



**Employee Handbook:
How we work**

Introduction

This Employee Handbook is designed to help employees get acquainted with the Company. The handbook describes, in general terms, some of the Company's guidelines and policies. We hope that the handbook will serve as a useful reference document for employees throughout their employment with the Company.

Some parts of this handbook may include a reference to the terms of employment contained in your employment contract. Where this is the case, it will be clearly explained and you should refer to your employment contract for further details. Other parts of this handbook refer to our existing policies and procedures. Where there is any difference between the terms of the contract and this handbook, the contract prevails. Please remember that this handbook is not intended to be a contract or to create any contractual obligations on your part or ours.

Nothing in this handbook or in any other document or policy is intended to violate any local, state or federal law. Nothing in this handbook is intended to limit any concerted activities by employees relating to their wages, hours or working conditions, or any other conduct.

Because the Company is a growing and changing organisation, it reserves the right to add to, modify, or delete provisions of this handbook, or the policies and procedures on which they are based. The Company also reserves the right to interpret any of the provisions set forth in this handbook in any manner it deems appropriate. For this reason, employees should check with Human Resources (HR) to obtain current information regarding the status of any particular policy, procedure, guideline, or practice.

The Company also maintains rules adopted by the entire Rakuten Group (as defined below), that deal with many aspects of working as an employee at any of the Rakuten Group companies. These rules are called Rakuten Group Regulations (RGR). The RGR cover a wide variety of topics, ranging from keeping your work area clean to implementing appropriate accounting standards. In some cases, topics covered in this handbook may also be addressed in one or more RGR. The Company has taken measures to align this handbook with RGR so that the two are consistent, but in the unlikely event that there is a conflict between any local or regional policy or practice based on local law as outlined in this handbook and any rule outlined in RGR, the provisions in this handbook will take precedence over RGR. If you have any questions concerning this Handbook or RGR, please feel free to contact HR or the Legal Department.

It is the Company's intention to provide its employees with competitive pay and benefits; pleasant, safe, healthful and harmonious working conditions; opportunity for advancement; and fair treatment. In return, the Company expects employees to fulfill their responsibility to the Company by being respectful and conscientious in all phases of their work.

When using this handbook, we hope you will keep some items in mind:

- Your Manager and designated HR are the best sources of information regarding Company policies or practices.
- As an employee, you have the right to the uniform and consistent application of the Company's policies and practices.
- If you have any concerns, please discuss them with your Manager. Typically, your Manager will be able to provide sufficient support. In the event that you feel you need more guidance than your Manager can provide, or you are otherwise not comfortable speaking with your Manager, HR is always available to you for additional support or guidance.
- No handbook can be so all-inclusive that it anticipates every circumstances. Progress involves change, and the Company may add to, revise or supplement its policies and practices at any time.

Any future amendments to the Employee Handbook will be communicated directly to you and an up-to-date copy of the handbook is available in the HR folder of the Intranet .

All of the statements of policy contained in this handbook are important. Violation of any Company policy in this handbook or elsewhere may be grounds for disciplinary action, up to and including dismissal.

Please ensure that you send an electronic confirmation to HR when requested, that you have read, understood and agree to abide by the contents of the Employee Handbook.

Our Business	1
1.1 - About Rakuten	1
1.2 - Our Clients.....	2
1.3 - Diversity in the Workplace	2
1.4 - Professionalism	2
1.5 - Career Development	2
1.6 - Equal Employment Opportunity	2
Employment, Compensation and Benefits	4
2.1 - Our Approach to Employment.....	4
2.2 - Your first six months.....	4
2.3 - Personal details	4
2.4 - Security pass.....	4
2.5 - Getting paid!.....	4
2.6 - Cloudbooking	5
2.7 - Expenses.....	5
2.8 - Internal Job Postings.....	5
2.9 - Employee Benefits	5
2.10 - Employee Assistance Program (EAP)	5
2.11 - Mobile working policy.....	6
2.12 - Working Hours	7
2.13 - Voluntary Relocation.....	7
Workplace Code of Conduct	8
3.1 - Personal appearance.....	8
3.2 - Timekeeping.....	8
3.3 - Personal visitors and telephone calls	8
3.4 - Personal property	9
3.5 - Company property	9
3.6 - Housekeeping	9
3.7 - Use of Social Media	9
3.8 - Use of computer, internet and email.....	10
3.9 - Conflicts of Interest	11
3.10 - Confidentiality	12
3.11 - Data Protection.....	12
3.12 - Insider Trading.....	13
3.13 - Anti-Bribery Policy	13
3.14 - Reporting violations and whistleblowing policy	16
3.15 - Health and Safety policy.....	17
3.16 - Health and Safety Committee	17
3.17 - Suspicious Packages	17
3.18 - Emergency Procedures.....	17
3.19 - Work-Related Injury and Accident Reporting	17
3.20 - Drug and Alcohol policy	18
3.21 - No smoking policy	18
3.22 - Personal Situations.....	18
3.23 - Disciplinary procedure	18
Dignity at Work.....	20
4.1 - Avoiding Workplace Harassment and Discrimination.....	20
4.2 - Grievance policy	22
4.3 - Religious Accommodation.....	22
Time Off	23

5.1 - Our Approach to Time Off	23
5.2 - Paid Leave and booking holiday.....	23
5.3 - What to do if you are off sick	23
5.4 - Sick pay	23
5.5 - Sick leave - return to work meeting.....	24
5.6 - Special leaves	24
5.7 - Exceptional absences	25
5.8 - Special Leaves	26
5.9 - Medical and Dental appointments	26
Leaving the Company	27
6.1 - Our Approach.....	27
6.2 - Employee Resignation	27
6.3 - Return of Company Property	27
6.4 - Redundancy	27
6.5 - Retirement	27
Version Control.....	28
7.1 - Records	28

Chapter 1

Our Business

1.1 - About Rakuten

Innovation and Leadership

The Company is a subsidiary of Rakuten, Inc. (“Rakuten”). Rakuten is an innovator and industry leader in a wide variety of online businesses. Rakuten and each of its subsidiary companies, including the Company, is referred to collectively in the handbook as the “Rakuten Group.” As a member of the Rakuten Group, our overarching business philosophy calls for the empowerment of businesses, individuals and society through the internet. We contribute to social innovation and enrichment by creating growth opportunities for businesses and people through the provision of services that ensure a high standard of satisfaction for both users and partner enterprises. Through these activities, we aim to maximise the value of the Rakuten Group, and to become a truly global internet service company.

Brand Concepts

Brand Concepts represent values that we aim to realise through the businesses and other activities of Rakuten Group.

大義名分 On a Mission: Empowerment We believe that the only way for a business to grow over the long term is to contribute to the world so significantly that people can't imagine life without it. Our contribution to the world is empowerment, and our mission is to build a fair society by empowering individuals and companies to be successful in business and in life. The more people we can empower, the more completely we will fulfill this mission.

品性高潔 Behave Ethically: Integrity We believe that the means of pursuing a mission are as important as the ends. Rakuten Group is committed to conducting business with honesty, sincerity and dignity.

用意周到 Prepare to Succeed: Professionalism Though we have an important mission, unless we succeed in business we won't be able to contribute to society. To help each of us succeed, Rakuten Group has established the Five Principles for Success. By taking the initiative to prepare thoroughly and execute effectively, and by practicing the Five Principles for Success, we ensure our success.

信念不拔 Complete Commitment: Get Things Done We face intense competition. The importance of our mission requires us to never give up. When circumstances change, we adjust our plans so that we still accomplish our goals. Through a complete commitment to *Get Things Done*, we make continuous progress toward achieving that mission.

一致団結 Solidarity: Succeed as a Team Members of Rakuten Group come from a wide variety of backgrounds. Only when we work together can this diversity become an important source of strength. The employees of Rakuten Group form one big team. Through consistent teamwork, each member of our diverse team will realise his or her full potential and our entire organisation will succeed.

Five Principles for Success

Rakuten's Five Principles for Success are designed to keep each of us on track, and to ensure we make continuous progress toward our ultimate goals:

Always Improve, Always Advance. With enough determination and effort—by being a *Get Things Done* person—you can achieve anything.

Passionately Professional. Rakuten is an organisation composed of true professionals. Real professionals in any field, only reach the top because they have the self-discipline to develop and improve themselves continuously. Only by consistently working many times harder than our competitors can we consistently win.

Hypothesise □ Practice □ Validate □ Shikumika. Success in business depends on making and executing concrete specific action plans.

Maximise Customer Satisfaction. Rakuten is first and foremost a service company. We're proud to serve our customers and we ceaselessly seek to improve their experience.

Speed!! Speed!! Speed!! The Internet creates a window of opportunity for every small business. Accomplish in one month what it takes other companies a year to do, because we can only win by being many times faster than our competitors.

