

NON-FINANCIAL REPORT FOR THE GROUP

Sustainability approach and material issues

Our Values

Sustainability is set in Delivery Hero's¹ strategic foundations and defined by one of our values: "We are heroes because we care". We strive to grow sustainably in a way that is consistent with our principles. This means taking responsibility for the impact of our business, reducing our environmental footprint, and seeking long-term solutions for ourselves and our industry.

Our Strategic Priorities

We aim to act responsibly across all areas of our business by being mindful and strategic in our activities. In 2022, we joined the UN Global Compact ("UNGC") as a participant, underscoring our commitment to the UNGC principles and our support for the advancement of the UN Sustainable Development Goals (SDGs). We are also a member of several coalitions including Every Action Counts and the Green Digital Finance Alliance.

¹ In the Non-Financial Report, the term "Delivery Hero" refers to Delivery Hero SE and its consolidated subsidiaries, together as Delivery Hero Group (also: DH, DH Group, or Group). "Delivery Hero SE" (or "DHSE") refers to the holding company only.

Our Corporate Social Responsibility ("CSR") & Sustainability strategy is reflected in our organizational structure, processes, and initiatives. At Delivery Hero, we follow a decentralized approach: the Group's strategy is established and managed centrally at Delivery Hero, while regional and local sustainability teams support global programs alongside developing and implementing their own initiatives and projects. In 2022, we continued to develop our regional and local teams to further empower the regions, while maintaining a strong focus on alignment with our global strategy.

In 2022, Delivery Hero sought to increase the Management Board's accountability for ESG topics by introducing an Environmental, Social and Governance (ESG) bonus as part of variable Management Board compensation. More information on the ESG compensation targets can be found in the Compensation Report on **page 34**.

The Group's CSR & Sustainability department comprises several pillars, the managers of which report to the Senior Director of Sustainability, CSR, and Safety. The Senior Director is below the Senior Vice President of People, Culture & Sustainability, who reports directly to the CEO. The department is supported by various teams at Delivery Hero

SE and across the local entities when relevant to their focus area or expertise. The department also acts as an enabler, providing subject matter expertise and strategic guidelines to support local and regional teams as they pilot new projects.

The main focus of our CSR & Sustainability efforts in this period were Climate Action (which encompasses carbon measurement and reduction), as well as Plastic and Packaging, Rider and Worker Welfare, of which rider safety was of high priority, and Social Impact. These topics were prioritized based primarily on our stakeholder materiality assessment, business impact and industry relevance.

This financial year we set ourselves high-level targets and ambitions and focused on scaling up many of the key projects that we launched in previous years. A big milestone is the launch of our new climate action strategy, which will guide the reduction of the Group's carbon footprint over the coming years. We continued our efforts to improve rider safety by further rolling out a global rider safety data collection process. We also continued to scale our social impact through ongoing rollout of product features and introduction of new initiatives with local markets.

Our Material Topics

In 2022, we revisited last year’s materiality analysis and updated our previous assessment, incorporating the perspectives of global stakeholders via our regional and local CSR & Sustainability teams. We re-examined our 2021 short-list of sustainability topics using a peer and media screening process. The results led to the confirmation of our existing list of topics which was then presented in an online survey to a group of Delivery Hero employees at our headquarters and to regional leadership and sustainability teams at our entities to include local perspectives in the assessment. These individuals were then asked to prioritize the topics based on their view of the impact and business relevance of each.

The results were presented and discussed at two workshops, and then finalized by the Global CSR & Sustainability team. The 2022 Non-Financial Report references the recommendations of the Global Reporting Initiative (GRI) as well as the UN Global Compact (UNGC) principles. Additionally, the Task Force on Climate Related Financial Disclosures (TCFD) and the Sustainability Accounting Standards Board (SASB) tables can be found at the end of the Annual Report.

DELIVERY HERO’S STAKEHOLDERS



MATERIALITY EVALUATION PROCESS



We have continued to cluster the material topics into three main pillars in our report. In 2022, we also included the additional topic of food waste as a result of the materiality assessment. This means we are reporting on a total of eleven material topics in this Non-Financial Report:

- Climate & Environment
 - Greenhouse Gases
 - Sustainable Packaging Solutions
 - Sustainable Business Partners
 - Food Waste
- Workforce, Safety & Human Rights
 - Working Conditions
 - Diversity & Inclusion
 - Employee Development
 - Health & Safety
- Responsible Governance & Ethics
 - Fair Business Conduct & Compliance
 - Customer Privacy & Data Protection
 - Food Safety & Quality

Climate and environment

At Delivery Hero, we are committed to minimizing the impact of our business on the environment. As an industry leader, we also want to think holistically, developing solutions for the whole delivery ecosystem. This means promoting sustainable practices with our partners, riders, and the communities in which we operate. We focus on the environmental areas that our sector impacts the most, which are the greenhouse gas emissions (GHG) emitted as a result of our operations and platforms.

Greenhouse Gases

Climate change is one of the biggest challenges facing our world today. To address this, the Global Sustainability team approved its new climate action strategy in 2022. This strategy recognizes expert consensus that we must focus on reducing carbon emissions rather than compensating in order to mitigate the worst impact of climate change. We plan to make a long-term commitment to emission reduction by submitting our targets to the Science-Based Targets initiative (SBTi) for validation in 2023.

Our management approach to this topic is centralized, as calculating an accurate greenhouse gas footprint requires special expertise and a consistent methodology. The GHG accounting methodology can be found on our [website](#). The scope of our carbon data collection and reporting from our operations is global, covering our footprint in Europe, the Americas, Asia, as well as the Middle East and North Africa (MENA) regions. We provide in-house training on how to collect greenhouse gas emission data, also considering regional specifications in the greenhouse gas methodology. Our CSR & Sustainability team is responsible for training and data collection.

The measurements we have taken so far have given us a clear picture of where our emissions come from: our own operations, supply chain functions and partners' operations. With that, our carbon footprint comprises two sets of emissions: delivery and corporate emissions. Delivery emissions result from the vehicles used for delivering food as well as the food packaging used by our restaurant

partners and kitchens, as well as by our own Dmarts (local warehouses built for quick delivery). Corporate emissions consist of our internal operations and the operations of our Dmarts (retail) and kitchens. As prescribed by the Greenhouse Gas (GHG) Protocol, we consider emissions within different scopes: Scope 1 (direct emissions from heating, air conditioning installations and the company's vehicle fleet), Scope 2 (indirect emissions from the generation of electricity, steam, heat or cooling purchased from external energy providers²) and Scope 3 (includes the remainder of indirect emissions not covered within Scope 2; such as the emissions of some of the purchased goods and services, waste from operations, business travel, downstream transportation, and distribution). Where accurate data is not available, we use estimations in line with common and accepted approaches³. For instance, if only fuel expenses are available to calculate the direct emissions from company cars (Scope 1), a common and accepted approach is to estimate the fuel quantity based on the average cost of one liter of fuel in the respective country.

Through our new climate action strategy, we intend to introduce measures that will target emission reductions in the core drivers of our footprint. For example, we are exploring the increase of renewable energy usage, expanding zero emission deliveries, increasing the use of sustainable packaging among our vendors, and engaging with our suppliers who provide retail products for our Dmarts. We will finalize our reduction targets in 2023 as we receive feedback from the Science-Based Target Initiative through their confirmation process.

² In consistency with our 2021 GHG methodology as well as our 2022 CDP submission, we use the market-based approach for Scope 2 data.

³ The carbon footprint is calculated primarily using actual data which forms the basis of extrapolations with the help of regional averages defined per category.

