GRI Standard Content Index

Universal Standards

GRI Standard	Disclosures	Location / Omission	Assurance
GRI 1: Foundation	Statement of use	Rakuten Group, Inc. has reported in accordance with the GRI Standards for the period 1 January 2025 to 31 December 2025	
	GRI 1 used	GRI 1: Foundation 2021	
	Applicable GRI sector standards	Not currently available	
GRI 2: General Disclosures	2-1 Organizational Details	About	
		Office Locations	
		Our Businesses	
		Article of Incorporation	
	2-2 Entities included in the organization's sustainability reporting	We report on all companies in which we have financial control and/or operational control	
		Major Consolidated Subsidiaries	
		ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
	2-3 Reporting period, frequency and contact point	Reporting period aligned with fiscal year: 1 January 2025 to 31 December 2025 with anual frequency	
		Integrated Report	
		Contact Us	
	2-4 Restatements of information	There are no restatements of information in this report	
	2-5 External assurance	We seek assurance for all environmental data and parts of the social data. Our Group COO is involved in the process.	
		Independent Assurance Statement	
	2-6 Activities, value chain and other business relationships	We report on all companies in which we have financial control and/or operational control	
		About	
		Sustainable Supply Chain	
	2-7 Employees	We report the total headcount and/or average headcount at the end of reporting period	
		ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
	2-8 Workers who are not employees	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
		We compile data in headcount	
		There has been no significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods	
	2-9 Governance structure and composition	Corporate Governance	
		Rakuten and Sustainability	
		Corporate Governance Report	
		Annual Securities Report	Partially yes, parts of financial information are assured by a third party
	2-10 Nomination and selection of thehighest governance body	Corporate Governance	
	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:	
		Corporate Governance	
		Corporate Governance Report	
	2-12 Role of the highest governance body inoverseeing the managementof impacts	Rakuten and Sustainability	
	2-13 Delegation of responsibility for managingimpacts	Rakuten and Sustainability	
	2-14 Role of the highest governance body in sustainability reporting	Our Integrated Report which includes sustainability information of Rakuten is reviewed in detail by each of the relevant business head and approved by the Group CFO. Other sustainability-related reports are approved by the Group COO.	
		Integrated Report	
		Annual Securities Report	Partially yes, parts of financial information are assured by a third party
		Rakuten and Sustainability	
	2-15 Conflicts of interest	Rakuten Shugi (Rakuten Basic Principles)	
		Corporate Governance Report	
		Corporate Governance	

		Annual Securities Report	Partially yes, parts of financial information are assured by a third party
	2-16 Communication of critical concerns	Annual Securities Report	Partially yes, parts of financial information are assured by a third party
		Compliance	
		Risk Management	
		Rakuten and Sustainability	
	2-17 Collective knowledge of the highest governance body	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.	
	2-18 Evaluation of theperformance of the highest governance body	Corporate Governance	
		Corporate Governance Report	
	2-19 Remuneration policies	Corporate Governance	
		Corporate Governance Report	
		Annual Securities Report	Partially yes, parts of financial information are assured by a third party
	2-20 Process to determine remuneration	Corporate Governance	
		Corporate Governance Report	
		Annual Securities Report	Partially yes, parts of financial information are assured by a third party
	2-21 Annual total compensation ratio	Annual Securities Report	Partially yes, parts of financial information are assured by a third party
	2-22 Statement on sustainable development strategy	Top Commitment	
		Integrated Report	
	2-23 Policy commitments	Rakuten Shugi (Rakuten Basic Principles)	
		ESG Library >Policies	
		Global Initiatives	
	2-24 Embedding policy commitments	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 section each of the sustainability pages.	
		ESG Efforts at Rakuten	
		Rakuten and Sustainability	
		Compliance	
	2-25 Processes to remediate negative impacts	Human Rights	
		Human Rights and Labor Policy	
	2-26 Mechanisms for seeking advice and raising concerns	Human Rights	
		Compliance	
	2-27 Compliance with laws and regulations	Compliance	
	2-28 Membership associations	Climate Change	
	2-29 Approach to stakeholder engagement	Rakuten and Sustainability	
		Community Engagement	
	2-30 Collective bargaining agreements	Annual Securities Report	Partially yes, parts of financial information are assured by a third party
GRI 3：Material Topics	3-1 Process to determine material topics	Rakuten and Sustainability	
	3-2 List of material topics	Rakuten and Sustainability	
	3-3 Management of material topics	Climate Change	