1.2 - Our Clients

The Company's success depends on the quality of the relationships between the Company, our employees, clients, suppliers and the general public. Our clients' impression of the Company and their interest and willingness to utilise our services is greatly formed by the people who serve them. It doesn't matter what your position is - you are a Company ambassador!

Below are several things you can do to help engage our clients. These are the building blocks for our continued success:

- Always interact with clients in a courteous and respectful manner;
- Communicate pleasantly, professionally, and respectfully with other employees at all times;
- Follow up promptly and provide professional replies to all enquiries and requests;
- We recognise the need to put people at the heart of what we do, whether it is our employees, our clients, our suppliers or the general public and we know that our success depends on the quality of the relationships that we as a Company and you as individuals are able to build.

1.3 - Diversity in the Workplace

We strive to nurture creativity and maintain an inclusive corporate culture that understands and values the diversity of our employees, customers, suppliers, markets and communities.

We encourage an environment where every person, no matter what race, religion, colour, gender, sex, sexual orientation, sexual identity, gender identity, gender expression, national origin, citizenship status, marital status, pregnancy, age, medical condition, disability, or any other legally protected status, work history or cultural background, feels valued and can go as far as his or her talent, ambition and hard work allow.

1.4 - Professionalism

Our goal is to maintain an atmosphere of consistency, fairness, and respect for individual rights at all times - in other words, a professional and productive work environment for every employee.

Each employee is expected to comply with the policies outlined in this handbook as well as all applicable Rakuten Group Regulations (Regulations, Detailed Regulations, Operational Standards, Operational Manuals and policies and guidelines that the company has adopted). The Legal Department or HR can direct you to the applicable documents.

1.5 - Career Development

The Company seeks employees with the ability, training, experience and desire to progress within the organisation. We encourage you to discuss your career development goals with your Manager on a regular basis.

1.6 - Equal Employment Opportunity

Equal employment opportunity is a fundamental principal at the Company, and it is the Company's policy to provide equal employment opportunity for all applicants and employees. We recruit and employ the most talented individuals who meet the qualifications for each position.

Equal employment opportunity applies to all policies and procedures relating to recruitment, hiring, compensation, benefits, termination and all other terms and conditions of employment. The Company takes a zero tolerance approach to harassment and discrimination, including against the protected characteristics of age, disability, gender reassignment, marriage and civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation. For information about the types of conduct that constitute harassment and the Company's internal procedures for addressing complaints of harassment, please refer to the *Avoiding Workplace Harassment and Discrimination* section of the handbook.

All questions or concerns about this policy should be directed to your Manager, department head or to HR.

It is the responsibility of every employee to give our policy of equal employment opportunity real meaning and full support. All employees should ensure that their personal actions make the policies effective for everyone. Any employee who is found to have engaged in unlawful discrimination or harassment will be subject to disciplinary action, up to and including dismissal.

The Company will not allow any form of retaliation against individuals who raise issues of equal employment opportunity.

Chapter 2

Employment, Compensation and Benefits

2.1 - Our Approach to Employment

The Company recruits and hires people based on their individual ability and experience, in accordance with equality laws and regulations. But more than that, we go beyond the basics to promote and encourage a diverse workforce. We are committed to recruiting and retaining high-caliber employees who reflect the diversity in our communities.

2.2 - Your first six months

All new permanent employees have a six month probation period. The probationary period for working students, interns and employees with a temporary limited contract may be reduced. This evaluation period is designed to give you the opportunity to demonstrate your ability to achieve a satisfactory level of performance and to determine whether the new position meets your expectations. Your Manager will use this period to evaluate your capabilities, work habits, and overall performance. For example, they will assess your ability to learn and perform job tasks, willingness to perform assignments, attendance, punctuality and other performance factors.

2.3 - Personal details

We will ask you to provide us with full personal details, including your home address, telephone numbers (especially mobile number), date of birth, bank details, tax code, emergency contact details.

This information is used for recruitment, payroll administration and in case of emergencies. We will also hold information about you to manage all aspects of your employment with us, for example monitoring performance evaluations and career development. Only information needed for legal or business reasons is kept and all information is retained strictly in accordance with the provisions of the DSGVO (Datenschutz-Grundverordnung).

To ensure our records are accurate, it is essential that you let HR know if any details change, for example, your marital status, surname, address, bank or emergency contact. Not having the correct details could cause a number of issues, so please ensure they are always up to date.

2.4 - Security pass

You will be issued with a security pass that allows access to your office. This pass must be retained securely by you and may not be given or lent to anyone.

If you lose the security pass you must notify Facilities on the same day.

2.5 - Getting paid!

To help us ensure that your first payment is correct and on time it is important that you give your personal questionnaire to HR as soon as possible after you start with us, if it was not provided prior to your start date.

Your basic pay is detailed in your contract of employment and will be paid into your designated bank account. You will receive confidential payslips from our external provider ADP, that will detail your gross pay, deductions and net income.

You can find additional details on ADP process on the [Intranet](#) page:

If you change your Bank / Building Society details you must notify the payroll team in writing of your new details as soon as possible at: rm-payroll_emea_au@mail.rakuten.com. Do not close your old account until you have checked that you are being paid into your new account.

Review Your Pay Stub

We make every effort to ensure our employees are paid correctly. Occasionally, however, inadvertent mistakes can happen. When mistakes do happen and are called to our attention, we promptly will make any correction that is necessary. Please review your pay slip when you receive it to make sure it is correct. If you believe a mistake has occurred or if you have any questions, please contact the Payroll team or your Manager.

2.6 - Cloudbooking

In order to access the office, employees will need to have the Return to office form signed and returned to your local Facilities team. Before coming in the office, each day, a desk will need to be booked on the Cloudbooking platform, accessible on your OKTA platform.

2.7 - Expenses

The Company will reimburse you with the actual cost of allowable, business expenses incurred wholly, exclusively and necessarily in the performance of your duties. You should not be out of pocket whilst acting for or on behalf of the Company. When incurring business expenses, you are expected to minimise costs without impairing the efficiency of the Company and avoid unnecessary cost.

Any attempt to submit a false expense claim will be treated as a serious offence and will be dealt with in accordance with the Company's Disciplinary Procedure as detailed in this handbook.

Expenses are to be processed on our Concur platform, accessible on your OKTA page. You can connect with the Accounting team to get additional support at: rm-accounting-de@mail.rakuten.com.

2.8 - Internal Job Postings

One of the significant benefits of the Company's organisational structure is increased professional development opportunities for the Company's employees. In addition to having professional development opportunities within their teams, our employees have the opportunity to move among the Company's various departments.

The Company's goal is to provide its employees with challenging opportunities that promote professional growth. To achieve this goal, we will give internal candidates the opportunity to apply for any open position via Workday.

2.9 - Employee Benefits

In addition to base salary and bonus/commission opportunities you may be eligible for benefit programs that will enhance your employment experience with the Company.

When you begin working at the Company, a member from the HR team will review your eligible benefits program with you.

You can also find the list of benefits on our [HR Intranet page](#).

2.10 - Employee Assistance Program (EAP)

The Company cares about the health and well-being of its employees and recognises that a variety of personal concerns can disrupt their personal and work lives. While many employees find resolution either on their own or with the help of family and friends, sometimes employees need professional assistance and advice.

The EAP is available to all employees and offers problem assessment, short-term counseling, and referral to appropriate community and private services. Personal information concerning employee participation in the EAP is maintained in a confidential manner. No information related to an employee's participation in the program is entered into the employee file or shared with HR.

There is no cost for employees to consult with an EAP counselor. If further counseling is necessary, the EAP counselor will outline community and private services available. The counselor will also let employees know whether any costs associated with private services may be covered by their health insurance plan. Costs that are not covered are the responsibility of the employee.

For additional information on our EAP please visit the [HR Intranet page](#).

2.11 - Mobile working policy

About this policy

We support mobile working in appropriate circumstances either occasionally (to respond to specific circumstances or to complete particular tasks) and in some cases on a regular (full or part-time) basis.

Mobile working arrangements

After successful completion of your probationary period, you can make an application for mobile working which will be considered on its merits. However, not all roles and not all jobs are suitable for mobile working.

Mobile working - also at home - can be authorised by your Manager where, in their opinion you have work that can be undertaken at home.

A request for mobile working is unlikely to be approved in the following cases, on either an occasional or permanent basis if:

- You need to be present in the office to perform your job (for example, because it involves a high degree of personal interaction with colleagues or third parties or involves equipment that is only available in the office);
- Your conduct or performance at work is unsatisfactory
- Insufficient notice is given of your request for mobile working

As per your work from home agreement, we may terminate the mobile working arrangements with a notice period of one month to the end of the month.

Mobile working at or from home may affect your home and contents insurance policy. You must make any necessary arrangements with your insurers before commencing mobile working.

