

Rakuten Group Human Rights and Labor Policy

Human rights are fundamental and universal rights inherent to all human beings regardless of their origin, background, or any other status. Guided by the [Rakuten Group Code of Ethics](#), we respect the human rights of all our stakeholders throughout our operations, including Group employees, regardless of their employment status, customers, and business partners, including joint-ventures, contractors, suppliers of goods and services, investees, and any third party that engages in a business relationship with the Rakuten Group. As we provide a wide range of online and offline services all over the world, we are fully aware that ensuring and respecting the human rights of all stakeholders involved and impacted by our business activities is challenging yet crucial.

The requirements related to human rights apply to all employees of the Rakuten Group regardless of their employment status, including executives, permanent staff, and contract staff.

Respect for internationally recognized human rights standards

We strive to make positive contributions to the advancement of human rights and uphold all recognized international standards on human rights, including the Universal Declaration of Human Rights; the International Covenant on Civil and Political Rights; the International Covenant on Economic, Social and Cultural Rights; the ILO Declaration on Fundamental Principles and Rights at Work; and ILO Core Conventions. We are committed to applying the United Nations Guiding Principles on Business and Human Rights.

Privacy, access to information, and freedom of expression

We are committed to respecting and protecting our stakeholders' rights to privacy and freedom of expression, to hold opinions without interference, and to access information and ideas of all kinds. For more details on our privacy policy for employees, please read the Rakuten Group Guidelines and Instructions within RGR (Rakuten Group Regulations).

Ethical use of technology

Although we recognize the potential adverse impacts that technology may cause in our rapidly changing environment, we strive to leverage the power of technology to promote human rights. We strive to ensure that technology is developed and used ethically in ways that respect human rights and that help empower people and society.

Non-discrimination and equal opportunities

We are committed to providing equal opportunities for all employees. We do not discriminate based on ethnicity, nationality, gender, marriage history, presence or absence of children, religious or political beliefs, age, disabilities, sexual orientation, gender identity, or any other factors.

Zero tolerance for inhumane treatment

We ensure that our stakeholders are treated with dignity. We prohibit physical, verbal or any other form of harassment or abuse, including those of a sexual nature, whether between individuals of different genders or of

the same gender, as well as physical, verbal or any other form of harassment or abuse in which the harasser or abuser take advantage of his or her post, position, or the category of the employee(s) being harassed or abused. The company also prohibits any harassment related to pregnancy, childbirth, childcare or family-care leave, or any other factors.

Fair wages

We are committed to complying with all applicable laws and regulations of the countries and regions where we do business concerning wages. In addition, we strive to meet living wage that satisfy the basic needs of employees and their families.

Working hours

We are committed to complying with all applicable laws and regulations of the countries and regions where we do business concerning working hours. In addition, we strive to reduce excessive working hours.

Safety and health

We consider the health and safety of all Rakuten stakeholders to be of the utmost importance. To ensure a healthy and safe working environment for employees and prevent occupational illness and injuries, we strive to create action plans for maintaining and improving employee health and safety, investigate causes of workplace accidents and illness, and prevent their recurrence. In addition, we are committed to making continuous efforts to offer safe products and services to our customers.

Prohibition of child labor

We do not make use of child labor in our business operations and have zero tolerance for the use of child labor by any third party that engages in business relations with the Rakuten Group. Child labor refers to the exploitation of children who are under 16 years of age or the applicable minimum legal age, whichever is higher, through any form of work that deprives them of their childhood, hinders them from receiving universal education, or is mentally, physically, socially, or morally harmful.

Prohibition of forced labor

We will never force anyone into labor through any means, including but not limited to confinement, restraint, slave labor, coerced overtime work, or human trafficking. In addition, we have zero tolerance for the use of forced labor by any third party that engages in business relations with the Rakuten Group.

Respect for freedom of association and the right to collective bargaining

We respect employees' freedom of association and the right to collective bargaining. We will build sound labor-management relations by promoting dialogue based on mutual understanding and trust.

