

# Rakuten Group, Inc. GRI Content Index



## GRI 1: Foundation

Statement of Use	Rakuten Group, Inc. has reported in accordance with the GRI Standards for the period 1 January 2023 to 31 December 2023.
GRI Used	GRI 1: Foundation 2021
Applicable GRI Standard	Currently, unavailable.

## GRI 2: General Disclosures

2-1 Organizational Details	<ul style="list-style-type: none"> <li>• <a href="#">About</a></li> <li>• <a href="#">Office Locations</a></li> <li>• <a href="#">Our Businesses</a></li> <li>• <a href="#">Articles of Incorporation</a></li> </ul>	
2-2 Entities included in the organization's sustainability reporting	<ul style="list-style-type: none"> <li>• a., b. We report on all companies in which we have financial control and/or operational control. Information of major consolidated subsidiaries is available <a href="#">here</a></li> <li>• <a href="#">ESG Data Book 2023</a></li> </ul>	Partially yes, parts of our environmental and social data are assured by a third party

2-3 Reporting period, frequency and contact point	a., b. Reporting period aligned with fiscal year: 1 Jan. 2023 - 31 Dec. 2023 with annual frequency c. Corporate Report Published: 05/31/2023 d. <a href="#">Contact Us</a>	
2-4 Restatements of information	There are no restatements of information in this report.	
2-5 External assurance	a. We seek assurance for all environmental data and parts of the social data. Relevant CxOs, namely COO and CWO, are involved in the process. b. <a href="#">Independent Assurance Statement for 2023</a>	
2-6 Activities, value chain, and other business relationships	We report on all companies in which we have financial control and/or operational control. • <a href="#">About</a> • <a href="#">Sustainable Supply Chain</a>	
2-7 Employees	We report the total headcount and/or average headcount at the end of reporting period. Detailed scope and calculations are outlined in our <a href="#">ESG Data Book 2023</a>	Partially yes, parts of our social data are assured by a third-party
2-8 Workers who are not employees	N/A	
2-9 Governance structure and composition	Rakuten Group's Board of Directors oversees corporate strategy and operations. The Board consists of 12 Directors. • <a href="#">Corporate Governance</a> [Management System] • <a href="#">Corporate Governance Report</a> [4.1.1 Roles and Responsibilities of the Board], [page 8-11 Organizational Composition and Operation] • <a href="#">Annual Securities Report for FY2023</a> [page 115-123 Directors] • <a href="#">Management Team</a>  Rakuten Group's sustainability governance system is explained in the following website: • <a href="#">Rakuten and Sustainability</a> [Management System]	

2-10 Nomination and selection of the highest governance body	<a href="#">Corporate Governance Report</a> [page 43 Matters on Functions of Business Execution, Auditing, Oversight, Nomination and Remuneration], [2.4.1 Ensuring Diversity, Including Active Participation of Women], [4.1.1 Roles and Responsibilities of the Board]
2-11 Chair of the highest governance body	At Rakuten, the Chairman of the Board serves as the Representative Director, President, and CEO of the company. For his function, reason for this arrangement, and how we manage, prevent, and mitigate conflict of interest, refer to the following links: <ul style="list-style-type: none"> <li>• <a href="#">Corporate Governance</a> [Board of Directors], [Effectiveness of the Board and Audit &amp; Supervisory Board]</li> <li>• <a href="#">Corporate Governance Report</a> [page 43 Matters on Functions of Business Execution, Auditing, Oversight, Nomination and Remuneration Decisions]</li> </ul>
2-12 Role of the highest governance body in overseeing the management of impacts	<a href="#">Rakuten and Sustainability</a>
2-13 Delegation of responsibility for managing impacts	<a href="#">Rakuten and Sustainability</a>
2-14 Role of the highest governance body in sustainability reporting	For Corporate Report  Our Corporate Report which includes sustainability information of Rakuten is reviewed in detail by each of the relevant business head and approved by the CFO and CWO. The Board of Directors periodically receives reports on sustainability-related matters, including sustainability reporting and its evaluation by external stakeholders, notably ESG ratings by financial institutions.  For Material Topics, refer to the following link: <a href="#">Rakuten and Sustainability</a>