Mobile working: equipment

You can normally work from home and use remote desktop technology to access your desktop and other Rakuten resources. However, we will provide any equipment that we consider you reasonably require to work from home and this will remain our property. Where equipment is provided you must:

- Use it only for the purposes for which we have provided it;
- Take reasonable care of it and use it only in accordance with any operating instructions and our policies and procedures; and
- Make it available for collection by us or on our behalf when requested to do so.

We are not responsible for associated costs of you working from home including the costs of heating, lighting, electricity or telephone calls. - Investigate with lawyers.

All equipment and information must be kept securely. In particular, private and confidential material must be kept secure at all times.

Any additional details on your obligations in regards to work equipment, are stated in your mobile work from home agreement and remain applicable.

Working from home: health and safety

When working at home you have the same health and safety duties as other staff. You must take reasonable care of your own health and safety and that of anyone else who might be affected by your actions and omissions. The requirements of the Working Hours Act (ArbZG) must be observed at all times.

You should be particularly aware of the risks of working alone (see Health & Safety policy). You must ensure that your working patterns and levels of work both over time and during shorter periods are not detrimental to your health and wellbeing.

Data protection

In mobile working, too, data protection and information security issues must be observed within the legal and company regulations.

2.12 - Working Hours

The exact arrangement of your working hours within the framework of the agreed working hours (full-time, part-time, student trainee, etc.) is based on operational requirements and is exercised by the Company within the framework of our right of direction. If operationally necessary, you are also obliged to work overtime and extra hours within the limits of what is reasonable and legally permissible. Overtime has to be aligned and approved by your Manager. Additional information on overtime compensation can be found in your contract.

Please take your breaks according to the work schedule. Your working time should not exceed 8 hours per day. In exceptional cases it may be necessary to extend your daily work up to 10 hours, but please be aware to attain the 8 hours on average.

In addition, there must be at least 11 hours of free time between the end of work on one day and the start of work on the other day. Work must be interrupted by rest breaks of at least 30 minutes if you work more than six hours and up to nine hours, and 45 minutes if you work more than nine hours in total.

2.13 - Voluntary Relocation

The Company recognises that employees may seek to relocate to a different city, state, or country for various personal reasons and wish to continue employment with the Company. Relocation to a different geographical area may have tax, legal, and other business implications for the Company and thus approval is required before the relocation. An employee's self-initiated relocation is only allowable in cases where the employee's new location does not negatively impact the business, cause unreasonable additional costs to the Company, and is under the condition that the relocation is pre-approved by all parties as defined by the policy.

Chapter 3

Workplace Code of Conduct

3.1 - Personal appearance

We are proud of our public image and strive to maintain high standards of customer service. The Company believes that a professional working atmosphere helps project a positive image to our customers, visitors, and the general public.

While we have relaxed dress standards, good judgment and common sense should be exercised in regard to one's personal appearance at work. We believe that each employee understands that we are a business, and we trust that you will observe appropriate dress standards.

The Company will reasonably accommodate exceptions to this policy if required due to an employee's religious beliefs, medical condition, or disability. Employees who need such an accommodation should contact their Manager or HR.

3.2 - Timekeeping

You were hired to perform an important function at the Company. As with any group effort, operating effectively takes cooperation and commitment from everyone. Therefore, your attendance is essential. Unnecessary absences are expensive, disruptive and place an unfair burden on your fellow employees and your manager and may also detract from our ability to respond to our partners and clients as well as we should. Excellent attendance is expected from every employee.

All of our employees are expected to report to work on time. Poor attendance and excessive lateness disrupt the workplace and are unfair to your colleagues, and they are not acceptable.

Being "on time" for each scheduled workday is essential to the efficient performance of your job. "On time" means more than being physically present. It means being ready to begin work as the schedule requires. Lateness on your part impairs our ability to service the Company's clients and partners and can represent undue hardship on your fellow employees. Being on time is important and counts in determining the value of your service to the Company.

Unexcused or excessive absence or lateness may result in disciplinary action, up to and including dismissal.

If you are sick or injured and cannot attend work then you must comply with the Company's sickness / injury rules, which are set out in the *Time Off* section of this handbook.

3.3 - Personal visitors and telephone calls

Telephone calls (incoming and outgoing) of a personal nature should be kept to an absolute minimum. You should normally restrict personal mobile telephone calls and text messages to your rest breaks.

To provide for the safety and security of employees and the facilities, only authorised visitors are allowed in the workplace. Restricting unauthorised visitors helps maintain safety standards, protects against theft, ensures security of equipment, protects confidential information, safeguards employee welfare, and avoids potential distractions and disturbances.

All visitors should enter at the reception area. Authorised visitors will receive directions or be escorted to their destination. You are responsible for the conduct and safety of your visitors. No guests or visitors should be admitted to the office without first reporting to the Facilities team.

If you observe an unauthorised individual on the Company's premises, you should immediately notify your local Facilities or, if necessary, direct the individual to the reception area.

3.4 - Personal property

We cannot guarantee the safe keeping of your personal property whilst on our premises and do not accept any responsibility for the loss or damage to your belongings. We would recommend that you do not bring valuable items into work, otherwise not to leave valuables unattended at any time, either on our premises, or in your own vehicle in a car park.

3.5 - Company property

Unless specified otherwise by HR, upon your hiring you will be requested by HR to pick up your company equipment at the office on your first day. If instructed otherwise your equipment will be sent to your home address. This equipment remains the property of the Company and must be kept clean, in good order and returned to the Company upon request. You shall, so far as is possible and reasonable for you, protect such items against damage, theft and unauthorised use. Unless otherwise agreed, you are not entitled to use the items entrusted to you privately or to hand them over to third parties in whole or in part.

Any unauthorised or inappropriate usage may result in disciplinary action, which could include dismissal, being taken against you. Any loss or damage to equipment caused by you through fault or negligence (excluding normal wear and tear) must be paid for by you and the Company reserves the right to deduct an appropriate sum to make good such loss or damage from your salary.

You must advise your Manager immediately of any incident in which damage or injury is caused to the Company's property e.g. building, equipment or to fellow employees, visitors and / or their personal effects.

3.6 - Housekeeping

As a courtesy to colleagues and to help maintain our professional image, all employees are expected to play an active role in keeping the Company facilities clean and attractive. This includes but is not limited to:

- Maintaining your desk or office in a neat and uncluttered fashion
- Keeping common areas such as kitchens, bathrooms, and conference rooms clean
- Cleaning up after yourself

3.7 - Use of Social Media

Social media is a powerful means to positively expand our business by spreading the word about our company and we are giving the following guidance to you to ensure that social media is utilised in a professional and appropriate manner.

Social networking activities include activities conducted online inside or outside work, such as blogging (writing personal journals to publicly accessible internet pages), involvement in social networking sites including but not limited to Facebook, Instagram or Twitter, posting images and comments on sites such as YouTube or TikTok, or activity on personal websites, dating sites, picture sharing sites and chat rooms. You are only allowed to contact media (e.g. newspapers, television, magazines, radio, TV, online media, bloggers, etc.) and/or make statements about or on behalf of the company to media after explicit authorisation by the company. Authorised statements to the media must be agreed in advance with the Communications Department or approved by the Communications Department prior to publication. Unauthorised statements about or on behalf of the Company may result in disciplinary actions. Statements made by you as an individual must not, under any circumstances, be made from a Rakuten email address, with Rakuten logo/writing or on Rakuten stationery, and no connection with the company must be apparent. It must also be made clear that your private views in no way reflect the views and attitude of the company.

Social networking activities can have a negative effect on the Company's brand and reputation. Other individuals (colleagues, customers, visitors or suppliers) might not want themselves referred to or their images posted on the

internet. Please ensure that you obtain the express permission of both the Company and any third party (colleagues, customers, partners, suppliers) before referencing them online. You should be respectful of others when referring to them online and you must always adhere to the confidentiality and data protection clauses detailed in your contract and this handbook.

Please remember that you must take responsibility for representing the Company in a professional manner and any personal blogs, posts, recommendations or referrals must make it clear that the opinions expressed are your own and do not represent the views of the Company. Please ensure that you make use of the privacy settings on social networking sites.

If you are accessing social networking sites and/or blogging and tweeting as part of your role, your Manager will set appropriate guidelines for your activities, what you may disclose and the range of opinions you may express and they will reference any relevant information on copyright and public interest disclosure. You should ensure that any posting regarding any third party is accurate and truthful.

Any personal social networking activity is restricted to your break times or should be conducted outside of work and it must not interfere with your primary job responsibilities.

Breaches of these guidelines will be taken very seriously and may lead to disciplinary action being taken against you. Always pause before you post and, if in doubt, do not post.

3.8 - Use of computer, internet and email

If you are provided with a computer, internet access and email, you must note that these are provided primarily as business tools to aid work related activities and communication and these may only be used for business purposes. Any private use is prohibited.