In 2022, the CO₂ emissions of our global operations amount to 4,191,854 tCO₂e.⁴ (2021: 3,640,922 tCO₂e). This figure is broken down into Scope 1, 2 and 3, in the table below.

GREENHOUSE GAS EMISSIONS

	2022	2021
Scope 1 emissions	18,705 tCO ₂ e	3,867 tCO ₂ e
Scope 2 emissions	82,673 tCO ₂ e	55,909 tCO ₂ e
Scope 3 emissions	4,090,476 tCO ₂ e	3,581,145 tCO ₂ e
Total Carbon Footprint	4,191,854 tCO₂e	3,640,922 tCO₂e

In 2022, Delivery Hero responded for the second time to the climate change questionnaire of CDP, a global disclosure network that promotes transparency on climate management. Our submission included our global emissions for the first time, and we received a B rating, which outperforms the global average, as well as the average within our industry.

Sustainable Packaging Solutions

Plastic pollution is one of the most urgent environmental issues our planet is facing. Delivery Hero recognizes the impact that plastic has on our natural world, particularly the oceans and wildlife. We are also conscious of the emissions and resources used in the production of plastic. We are focused on finding sustainable solutions and promoting these alternatives for traditional packaging to our vendors and customers.

Our restaurant partners are responsible for packaging the food ordered through our platforms and they choose the type of packaging to be used for delivery. Much of the packaging chosen is still made of fossil fuel plastics because it is cheaper and more widely available. Furthermore, many of the countries in which we operate do not have adequate recycling systems or sustainable packaging regulations in place. Even

⁴ 2022 carbon data comprises actual figures for H1 and estimated figures for H2 of our global operations, whereas in 2021, carbon data consisted of Q1- Q3 actual figures and Q4 estimates. The 2021 carbon data has been updated based on the actual figures of Q4 2021.

where recycling is common, the packaging has often come into contact with food and therefore is discarded as general waste. Packaging is an unavoidable by-product of Delivery Hero’s current business activities. We therefore see it as our responsibility to help restaurants move beyond plastic and strive to offer them sustainable or biodegradable solutions.

Our Sustainable Packaging Program (SPP) was launched in 2021 as a pilot. The SPP is a cross-functional project involving teams across our headquarters and markets. In order to operationalize and implement our learnings after the initial pilot program, a dedicated packaging team within our Logistics department has been established to scale the program with a focus on tech, data and operational excellence. Other departments involved in this program are CSR&Sustainability, Procurement, Food Safety, Sales, Finance, Legal, and Brand. Our external stakeholders for this program include packaging providers, restaurant partners, and our customers. In 2022, we sold approximately 2.7 million units of sustainable packaging globally⁵. This KPI was set by the Supervisory Board as an ESG target for Management Board compensation in 2022. While this was below our 2022 target of selling 10 million units, we have used the experience to learn about how the scaling of sustainable packaging solutions can be achieved, and we will use these learnings to strengthen our packaging strategy in the future. More information on this can be found in the Compensation Report on **page 34**.

Sustainable Business Partners

At Delivery Hero, being an ethical and responsible business means working to create a more sustainable restaurant and food delivery ecosystem. To do this, we encourage our business partners to make more sustainable choices by offering them support, education and incentives through environmental programs and initiatives. These programs address topics such as the availability of vegan or vegetarian options, the use of sustainable packaging, and the origin and

⁵ Given the nature of pilot projects, some local market sales data was not verifiable due to changing circumstances in the operations. As such, we consider these figures to be estimated. This figure also includes 1.5 million gratis units that were part of a promotional campaign to raise awareness of sustainable packaging. We aim to improve our data collection processes in future years to report on actual figures.

environmental impact of ingredients in food recipes within restaurants.

Restaurant certification is an avenue to support our restaurant partners in their transition to sustainable practices, and to build customer awareness of the environmental impact of their meals. Our Sustainable Restaurant Certification (“SRC”) sets guidelines for local entities to assess restaurants’ sustainability credentials on a range of topics, including ingredient sourcing, sustainable packaging, and removal of single-use items in dine-in purchases. Our foodpanda brand in Hong Kong, Taiwan and Singapore ran certification programs in 2022 and 173 restaurant brands received recognition for their efforts.

Food Waste

We recognize that food waste has environmental and social implications and that reducing food waste can help restore and build resilient and sustainable food systems globally.

The topic of food waste is managed by regional sustainability teams in the Group. In 2022, our PedidosYa and foodpanda brands piloted food donation initiatives in some markets. The aim was to establish systems that manage surplus from our Dmarts on a consistent basis. The first priority of the pilot was to avoid excess stock by evaluating item demand and adjusting purchasing quantities. As a second approach, the pilot programs aimed to use leftover stock by addressing near-expiring food in different ways such as reselling to partner organizations that specialize in managing near-expiring goods or food donations. For example, in Singapore and Hong Kong, our foodpanda brand has been actively sourcing partners to collaborate on addressing surplus goods from Dmart stores, which mostly consists of fresh food products. One example of such a partnership is in Singapore with OLIO, which is a mobile app that aims to reduce food waste by sharing excess stock from businesses with the local community. Through OLIO’s Food Waste Heroes program, we were able to reduce the amount of food reaching its expiration date before consumption. In Hong Kong, surplus food from Dmart stores

is donated to the Foodlink Foundation, a non-profit organization that collects and distributes food to a network of social support agencies. In LatAm, three countries served by our PedidosYa brand (Argentina, Ecuador and Chile) also piloted a program to save surplus food from Dmart stores. As part of this pilot, we joined forces with two organizations including OLIO and the Bancos de Alimentos (Food Bank), a non-profit organization that collects and distributes food to hunger-relief charities.

Across these five countries in LatAm and APAC, 86 Dmarts have participated in food surplus donation pilots during 2022. Going forward, our regional sustainability teams will continue to exchange best practices in the area of food waste.

Workforce, safety and human rights

Delivery Hero creates jobs for many people around the world and offers a dynamic environment in which people can develop their careers. We aim to help our employees achieve their highest potential and their experience is important to us. For us, fostering diversity and an inclusive culture is vital for workforce satisfaction and a successful business.

Delivery Hero applies multiple workforce engagement models depending on local market needs and legal requirements. Given the complex and decentralized nature of our operations, as well as the large number of markets we operate in, providing a conclusive overview of our workforce engagement models remains difficult. Most of our office staff are employed directly, while a small number are contractors or under an employee lease. For our logistics operations, the riders are covered by a variety of contractual arrangements that fall under three main engagement models: direct employment (where riders are employed by Delivery Hero), freelance (where the riders are self-employed), or third-party providers under contract for our delivery service. The majority of riders are hired as freelancers or through third party providers.

Delivery Hero is committed to operating responsibly and an important part of this commitment is to respect fundamental human rights. We strive to provide fair and equitable working conditions and to adhere to local labor laws regarding remuneration and related topics. As outlined in Delivery Hero's **+ Code of Conduct**, and the **+ Supplier Code of Conduct**, we respect the right to collective bargaining agreements and strive to comply with all local regulations. Our Legal Logistics and Employment Law Teams at Delivery Hero SE address engagement of the office-based and logistics workforce through the local entities. More information on this can be found in the section on Responsible Governance and Ethics.

Office Staff Working Conditions

In 2022, Delivery Hero employed an average of 51,118 people worldwide. Office-based employees at Delivery Hero are managed by our People&Culture department. While our approach to this topic is a decentralized one, the People&Culture team at our headquarters in Berlin is responsible for global initiatives and projects. Meanwhile, our international entities carry out additional recruitment and development activities according to their needs and local regulations. To help align our global and local approaches, Delivery Hero SE has created regional human resource (HR) centers of excellence to support each entity in managing their office-based employees.