Topic Standards

GRI Standard	Disclosures	Location	Assurance
Topic Standards 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial Performance	
		Dividends / Shareholder Returns	
		Integrated Report	
		Annual Securities Report	Partially yes, parts of financial information are assured by a third party
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Change	
		CDP	
	201-3 Defined benefit plan obligations and other retirement plans	Employee Benefits	
	201-4 Financial assistance received from government	Annual Securities Report	Partially yes, parts of financial information are assured by a third party

Topic Standards 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Compliance	
	205-2 Communication and training about anti-corruption policies and procedures	Compliance	
	205-3 Confirmed incidents of corruption and actions taken	All the news, including non-compliance matters and any ongoing legal activities, are reported here	
Topic Standards 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	All the news, including non-compliance matters and any ongoing legal activities, are reported here	
Topic Standards 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	
Topic Standards 302: Energy 2016	302-1 Energy consumption within the organization	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
	302-2 Energy consumption outside of the organization	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
		CDP	
	302-3 Energy intensity	N/A	
	302-4 Reduction of energy consumption	Climate Change	
		Rakuten and Sustainability	
	302-5 Reductions in energy requirements of products and services	N/A	
Topic Standards 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
	305-2 Energy indirect (Scope2) GHG emissions	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
	305-3 Other indirect (Scope 3)GHG emissions	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
	305-4 GHG emissions intensity	CDP	
	305-5 Reduction of GHG emissions	CDP	
	305-6 Emissions of ozone-depleting substances (ODS)	N/A	
	305-7 Nitrogen oxides (NOx),sulfur oxides (SOx), and othersignificant air emissions	N/A	
Topic Standards 401: Employment 2016	401-1 New employee hires and employee turnover	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employee	Talent Management	
		Employee Conditions	
		Employee Benefits	
	401-3 Parental leave	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
Topic Standards 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Human Rights and Labor Policy	
		Health, Safety & Wellness	
	403-2 Hazard identification, risk assessment, and incident investigation	Health, Safety & Wellness	
	403-3 Occupational health services	Health, Safety & Wellness	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health, Safety & Wellness	
	403-5 Worker training on occupational health and safety	Health, Safety & Wellness	
	403-6 Promotion of worker health	Health, Safety & Wellness	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainable Procurement Code of Conduct for Suppliers	
	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	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
	403-10 Work-related ill health	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
404: Training and Education 2016	404-1 Average hours of training per year per employee	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
	404-2 Programs for upgrading employee skills and transition assistance programs	Talent Management	

	404-3 Percentage of employees receiving regular performance and career development reviews	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Corporate Governance	
	405-2 Ratio of basic salary and remuneration of women to men	ESG Data Book	Partially yes, parts of our environmental and social data are assured by a third party
406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	All the news, including non-compliance matters and any ongoing legal activities, are reported here	
414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Sustainable Supply Chain	
	414-2 Negative social impacts in the supply chain and actions taken	Sustainable Supply Chain	
417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Rakuten Shugi (Rakuten Basic Principles)	
		Responsible Advertising, Marketing and Labelling	
		Sustainable Procurement Code of Conduct for Suppliers	
	417-2 Incidents of non-compliance concerning product and service information and labeling	All the news, including non-compliance matters and any ongoing legal activities, are reported here	
	417-3 Incidents of non-compliance concerning marketing communications	All the news, including non-compliance matters and any ongoing legal activities, are reported here	
418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	All the news, including non-compliance matters and any ongoing legal activities, are reported here	