Email messages are to be written in accordance with the standards of any other form of written communication and the content and language used in the message must be consistent with best Company practice. Email messages are to be treated like any other form of correspondence and where necessary hard copies should be retained.

Please do:

- Lock your workstation if you leave your desk
- Save your work on a regular basis

Please do not:

- Share your User ID / password with anyone or write them in an easily visible place
- Leave sensitive information unattended even if it is being printed
- Attempt to remove any data that could be confidential or sensitive from the computer
- Do anything which could endanger our computer systems

We aim to maintain a workplace free from harassment and which is sensitive to diversity. To support this, we prohibit the use of business mobile devices, computers, email and the internet in ways that are illegal, disruptive, offensive to others or harmful to morale.

The Company reserves the right to intercept, monitor, and view all data sent or received electronically by you, whether internally or externally and all internet sites accessed by you using computer equipment or other property owned by the Company, or using any other computer equipment or property during or out of your working hours. This is the only way we can ensure that our rules and policies are followed. This may include monitoring, interception and access to record, as well as the disclosure, inspection, review, retrieval and printing of transactions, messages, communications, log-ins, recordings and other uses of the systems, in addition to the use of keystroke capturing and other network monitoring technologies. By using Rakuten's resources and systems, you consent to such monitoring.

Any unauthorised use of email or internet systems is considered to be a serious breach of discipline and may result in disciplinary action being taken against you, which could include dismissal. By way of example only, the Company will not tolerate the use of the system for any of the following:

- Any message that could constitute bullying or harassment e.g. on the grounds of any the protected characteristics (for details please see the section on Dignity at Work)
- Personal use
- Online gambling
- Accessing pornography
- Loading or causing to be loaded on to Company computer systems, software or data obtained from external sources, including computer game software

3.9 - Conflicts of Interest

We expect our employees to devote their best efforts and attention to the performance of their jobs. You are expected to use good judgment, adhere to high ethical standards and avoid situations that may create an actual, perceived or potential conflict between your personal interests and those of the Company.

A conflict of interest exists when your loyalties or actions are divided between the Company's interests and those of another person or company, such as a competitor, supplier or client. In any case, you must avoid both an actual conflict of interest and the appearance of one.

In the course of our business, conflicts of interest can arise in a variety of circumstances, including many situations where your personal interests may conflict with that of the Company's. The following list describes some of the more common conflicts of interest that you must avoid; however, please note that this list is not all-inclusive, and there may be additional conflicts of interest that are not specifically addressed below:

- Accepting personal gifts, meals or entertainment of greater than 300€ value from competitors, clients, consultants, vendors, suppliers, or potential suppliers;
- Performing work for other companies that detracts from your work with the Company, especially working for our competitors, vendors, consultants, or business partners;
- Engaging in self-employment that is in competition with the Company;
- Using proprietary or confidential information for personal gain or to the Company's detriment;
- Having a direct or indirect financial interest, or significant investment in or relationship with, a competitor, client, or supplier;
- Acquiring any interest in property or assets of any kind for the purpose of selling or leasing it/them to the Company;
- Using Company assets, property or labour for personal use;
- Receiving (or having a relative receive) any kickback, bribe, substantial gift, or special consideration as a result of any transaction or business dealings involving the Company;
- Doing business on behalf of the Company with a competitor, vendor, consultant, or business partner if you or a family member has a personal or financial interest or stake in the other company; and
- Working with a relative or member of your household, where the relative or household member is in a direct reporting relationship.

You will not be presumed to have a conflict of interest merely because you have a relationship with outside firms. However, if you have any influence over transactions involving purchases, contracts, or leases, you must immediately disclose to your department head, Manager and HR the existence of any actual or potential conflicts of interest. That way, safeguards can be established to protect all parties.

The materials, products, designs, plans, ideas, and data of the Company are the property of the Company and should never be given to an outside firm or individual unless authorised by your Manager or HR. Any improper transfer of

material or disclosure of information is unacceptable, whether or not an employee has personally gained by such action.

3.10 - Confidentiality

You may have access to information that could be confidential or commercially sensitive (e.g. client or product details, pricing etc.). This information may not be readily available to competitors or to our clients and if disclosed will be liable to cause significant harm to the Company.

During your employment or at any time after your employment has terminated, you must not communicate or disclose confidential or commercially sensitive information to any third party unless you have the specific prior written consent of your Manager or HR. All notes, documents and other confidential information, wherever it may be held, concerning the Company's business and its customers and suppliers which are acquired or made by you in the course of your employment are Company property. You must not remove any documents or tangible items (whether manual or electronic) that belong to the Company from its premises without proper authorisation. You may not use any proprietary logos, brand names, slogans or other brand identifiers without prior written permission.

Any breach of this trust by you may result in disciplinary action being taken against you, which could include dismissal.

3.11 - Data Protection

The DSGVO requires us to use personal information responsibly and securely.

In order to carry out the employment relationship, we need to store your personal data and use it automatically. In doing so, we naturally observe the regulations of the DSGVO and the Federal Data Protection Act (BDSG).

Upon request, we will provide you with information on which personal data we have stored, to whom this data is passed on and why this data is stored.

If you have to deal with personal data of other employees or our customers in the course of your work, you are also obliged to observe the provisions of the BDSG. If you violate this, you may be punished with a fine or a fine in addition to consequences under labour law, which may even lead to dismissal.

Any information from which an individual could be identified is likely to be regarded as personal. This includes information belonging to or about our colleagues, clients and suppliers. Under the DSGVO, you must: only collect information that you need for a specific purpose; keep it secure; ensure it is relevant and up to date; only hold as much as you need, and only for as long as you need it. You must treat all information or data with the utmost care and privacy and keep personal information private.

Keeping Personal Information Secure

- Keep your passwords secure - change them regularly and do not share with anyone else.
- Remember to lock or log off your computers when away from your desk.
- Dispose of confidential paper waste securely
- Prevent virus attacks by being careful when opening emails and attachments or visiting new websites.
- Work on a 'clear desk' basis - store hard copy personal information securely when it is not being used and save online confidential information in the appropriate, secure folders.
- Visitors should be accompanied in the office.
- Be aware of the position of your computer screen to prevent accidental disclosures of personal or confidential information.
- Do not take personal information out of office unless you have the express permission of a Manager, in which case it should be encrypted. This includes laptops and usb storage.
- The Company will send out regular reminders to all employees about maintaining security and changing passwords as part of the Company's commitment to IT and data security.

- Be particularly careful when asked to give out any personal information or access to such information over the telephone

Meeting the Reasonable Expectations of Clients & Employees

- You should collect and store only the personal information that your clients need for a particular business purpose.
- You should not disclose personal information or data belonging to or about colleagues or clients to a third party without that individual's explicit consent.

3.12 - Insider Trading

In performing your duties as an employee of the Company, you may create, use, or have access to confidential or material information that is not generally available to the investing public. You have an important ethical and legal obligation to maintain the confidentiality of such information and not to engage in any transactions in the securities of Rakuten or any other member of the Rakuten Group while in possession of material non-public information. You and one or more companies in the Rakuten Group may be subject to severe civil and criminal penalties as a result of unauthorised disclosure of or trading in securities of any member of the Rakuten Group while in possession of material non-public information.

The Rakuten Group's securities include common stock, options, or other equity or debt securities issued by the Rakuten Group and derivative securities relating to the Rakuten Group's stock, even if not issued by the Rakuten Group.

3.13 - Anti-Bribery Policy

The Company wants to ensure that business is conducted in accordance with our internal regulations and policies and applicable local, national, and international anti-bribery and anti-corruption standards and laws.

In virtually every nation in which the Company does business, it is unlawful to make a corrupt payment to a government official for the purpose of obtaining or retaining business or for a competitive business advantage. In many countries, private commercial bribery is also prohibited. Numerous transnational laws and treaties have been adopted in recent years that prohibit a variety of corrupt practices, including transnational bribery. These include the:

- Organisation of Economic Cooperation and Development (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions
- Council of Europe Criminal Law Convention Against Corruption

In addition to being a legal requirement, conducting business without engaging in bribery or other corrupt practices is a fundamental component of our internal regulations and policies and our overarching corporate values. All Company employees are expected to maintain the highest level of integrity and to maintain accuracy in corporate recordkeeping with regard to all transactions or interactions with governments as well as commercial entities. Any violation of this policy may provide reasonable grounds for employee discipline, up to and including dismissal.

Anti-Bribery Policy Definitions

- **"Business Unit"** means a Company line of business, wholly-owned subsidiary, or other Company controlled organisation, that sells or licenses its products or services outside the company. **"Control"** means the possession, directly or indirectly, of the power to direct or cause the direction of management or policies of an entity, whether through the ownership of voting securities or by contract or agency or other similar arrangement.
- A **"Corrupt Payment"** means the offering, authorisation, commitment, or provision of anything of value, e.g., cash, travel, gifts, scholarships for family members, etc., either directly or indirectly to a government official or to an officer, director, employee, agent, representative, or consultant of a commercial entity, in an attempt to induce the recipient to: (i) misuse his or her position to grant action favourable to the Company Marketing interest; (ii) refrain from official action contrary to the Company's interests; (iii) use his or her

influence to secure action or inaction of a third party to advance the Company's interests; or (iv) otherwise obtain an improper business advantage.

