

# NON-FINANCIAL REPORT FOR THE GROUP

## Sustainability approach and material issues

### Our Values

Sustainability is set in Delivery Hero's<sup>1</sup> 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 United Nations 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 Delivery Platforms Europe.

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 at Delivery Hero's Berlin headquarters, while regional and local sustainability teams support global programs, alongside developing and implementing their own initiatives and projects. In 2023, we continued to develop our regional and local teams to further empower the regions, while maintaining a focus on alignment with our global strategy.

In 2023, Delivery Hero continued to uphold the Management Board's accountability for Environmental, Social and Governance (ESG) topics by providing an ESG bonus as part of variable Management Board compensation. More information on the ESG compensation targets can be found in the **Compensation Report**.

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 reports to the Vice President of Communications, Public Affairs and CSR, who reports to the Chief People & Sustainability Officer. 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 central, local and regional teams as they pilot new projects.

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

This financial year, we set ourselves some high-level ambitions and continued to advance key projects that we launched in previous years. A significant milestone for us was the validation of our 2032 Climate Action targets by the Science Based Targets Initiative (SBTi), which will guide the reduction of the Group's carbon footprint.

In 2023, we also placed a significant focus on preparing for reporting in alignment with the Corporate Sustainability Reporting Directive (CSRD). To raise the enterprise awareness on these requirements and the impact they may have on the business, we conducted training sessions on the CSRD and its accompanying European Sustainability

<sup>1</sup> 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.

Reporting Standards (ESRS). We also provided training on the Directive to the Supervisory Board. Following these trainings, Delivery Hero initiated preparations for future CSRD reporting including the double materiality analysis and subsequent gap analyses.

### Our Material Topics

In 2023, we revisited last year’s materiality analysis in order to account for possible changes in material topics during the year. The approach included a screening of the

media and other market participants. The final results were discussed and validated within Delivery Hero’s CSR & Sustainability Team, confirming our existing shortlist of material topics. The results led to the confirmation of our existing shortlist of material topics.

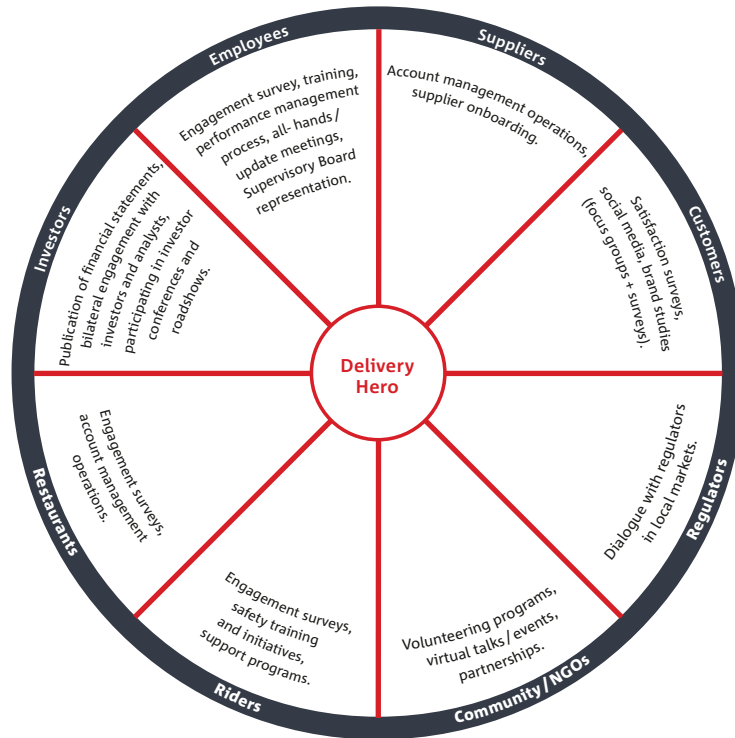
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We continue to cluster our material topics into three main pillars in the present report, including a total of eleven material topics:

- 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

### DELIVERY HERO’S STAKEHOLDERS



The 2023 Non-Financial Report also references the Sustainability Reporting Standards of the Global Reporting Initiative (GRI) as well as the UN Global Compact (UNGC) principles. Additionally, reference tables for the recommendations of the Task Force on Climate-related Financial Disclosures and the Sustainability Accounting Standards Board framework can be found at the end of the Annual Report.