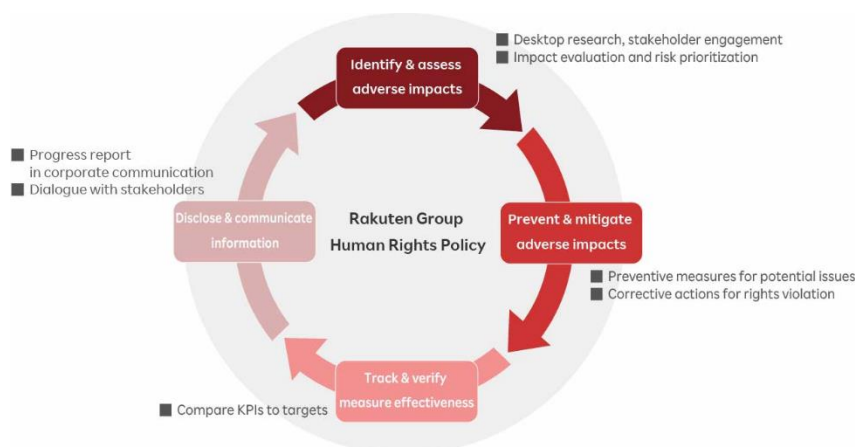
Respect for children's rights

We uphold the Children's Rights and Business Principles. We are committed to avoiding violations of children's

rights in our business activities and to protecting and promoting children's rights.

Human rights due diligence

We conduct human rights due diligence in accordance with the procedures outlined in the United Nations Guiding Principles on Business and Human Rights (UNGP). Human rights due diligence is an ongoing risk management process to identify, prevent, mitigate and account for the ways in which companies address impacts on human rights. It includes four key steps: Identifying and assessing adverse impacts on human rights; taking measures to prevent and mitigate adverse impacts; tracking and verifying the effectiveness of those measures; and disclosing and communicating information.



As part of human rights due diligence, we strive to conduct assessments covering our existing operations, supply chains, and business relationships, in order to identify and minimize potential risks, to mitigate actual impact in our business activities, and to set priority areas. In conducting assessment, we take into consideration the followings:

- When a product or service is introduced into or withdrawn from a market (especially in countries or regions with high human rights risks, such as the rights to freedom of expression and privacy)
- When the political context in a country or region where the product or service has already been introduced has changed significantly and is considered to have a serious adverse impact on human rights
- Design, development, introduction, deployment or use of new products, services, or technologies
- Significant changes are made to existing products, services or technologies. Or if their use case turns out to be different from the original understanding and has the potential to have a serious impact on human rights
- When major business decisions are made, including new investments
- When new partnerships are formed or other companies are acquired in the course of business
- When a stakeholder expresses concerns about serious adverse human rights impacts
- When relevant laws and regulations require to conduct assessments or due diligence.

The frequency of assessments is determined based on the severity of the adverse human rights impacts, the potential human rights risks, and the depth of the Rakuten Group's involvement in the actual impacts. The assessments are conducted on a group-wide basis or by company, business, product/service, technology, or

country/region, as appropriate.

Stakeholder engagement

We are committed to promoting human rights through active multi-stakeholder engagement. To ensure the human rights of all individuals involved in our operations, we strive to collaborate and engage with both affected and potentially affected stakeholders, other companies, civil society, academics, and governments.

Grievance mechanisms

In order to detect and resolve human rights disputes appropriately, we have implemented confidential whistleblowing mechanisms for the handling of voluntary reports from Rakuten Group employees on illegal acts, violations of company rules and regulations, including this human rights policy, fraudulent acts, or other ethical misconduct. The Rakuten Group is committed to investigating, addressing, and responding to any concerns received and taking appropriate action in response to any violation reported and identified.

The Rakuten Group has policies and processes in place to prevent and mitigate the risk of causing or contributing to adverse human rights impacts. Nevertheless, if we are found to have caused or contributed to human rights impacts, we will work to remedy the affected parties.