2-15 Conflicts of interest	<ul style="list-style-type: none"> <li>• <a href="#">Rakuten Shugi</a> [We Act with Fairness]</li> <li>• <a href="#">Corporate Governance Report</a> [page 3 Principle 1.7 Related Party Transactions]</li> <li>• <a href="#">Corporate Governance</a> [Board of Directors], [Effectiveness of the Board and Audit &amp; Supervisory Board], [Matters on Functions of Business Execution, Auditing, Oversight, Nomination and Remuneration Decisions]</li> <li>• <a href="#">Annual Securities Report for FY2023</a> [page 291 Related Parties]</li> </ul>
2-16 Communication of critical concerns	<ul style="list-style-type: none"> <li>• <a href="#">Compliance</a></li> <li>• <a href="#">Risk Management</a></li> <li>• <a href="#">Annual Securities Report for FY2023</a></li> <li>• <a href="#">Rakuten and Sustainability</a></li> </ul>
2-17 Collective knowledge of the highest governance body	<p>Rakuten has also established a forum called the Board Camp, which takes place in addition to the meetings of the Board of Directors. At the Board Camp, the board spends entire days debating various issues, including sustainability.</p> <ul style="list-style-type: none"> <li>• <a href="#">Corporate Report for FY2022</a> [pages 16-17]</li> <li>• <a href="#">Corporate Report for FY2021</a> [page 39]</li> </ul>
2-18 Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> <li>• <a href="#">Corporate Governance</a> [Effectiveness of the Board and Audit &amp; Supervisory Board]</li> <li>• <a href="#">Overview of Results of Evaluation about Effectiveness of the Board of Directors</a></li> </ul>
2-19 Remuneration policies	<ul style="list-style-type: none"> <li>• <a href="#">Corporate Governance</a> [Executive Compensation], [Determination Process], [Indicators and Method of Calculation]</li> <li>• <a href="#">Corporate Report for FY2022</a> [page 44 Policies on Determining the Amount of Directors' Compensation and the Calculation Method]</li> </ul>
2-20 Process to determine remuneration	<ul style="list-style-type: none"> <li>• <a href="#">Corporate Governance</a> [Executive Compensation], [Determination Process], [Indicators and Method of Calculation]</li> <li>• <a href="#">Annual Securities Report for FY2023</a> [page 128 Remuneration for Directors and Audit &amp; Supervisory Board Members]</li> <li>• <a href="#">Corporate Report for FY2022</a> [page 44 Policies on Determining the Amount of Directors' Compensation and the Calculation Method]</li> </ul>
2-21 Annual total compensation ratio	<ul style="list-style-type: none"> <li>• <a href="#">Annual Securities Report for FY2023</a> [page 134 Consolidated Total Amount of Fees, etc., for Directors and Audit &amp; Supervisory Board Members]</li> </ul>