## Climate and environment

At Delivery Hero, we are committed to minimizing the impact of our operations 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 partners, riders, and the communities in which we operate. We focus on the environmental areas that our sector impacts the most, which are guided by the greenhouse gas emissions (GHG) emitted as a result of our operations and platforms.

### Climate strategy

Climate change is one of the biggest challenges facing our world today. To confront the climate crisis, in 2023 Delivery Hero launched its Climate Action Plan, with the following targets verified and confirmed by the Science-Based Targets Initiative (SBTi):

- To reduce Delivery Hero’s absolute Scope 1 and 2 GHG emissions by 50.4% by 2032, from a 2022 base year
- To reduce Scope 3 GHG emissions 58.1% per million euros of gross profit by 2032, from a 2022 base year.

Delivery Hero has set out a Climate Action Plan that prioritizes work in four areas to achieve these ambitious targets. To achieve the Scope 1 and 2 target, Delivery Hero is looking to source 100% renewable electricity for the infrastructure we own or lease by 2032. To achieve the Scope 3 target, Delivery Hero has prioritised three strategic areas:

- *Mobility*: (a) Expand zero-emission deliveries to 65% of orders by 2032. To achieve this, we aim to increase the proportion of deliveries made by bike and walkers to 15% in 2032, and to encourage the transition to electric vehicles for 50% of orders. (b) Bundle up to 35% of orders by 2032.

- *Packaging*: Expand the use of sustainable packaging to 42% of orders by 2032, both through encouraging organic change made by our restaurant partners and by offering sustainable packaging directly to restaurants.
- *Groceries*: Plan to decrease supply chain emissions associated with Dmart products by 40% by 2032, by working with vendors to increase the proportion of Dmart GMV to climate friendly products.

These are challenging areas for driving change because they require stakeholders in our value chain to transition from existing practices.

### Greenhouse Gases

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 used by Delivery Hero can be found on our [+ website](#). The scope of our carbon data collection and reporting from our operations is global, covering our footprint across our segments Europe, Asia, Americas, and MENA (Middle East and North Africa). We provide in-house training on how to collect GHG emissions data, also considering regional specifications in the GHG methodology. Our central CSR & Sustainability team is responsible for this training and data collection.

As prescribed by the Greenhouse Gas 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 providers<sup>1</sup>
- Scope 3: the remainder of indirect emissions not covered in Scope 2, such as emissions from purchased goods and services, waste from operations, business travel, upstream and downstream transportation, and distribution.

The downstream transportation emissions, i.e. the delivery emissions, are the result of transporting food and other goods to our customers, both from our own deliveries (i.e. conducted by riders in our riders community) and from marketplace deliveries (i.e. conducted by our restaurant partners and vendors). Where accurate data is not available, we use estimations in line with commonly accepted approaches.<sup>2</sup> For instance, if only fuel expenses are available to calculate the direct emissions from company cars (Scope 1), a commonly accepted approach is to estimate the fuel quantity based on the average cost of one liter of fuel in the respective country.

The measurements we have taken so far have given us a clear picture of where the majority of our emissions come from: electricity consumption in our facilities, mainly in offices and Dmarts; Dmarts groceries and shop products (i.e., purchased goods); restaurants food packaging (i.e., end-of-life treatment of sold products); and deliveries (i.e., downstream transportation). In our climate action strategy, we address these core drivers of our footprint, for example, by exploring the increase of renewable energy usage, increasing the use of sustainable packaging among our vendors, engaging with suppliers who provide retail products for our Dmarts, and expanding zero-emission deliveries.