The People&Culture department is led by the Senior Vice President of People, Culture&Sustainability, who reports directly to the CEO. Regional and local People Leaders at our local brands report to their CEOs and Managing Directors, who maintain the line of communication to the department at Delivery Hero in Berlin. The People&Culture department is divided into eight sub-departments: Talent Acquisition, People Systems&Analytics, People Experience, Total Rewards, Talent&Culture, Corporate Communications, and CSR&Sustainability.

Delivery Hero aims to attract the best talent to remain competitive in the expanding delivery services market. Recruiting employees in a structured and unbiased manner is a high priority for us. Therefore, we have continued to implement a HR management software across our global entities, streamlining our HR processes. The software has been rolled out in 46 countries so far.

At Delivery Hero, we want to support our staff in the best way possible, so we provide a range of employee benefits, as set out in our Employee Benefits Strategy, which we relaunched in 2022 and plan to further develop for 2023. Our benefits include individual corporate pension schemes and the Employee Share Purchase Plan (ESPP), which allows employees to invest a part of their salary in Delivery Hero shares at market price and receive free matching shares later if certain conditions are met. More details on our share-based payments can be found in the Notes to the Consolidated Financial Statements on **page 127**. Further benefits include tailored parental support, an employee assistance program, and a meditation app subscription. We continue to offer the opportunity to work remotely, a practice established during the COVID-19 pandemic.

At Delivery Hero, we understand employee engagement to mean how much employees are involved in, committed to and enthusiastic about their work. We measure employee engagement four times a year through employee surveys, using the Peakon employee listening platform. In 2022, we conducted two full surveys in Q2 and Q4, and two smaller pulse surveys in Q1 and Q3. We used the results to calculate our "employee Net Promoter Score" (eNPS), an indicator that measures the engagement and commitment of our employees. The score is calculated by subtracting the percentage of detractors (scoring 0 to 6) from the percentage of promoters (scoring 9 and 10), resulting in a score between -100 and +100. Our quarterly Peakon survey this year had a global participation rate of 85%. We achieved an eNPS score of 31, which is also the industry average.

Data from the Peakon survey is used to create action plans that address areas of improvement. Throughout 2022, our priorities and action plans have been centered around the topics of Growth & Management Support, Strategy & Communications, and Overall Well-being. New initiatives in 2022 arising from our Peakon surveys included the launch of our Leading People Program, development of materials to encourage regular growth conversations between employees and managers, frequent 15-minute Q&A sessions with members of our C-Suite, the rollout of LinkedIn Learning, the twice-yearly market benchmarking of salaries and a review of diversity and inclusion benefits. Further measures around action-planning through design-thinking exercises have also been undertaken.

External certifications are a further source of feedback on our performance as an employer and are highly relevant for our employer branding. In 2022, Delivery Hero was awarded the international “Great Place to Work” certificate for its headquarters in Germany as well as nine of its local offices around the world. Our Mjam brand in Austria also received the Kununu “Top Employer” certification, while our PedidosYa brand received the “Best Place to Work” award for its LatAm offices.

Employer branding is central to our talent acquisition strategy. Together with the Corporate Communications, Employee Engagement, Talent Development, and Workplace teams, our Employer Branding team develops initiatives focused on building Delivery Hero’s reputation as a tech employer of choice. We engage potential candidates through various social media channels, our careers website, newsletters and talent pools. We also host and participate in meetups, conferences and events to promote Delivery Hero as an employer, and to network with external communities. In 2022, we hosted and/or participated in 43 events.

Rider Working Conditions

Our network of riders forms the core of our business and we want to ensure that their working conditions are fair and meet necessary local and international regulatory standards. In 2022, the Company had over 1.7 million riders across the world. As we operate in different markets with distinct laws, regulations and cultures, the percentage breakdown of our rider engagement models does not adequately represent our vision and complexity of our local operations. With our logistics model and the rider fleet, we are able to support our delivery ecosystem flexibly and continue to create new jobs around the world.

We are currently observing increased public attention on the working conditions of riders and have noticed a stronger regulatory focus on them in recent years. This includes some governments aiming to restrict self-employed platform work. To provide flexibility for riders, we strive to work with regulators on developing systems that promote flexible and self-employed work while providing riders with the security they need. Therefore, our global and regional Public Policy & Government Affairs and Legal teams are in regular exchange with national and local authorities to promote a regulatory framework that works for all parties involved. To read more on how we address regulatory risks and cases related to riders, please refer to the Risk and Opportunity Report on **page 96**.

Rider engagement is led primarily by the brands and local markets. Since 2019, we have worked to coordinate the rider topics to create consistency and strategic alignment through a cross-functional project called the Global Rider Program. In 2022, we restructured the Global Rider Program, which saw the continued integration of rider topics into business operations and consolidation of some existing projects to focus efforts and optimize resources. Due to our decentralized approach, these initiatives are then further rolled out by regional and local teams.

In 2022, we continued to work on our Fair Pay Initiative, a project focused on defining the meaning of fair pay for Delivery Hero. By comparing rider pay data to external parameters such as the minimum wage and living wage across the regions in which we operate, the initiative is aiming to provide a better overview of compensation.

Health and Safety

At Delivery Hero, we aim to create a working environment that generates awareness of and promotes the health, safety, and well-being of the workforce. Safety management is decentralized at Delivery Hero and our local entities and offices are responsible for defining their procedures and aligning them with respective national or regional legal requirements. This gives local management the ability to respond to the specific health and safety risks and regulations that exist in their area.

Office Staff Health and Safety

At Delivery Hero, operational health and safety efforts include ergonomic office design, well-being programs, and health initiatives. There is also a workplace safety committee that consists of internal and external stakeholders such as members of the Workplace Community & Experience, Workplace Services, Safety, Payroll, Travel, and Benefits teams, our company doctor, and an external safety consultant. The committee meets on a quarterly basis and coordinates health and safety related topics, such as workplace safety, COVID-19 regulations, physical and mental risk assessments, and travel safety for our office-based employees.

Delivery Hero offers an employee assistance program to all its office-based employees globally so that they can get the help they need to assist with stress, mental health, relationship/family, and legal issues, and others. Training is available to employees on how to maintain a safe working environment, including first aid training for some office-based employees at our Berlin headquarters. Our Mental Health First Aid training (MHFA) did not take place in 2022 because we shifted our focus from online collaboration back to working in the office in the post-pandemic phase.

Rider Health and Safety

The Rider Safety team at Delivery Hero is led by a Safety Principal, who reports to the Senior Director of CSR, Sustainability and Safety. The rider safety team follows the same approach to the topic that was taken in 2021. The main objective of the team is to promote health and safety with a focus on rider safety. The key goal of this approach is to gain an understanding of rider injuries and fatalities. We make learning materials available worldwide on various topics, including road safety and the use of safety equipment. Our local entities further design their own localized training materials and conduct rider training to respond to local risks and regulations.

We endeavor to maximize the visibility of our global rider safety performance and have created a dashboard to provide transparency of rider accidents worldwide. The dashboard reflects the data that local markets enter into our rider safety reporting tool on a monthly basis. Efforts in 2022 continued the work begun in 2021 to build a baseline of rider safety performance. We strove to ensure good quality information by providing monthly training sessions to our markets. Out of all our global markets that were part of the DH Group at the end of 2021, 100% had been trained to use the rider safety data collection tool in 2022, and 98%⁶ reported on rider safety data for 2022. The latter metric of collecting global rider accident baseline data was set by the Supervisory Board as an ESG target for Management Board compensation in 2022. More information on this can be found in the Compensation Report on **page 34**.