- **"Government Official" or "Official"** means any employee, officer, director, agent, consultant or board member of a body or branch of national, regional, provincial, state, or local government, whether legislative, executive, or judicial, or any person acting in an official capacity on behalf of a government entity. It also includes an officer, director, employee, agent, consultant, or official of a public international organisation, such as the United Nations, officials of political parties, candidates for political office, political parties, and officers, directors, employees, agents, consultants, or officials of business entities owned, operated or controlled by, or otherwise under the dominant influence of, a government. Business entities may be considered to be controlled by a government even though government ownership is less than 50%. The determination of government control should be made on a case-by-case basis, and requestors should err on the side of including businesses with substantial direct or indirect government ownership or funding in this process.
- A **"Third Party Sales Representative"** means any third party that sells or resells, assists in selling or reselling any products manufactured or distributed by the Company, or any services provided by the Company, and receives a fee, commission, discount or other compensation from the Company for such services. Terms typically used to describe such third parties include broker, commissioned agent, sales consultant, finder, dealer, reseller, systems integrator, and distributor.

Policy

Corrupt Payments - It is the policy of the Company not to make a Corrupt Payment under any circumstances, directly or indirectly. The Company does not permit "facilitation payments," small payments to government officials to expedite the performance of routine governmental actions (e.g., obtaining licenses, permits or other needed government documents), unless failure to make a requested payment would put the health or safety of its employees or their family members at risk.

Gifts, Entertainment, and Travel - Many alleged acts of corruption arise in the context of gifts, entertainment, and travel. It is the policy of the Company that all gifts, entertainment, and travel benefits given by the Company employees in connection with the Company's business must be legal, reasonable, and approved by Senior Management within the appropriate business group.

Charitable Contributions - A charitable contribution is illegal under some anti-bribery laws if the contribution is intended to improperly influence a government official. Company employees who receive requests for charitable contributions in connection with business, legislative or regulatory interaction with a government official should first consult with the Company's Legal Department. The Legal Department, working with the employee, will conduct a diligent review of the charity to determine who benefits from the charity and whether it has adequate transparency and mechanisms to prevent inappropriate diversion of contributions.

Political Contributions - Contributions to political parties, party officials, candidates for political office, and persons closely related to them can also raise issues under anti-corruption laws. No Company employee may, except with prior approval from the Company's Chief Financial Officer and General Counsel, make any political contribution, either monetary or in-kind, on behalf of the Company or use the Company's name, funds, property, equipment or services for the support of any political party, initiative, committee or candidate.

Third Party Sales Representatives, Subcontractors, Agents, and Consultants - The Company does not do business with individuals or organisations known to make Corrupt Payments, or who otherwise could harm the Company's reputation. It is also a violation of this policy to use or induce any third party to perform any act prohibited by this policy or by law.

Joint Ventures, Subsidiaries, and Other Affiliates - The Company's prohibition on Corrupt Payments extends to all joint ventures, subsidiaries and other affiliates under the Company's Control. The Company's policy is to strongly discourage any such payments by entities outside our Control. Company employees involved in the formation, investment in, operation, or oversight of a Company joint venture, subsidiary (including a wholly-owned operation or subsidiary), or affiliate are responsible for the following anticorruption measures:

- Prior to formation or investment, conduct a due diligence review of the parties to the transaction to include, among other things, confirmation of the reputation(s) of the parties relative to integrity and lawful conduct. Such parties include, without limitation, the other significant shareholders of the joint venture, subsidiary or affiliate, as well as the Senior Management and Directors of the joint venture, subsidiary or affiliate; If due diligence reveals that one of such parties is, or is controlled by, a government official, or any beneficial or financial interest of a government official, or reveals any potential conflict of interest, the Legal Department must be contacted immediately;
- Include contract provisions approved by the Legal Department that confirm compliance with applicable anti-bribery and anti-corruption laws by such joint venture, subsidiary or affiliate; and
- Where the joint venture, subsidiary, or affiliate is controlled by the Company, including where the entity is fully consolidated in the Company's financial statements, assure that the affiliate implements an effective anti-bribery and anti-corruption compliance program, which may include adoption of a code of business conduct substantially comparable to the Company's Code.

If the Company does not control the entity, the related company business group must exercise reasonable efforts to cause the entity to implement an effective anti-bribery and anti-corruption compliance program, including systems of internal controls and for accurate and complete recordkeeping.

Books and Records - Our internal regulations and policies mandate accuracy and transparency in all Company transactions. Regardless of the type of transaction, all books and records established by the Company employees must be complete and accurate. Company employees must never consent to the creation of false or misleading documents.

Monitoring Compliance and Seeking Assistance - Company managers must vigilantly comply with anti-bribery and anticorruption laws, the Company's internal regulations and policies, and this policy. If any Company employee becomes aware of or suspects a bribe or other corrupt act, or has a question or concern about anti-bribery or anti-corruption compliance, he or she should contact the Legal Department. The Company will not tolerate any retaliation against an employee who honestly reports an issue or concern regarding compliance.

Conflicts of Law - The expansion of anti-bribery and anti-corruption laws in countries where the Company does business, and particularly transnational bribery laws similar to the U.S. Foreign Corrupt Practices Act, makes it possible that Company employees will encounter situations where local law may be inconsistent with the U.S. Foreign Corrupt Practices Act or other applicable national laws. If an employee believes that a potential conflict exists, he or she should consult with the Company's Legal Department before proceeding.

Responsibilities

Company Employees - All Company employees have the responsibility to report any actual or suspected violations of this policy to their Manager or the proper Company authorities (e.g., Legal Department). Willful blindness or conscious disregard for suspicious activities may be viewed as a violation of this policy.

Business Unit/Regional Management - Senior level executives at the Company have an affirmative obligation to be familiar with the requirements of this policy. In addition, senior level executives at the Company will communicate the requirements of this policy to employees and business partners and commit the required resources to ensure compliance with this policy.

Legal Department - Where feasible, the Legal Department of the Company and/or of its parent company will:

- Respond to any potential anti-bribery and anti-corruption issues;
- Monitor legal developments of relevance to the company;
- Develop and negotiate anti-corruption safeguards;
- Coordinate with other compliance functions;
- Coordinate with local counsel and subject matter experts on questions involving bribery and other corrupt acts; and

- Periodically review this policy and provide assistance to management on anti-bribery and anti-corruption compliance training activities and issues.

3.14 - Reporting violations and whistleblowing policy

The Company requires its employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. The purpose of this policy is to encourage and enable employees to report any action or suspected action taken within the Company that is illegal, fraudulent, or in violation of any policy adopted by the Company. This policy applies to any matter that is related to the Company's business and does not relate to private acts of an employee not connected to the Company's business. The Company strictly prohibits and does not tolerate unlawful retaliation against any employee, by any employee. All forms of unlawful retaliation are prohibited, including any form of discipline, reprisal, intimidation or other form of retaliation for participating in any activity protected by law.

Reporting Violations in Good Faith

All employees are encouraged to report any action or suspected action taken within the Company that is illegal, fraudulent or in violation of any Company policy (each, a "Suspected Violation"). Anyone reporting a Suspected Violation must act in good faith and have reasonable grounds for believing that the information shared in the report indicates that a Suspected Violation has occurred.

No employee who in good faith reports a Suspected Violation or cooperates in the investigation of a Suspected Violation will suffer harassment, retaliation or any other adverse employment action. Any employee within the Company who retaliates against another employee who in good faith has reported a Suspected Violation or has cooperated in the investigation of a Suspected Violation is subject to disciplinary actions, including dismissal.

If an employee believes that someone who has made a report of a Suspected Violation or who has cooperated in the investigation of a Suspected Violation is suffering from harassment, retaliation or other adverse employment actions, the employee should contact their Manager or HR. Any employee who reasonably believes he or she has been retaliated against in violation of this policy should immediately notify their Manager or HR.

Reporting Suspected Violations

If an employee reasonably believes that a Suspected Violation has occurred, the employee is encouraged to share his or her questions, concerns, suggestions or complaints with any person within the Company who may be able to address them properly. In most cases, the employee's Manager is the person best suited to address a concern. If, however, an employee is not comfortable speaking with his or her Manager or if he or she is not satisfied with the Manager's response, the employee is encouraged to notify Senior Management or HR. We encourage you to be as detailed as possible in submitting a complaint (preferably in writing) so that the Company can thoroughly investigate the facts and circumstances and take prompt action, if necessary.