<sup>1</sup> Consistent with our 2023 GHG methodology, we use both the market-based approach and the location-based approach for calculating Scope 2 data.

<sup>2</sup> The carbon footprint is calculated mainly by using primary data (i.e. data from specific activities within a Delivery Hero’s value chain). In case of data gaps, secondary data is being used, i.e. industry-average data (e.g., from published databases, government statistics, literature studies, and industry associations), financial data, proxy data, and other generic data.

In 2023, the CO<sub>2</sub> emissions of our global operations amounted to 4,246,156 tCO<sub>2</sub>e (2022: 4,273,317 tCO<sub>2</sub>e). This figure is broken down into Scope 1, 2 and 3 in the table below.

The 2022 carbon footprint shared in the 2022 Annual Report was based on H1 actuals and H2 estimations – and has been recalculated by our new climate consulting partner. Our 2023 carbon footprint uses a different calculation methodology to reflect the actual 2022 emissions and the baseline validated by SBTi. The 2023 carbon footprint comprises actual figures for H1 and estimated figures for H2 of our global operations. The methodology for calculating estimates in H2 builds upon the footprint established in H1. As there were no substantial alterations in business operations, we apply a multiplier of two to H1 to derive the estimates for H2. In the final 2023 carbon footprint calculation that will be reported in the 2024 Annual Report, actual data for H2 will be considered.

**GREENHOUSE GAS EMISSIONS (IN tCO<sub>2</sub>e)**

	<b>2023</b>	2022
Scope 1 emissions	38,825	34,574
Scope 2 emissions	59,358	88,258
Scope 3 emissions	4,147,973	4,150,485
<b>Total carbon footprint</b>	<b>4,246,156</b>	<b>4,273,317</b>

In 2023, Delivery Hero responded for the third time to the climate change questionnaire of CDP (formerly known as the Carbon Disclosure Project), a global disclosure network that promotes transparency on climate management. Our submission included our global emissions, 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. It is also a by-product of our

business activities. Delivery Hero recognizes the impact that plastic has on our natural world, particularly the oceans and wildlife, and we are exploring how plastic packaging can be reduced. We are also conscious of the emissions and resources used in the production of plastic.

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 where recycling is common, the packaging has often come into contact with food and therefore is discarded as general waste.

We previously explored providing sustainable packaging units to vendors through a central marketplace. However, the quantities fell short of our expectations for achieving scalable change on packaging. Given the diversity of our markets, we have shifted to a regional and local approach, exploring how change can be driven through our tech and product solutions. Due to this strategic change we are no longer collecting centrally this KPI and its respective ESG target has been accepted by the Supervisory Board to be “not achieved”. Several of our brands are developing their own programs with local partners. For instance, our Spanish subsidiary Glovo was able to subsidize the cost of sustainable packaging for vendors via its Impact Fund, making the swap to sustainable packaging more affordable and seamless. Another example is the integration of “No disposable cutlery, please” and “No side dish, please” product features on the Baemin app (operated by Wooka), which allow customers to reduce food and plastic waste whilst saving costs for the vendors.

Advancing sustainable packaging was part of our ESG targets for the Management Board compensation in 2023. More information on this can be found in the **Compensation Report**.

**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 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 local restaurant certification programs, available in Hong Kong, Singapore, and Taiwan, set guidelines for local entities to assess the sustainability credentials of restaurants on a range of topics, including ingredient sourcing, sustainable packaging, and removal of single-use items in dine-in purchases. These local restaurant certification programs aim to achieve reduction in food waste by providing the option to order smaller portions of food, for example.