The likelihood of accidents amongst our riders is one we expressly aim to reduce. Our fatal accidents questionnaire, which was rolled out in 2022, aims to help us understand why fatal accidents are happening in our operations and define what contributed to the occurrence of a fatal accident and how it could be avoided in the future. Because this is our first year of obtaining global rider safety data, we are working on improving our data maturity and accuracy in the coming years.

⁶ The percentage represents the overall average of rider safety data reported by all markets in scope.

Employee Development

At Delivery Hero, we want our employees to grow professionally and personally. Long-term growth for our workforce is also important for the sustainability of our business, which is why we offer ongoing trainings and learnings for our office-based staff, as well as regular performance reviews. Our talent engagement approach focuses on growth and leadership.

In April 2022, we launched LinkedIn Learning as our one-stop global online learning platform. Within two months, we had reached our goal to have 50% of our staff actively engaging with the platform. Our global employees spent an average of 2.45 hours on the platform in 2022. In addition to mandatory training, we conducted 103 training sessions with a total of 763 participants at our headquarters. These sessions were hosted by our internal trainer community, a group of volunteer employees that lead the training on behalf of the Talent&Culture team and consists of approximately 16 individuals from various business units.

The Talent&Culture team at Delivery Hero continued to organize a number of leadership programs in 2022, such as the Leading People Program and the global Senior Leadership Program. Additionally, mentoring has been a focus for the Talent&Culture team. From the start of 2022, a mentoring program was available to employees from underrepresented groups and our logistics department.

Training is also available for specific departments within the Company. Our Techie Learning Calendar was launched in the second quarter of 2022, offering technology-related training to our Delivery Hero SE Tech Heroes. So far, over 1,000 information technology employees have engaged with the calendar. Meanwhile, a Level-Up program was launched to support the logistics department and Pandora teams in up-skilling on certain functional skill sets.

At Delivery Hero, employee development is managed by the Talent&Culture team, which is part of our People&Culture department. We allocate an annual educational budget of € 1,000 per full-time equivalent employee and € 500 per part-time employee for external learning and development. This is in addition to the internal training offered by the team.

Our performance management process, in place at Delivery Hero since 2020, is now present in 38 countries worldwide. We aim to ensure this process is aligned globally to drive a consistent experience for employees across all markets. The performance management process is conducted twice a year to discuss development prospects with employees and outline future training needs as well as salary and compensation. In addition, managers have regular one-on-one meetings with their team members.

Growth planning has been a major initiative for the Talent&Culture team at Delivery Hero in 2022. Our focus for this year was to raise the bar for performance and to elevate talent by empowering them to own their own growth. To this end, we launched an e-learning guide to employees on creating a growth plan and organized a webinar on the topic. We use our HR tool to measure the number of employee growth plans created throughout the reporting year. To encourage and celebrate employees who reach a certain milestone, and provide guidance and learning opportunities, we launched two Moments that Matter email campaigns that target employees who have passed their probation or recently been promoted.

Our local entities manage employee development individually with little guidance from Delivery Hero. In order to coordinate on global topics, share successful projects, and coordinate and inspire each other, monthly global talent development calls are conducted, and opportunities for synergies are continuously being identified. For example, the rollout of LinkedIn Learning was the first global initiative in which all regional talent development teams worked together on a simultaneous launch.

Diversity and Inclusion

We aim to make Delivery Hero an inclusive place to work, where everyone feels a sense of belonging because we believe that diversity and inclusion are key to fostering creativity and building a thriving business. We want our employees to embrace their diverse backgrounds and build strong communities that celebrate a broad range of perspectives.

Our Diversity and Inclusion (D&I) strategy defines our approach to building an equitable and unbiased working environment. It focuses on three core pillars:

- Increase representation: to build a team of Heroes whose perspectives reflect the diversity of the customers we serve. Our main priority is creating an environment where all genders are fairly represented.
- Enhance equitable structures and systems: we want to ensure that all our Heroes have an equal chance to thrive in their careers from the moment they join us. This includes building systems that account for the unique needs of different groups.
- Promote inclusive behavior: we want all our Heroes to foster a culture where everyone can come to work and be 100% themselves. It is our responsibility to provide dedicated spaces of belonging and encourage our employees to become activators of positive change.

The D&I team was recently moved to the newly formed Culture, Engagement, & Inclusion team, under the Talent & Culture sub-function, to continue embedding D&I into the metric of the People & Culture department. All roles and responsibilities for this new function will be led by the newly formed role of Director of Culture, D&I and Engagement, who reports to the Senior Director of Talent Development, who is below the Senior VP, People, Culture & Sustainability. The team is in charge of the D&I strategy, which is integrated into our activities across the Company, especially Employee Engagement, Learning & Development, and People Experience. The initiatives outlined in this section are focused primarily on our headquarters. However, collaboration with our entities increased in 2022 and we intend to consolidate our global efforts further in the coming years.

In April 2021, we announced the formation of our first Diversity and Inclusion Advisory Board. Our D&I Advisory Board (“DAB”) includes two external members with a background in D&I and six internal members from across the Delivery Hero group. The DAB aims to provide regular advice for the D&I program, encourage global collaboration on inclusion work across the Group, and be ambassadors inside and outside the organization. In 2022, the inaugural DAB members finished their term, and the new DAB was announced.

At Delivery Hero, we want to empower our employees to contribute to inclusivity in the workplace. We have several dedicated communities, commonly known as employee resource groups, that we call HeroCommunities. In 2022, there were six HeroCommunities at Delivery Hero, namely the Proud Heroes, Female Heroes, Muslim Heroes, Parent Heroes, Hero Mums, and the InclusionChampions. Our HeroCommunities work on initiatives that aid our D&I efforts. For example, the Muslim Heroes released the Ramadan inclusive language guidelines this year while the Parent Heroes community launched the Parent Buddy program, supporting new employees relocating to Berlin with their kids. Membership in our HeroCommunities has grown by 122% in 2022, compared to the previous year.

D&I is integrated into our talent development program, ensuring that training is available to help our people manage unconscious biases and become more inclusive leaders. Since its launch in 2019, we have trained 38% of managers on the topic of unconscious bias at Delivery Hero SE and the program is currently being rolled out to some of our local brands. We additionally opened our Women in Leadership training globally to a second cohort, with 25 participants this year.

We endeavor to make data-driven people process decisions. Working with our People Analytics team, we built a D&I Dashboard that helps track our candidate pipeline and workforce diversity demographics in real time. Some of the Key Performance Indicators (KPIs) measured for D&I are the percentage of women in Delivery Hero’s Tech and Product team, which stands at 24% in 2022, and leadership⁷, which stands at 27% for this year. As part of the Peakon engagement survey, we also measure employee satisfaction on the measures taken to improve diversity, inclusion and equity at Delivery Hero twice a year. For further information regarding the gender diversity of our Supervisory Board, Management Board, and the two executive levels directly below, please see the Corporate Governance Statement on **page 16**.