2-22 Statement on sustainable development strategy	<ul style="list-style-type: none"> <li>• <a href="#">Top Commitment</a></li> <li>• <a href="#">Corporate Report for FY2023</a> [pages 25-27]</li> </ul>
2-23 Policy commitments	<p>Rakuten's policy commitments for responsible business conduct are available in the following location:</p> <ul style="list-style-type: none"> <li>• <a href="#">ESG Library</a> [Policies]</li> <li>• <a href="#">Global Initiatives</a> [UNGC]</li> <li>• <a href="#">Group Code of Ethics</a></li> </ul>
2-24 Embedding policy commitments	<p>Rakuten's policies and commitments include all employees and suppliers under their scope. All employees and suppliers are required to attest to complying with the policies. For a detailed process of policy establishment and revision, see the "Management System" section on each of the sustainability pages.</p> <ul style="list-style-type: none"> <li>• <a href="#">ESG Efforts at Rakuten</a></li> <li>• <a href="#">Rakuten and Sustainability</a> [Engaging Employees]</li> </ul>
2-25 Processes to remediate negative impacts	<ul style="list-style-type: none"> <li>• <a href="#">Human Rights</a> [Prevention, Mitigation, and Remedial Measures]</li> <li>• <a href="#">Human Rights and Labor Policy</a></li> </ul>
2-26 Mechanisms for seeking advice and raising concerns	<p>Employees can report on actions that potentially or actually violate laws, corporate ethics, Rakuten Group Regulations and other internal regulations to inside and outside contacts through Rakuten Hotline. For harassment-related concerns, Rakuten provides a confidential Harassment Consultation Desk. Employees can also reach out to managers for advice and to report concerns during 1-on-1 Meetings. Rakuten also provides contact points for suppliers and users of services.</p> <ul style="list-style-type: none"> <li>• <a href="#">Human Rights</a> [Grievance Mechanism]</li> <li>• <a href="#">Compliance</a> [Reporting Channel]</li> </ul>
2-27 Compliance with laws and regulations	<p><a href="#">All the news, including non-compliance matters and any ongoing legal activities, are reported here</a></p>

2-28 Membership associations	<p>Rakuten is a signatory to and a member of the following initiatives and associations:</p> <p>Initiatives</p> <ul style="list-style-type: none"> <li>• United Nations Global Compact</li> <li>• RE100</li> <li>• Japan Climate Initiative</li> </ul> <p>Association</p> <ul style="list-style-type: none"> <li>• Japan Association of New Economy</li> <li>• Asia Internet Coalition</li> <li>• Computer &amp; Communications Industry Association</li> </ul>
2-29 Approach to stakeholder engagement	<ul style="list-style-type: none"> <li>• <a href="#">Rakuten and Sustainability</a> [Materiality Identification Steps], [Engaging Employees in Sustainability]</li> <li>• <a href="#">Corporate Report for FY2023</a> [page 41-45]</li> <li>• <a href="#">Community Engagement</a></li> </ul>
2-30 Collective bargaining agreements	<p><a href="#">Annual Securities Report for FY2023</a> [page 10 Status of Labor Union]</p>

### GRI 3: Material Topics

3-1 Process to determine material topics	<p><a href="#">Rakuten and Sustainability</a></p>
3-2 List of material topics	<p><a href="#">Rakuten and Sustainability</a></p>
3-3 Management of material topics	<p><a href="#">Rakuten and Sustainability</a> [Management System]</p>

## Topic Standards

### 201: Economic Performance 2016

<p>201-1 Direct economic value generated and distributed</p>	<ul style="list-style-type: none"> <li>• <a href="#">Financial Performance</a></li> <li>• <a href="#">Dividends/Shareholder Returns</a></li> <li>• <a href="#">Corporate Report for FY2023</a> [page 39 Economic value Created by Rakuten]</li> <li>• <a href="#">Annual Securities Report for FY2023</a> [page 138 Consolidated Financial Statements]</li> </ul>	<p>Yes, for the financial statements.</p>
<p>201-2 Financial implications and other risks and opportunities due to climate change</p>	<ul style="list-style-type: none"> <li>• <a href="#">TCFD Index</a></li> <li>• <a href="#">CDP Response</a></li> </ul>	
<p>201-3 Defined benefit plan obligations and other retirement plans</p>	<p><a href="#">Employee Benefits</a></p>	
<p>201-4 Financial assistance received from government</p>	<p><a href="#">Annual Securities Report for FY2023</a> [page 151 Government Grants]</p>	



## 205: Anti-corruption 2016

205-1 Operations assessed for risks related to corruption	<a href="#">Compliance</a>
205-2 Communication and training about anti-corruption policies and procedures	<a href="#">Compliance</a>
205-3 Confirmed incidents of corruption and actions taken	<a href="#">All the news, including non-compliance matters and any ongoing legal activities, are reported here</a>

