to the extent it is strictly necessary for the investigation and potential follow-up actions;
- only in cases where the reported incident leads to administrative or judicial actions, the data may be disclosed to competent authorities for investigation and potential sanctions. They may also be communicated to relevant individuals involved in any subsequent investigation.

Some of these recipients may be located outside the European Economic Area and therefore may not provide a level of data protection comparable to that of the European Union. In such cases, the data will be processed with appropriate safeguards, such as Rakuten Group's Binding Corporate Rules, which you can consult at <https://global.rakuten.com/corp/privacy/bcr/>, Standard Contractual Clauses, or any other relevant complementary measure.

10.5 Retention of Personal Data

In general, personal data processed in the context of this processing activity will be deleted when it is no longer necessary and relevant for the purposes mentioned and, in any case, within a maximum period of three (3) months from the acknowledgment of receipt of the report, for cases where the report is closed without follow-up or found to be baseless. If the report leads to further investigation, personal data will be retained for the reasonable period to verify the accuracy of the allegations and implement any related measures. If the report results in disciplinary action or legal proceedings, personal data will be retained for the duration of the applicable statute of limitations.

10.6 Your rights

RAKUTEN FRANCE and RAKUTEN INTERNATIONAL remind you that individuals making a report through the designated reporting channels must ensure that the personal data provided is true, accurate, complete, and up to date. We fully support you in the exercise of any rights you may have as a data subject under applicable law:

- access your data;
- rectify or correct factually incorrect or incomplete data;
- delete or erase your data (“right to be forgotten”);
- restrict (“block”) our processing of contested data;
- have third parties who received incorrect, incomplete or contested data be informed of any rectifications or blocking of your data;
- port your data in a machine-readable format;
- object to our processing under certain circumstances.

We will not use your data or any information in the report for automated decision-making or profiling and will not discriminate against you for exercising your privacy rights.

In accordance with applicable law, both the person making the report and the subject of the report may request to access information concerning the report, with some exceptions (such as the reporter's identity), and may request correction of their factually inaccurate or incomplete personal data contained therein.

We will only restrict any of the above rights if and to the extent that it is necessary and proportionate in order to safeguard important public interests recognized in applicable law such as the integrity of criminal investigations or protection of public security, or to protect our legal rights or the fundamental

rights and freedoms of others, including reporters and any person(s) accused or incriminated in a report, in accordance with applicable law.

Data subjects may exercise the abovementioned rights before RAKUTEN FRANCE at fr-privacy@mail.rakuten.com and before RAKUTEN INTERNATIONAL at amrhq-privacy@mail.rakuten.com.

In addition to the rights listed above, data subjects may also have the right to lodge a complaint with the competent Data Protection Authority.

11. Language

This Policy is written in French and English. In case of any discrepancy, the French version shall prevail.

12. Validity and version control

This Annex was approved by the Company's Management Committee on July 2, 2025. Following its presentation and discussion with the Social and Economic Committee, this Annex will take effect on August 1, 2025, replacing any existing policy with the same purpose.

This Policy will be reviewed periodically to ensure its effectiveness and compliance with applicable laws and regulations. Any necessary updates will be communicated to all individuals concerned. The Legal department will be the responsible of defining whether the content of this document is adequate or, on the contrary, if any modification is needed.

Failure to comply with this policy is subject to the corresponding administrative and/or labour sanctions applicable to each case.

v.	Approvers	Approval date	Enforcement date	Replacement / disposal date
1.0	Management Committee	02/07/2025	01/08/2025	-