Confidentiality of Reporting

The Company encourages anyone reporting a Suspected Violation to identify themselves when making a report in order to facilitate the investigation of the Suspected Violation. Reports may, however, be submitted on a confidential basis by the complainant or may be submitted anonymously by completing a submission form located at <http://rakuten.ethicspoint.com/>. Reports of Suspected Violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation, to comply with all applicable laws, and to cooperate with law enforcement authorities.

Handling Reported Suspected Violations

The Manager who receives a report of a Suspected Violation from the complainant is required to notify the Company's General Counsel (or equivalent) or Vice President, HR (or equivalent) or Senior Management of that report, unless the report relates to the Company's General Counsel (or equivalent) or Vice President, HR, in which case the Manager should notify the President or Chief Executive Officer. The General Counsel, or the General Manager's designee, is responsible for promptly investigating all reported Violations and for taking appropriate corrective action if warranted by the investigation. The complainant will be notified about what actions will be taken, to the extent

reasonably possible and consistent with any privacy or confidentiality limitations. If no further action or investigation is to follow, an explanation for the decision will be given to the complainant.

3.15 - Health and Safety policy

This policy sets out our arrangements for ensuring we meet our health and safety obligations to staff and anyone visiting our premises or affected by our work.

Your responsibilities

All staff share responsibility for achieving safe working conditions. You must take care of your own health and safety and that of others, observe applicable safety rules and follow instructions for the safe use of equipment. You must report any concerns you have in relation to health and safety to Facilities. Please be aware that a workplace inspection might happen. Employees who violate safety standards, who cause hazardous or dangerous situations, or who fail to report such situations, may be subject to disciplinary action, up to and including dismissal.

You must use equipment in accordance with any instructions given to you. Any equipment fault or damage must immediately be reported to your Manager or Facilities. Do not attempt to repair equipment unless trained to do so.

All staff should familiarise themselves with the fire safety instructions, which are displayed on notice boards and near fire exits in the workplace.

Staff who work alone as part of their duties, including any staff who work from home, should be particularly aware of the risks of lone working. In particular they should ensure that they are able to communicate with colleagues and that, at all times, colleagues are aware of their planned whereabouts. If you work at home you must not have meetings in your home with clients and you must not give clients your home address.

When visiting other premises alone you should ensure that a colleague is aware of the visit and the anticipated length of your visit. You should undertake an informal assessment of the risks of visiting other premises and if you have any concern you should raise this with Facilities.

3.16 - Health and Safety Committee

The Health and Safety committee is in charge to keep up occupational safety and accident prevention matters. The Health and Safety Committee therefore provides the organisational framework in which experience can be exchanged and common concerns relating to occupational health and safety and accident prevention can be discussed.

3.17 - Suspicious Packages

If you receive a suspicious package in the mail, do not open it. Immediately contact Facilities for instructions.

3.18 - Emergency Procedures

Emergency procedures vary by the Company location. In general, you should notify Facilities of any emergency situation. All office locations are equipped with fire extinguishers. You should familiarise yourself with the emergency procedures at your designated workplace.

Emergency Notification

In an emergency, the Company may need to contact your family or any other person you designate as an emergency contact. As a result, it is very important that you keep the names, addresses, and phone numbers of your emergency contacts accurate and up to date at all times on Workday.

3.19 - Work-Related Injury and Accident Reporting

In the event of any accident, injury, or illness on the job, you should immediately notify your Manager, Facilities, and HR. No matter how minor an on-the-job injury may appear, it is important that it be reported immediately.

You are required to report all accidents that result in injury and complete an incident report or any other appropriate forms. Such reports are necessary to comply with various laws and initiate insurance claims and Workers' Compensation benefits.

Do not touch any suspicious object you encounter in the workplace. Call for help, clear the area and once you have safely removed yourself, notify your department head, Facilities, and HR. In the event of an explosion, take cover or leave the building as directed by the fire safety team. Use stairs the only; do not use the elevators.

3.20 - Drug and Alcohol policy

To help ensure a safe, healthy and productive work environment for our employees and others, and to ensure efficient operations, you are required to comply with the Company's policy in respect of drugs and alcohol.

You are prohibited from reporting to work or conducting Company business while impaired by alcohol or drugs. This includes consuming alcohol or drugs during any break.

The illegal use, handling or possession of alcohol or drugs at work is forbidden, whether that is on the Company's premises or outside of the Company's premises when representing the Company.

Alcohol may only be consumed at work or when representing the Company when it is as part of an event organised by the Company or where the consumption has been expressly authorised by the Company. In that event you must ensure that you do not become intoxicated, that the performance of your duties is not impaired in any way and that you do not impair the safety of yourself, colleagues or any third party. In particular you must ensure that you are able to return home safely from any event and you must not, under any circumstances, drink and drive.

Where an event is organised during work time by a group of employees, rather than by the Company, alcohol may only be consumed if the Company's express authorisation has been obtained.

3.21 - No smoking policy

The Company provides a work environment that is smoke-free. Smoking and the use of all tobacco-related products, including but not limited to, smoking, the use of chewing tobacco and the use of e-cigarettes is strictly prohibited inside the building. Employees who observe other individuals smoking in the workplace have a right to object and should report the violation to their Manager or to Senior Management. Employees will not be disciplined or retaliated against for reporting smoking that violates this policy. Employees that violate this policy or who tamper with "no smoking" signs may be subject to disciplinary action up to and including dismissal.

3.22 - Personal Situations

Sometimes employees experience personal situations that could adversely affect the workplace. Contact your Manager or HR for any of the following situations:

- There have been incidents of domestic violence or threats against an employee where there is a possibility that the other party will seek out the employee at work;
- An employee has obtained a restraining order naming his or her workplace as a restricted area;
- An employee is receiving threatening or harassing telephone calls, e-mails, or other communications at work;
- An employee is the target of unwanted pursuit by someone who has been seen at or near the workplace.

3.23 - Disciplinary procedure

Principle

The Company aims to take a fair and consistent approach and to encourage improvement in individual conduct or performance. This procedure sets out the possible actions that can be taken when disciplinary rules are breached.

Disciplinary procedure

Informal discussions

Cases of minor misconduct or unsatisfactory performance are usually dealt with informally with your Manager. Where improvement is required, your Manager will discuss with you what needs to be done, how your performance or conduct will be reviewed, and over what period. In some cases additional training, coaching and advice may be what is needed. This will all be confirmed to you electronically (email) or in writing. However, if informal action does not bring about an improvement, or the misconduct or unsatisfactory performance is considered too serious to be classed as minor, formal disciplinary action will be taken.

Disciplinary outcomes

At the conclusion of the disciplinary hearing, any of the following actions may be deemed to be appropriate.

Written warnings

If your conduct or performance is unsatisfactory, you can be given a written warning. You will be advised of the reason for the warning.

Such a warning will be placed on the personnel file, but normally will have no effect after 12 months of satisfactory performance.

If there has been no improvement in standards, or if a further offence of a similar kind occurs, additional warnings can be given.

Dismissal/Termination

If the conduct or performance has failed to improve or there is comparable misconduct that has already been warned, you may be dismissed.

Gross misconduct

Gross misconduct is an offense of such a serious and fundamental nature that it justifies dismissal without notice. In some circumstances, a single act of misconduct may be sufficiently serious to amount to gross misconduct.

Example of gross misconducts are but not exhaustive to:

- Fighting or physical violence;
- Theft, fraud or falsification of documents;
- Wilful or malicious damage to company property;
- Gross insubordination;
- Abuse of alcohol or drugs;
- Serious misuse of computer, email or internet facilities;
- Bribery.

Please note that the forementioned actions may be taken as well without a prior disciplinary hearing.

Chapter 4

Dignity at Work

4.1 - Avoiding Workplace Harassment and Discrimination

General Policy Against Sexual and Other Harassment

The Company is firmly committed to providing a work environment that is free of prohibited harassment. The Company maintains a strict policy prohibiting sexual harassment and harassment against applicants and employees based on any legally recognised status, including but not limited to: race, religious creed, colour, gender, sex, sexual orientation, sexual identity, gender identity, transgender identity, gender expression, national origin, citizenship status, marital status, pregnancy, age, medical condition, disability, or any other characteristic protected by federal, state or local law. All such harassment is prohibited.

The Company's anti-harassment policy applies to all persons involved in its operations, regardless of their position, and prohibits harassing conduct by any employee of the Company, including managers, and employees. This policy also protects employees from prohibited harassment by third parties, such as customers, vendors, clients, visitors, or temporary or seasonal workers. If such harassment occurs in the workplace by someone not employed by the Company, the procedures in this policy should be followed. The workplace includes actual worksites, any setting in which work-related business is being conducted (whether during or after normal business hours), company-related events, or company owned/controlled property.