## 206: Anti-competitive Behavior 2016

206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">All the news, including non-compliance matters and any ongoing legal activities, are reported here</a>
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## 301: Materials 2016

301-1 Materials used by weight or volume	N/A
301-2 Recycled input materials used	N/A
301-3 Reclaimed products and their packaging materials	N/A

## 302: Energy 2016

302-1 Energy consumption within the organization	<a href="#">ESG Data Book 2023</a>	Yes
302-2 Energy consumption outside of the organization	<ul style="list-style-type: none"> <li>• <a href="#">ESG Data Book 2023</a></li> <li>• <a href="#">CDP Response</a></li> </ul>	Yes
302-3 Energy intensity	N/A	
302-4 Reduction of energy consumption	N/A	
302-5 Reductions in energy requirements of products and services	N/A	

## 305: Emissions 2016

305-1 Direct (Scope 1) GHG emissions	<a href="#">ESG Data Book 2023</a>	Yes
305-2 Energy indirect (Scope 2) GHG emissions	<a href="#">ESG Data Book 2023</a>	Yes
305-3 Other indirect (Scope 3) GHG emissions	<a href="#">ESG Data Book 2023</a>	Yes

305-4 GHG emissions intensity	<a href="#">CDP Response</a>
305-5 Reduction of GHG emissions	<a href="#">CDP Response</a>
305-6 Emissions of ozone-depleting substances (ODS)	N/A
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A

#### 401: Employment 2016

401-1 New employee hires and employee turnover	Total number of new employee hires during the reporting period by gender is disclosed in our <a href="#">ESG Data Book 2023</a> . Rakuten Group, Inc.'s employee turnover rate in 2023 showed a 1.1% decrease compared to 2017 as described in <a href="#">Talent Management</a> [Talent Retention]
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Rakuten complies with local and international legislations regarding compensation and benefits to employees. For more information, refer to the following link: <ul style="list-style-type: none"> <li>• <a href="#">Talent Management</a> [Talent Retention]</li> <li>• <a href="#">Employee Benefits</a></li> </ul>
401-3 Parental leave	<a href="#">ESG Data Book 2023</a>

## 403: Occupational Health and Safety 2018

403-1 Occupational health and safety management system	<p>Our public <a href="#">human rights policy</a> covers commitment to safety and health (page 2). The policy applies to all employees of the Rakuten Group regardless of their employment status, including executives, permanent staff, and contract staff.</p> <ul style="list-style-type: none"> <li>• <a href="#">Health, Safety &amp; Wellness</a> [Management System]</li> </ul>
403-2 Hazard identification, risk assessment, and incident investigation	<p>Rakuten identifies employee health and safety risk by analyzing our employees' mental and physical health status obtained through regular well-being surveys covering three aspects: body, mind and connection with society. The survey results have identified three challenges: lack of physical exercise, poor sleep quality and weight management. Our target is to reduce the percentage of employees experiencing each of these issues by 30% per year and we are implementing various initiatives to achieve this quantified target. Rakuten also conducts annual employee stress checks in an effort to help our employees better understand their mental health, which helps the company to investigate and recognize work-related ill health. The results are reviewed by industrial physicians and nurses. Employees are encouraged to seek further consultation according to their individual needs. For more information, refer to the following link: <a href="#">Health, Safety &amp; Wellness</a></p>
403-3 Occupational health services	<p><a href="#">Health, Safety &amp; Wellness</a> [Enhancing Employees' Mental and Physical Health], [Management System]</p>
403-4 Worker participation, consultation, and communication on occupational health and safety	<p><a href="#">Health, Safety &amp; Wellness</a> [Management System]</p>
403-5 Worker training on occupational health and safety	<p><a href="#">Health, Safety &amp; Wellness</a> [Enhancing Employees' Mental and Physical Health]</p>
403-6 Promotion of worker health	<p><a href="#">Health, Safety &amp; Wellness</a> [Enhancing Employees' Mental and Physical Health]</p>

