



A Rakuten Europe S.à r.l. Procedure For

**EMEA RHQ**

**Whistleblowing Procedure**

(For Internal Use Only)

Reference – REU\_WBP\_003

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<b>Process Owner:</b>	Head of Legal and Compliance Europe
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Function/Role/Department	Reviewed by	Validated by	Last Update DD/MM/YYYY
EMEA Compliance Function	-	Kieran Lynch	25/10/2022
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### **Change Mechanism**

- Any requirement for change must be addressed to the process owner;
- For documents with draft status, the authors may make changes;

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### 1. Overview

Rakuten Europe S.à r.l., as EMEA Regional Headquarters, and other Rakuten group companies located in the EMEA region (together referred to as “Rakuten”) are guided by our company values. These values are the foundation of how we conduct ourselves and interact with each other, our customers, members, suppliers, shareholders and other stakeholders. Rakuten is committed to ensuring corporate compliance and promoting ethical corporate culture by observing the highest standards of fair dealing, honesty and integrity in our business activities.

### 2. Purpose

The procedure has been put in place to ensure any concerns raised regarding any misconduct or improper state of affairs or circumstances in relation to Rakuten’s business are dealt with effectively, securely, appropriately, and in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (“Whistleblowing Directive”) and any relevant local implementation of the Whistleblowing Directive in any jurisdiction in which Rakuten exists.

Rakuten encourages the reporting of any instances of suspected unethical, illegal, corrupt, fraudulent or undesirable conduct involving Rakuten’s business and provides protections and measures to individuals who make a disclosure in relation to such conduct without fear of victimisation or reprisal, in accordance with the Whistleblowing Directive.

This procedure will be shared with all employees, consultants or contractors of Rakuten regularly and will also be available on local SharePoint sites, or on request from the EMEA Compliance function.

Rakuten may invite senior management, employees, consultants and contractors to attend training sessions to ensure ongoing education regarding the application of this procedure.

### 3. Scope

This procedure applies to any person who is, or has been, any of the following with respect to Rakuten:

- Employee;
- Director;
- Contractor (including sub-contractors and employees of contractors);
- Supplier (including employees of suppliers);
- Consultant;
- Auditor;
- Associate; and
- Relative, dependant, spouse, or dependant of a spouse of any of the above.

This procedure is intended to apply to the above persons in all EMEA countries in which Rakuten operates a business.

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### 4. Reportable Conduct

You may make a report or disclosure under this procedure if you have reasonable grounds to believe that a director, officer, employee, contractor, supplier, consultant or other person who has business dealings with Rakuten has engaged in conduct which is:

- Dishonest, fraudulent or corrupt;
- Illegal (such as theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage to property);
- Unethical including any breach of Rakuten's policies such as the Code of Conduct;
- Oppressive or grossly negligent;
- Potentially damaging to Rakuten, its employees or a third party;
- Misconduct or an improper state of affairs;
- A danger, or represents a danger to the public or financial system;
- Harassment, discrimination, victimisation or bullying.

together defined as "**Reportable Conduct**".

Any disclosures that do not fall within the definition of Reportable Conduct, will not automatically qualify for protection under the Whistleblowing Directive; however, Rakuten will treat all disclosures with the same level of protection required under the Whistleblowing Directive **so long as such disclosures are made in good faith.**

More particularly, facts, information and documents concerning classified military information, medical secrecy, secrecy of judicial deliberations, investigation secrecy or pertaining to attorney-client privilege cannot be regarded as Reportable Conduct under this procedure.

### 5. Making a Disclosure

#### **Reporting Methods**

You may make disclosures as follows:

- An alert should ideally be made to the **direct or indirect manager** of the employee, consultant or contractor in the first instance.
- However, if the circumstances do not make this appropriate the employee can liaise with the **Whistleblowing Protection Officer**, who is the Head of Legal and Compliance at Rakuten Europe S.à r.l. and is impartial. Alerts should be addressed (preferably in English) to the following email address: [eu-hotline@mail.rakuten.com](mailto:eu-hotline@mail.rakuten.com).
- If neither of the previous options are appropriate given the circumstances, alerts can also be submitted through Rakuten's external report management tool, Speeki. Alerts can be made through a mobile app or a web portal. To access the web portal please visit <https://rakuten.portal.speeki.com> where you will also find a QR code to scan and download the Speeki app.