**Food Waste at Dmarts**

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

The topic of food waste is managed by regional sustainability teams in the Group. In 2023, our PedidosYa and foodpanda brands continued food donation initiatives aimed at surplus at our Dmarts. One of the priorities was to avoid excess stock by evaluating item demand and adjusting purchasing quantities. As a secondary approach, the pilot programs aimed to use leftover stock by addressing near-expiring food in different ways, such as reselling or donating 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 consist of fresh food products. One example of such a partnership is in Singapore with the OLIO app. Through OLIO's Food Waste Heroes program, we were able to reduce food waste by distributing food that is still fit for consumption to the community. 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.

Starting as a pilot project in three countries, our brand PedidosYa has now extended its food rescue program to encompass all Latin American countries where it operates, aspiring to eliminate food waste entirely from all participating stores. This aspiration would not have been possible without our partnership with the Global Food Banking Network. Furthermore, we maintain a strong and ongoing relationship with multiple food banks across Latin America. Together, we continue to make an impact on food waste reduction and community well-being. In addition, we look for ways to employ technology and innovation to enhance our food rescue and donation initiatives, emphasizing our commitment to continuous improvement. Our regional sustainability teams will continue to exchange best practices in this vital area.

### Workforce, safety and human rights

Delivery Hero creates jobs for many people around the world and offers an 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 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 health and safety workplace. As outlined in Delivery Hero's **Code of Conduct** and the **Third Party Code of Conduct**, we respect the right to freedom of association as well as the right to engage in collective bargaining 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 our local entities. More information on this can be found in the section on Responsible Governance and Ethics.

### Office Staff Working Conditions

In 2023, Delivery Hero employed an average of 47,981 people worldwide (2022: 51,118). The responsibility for the well-being and safety of office-based employees is accounted for within the responsibilities of certain functions of the 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 process frameworks, 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 its office-based employees.

The People & Culture department is led by the Chief People & Sustainability Officer, 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 central department at Delivery Hero in Berlin. The People & Culture department is divided into five sub-departments: Talent, Transformation & Systems, Total Rewards, People Partners and a newly formed joint department for Communications, Public Affairs & Sustainability.

Delivery Hero aims to attract the best talent to remain competitive in the expanding delivery services market.

Recruiting employees in a structured manner is a high priority for us. Therefore, we have continued to implement a single HR management software system across our global entities, streamlining our HR processes. This software has been rolled out in 51 countries as of 2023.

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 further developed in 2023. Our benefits include individual corporate pension schemes and the Employee Share Purchase Plan (ESPP). Our ESPP allows employees to invest a part of their salary in Delivery Hero shares at market price, and to receive free matching shares later if certain conditions are met. More details on our share-based payments can be found in **Section H.2** in the Notes to the Consolidated Financial Statements. Further benefits include tailored parental support, an employee assistance program, and a meditation app subscription.

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 at least three times a year through surveys, using the Workday Peakon Employee Voice platform. In 2023, we conducted two expanded pulse surveys and one full survey.

Our main metric in measuring Engagement levels in the workplace is the "employee Net Promoter Score" (eNPS). 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. The last Peakon survey round in 2023 closed with a global participation rate of 86%, and a global engagement score of 24.

Data from the Peakon survey is used to create action plans that address areas for improvement. Throughout 2023, our organization-level priorities and action plans have been

centered around the topics of Strategy & Communications, Belonging, and Rewards. New initiatives this year include the reformatting of company-wide all-hands sessions; seeing greater involvement from the C-suite; and a greater attention to culture, community-building, and company values. This year, further measures have also been undertaken around action-planning through design-thinking exercises.

### Rider Working Conditions

Riders are vital to our operations, and we want to ensure that their working conditions meet the necessary local and international regulatory standards. In 2023, the Company worked with around 3 million riders across the world.<sup>1</sup> In December 2023, more than 800,000 riders made at least one delivery across the group worldwide.

Rider engagement is led primarily by our global brands and local markets. Our brands apply 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 the engagement models leveraged remains difficult, and a percentage breakdown of these models would not be adequate. The network of riders is covered by a variety of contractual arrangements that fall under three main engagement models: direct employment (where riders are employed by Delivery Hero's subsidiaries), freelance (where the riders are self-employed), or third-party providers under contract for our delivery services. The majority of riders are engaged as freelancers or through third-party providers.