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p><a href="#">Sustainable Procurement Code of Conduct for Suppliers</a> includes the following:</p> <ul style="list-style-type: none"> <li>• Application to the company's entire operations (page 2, "all Rakuten Group suppliers")</li> <li>• Compliance with international standards, voluntary programs (page 29, "references")</li> <li>• Participation of workers (page 21 "workers are encouraged to raise safety concerns on their part without being treated unfavorably.")</li> <li>• Commitment to continually improve the performance of the OHS management system, and setting up prioritization and action plans (page 17 "Suppliers must identify and evaluate workplace hazards, including their likelihood of occurrence, and mitigate them using hierarchical control")</li> </ul>	
403-8 Workers covered by an occupational health and safety management system	Rakuten complies with the legal requirements in each country it operates.	
403-9 Work-related injuries	<a href="#">ESG Data Book 2023</a>	<p>Yes, for the following metrics:</p> <ul style="list-style-type: none"> <li>• Total no. of employee fatalities</li> <li>• Lost-time occupational injury frequency rate</li> <li>• Lost-time occupational disease frequency rate</li> </ul>
403-10 Work-related ill health	<a href="#">ESG Data Book 2023</a>	<p>Yes, for the following metrics:</p> <ul style="list-style-type: none"> <li>• Total no. of employee fatalities</li> <li>• Lost-time occupational injury frequency rate</li> <li>• Lost-time occupational disease frequency rate</li> </ul>

#### 404: Training and Education 2016

404-1 Average hours of training per year per employee	<p>We disclose the average hours of training per employee.</p> <p><a href="#">ESG Data Book 2023</a></p>	
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404-2 Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> <li>• <a href="#">Talent Management</a> [Talent Development]</li> <li>• <a href="#">Diversity &amp; Inclusion</a> [Support Systems in a Diverse and Inclusive Workforce]</li> </ul>
404-3 Percentage of employees receiving regular performance and career development reviews	<a href="#">ESG Data Book 2023</a>

#### 405: Diversity and Equal Opportunity 2016

405-1 Diversity of governance bodies and employees	<a href="#">Corporate Governance</a>
405-2 Ratio of basic salary and remuneration of women to men	We report for the operations in Japan, which is where the headquarters are based. <a href="#">ESG Data Book 2023</a>

#### 406: Non-discrimination 2016

406-1 Incidents of discrimination and corrective actions taken	<a href="#">All the news, including non-compliance matters and any ongoing legal activities, are reported here</a>
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#### 414: Supplier Social Assessment 2016

414-1 New suppliers that were screened using social criteria	N/A
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414-2 Negative social impacts in the supply chain and actions taken	<a href="#">Sustainable Supply Chain</a> [Supplier Surveys and Monitoring]
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#### 417: Marketing and Labeling 2016

417-1 Requirements for product and service information and labeling	<p>We strive to act with fairness in every aspect of our business activities. We respect fair competition, and always seek to provide clear and accurate information to our users. For more information, refer to the following links:</p> <ul style="list-style-type: none"> <li>• <a href="#">Rakuten Shugi (Rakuten Basic Principles)</a> [The Rakuten Group Code of Ethics]</li> <li>• <a href="#">Responsible Advertising, Marketing &amp; Labelling</a></li> <li>• <a href="#">Sustainable Procurement Code of Conduct for Suppliers</a> [page 5]</li> </ul>
417-2 Incidents of non-compliance concerning product and service information and labeling	<a href="#">All the news, including non-compliance matters and any ongoing legal activities, are reported here</a>
417-3 Incidents of non-compliance concerning marketing communications	<a href="#">All the news, including non-compliance matters and any ongoing legal activities, are reported here</a>

#### 418: Customer Privacy 2016

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">All the news, including non-compliance matters and any ongoing legal activities, are reported here</a>
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**Rakuten**