We continue to strive to meet our D&I goals for the near future. Measures to further improve female representation in our tech teams include conducting targeted succession planning. We also invest in solutions to increase diversity in the tech sector more broadly, in particular with the Delivery Hero Tech Academy, that launched in 2021. The aim of the Delivery Hero Tech Academy is to promote tech training to those who are traditionally excluded from the tech industry with a view to potentially offer them employment at Delivery Hero. In 2022, we completed the first pilot program that spanned 9.5 months and equipped students – 75% of which identified as female – with knowledge of the Java and Python coding languages. It also included a three-month internship in one of the Company’s tech and product teams. At the end of the program, over 75% of participants were hired as full-time employees, where they will continue their learning journey. The pilot program is currently being reviewed to see how it can be expanded for 2023.

⁷ Leadership refers to employees at manager level and above.

In March 2022, Delivery Hero organized its annual Women Connect event in honor of International Women’s Day. The event was a three-day summit that included a variety of virtual talks, workshops and panels covering topics such as mentoring, personal stories, work-life balance, career growth, and leadership. Other D&I workplace activities include Delivery Hero’s participation in the Christopher Street Day parade in July 2022 and the Global Accessibility Awareness Day event organized by Delivery Hero’s Web Accessibility Initiative.

Delivery Hero endeavors to comply with all global and local D&I-related regulations and works to operate in line with our core values and People Leadership Principles related to D&I. Delivery Hero also supports the UN Standards of Conduct for Business Tackling Discrimination against LGBTI people. Providing equal opportunities for all regardless of ethnicity, religion, color, national origin, gender, sexual orientation, age, marital status, disabilities, or any other aspect that makes a person who they are, is vital to us. As specified in Delivery Hero’s Code of Conduct as well as its Anti-Harassment and Anti-Bullying guidelines, the Company does not tolerate harassment or bullying and protects the subjects of either from retaliation. Delivery Hero is committed to being an equal opportunity provider and to providing a safe workplace free from discrimination, harassment, intimidation and abuse. As with any other topic, issues with regards to D&I can be addressed via the whistleblower portal. For more information on the whistleblower portal, please see the following section on Fair Business Conduct and Compliance.

Responsible Governance and Ethics

At Delivery Hero, we believe that fair business conduct, data protection and food safety are essential for our integrity and long-term success. Across the whole Delivery Hero Group, we aim to act within a framework of ethics and integrity, and comply with all local laws and regulations in each of the markets in which we operate. We are guided by our **+ Code of Conduct** and **+ Supplier Code of Conduct** and strive to create awareness amongst our employees that compliance is always in the interest of the Company and our stakeholders.

Our Groupwide Code of Conduct provides employees with guidance for their decision-making and defines the standards of conduct within the Delivery Hero Group. It is binding for all employees of Delivery Hero SE and its controlled Group companies within the relevant legal framework.⁸ The local entities are responsible for communicating the Code of Conduct to their organization. In 2022, the Code of Conduct was fully reviewed and updated in collaboration with multiple departments. The new version was rolled out as part of an awareness campaign that involved communication from our CEO. The new document was acknowledged by our Delivery Hero SE employees through our HR management system and was further rolled out to our global brands with the support of local entities, who are responsible for rebranding the Code of Conduct within their organization and making it available in multiple languages.

In 2022, we published our new Supplier Code of Conduct (SCoC), which we rolled out in 29 countries across Asia, Europe, and the Americas. It aims to promote responsible business practices along the value chain to minimize financial, reputational, and supply chain risks resulting from potential violations of human rights in areas beyond our immediate organizational responsibility. The SCoC also includes topics such as remuneration and forced or illicit forms of labor.

⁸ This does not include Woowa and Glovo as of yet, as these brands are still being integrated across functions post acquisition.

It clarifies that Delivery Hero, as part of its corporate responsibility, evaluates suppliers not only based on economic criteria but also considers environmental protection, compliance with human rights, labor, and social standards as well as anti-corruption practices, both when selecting suppliers or extending contracts. In response to the new German “Act on Corporate Due Diligence Obligations in Supply Chains”, we are also working on a dedicated Human Rights policy that will be published next year.

All suppliers we procure from are expected to provide a self-declaration form and agree to the SCoC, or to show a comparable document of their own. Suppliers not adhering to the values expressed in the SCoC within a defined time frame can be excluded from future business relationships with our Company.

For our Supplier Code of Conduct, as well as in our management of these topics, we respect the principles established by the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labor Organization’s Declaration on Fundamental Principles and Rights at Work. Our Supplier Code of Conduct is managed by the Governance, Risk & Compliance department (GRC), and responsibility for our supplier engagement lies with the Procurement department, both of which are supported by our CSR & Sustainability and Legal departments. On a regional and local level, the respective procurement, legal and GRC representatives are responsible. Final responsibility lies with Delivery Hero’s Chief Financial Officer (CFO). To read more on how we address governance and compliance-related risks, please refer to the Risk and Opportunity Report on **page 96**.


Fair Business Conduct and Compliance

Delivery Hero aims to act within a framework of ethics, integrity, and applicable laws in every country in which we operate. Our understanding of ethical corporate behavior is reflected in our commitment to respecting human rights, creating equal opportunities, and fostering a workplace free of discrimination, harassment, intimidation, and abuse. In our business relationships, we do not tolerate any form of fraud, bribery, corruption, financial crimes, or other forms of non-compliant behavior from our employees or other stakeholders under our responsibility. We expect our employees to not engage in any activity or perform tasks that are contrary to the interests of Delivery Hero. All business decisions need to be made solely in the interest of the Company and not for personal benefit.

At Delivery Hero, the Governance, Risk and Compliance team is responsible for strengthening our ethical principles and compliant behavior, as well as addressing uncertainties and risks faced by the organization to help achieve its business objectives. This function works under the direction of the General Counsel, who in turn reports to the CFO. To ensure that risk and compliance matters are regularly brought to the attention of the senior management, quarterly meetings of the Risk and Compliance Committee are held. Additionally, compliance matters are regularly shared with the Audit Committee, General Counsel, and Internal Audit team.

Local teams are responsible for the implementation of our GRC principles at country level and the GRC global network has colleagues throughout the DH Group. The local compliance organization is supported in its work by the Global Compliance function, which aims to provide targets, guidance and sharing of best practices and knowledge as part of regular catchup and exchange sessions. Our compliance progress is measured in annual Group maturity and risk assessments. During 2022, compliance maturity and corruption risk assessment were conducted in designated entities. Additionally, a Group wide sanctions risk assessment was conducted. To enhance the strength of the GRC community, eight entity visits by the Global Compliance team took place in 2022 while the rest of the activities and assessments were conducted virtually.

To improve awareness related to compliance topics, mandatory Code of Conduct e-learning has been rolled out in Delivery Hero. In 2022, the annual e-learning on the Code of Conduct covered the topics of ethics, anti-bribery and anti-corruption, conflicts of interest, and reporting compliance violations. The Compliance team created the content of the training, tailored specifically to the DH Group, and its completion was encouraged by the CEO and CFO of Delivery Hero SE as part of an awareness campaign. 74% of Delivery Hero SE employees completed the Code of Conduct e-learning. The local GRC teams are responsible for ensuring that the compliance e-learning video is also made available and accessible to all employees within their entities.

To ensure easy access to compliance-related topics, a compliance portal managed by the central Compliance team, is available for all employees of Delivery Hero Group relating to topics of compliance, data protection, and cyber security. The portal contains a full policy repository, links to disclosure forms, access to training, and educational content, as well as information on the safeguards for speaking up and the  **whistleblower portal**. Additionally, 44 of our local entities have created their own localized compliance portals.

The mechanisms for advice and concerns about ethics are assessed on a regular basis. The GRC team continuously monitors and updates Delivery Hero's policies by integrating relevant concerns into future business decisions. This may take the form of a structured internal stakeholder consultation, or, if necessary, the involvement of external lawyers or other experts.