Sexual Harassment Defined

Sexual harassment includes unwanted sexual advances, requests for sexual favours or visual, verbal, or physical conduct of a sexual nature when:

- Submission to such conduct is made a term or condition of employment;
- Submission to, or rejection of, such conduct is used as a basis for employment decisions affecting the individual;
- Such conduct has the purpose or effect of unreasonably interfering with an employee's work performance or creating an intimidating, hostile or offensive working environment.

Sexual harassment includes various forms of offensive behaviour based on sex. The following is a nonexhaustive list of the types of conduct prohibited by this policy:

- Unwanted sexual advances or propositions (including repeated and unwelcome requests for dates)
- Offers of employment benefits in exchange for sexual favours
- Making or threatening reprisals after a negative response to sexual advances
- Visual conduct: leering, making sexual gestures, displaying of sexually suggestive objects or pictures, cartoons, posters, websites, emails, or text messages
- Verbal conduct: making or using sexually derogatory comments, innuendos, epithets, slurs, sexually explicit jokes, or comments about an individual's body or dress, whistling, or making suggestive or insulting sounds
- Verbal and/or written abuse of a sexual nature, graphic verbal and/or written sexually degrading commentary about an individual's body or dress, sexually suggestive or obscene letters, notes, invitations, emails, text messages, tweets, or other social media postings
- Physical conduct: touching, assault or impeding or blocking normal movements
- Retaliation for making reports or threatening to report sexual harassment

Other Types of Harassment

Harassment on the basis of any legally protected characteristic, as identified above, is prohibited. Prohibited harassment may include behaviour similar to the illustrations above pertaining to sexual harassment. It also includes, but is not limited to:

- Verbal conduct including taunting, jokes, threats, epithets, derogatory comments, or slurs based on an individual's protected status.
- Visual and/or written conduct including derogatory posters, photographs, calendars, cartoons, drawings, websites, emails, text messages or gestures based on an individual's protected status.

- Physical conduct including assault, unwanted touching or blocking normal movement because of an individual's protected status.

Complaint Procedure

Any applicant or employee who believes they have been subjected to prohibited harassment or retaliation by a co-worker, Manager, client, visitor, vendor, customer or temporary worker of the Company, or who believes another individual has been subject to such conduct, should report it immediately. Applicants and employees are encouraged to report concerns, even if they relate to incidents in the past, involve individuals who are no longer affiliated with the Company, or concern conduct occurring outside of work if it impacts the individual at work.

Complaints can be made verbally, or in writing, to HR or Senior Management. Likewise, if an employee observes or is informed of conduct toward others that may violate this policy, the employee must report it immediately to HR or Senior Management. Everyone has responsibility for enforcing and protecting this policy. Please do not, under any circumstances, allow an inappropriate situation to continue. If the complaint involves someone in the employee's direct line of supervision, then the employee should inform Senior Management or HR of the complaint. Additionally, employees are not required to report any prohibited conduct to a Manager or who may be hostile, who has engaged in such conduct, who is a close associate of the person who has engaged in such conduct, or with whom the employee is uncomfortable discussing such matters.

In addition, an employee may report harassment by completing a submission form located at <http://rakuten.ethicspoint.com/>.

After a report is received, a thorough and objective investigation will be undertaken. Confidentiality will be maintained to the extent practical and permitted by law. Investigations will be conducted as confidentially as possible and related information will only be shared with others on a need-to-know basis. The investigation will be completed, and a determination made and communicated to the employee as soon as practical. The Company expects all employees to fully cooperate with any investigation conducted by the Company into a complaint of proscribed harassment, discrimination, or retaliation, or regarding the alleged violation of any other Company policies, and during the investigation, to keep matters related to the investigation confidential.

If a complaint of prohibited harassment or discrimination is substantiated, appropriate disciplinary action will be taken, up to and including dismissal. If a complaint cannot be substantiated, the Company may take appropriate action to reinforce its commitment to providing a work environment free from harassment.

Using the Company's internal complaint process does not prohibit an employee from filing a formal complaint with government agencies.

Management Responsibility

It is the responsibility of all management, at all levels, to enforce this policy. Each Manager who receives a complaint, in whatever form, has responsibility to ensure that appropriate management line are notified and that the Company conducts a prompt and thorough investigation and so it can take any corrective action deemed necessary. In addition, each Manager who observes or otherwise becomes aware of conduct that could constitute a violation of this policy has a duty to notify Senior Management and to make sure that the Company investigates and takes appropriate action, even if no complaint has been made. Managers who fail to enforce this policy strictly and promptly are subject to disciplinary action, up to and including dismissal.

Protection from Retaliation

Any form of retaliation against any employee who in good faith reports harassment or discrimination claims, or otherwise participates or assists in any investigation, is prohibited. Any employee who believes he or she has suffered retaliation for reporting any violation of this policy or otherwise participating in any investigation should immediately bring such facts to the attention of HR or Senior Management. If the complaint involves someone in the employee's direct line of supervision, then the employee should inform Senior Management of the complaint. Anyone found to have engaged in such retaliation will be subject to disciplinary action, up to and including dismissal.

Support for Individuals Impacted by Harassment or Retaliation

The Company will strive to assist anyone who has been subjected to unwelcome harassment or retaliation to feel more comfortable in the work environment. Such assistance may but does not necessarily include transfer or reassignment.

4.2 - Grievance policy

Principle

Grievances are concerns, problems or complaints that you raise with the Company and the Company aims to deal with any grievances promptly, fairly and consistently.

Dealing with grievances

If you have a grievance or complaint to do with your work or the people you work with, you should, wherever possible, try to resolve it directly with the person that you believe is causing the issue. If you feel unable to do this or you have been unsuccessful in resolving the situation, you should talk it over with your Manager and HR. You may be able to agree a solution informally between you.

If you feel the matter is serious, you should set out the grievance electronically (email) or in writing to your Manager. You should stick to the facts and avoid language that is insulting or abusive. Where your grievance is against your Manager and you feel unable to approach him or her you should talk to HR.

Grievance hearing

Your Manager will call you to a meeting within an acceptable timeline to discuss your grievance. A member of the the HR team may attend this. If the grievance is against your Manager, a member of the HR team should run the meeting.

You have the right to be accompanied by a colleague at this meeting if you make a reasonable request. After the meeting your Manager will give you a decision electronically (email) or in writing, normally within 24 hours, setting out what action the Company intends to take to resolve the grievance.

4.3 - Religious Accommodation

The Company will provide reasonable accommodation for employees' religious beliefs, observances, and practices when a need for such accommodation is identified, and reasonable accommodation is possible. A reasonable accommodation is one that eliminates the conflict between an employee's religious beliefs, observances, or practices and the employee's job requirements, without causing undue hardship to the Company. The Company has developed an accommodation process to assist employees, management, and HR.

Through this process, the Company establishes a system of open communication between employees and the Company to discuss conflicts between religion and work and to take action to provide reasonable accommodation for employees' needs. The intent of this process is to ensure a consistent approach when addressing religious accommodation requests. Any employee who perceives a conflict between job requirements and religious belief, observance, or practice should bring the conflict and request for accommodation to the attention of their Manager or HR to initiate the accommodation process. The Company requests that accommodation requests be made in writing, and in the case of schedule adjustments, as far in advance as possible.

Chapter 5

Time Off

5.1 - Our Approach to Time Off

Everyone needs time off from work to re-energise - it is an important part of keeping your personal life in balance with your work responsibilities - or you may need time off when you are faced with a personal emergency or illness. In this chapter, you will find information about the different types of paid and unpaid time off available to you.

5.2 - Paid Leave and booking holiday

You are entitled to paid leave in accordance with the employment contract. For the period of leave, remuneration will continue to be paid as if you were working. We do not pay additional holiday pay.

Holiday must always be taken in the respective calendar year. Up to five days can be carried over from one year to another.

Exceptions apply to the statutory minimum leave of four working weeks if this cannot be taken due to long-term incapacity to work due to illness.

The leave must be applied for in good time. No more than two weeks holiday may be taken at any time unless authorised by your Manager and all requests for annual holidays must be made in Workday and are subject to your Manager's approval. Please remember that the notice that you give us when you want to take holiday must be at least twice as long as the holiday that you want to take. For example, if you want to take a weeks' holiday, you must give us at least 2 weeks' notice. While we make every effort to accommodate your preferred holiday dates, we need to maintain sufficient levels of cover to be able to sustain our service levels for the business. The more notice that you can give us, the less likely you are to be disappointed. Please be aware that you may be required to take holiday at times convenient to the Company.

You will not be entitled to payment in lieu of any unused holiday other than when you leave the Company.

5.3 - What to do if you are off sick

You must personally inform your Manager by email or telephone as soon as possible on the day in question, no later than your normal start time, giving the reason for your absence and the day on which you expect to return to work. If your Manager is not available, you must speak to your Manager's Manager or HR. It is not acceptable to inform your Manager of the absence by text message, or social media. Missed or invalid sick leave notifications may result in disciplinary actions, including dismissal.