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Finally, an alert can also be carried out through the Investigation section of the Internal Audit department of Rakuten Group Inc., via the following email address: [audit-hotline-group@mail.rakuten.com](mailto: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.

**6. Anonymity**

When making a disclosure, where the method allows, you may do so anonymously. It may be difficult for Rakuten to properly investigate the matters disclosed if a report is submitted anonymously and therefore Rakuten encourages you to share your identity when making a disclosure, however you are not required to do so.

**Content of the disclosure**

Where possible, you provide all relevant, objective and adequate factual information, elements and documents likely to support the disclosure and to liaise with the person against whom the disclosure is made, but limited to what is strictly necessary in relation to the disclosure, according to the data minimization principle, such as:

- your identity, job and contact details;
- the identity, job and contact details of the person against whom the disclosure is made; and,
- any related information, elements and documents related to the alleged Reportable Conduct.

**7. Investigation**

Once a disclosure is made, the Whistleblower Protection Officer or other eligible recipient will acknowledge receipt within seven days and will inform you of the methods of communication that will be used to contact you and to follow-up on your disclosure.

Then Rakuten will investigate all matters reported under this procedure as soon as practicable after the matter has been reported. The Whistleblower Protection Officer will investigate the matter and where necessary, involve other parties to assist in conducting the investigation. All investigations will be conducted in a fair, independent and timely manner and all reasonable efforts will be made to preserve confidentiality during the investigation. The investigation will be completed at the latest within three months from receipt of disclosure, unless certain circumstances prevent achievement of such timeline, such as long term leave of absence of any involved parties.

If the report is not anonymous, the Whistleblower Protection Officer or additional appointed investigator will contact you, by your preferred method of communication to discuss the investigation process and any other matters that are relevant to the investigation. Where you have chosen to remain anonymous, your identity will not be disclosed to the additional investigator or to any other person and Rakuten will conduct the investigation based on the information provided to it.

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The Whistleblower Protection Officer will provide you with feedback on the progress and expected timeframes of the investigation. The person against whom any allegations have been made will also be informed of the concerns and will be provided with an opportunity to respond (unless there are any restrictions or other reasonable bases for not doing so).

To the extent permitted by law, the Whistleblower Protection Officer may inform you and/or a person against whom allegations have been made of the findings. Rakuten will document the findings in a report however any report will remain the property of Rakuten and will only be shared with you or any person against whom the allegations have been made if Rakuten deems it appropriate.

If no action is taken as a result of the disclosure, the Whistleblower Protection Officer will take all necessary measures to erase all information of the disclosure likely to identify you and/or the person against whom allegations have been made, within two months from the closing of the file at the latest.

The Whistleblower Protection Officer will then inform you, as well as the targeted person, of the closing of the file.

## 8. Protection of Whistleblowers

Rakuten is committed to ensuring that any person who makes a disclosure is treated fairly and does not suffer detriment and that confidentiality is preserved in respect of all matters raised under this procedure.

### **Protection from Legal Action**

You will not be subject to any civil, criminal or administrative legal action (including disciplinary action) for making a disclosure under this procedure or participating in any investigation, provided that any disclosure is made in good faith.

Any information you provide will not be admissible in any criminal or civil proceedings, save where proceeding arise as a result of disclosures being made other than in good faith.

### **Protection Against Detrimental Conduct**

Rakuten (or any person engaged by or on behalf of Rakuten) will not engage in 'Detrimental Conduct' against you if you have made a disclosure under this procedure.

Detrimental Conduct includes actual or threatened conduct such as the following (without limitation):

- Termination of employment;
- Injury to employment including demotion, disciplinary action;
- Alternation of position of duties;
- Discrimination;
- Harassment, bullying or intimidation;

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- Victimisation;
- Harm or injury including psychological harm;
- Damage to a person's property;
- Damage to a person's reputation;
- Damage to a person's business or financial position;
- Any other damage to a person.