Delivery Hero has a zero tolerance towards corruption, which is indicated by our Group wide Anti-Corruption and Anti-Bribery Policy. In 2022, a dedicated Gift, Hospitality, and Entertainment Policy as well as a Donations and Sponsoring Policy were developed and implemented to further strengthen our anti-corruption controls.

The Legal Antitrust and Commercial team advises the management team on antitrust and competition matters, who is ultimately responsible for these topics. This Legal Antitrust team, as part of the wider legal team, advises on Merger & Acquisition (M&A) projects, commercial set-ups, and investments, to ensure that they are carried out in compliance with relevant competition laws. The team also trains a wide range of Delivery Hero and local entity colleagues on matters regarding antitrust compliance. For all M&A projects, due diligence assessments are conducted and the relevant competition authorities are notified if required.

Every employee at Delivery Hero is responsible for addressing potential violations of laws, the Code of Conduct or internal policies. Delivery Hero has three channels for reporting misconduct. The first two are internal local contacts for employees within each entity of the Delivery Hero Group, and the third is an external online whistleblower portal for reporting serious compliance breaches and illegal business practices. The platform is available 24 hours a day, 7 days a week in multiple languages and accessible to internal and external stakeholders. It allows anonymous submission and a high level of security for whistleblowers. All issues reported through the whistleblower portal are carefully assessed by the central compliance team of Delivery Hero, which may assign them to local counterparts for further processing where applicable. When appropriate, cases are managed as per the regulations and procedures for handling reported compliance concerns. Protecting all persons involved in such reports is of high importance to Delivery Hero. All whistleblowers are protected by key principles of internal investigations, ensuring that information and procedures about potential violations are treated with confidentiality to the maximum extent possible, and aiming to prevent and protect against any form of retaliation.

Of all incidents reported in 2022, zero cases of material compliance breaches were opened and concluded as “founded”. If any cases are concluded as “founded”, appropriate response measures are decided in line with the principles of proportionality and fairness, and all cases are resolved by the Compliance function at Delivery Hero SE or its local counterparts. As there were no cases of confirmed compliance breaches, there were also no cases closed as “founded” falling within the category of discrimination and harassment. Additionally, no legal proceedings were launched against DH Group for incidents of corruption in 2022.

Overall, Delivery Hero’s compliance efforts aim to raise awareness and mitigate risks of issues related to fraud, corruption, conflict of interest, harassment and discrimination, anti-competition and other breaches of the Code of Conduct. These efforts aim to provide employees with guidance on addressing these issues and promote a culture of integrity within our organization.

Customer Privacy and Data Protection

The protection of both customer and employee data is of high importance to Delivery Hero. The consumer privacy statements of the operating companies that make up Delivery Hero strive to comply with the requirements of the European General Data Protection Regulation (EU GDPR) and the transparency requirements of other laws in all of the jurisdictions where the Delivery Hero Group has operations. Privacy statements are available on all of our customer platforms.

We aim to have top-level data protection in our industry. Our data protection management system (DPMS) was implemented in compliance with international standard privacy frameworks (NIST, NYMITY, SDM, UK ICO requirements), and is regularly reviewed and updated following the Plan-Do-Check-Act methodology. We review existing policies, measures and controls frequently. Additionally, the Internal Audit team performs audits on the roadmap and results of the data protection team.

Our DPMS includes various defined KPIs to assess and measure the outcomes of our initiatives. These KPIs include items such as the number of notifiable data breaches per finance year, the number of signed data protection agreements, the number of completed due diligence processes for new vendors, the number of trained and certified “Privacy Heroes”, the number of completed mandatory training sessions, and the number of data subject requests, along with many more.

The Delivery Hero Group applies a shared responsibility for customer privacy and data protection, with the Global Data Protection Office providing a global strategy, tools, guidelines, policies, and training. The local entities are then accountable for privacy at the local or regional level through Data Protection Coordinators and Data Protection Managers, as members of the Global Privacy Organization. The Global Data Protection Office organizes regular meetings, learning sessions, and catch-up sessions to ensure best practice sharing throughout the global organization. The manager responsible for customer privacy and data protection at group level is the Group Data Protection Officer (DPO). The DPO works independently and reports to the General Counsel and to the CFO in accordance with the GDPR. The Management Board is involved in important privacy matters, such as data breaches, investigations and audit results. The DPO also provides input for the Audit Committee and Supervisory Board meetings and meets with various steering committees on a regular basis. To understand the on-the-ground operations and foster working relationships with local entities, two on-site entity visits by the Global DPO Team took place in 2022. Other activities and privacy assessment were conducted remotely. The Global Data Protection Office hosted the annual Global Privacy Organization Summit in Berlin.

On many of our customer platforms, an automated data deletion and access function was integrated into the account settings. Through this function, customers can view their data, submit advertising opt-outs, and delete their accounts at any time. To keep an up-to-date inventory of the global processing activities, we have several automated tools in place for creating records of processing activities, vendor due diligence assessments, and data protection impact assessments. The Delivery Hero Group global data protection policies are accessible in the Delivery Hero compliance portal.

Our Group Data Protection Policy contains information addressing data protection and information security. To ensure employee awareness, every employee within the European Union must complete compulsory data protection training once a year. Further department-specific training is carried out to take into account the special requirements of the various business and support units. In 2022, we uploaded our new self-designed and branded global training program on data privacy to our online training platform and launched it in all markets worldwide. The goal of this program is to ensure the same standard of data privacy knowledge globally and the training was completed by 42% of non-EU employees in 2022. This was also set by our Supervisory Board as a 2022 ESG compensation target for our Management Board. More information on this can be found in the Compensation Report on **page 34**. In addition to the mandatory training, the Global Data Protection Office launched the Privacy Hero Training 2022, which is available to all global employees. The module offers three levels of training and welcomes participants from all departments without having prior experience in privacy matters.

Food Safety and Quality

Our shared mission is to “always deliver an amazing experience”. As part of that, food safety and quality is an important topic for Delivery Hero. Our vendors and restaurant partners that use Delivery Hero’s platforms have the ultimate responsibility to ensure their food is safe. Under our vertical business models, Delivery Hero entities such as Dmarts and Delivery Hero Kitchens also operate as a food principal and must comply with regional and local regulatory and legal requirements and ensure that neither the safety nor quality of food items is compromised during receiving, storage, handling, preparation, packing, transport, and delivery.

At Delivery Hero, food safety and quality is a shared responsibility within the GRC team, between the Global Food Safety and Quality Management (FSQM) and the Compliance Management department. It provides the global food safety framework, policy, assessment process, tools, guidelines, and training. The regional and local entities are responsible for the localization and implementation. The Global FSQM is led by the Food Safety and Quality Director who reports to the Vice President of GRC, who in turn reports to the General Counsel, and further to the CFO. The FSQM director updates the Risk and Compliance Committee on food safety topics. At several regional and local entities, a food safety and quality function was integrated into the local or regional operations structure which then coordinates the localization, implementation, and monitoring of food safety, as well as quality at local and regional level.

Our global food safety framework includes a Delivery Hero internal food safety policy. The food safety framework and policy are based on international food safety standards (such as GFSI technical requirements, ISO 22000, and the Codex Alimentarius) and are structured into three key elements of food safety management systems, good industry practices, and food safety hazard risk management. We are currently reviewing our food safety strategy and framework and will continue our efforts in 2023.