Please record your sick days in Workday as soon as possible.

You or your health insurance are required to provide a sick note (Arbeitsunfähigkeitsbescheinigung) to the Company on the third day of the absence. Any absence needs to be justified by a doctor's certificate. If we do not receive the sick note on the third day of the absence, we may withhold the salary for the time of unexcused absence, but will make back pay, once the doctor's certificate has been provided. Failure to provide the doctor's certificate in a timely manner may also result in disciplinary action. Please note that you are obliged to provide us with further medical certificates of incapacity for work even if the illness lasts.

5.4 - Sick pay

If you are sick and unable to work, we will continue to pay your full salary during your incapacity for work - for a maximum of six weeks, known as continued remuneration (Entgeltfortzahlung). If you become incapacitated for work again within six months due to the same illness, you are only entitled to continued payment of remuneration for a total of up to six weeks. Please contact your health insurance in time, they will provide you with further information.

If you are not incapacitated for work due to the same illness, you are entitled to get a further continued remuneration. However, if you have just started and you fall sick within the first four weeks, we reserve the right to deduct your remuneration. In this case, you can request sick pay from your public health insurance.

If you are on sick leave for more than six weeks due to the same illness and are publicly ensured you have the right to receive sick pay (Krankengeld). It does not matter whether your sick leave is due to physical or mental illness.

5.5 - Sick leave - return to work meeting

If you are continuously or repeatedly unable to work for more than six weeks within a period of one year, you will have the option to carry out a company integration management (BEM) with your Manager and HR. The aim of this meeting is to discuss and find out together with you, in an open-ended manner, which possible health impairments exist at the workplace and which operational measures are possible and reasonable in order to counteract such possible impairments, to overcome incapacity for work, to prevent renewed incapacity for work and to maintain your ability to work and your job in the long term. If you agree, other bodies and persons such as the company doctor can also be consulted.

We will respect the advice given by your doctor, such as a phased return to work, amended duties, altered hours or workplace adaptations. Your Manager will also make arrangements to ensure that you are informed of anything important that you have missed during your absence.

5.6 - Special leaves

Maternity protection

Expectant mothers are protected in accordance with the Maternity Protection Act (MuSchG). This results in particular in a prohibition of employment that can be waived in the last six weeks before childbirth and an indispensable prohibition of employment in the eight weeks after childbirth, for a longer period in the case of premature or multiple births. In addition, expectant mothers may no longer be employed in certain stressful activities. Maternity protection pay and maternity allowance at least largely compensate for any loss of earnings. Further information on this can be found on the website of the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth, among others. In order to claim for maternity leave, you will need to inform your Manager and HR in a respectable timeline before the birth of the child. Please provide HR with your expectant mother's record of prenatal and natal care to verify your pregnancy and the due date of the baby.

Parental leave

Parents can take parental leave in accordance with the Federal Parental Allowance and Parental Leave Act (Bundeselterngeld- und Elternzeitgesetz, BEEG).

Parental leave is an unpaid break from work offered to new parents to look after their children. You are entitled to take parental leave until the child reaches eight years of age. If your child ages three or below, please address your parental leave to your Manager and HR at least 7 weeks before its beginning, stating precisely when you will be taking leave over the next two years.

If your child ages between three and eight years, you should at least apply 13 weeks in advance.

In both cases we will confirm in writing as well our decision to accept or deny your request.

The parental leave can be split between the two parents. You can decide to not work at all or only work part-time (up to 32 hours a week). Please be aware that your parental allowance will be reduced according to your salary.

Further information on this can be found on the website of the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth, among others.

Caregiver leave

According to the Care Leave Act, you can claim leave or partial leave for a limited period of time.

You have the right to leave for up to ten days in case of acute need for care of a close relative to organise care or to care yourself for a relative in case of emergency. You will need to provide to your Manager and HR a medical certificate stating that your relative is indeed in need of care to have your leave approved.

You will not be compensated during that period of leave. Please reach out to your health insurance as they might cover some of the compensation.

You have the right to leave or partial leave for up to six months to care for a close relative. You will need to inform your Manager and HR at least ten working days before the start and at the same time explain for what period and to what extent the release from work is to be taken. If only partial leave is taken, the desired distribution of working hours must also be stated; in cases of a reduction in working hours due to care time, a written agreement must be concluded on the extent of the reduction and on the distribution of working hours.

You will not be compensated during that care period of leave.

Family caregiver leave

Family caregiver leave enables you acting as caregivers for a loved one to have more time to devote to home care of the loved one. You can also take your leave to care for a loved one who is a minor in need of care outside of the home.

Family caregiver leave allows you to reduce your working hours to 15 hours per week on average over the year for a maximum of 24 months.

You must inform your Manager and HR eight weeks before the start of your leave, specifying the period for which and the extent to which they want their working hours to be reduced.

We reserve right to deny your request for important business reasons.

Details of the family caregiver leave, including the distribution of working hours, must be agreed in writing between Manager and yourself.

Caregiver leave and family caregiver leave can be combined. In this case, though, the absences must follow one another in immediate succession and must not exceed 24 months in total.

Educational Leave

You can be entitled to Educational Leave for limited period of time. If you are located in Bavaria and Saxony you are legally not entitled to educational leave. However, please reach out to HR to know the exact amount of days you would be entitled to, based on your state of residence.

You will need your Manager's approval and a quote, so budget can be approved in order to take your educational leave. Please note, Educational events serve the purpose of continuing vocational training if they impart knowledge for your role.

Your entitlement to educational leave will be pro-rated based on your working hours.

You need to notify your Manager as early as possible, but at least 6 weeks before the beginning of the educational course.

In addition, the educational leave cannot be carried over.

5.7 - Exceptional absences

You must make every effort to attend work on time but we recognise that there are some situations where it may be more difficult than usual to do so. Examples of these situations are extreme adverse weather, strikes on public transport, flight delays or cancellations due to industry strikes, ash or terrorism. In these instances, your Manager will decide if the conditions are so severe to invoke the following procedure:

- If you arrive late in the morning, where your lateness is directly attributable to the adverse travel situation, you will not lose any wages or be required to make up lost time.
- If you can work from home, you will be permitted to do so, having received prior authorisation from your Manager.
- If you do not come to work at all on the particular day, you will be required to take a day's holiday or you may choose to take a day's unpaid leave.

5.8 - Special Leaves

Bereavement and compassionate leave

We recognise that there may be occasions where you need to take time off if you suffer bereavement. The Company will allow you to take up to two days' paid leave and you must speak to your Manager in order to get written confirmation that your request has been approved.

This only applies for immediate family members. This includes spouses and partners as well as children.

Wedding leave

You will be entitled to take one paid leave in occurrences of your own wedding, your parents' wedding or children wedding.

5.9 - Medical and Dental appointments

You must make every effort to arrange routine or non-urgent medical and dental appointments outside normal working hours. If your appointment must be made during working hours, please ensure that it causes the least possible disruption to the working day. We will grant reasonable time off on proof of appointment, for example a hospital appointment letter.

Chapter 6

Leaving the Company

6.1 - Our Approach

Whether the decision to leave the Company is yours or the Company's, it is our intent that every employee who leaves feels that he or she was treated with dignity, respect and courtesy.

6.2 - Employee Resignation

If you decide to leave the Company, you must notify your Manager in writing, in accordance with your notice period requirements so that an orderly transition can occur.

HR will arrange an exit interview before you leave the Company. The purpose of the exit interview is to find out more about your experiences at the Company, what the Company does well and areas where it can improve.

Upon your leave, you will receive a resignation acceptance letter and a reference letter detailing your jobs description across your time in the Company.

Your occupational pension scheme may under certain circumstances be transferred to your next employer.

6.3 - Return of Company Property

You must return all Company property immediately upon request or at the end of your employment. When you leave the Company, you may not make copies or transfer to a personal device, account, or storage location any Company information, documents, files, data, code, or any work product you created for the Company during your employment, as this material belongs to the Company. The Company may take all action deemed appropriate to recover or protect its property. For example, the Company may pursue legal action, or the value of the unreturned Company property may be deducted from your paycheck.

6.4 - Redundancy

It is our intention, through careful planning, to avoid the need for redundancy programmes. However, if jobs have to be lost, we will try to offer you alternative employment within the Company before considering redundancy. This might not always be possible due to geographic locations or to skill matching. However support will be made available where redeployment is not possible.

6.5 - Retirement

The Company does not operate a retirement age and therefore you will not be compulsorily retired on reaching a particular age. Instead, you can voluntarily choose to retire at any time, provided you give the required period of notice of termination of employment.

Chapter 7

Version Control

7.1 - Records

Revision N°	Creator	Approvers	Date Created/Last updates	Location
1.0	Safia Salmi	Director, Human Resources International	September 2022	CONFLUENCE