Rakuten also strictly prohibits all forms of Detrimental Conduct against any person who is involved in an investigation of a matter disclosed under the procedure in response to their involvement in that investigation. Rakuten will take all reasonable steps to protect you from Detrimental Conduct and will take necessary action where such conduct is identified. If you are subjected to Detrimental Conduct as a result of making a disclosure under this procedure or participating in an investigation, you should inform the Whistleblower Protection Officer or eligible recipient in accordance with the reporting guidelines outlined above.

You may also seek remedies including compensation, civil penalties or reinstatement if:

- You suffer loss, damage or injury because of a disclosure; and
- Rakuten failed to take reasonable precautions and exercise due diligence to prevent any Detrimental Conduct.

**Protection of Confidentiality**

All information received from you will be treated confidentially and sensitively. You will not be required to provide your name when making a disclosure. To make a disclosure on an anonymous basis, it is recommended that you use a pseudonym and contact the Whistleblowing Protection Officer in the manner outlined above.

If you report on an anonymous basis, you will still qualify for the protections in this procedure.

If you make a disclosure under this procedure, your identity (or any information which would likely to identify you) will only be shared if (i) it is necessary for the purposes of investigation; (ii) you have given your consent to share that information, (iii) and if the disclosure appears to be well-founded.

As an exception to the above, your identity (or any information which would be likely to identify you) may be shared with judicial authorities if the Whistleblower Protection Officer or any other eligible recipient of the disclosure, are required to report such facts to them. In that case, you will be informed thereof, unless this information would be likely to compromise the legal proceedings at stake. Where it is necessary to disclose information for the effective investigation of the matter, and this is likely to lead to your identification, all reasonable steps will be taken to reduce the risk that you will be identified. For example, all personal information or reference to you witnessing an event will be redacted from any report, you will be referred to in a gender-neutral context, where possible you will be contacted to help identify certain aspects of your disclosure that could inadvertently identify you.



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Rakuten will also take the following measures for protecting your identity:

- All paper and electronic documents and other materials relating to disclosures will be stored securely;
- Access to all information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure;
- Accesses to all information relating to a disclosure will be subject to traceability measures;
- Only a restricted number of people who are directly involved in handling and investigating a disclosure will be made aware of your identity (subject to your consent) or information that is likely to lead to your identification;
- Communications and documents relating to the investigation of a disclosure will not be sent to an email address, a document storage space or to a printer that can be accessed by other staff;
- Each person who is involved in handling and investigating a disclosure will be reminded about the confidentiality requirements, including that an unauthorised disclosure of your identity may be a criminal offence; and,
- Information relating to a disclosure will be kept in a form which permits identification of data subjects, including you or the person against whom allegations have been made, for no longer than is strictly necessary and proportionate to the purposes for which it is processed and to your protection, the protection of the person against whom allegations have been made and any involved third party.

If you are concerned that your identity has been disclosed in relation to a disclosure, and without your consent, you should inform a Whistleblower Protections Officer or eligible recipient immediately.

## 9. Support Available

Any employee who makes a disclosure under this procedure or is implicated as a result of a disclosure that is made may, where appropriate, receive support from a specified member of the Rakuten team to deal with any ongoing concerns you may have, to be decided on a case by case basis.

## 10. Other Matters

Any breach of this procedure will be taken seriously and may result in disciplinary action, up to and including termination of employment.

In so far as this procedure imposes any obligations on Rakuten, those obligations are not

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contractual and do not give rise to any contractual rights. To the extent that this procedure describes benefits and entitlements for employees, they are discretionary in nature and are also not intended to be contractual. The terms and conditions of employment that are intended to be contractual are set out in an employee's written employment contract.

The Company may unilaterally introduce, vary, remove or replace this procedure at any time.

Employees are encouraged to read this policy in conjunction with other relevant Company policies, including, where relevant, any policies related to harassment, grievances, codes of conduct or staff handbooks.