Our Supplier Code of Conduct stipulates that food and food contact packaging materials must be manufactured, sourced, stored, and distributed by a certified supplier according to the standards benchmarked by the Global Food Safety Initiative (GFSI) or other relevant food safety programs. In addition, all equipment and machinery for food must meet the legal requirements for hygiene and safety by design, with the appropriate conformity marking (i.e. CE in the EU) affixed. We review existing policies, code of conduct, measures, and controls on a regular basis.

Several food safety assessments were completed across ten entities in 2022 in collaboration with the local and regional teams. Required corrective actions are monitored, which is the responsibility of the respective local teams. The food safety assessment reports with key findings and action plans are communicated to the senior management of the local and regional entities and to the Management Board of Delivery Hero. During 2021, we initiated a global store inspection program in collaboration with different third-party inspection bodies for our grocery stores in the LatAm region, which we expanded to other entities in APAC and MENA in 2022. In addition, a food labeling digital solution in our European markets, which was developed in collaboration with an external Global Data Synchronization Network (GDSN) data pool and service providers based on GS1 standards, aims to ensure that accurate product information is available online to our customers.

EU Taxonomy Information

Delivery Hero is obliged to apply the regulations of EU Taxonomy according to Section 289 (1) of the German Commercial Code (HGB). For the reporting year 2022, the EU Taxonomy regulation requires the disclosure of the proportion of taxonomy-eligible and non-taxonomy-eligible economic activities, as well as the proportion of taxonomy-aligned and non-aligned economic activities across revenue, capital expenditures and operating expenditures for two of six published environmental objectives (climate change mitigation and adaptation to climate change). Furthermore, the alignment assessment was required for the first time for the financial year 2022.

If Delivery Hero's business activities can be matched to the economic activities of Annex I or Annex II of the Delegated Acts, they are considered to be taxonomy-eligible. If the activities considered to be eligible meet the criteria for alignment outlined in Annex I or Annex II, they are considered as taxonomy-aligned.

Based on a complete analysis of the economic activities of Annex I and Annex II, potential taxonomy-eligible revenues/capital expenditures (CapEx)/operating expenses (OpEx) were assessed. The resulting amounts were then calculated against the respective totals of Delivery Hero for the financial year 2022. Pursuant to Section 315e (1) HGB, Delivery Hero's Consolidated Financial Statements as of December 31, 2022, have been prepared in accordance with IFRS. The amounts used for the calculation of the revenue, CapEx and OpEx ratios are accordingly based on the figures reported in the Consolidated Financial Statements.

All eligible activities were then assessed on whether they meet the alignment criteria outlined in the regulation. While we did establish processes and frameworks to conduct the assessment, we experienced a lack of granularity of data due to our decentralized business approach. We aim to work towards gathering more granularity of data and review interpretations of the regulation to conduct the alignment assessment in more depth in the upcoming years. We also hope to deepen our analysis further once more precedence and certainty around the regulation and interpretation exist. We assessed the compliance of the criteria for activity 6.4 and 6.5 by analyzing available data on the vehicles that are used for delivery. The criteria with regards to activity 7.7 and 8.1 were assessed by conducting surveys. Double-counting of data was avoided by conducting a mapping of all eligible activities with regards to the relevant accounts and expenses as well as internal control procedures in relation to our accounting system. Based on the alignment assessment we were able to conduct, we did not find any of our eligible activities to meet the respective substantial contribution criteria. Correspondingly, we did not conduct an assessment of the Do-No-Significant-Harm criteria nor of the Minimum Safeguard criteria for any of the eligible activities. Hence, we did not identify any activity as taxonomy-aligned and are reporting 0% of our turnover, CapEx, and Opex as taxonomy-aligned for the financial year 2022.

The Supplementary Delegated Act 2022/1214 dated March 9, 2022 with regard to nuclear power and gas is not applicable to Delivery Hero.

Turnover KPI

The total revenue according to IAS 1, paragraph 82(a) for the financial year 2022 forms the denominator of the turnover ratio and can be taken from the consolidated income statement on **(page 122)**. The revenues reported in the consolidated income statement are analyzed across all Group companies to determine whether they were generated from taxonomy-eligible economic activities in accordance with Annex I or II of the Delegated Regulation of (EU) 2020/852. A detailed analysis of the items included in revenue is used to allocate the respective revenue to the taxonomy-eligible economic activities. The sum of the sales revenues of the taxonomy-eligible economic activities for the financial year 2022 forms the numerator.

As a result of the analysis, Delivery Hero's revenues from delivery services were classified as taxonomy-eligible through the economic activities 6.4 "Operation of personal mobility devices, cycle logistics" (Annex I) and 6.5 "Transport by motorbikes, passenger cars and light commercial vehicles" (Annex I). This results in a taxonomy-eligible share of total revenue of 26% for Delivery Hero.⁹ This is an increase of 2% from the previous year (24% in 2021) and is due to an increase in revenue related to our delivery services.

⁹ The numerator for the turnover ratio of 6.4 and 6.5 is determined through a breakdown of kilometers traveled per delivery vehicle type.

EU TAXONOMY

Turnover

	Code(s)	Absolute turnover (in € million)	Proportion of turnover	Substantial contribution criteria						Do No Significant Harm						Minimum safeguards	Taxonomy aligned proportion of turn- over, year 2022	Taxonomy aligned proportion of turnover, year 2021	Category (enabling or transitional)
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water an marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Economic activities																			
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Operation of personal mobility devices, cycle logistics	N77.11, N77.21	-	-																
Transport by motorbikes, passenger cars and light commercial vehicles	H49.32, H49.39, N77.11	-	-																
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	-	-	-																
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Operation of personal mobility devices, cycle logistics	N77.11, N77.21	1.6	2.0%																
Transport by motorbikes, passenger cars and light commercial vehicles	H49.32, H49.39, N77.11	20.3	24.0%																
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	-	2,201.5	26.0%														0%	0%	
Total (A.1 + A.2)	-	2,201.5	26.0%														0%	0%	
B. Taxonomy-non-eligible activities																			
Turnover of Taxonomy-non-eligible activities (B)	-	6,375.8	74.0%																
Total (A+B)	-	8,577.3	100.0%																

CapEx KPI

For Delivery Hero, the CapEx ratio indicates the proportion of capital expenditure that is either associated with a taxonomy-eligible economic activity or relates to the acquisition of products and services from a taxonomy-eligible economic activity.

The denominator of Delivery Hero’s CapEx KPI includes additions to property, plant, and equipment, intangible assets, and rights of use assets from leases during the financial year 2022. These additions are considered before depreciation, amortization, and any re-measurements, including those resulting from revaluations and impairments, for the relevant financial year and excluding fair value changes.

Also considered are additions to tangible and intangible assets resulting from business combinations. Acquired goodwill is not included (see statement of changes in non-current assets, **page 121**). Delivery Hero did not have a CapEx plan relating to the EU Taxonomy activities in place in the reporting year but we aim to explore this as we continue to integrate our efforts with regards to the regulation into our business operations.

The sum of the significant additions reflecting a taxonomy-eligible capital expenditure forms the numerator of the CapEx ratio. As a result of the analysis, Delivery Hero identified taxonomy-eligible additions to its vehicle fleet through the economic activities 6.4 “Operation of personal

mobility devices, cycle logistics” (Annex I) and 6.5 “Transport by motorbikes, passenger cars, and light commercial vehicles” (Annex I). Outside its core business, Delivery Hero further classified material capital expenditure in buildings as taxonomy-eligible through the economic activity 7.7 “Acquisition and ownership of buildings” (Annex I) and activity 8.1 “Data processing, hosting and related activities” (Annex 1). This results in a taxonomy-eligible share of CapEx of 29% for Delivery Hero (19% in 2021). The increase in CapEx ratio is due primarily to a decrease of the overall expenditures related to Property, Plant and Equipment as well as acquired or internally developed intangible assets compared to last year, resulting in an overall decrease of the denominator of the CapEx ratio.

EU TAXONOMY

CAPEX

Economic activities	Code(s)	Absolute CapEx (in € million)	Proportion of CapEx	Substantial contribution criteria					Do No Significant Harm							Taxonomy aligned proportion of CapEx, year 2022	Taxonomy aligned proportion of CapEx, year 2021	Category (enabling or transitional)		
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water an marine resources	Circular economy	Pollution	Biodiversity and ecosystems				Minimum safeguards	
A. Taxonomy-eligible activities																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Operation of personal mobility devices, cycle logistics	N77.11, N77.21	-	-																	
Transport by motorbikes, passenger cars and light commercial vehicles	H49.32, H49.39, N77.11	-	-																	
Acquisition and ownership of buildings	L68	-	-																	
Data processing, hosting and related activities	J63.11	-	-																	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	-	-	-																	

EU TAXONOMY

CAPEX (continuation)

Economic activities	Code(s)	Absolute CapEx (in € million)	Proportion of CapEx	Substantial contribution criteria					Do No Significant Harm					Minimum safeguards	Taxonomy aligned proportion of CapEx, year 2022	Taxonomy aligned proportion of CapEx, year 2021	Category (enabling or transitional)		
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water an marine resources	Circular economy					Pollution	Biodiversity and ecosystems
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Operation of personal mobility devices, cycle logistics	N77.11, N77.21	0.0	0.0%																
Transport by motorbikes, passenger cars and light commercial vehicles	H49.32, H49.39, N77.11	21.9	2.6%																
Acquisition and ownership of buildings	L68	223.5	26.0%																
Data processing, hosting and related activities	J63.11	3.4	0.4%																
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	–	248.8	29.0%														0%	0%	–
Total (A.1 + A.2)	–	248.8	29.0%														0%	0%	–
B. Taxonomy-non-eligible activities																			
CapEx of Taxonomy-non-eligible activities (B)	–	609.7	71.0%																
Total (A+B)	–	858.5	100.0%																

OpEx KPI

For Delivery Hero, the OpEx ratio indicates the proportion of operating expenditure that is either associated with a taxonomy-eligible economic activity or relates to the acquisition of products and services from a taxonomy-eligible economic activity.

The denominator of Delivery Hero’s OpEx KPI includes operating expenditures/direct non-capitalized costs that relate to research and development, building renovation measures, short-term leases, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of

assets of property, plant, and equipment during the financial year 2022 (see Consolidated Financial Statements, **page 119**).

The sum of the significant direct non-capitalized costs reflecting a taxonomy-eligible capital expenditure forms the numerator of the OpEx ratio. As a result of the analysis, Delivery Hero identified taxonomy-eligible expenditures related to its vehicles fleet through the economic activities 6.4 “Operation of personal mobility devices, cycle logistics” (Annex I) and 6.5 “Transport by motorbikes, passenger cars and light commercial vehicles” (Annex I). Outside of its core business, Delivery Hero further classified material operating expenditures in buildings as taxonomy-eligible through the

economic activities 7.7 “Acquisition and ownership of buildings” (Annex I) and for data servers through the activity 8.1 “Data processing, hosting and related activities”. At Delivery Hero, these expenses included in the numerator of the ratio comprise of repair and maintenance costs and expenses for short-term leases. No other expenditures related to day-to-day servicing were included. This results in a taxonomy-eligible share of OpEx of 7% for Delivery Hero (0% in 2021). The increase of the OpEx ratio for 2022 is due to a lack of granularity of data in the previous reporting year and more details being available in 2022. In future reporting years we aim to be able to further comment on the difference of Opex ratio from year to year.

EU TAXONOMY

OPEX

Economic activities	Code(s)	Absolute OpEx (in € million)	Proportion of OpEx	Substantial contribution criteria					Do No Significant Harm					Minimum safeguards	Taxonomy aligned proportion of OpEx, year 2022	Taxonomy aligned proportion of OpEx, year 2021	Category (enabling or transitional)	
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water an marine resources	Cicurlar economy					Pollution
A. Taxonomy-eligible activities																		
A.1. Environmentally sustainable activities (Taxonomy- aligned)																		
Operation of personal mobility devices, cycle logistics	N77.11, N77.21	-	-															
Transport by motorbikes, passenger cars and light commercial vehicles	H49.32, H49.39, N77.11	-	-															
Acquisition and ownership of buildings	L68	-	-															
Data processing, hosting and related activities	J63.11	-	-															
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	-	-	-															

EU TAXONOMY

OPEX (continuation)

Economic activities	Code(s)	Absolute OpEx (currency)	Proportion of OpEx	Substantial contribution criteria					Do No Significant Harm							Taxonomy aligned proportion of OpEx, year 2022	Taxonomy aligned proportion of OpEx, year 2021	Category		
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water an marine resources	Cicurlar economy	Pollution	Biodiversity and ecosystems				Minimum safeguards	
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Operation of personal mobility devices, cycle logistics	N77.11, N77.21	0.1	0.0%																	
Transport by motorbikes, passenger cars and light commercial vehicles	H49.32, H49.39, N77.11	2.1	0.5%																	
Acquisition and ownership of buildings	L68	28.3	6.3%																	
Data processing, hosting and related activities	J63.11	1.6	0.4%																	
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	–	32.1	7.2%															0%	0%	–
Total (A.1 + A.2)	–	32.1	7.2%															0%	0%	–
B. Taxonomy-non-eligible activities																				
OpEx of Taxonomy-non-eligible activities (B)	–	417.1	92.8%																	
Total (A+B)	–	449.2	100.0%																	

Reporting Profile

This report constitutes the separate, combined Non-Financial Report (NFR) as defined in Sections 315b, 315c and 289b through 289e of the German Commercial Code (HGB) for both Delivery Hero SE and the Delivery Hero Group for the financial year 2022. In compliance with the revised International Standard on Assurance Engagements (ISAE) 3000 (Revised): “Assurance Engagements Other than Audits or Reviews of Historical Financial Information”, it was reviewed by KPMG AG Wirtschaftsprüfungsgesellschaft to obtain limited assurance relating to the disclosures legally required in accordance with Sections 315b, 315c and 289b through 289e HGB.

Delivery Hero provides online food ordering and other delivery services in over 70 countries across Asia, Europe, the Americas, the Middle East and Africa. Further information on Delivery Hero’s business model can be found in the Combined Management Report 2022 on **page 76**.

This NFR has been prepared in orientation to the recommendations of SASB, TCFD and in reference to the GRI Sustainability Reporting Standards issued by the Global Reporting Initiative. Within the individual sections, the underlying concepts and due diligence processes are discussed, and existing results are reported. In accordance with Section 315b (1) sentence 3 HGB, reference is also made to non-financial information in the Combined Management Report on individual aspects.

In addition, the NFR references significant non-financial risks in accordance with Section 289c (3) Nos. 3 and 4 HGB if the information is necessary for an understanding of the course of business, the business result, the position of the Group and its effects on non-financial matters. The assessment of non-financial risks is based on the Enterprise Risk Management (ERM) framework of Delivery Hero and follows the Committee of Sponsoring Organizations of the Treadway Commission (COSO) 2018’s requirements. Further information on risk management and identified non-financial risks at Delivery Hero can be found in the Risk and Opportunity Report 2022 on **page 96**.