In recent years, we have continued to observe increased public attention on the working conditions of riders, coupled with a stronger regulatory focus on this issue. We are always open to dialogue with local and regional authorities to work towards a future where riders can have improved social protections while also maintaining flexibility. To this

end our global and regional Public Affairs and Legal teams are in regular exchange with national and local authorities to share best practices and bring about forward-looking regulatory frameworks. To read more about how we address regulatory risks and cases related to riders, please refer to the **Risk and Opportunity Report**.

Ideally, in 2023, 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 rider compensation.

### Health and Safety

At Delivery Hero, we aim to create a working environment that is compliant, 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 Services & Strategy teams, People Partner, 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, relationships/family, and legal issues, among others. Training is available to employees on how to maintain a safe working environment, including first aid training for office-based employees at our Berlin headquarters.

### Rider Health and Safety

The Rider Safety team at Delivery Hero is led by the Senior Director of CSR, Sustainability and Safety. 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 improve accessibility and data quality of rider accident and fatality information. 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 trainings to respond to local risks and regulations.

We endeavor to maximize the visibility of our global rider safety performance and use a dashboard to provide transparency on rider accidents worldwide. This dashboard reflects the data that local markets enter into our rider safety reporting tool on a monthly basis. For the past three years we have been building a baseline of rider safety performance. We strive to ensure good information quality by making data collection training videos available to local teams. Advancing rider safety was part of our ESG targets for the Management Board compensation in 2023. More information on this can be found in the **Compensation Report**. For 2023, our target was to reduce the accidents rate per 1 million deliveries by 2% compared to 2022, when the rate was at 44.39 accidents per 1 million deliveries. With 31.03 reported accidents in 2023<sup>2</sup>, we exceeded our target. We will continue to advance these efforts in 2024 with data quality being a top priority.

<sup>1</sup> Unlike for 2022, this value includes riders from all entities of Delivery Hero. The number of riders refers to the number of active rider contracts.

<sup>2</sup> As Delivery Hero has less control over freelancers, and there is no obligation for freelancers to report accident cases, this value is based on reported cases.

## 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 learning and training for our office-based staff, as well as regular performance reviews. Our talent engagement approach focuses on growth and leadership.

Since 2022, we have used LinkedIn Learning as our one-stop global online learning platform. Our global employees spent an average of 2.5 hours on the platform in 2023. In addition to mandatory training, we conducted internal training sessions at our headquarters. These sessions were hosted by our internal trainers community, a group of volunteer employees that lead this training on behalf of the Talent & Culture team.

The Talent & Culture team at Delivery Hero continued to organize a number of leadership programs in 2023, such as the Leading People Program and the global Senior Leadership Program. Additionally, mentoring has been a focus for the Talent & Culture team. We established a mentoring program at DHSE, initially focused on strengthening character skills. Since 2023 this has been expanded to include technical skills. From September 2023, Delivery Hero started offering a Tech Grad program for software and data engineering graduates consisting of four elements: learning, leadership meet-ups, experiences, and the DH connection.

In April 2023, Delivery Hero launched UdeMy Business for permanent employees within Tech and Product teams at our Central headquarters, as well as APAC and Türkiye. Apart from the technology-oriented content, German language course was one of the top courses by enrollment. Delivery Hero had also launched a partnership with O'Reilly learning platform for its top performers, with an award given by the service provider for Delivery Hero's outstanding onboarding process.

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

Our performance management process, in place at Delivery Hero since 2020, is now present in 45 countries worldwide. We aim to ensure that this process is globally aligned to drive a consistent experience for employees across all markets. The performance management process is conducted twice a year to speak about development opportunities and outline future training needs, as well as discuss salary and compensation. In addition to this, managers have regular one-on-one meetings with their team members.

In 2023, growth planning has been a major initiative for the Talent & Culture team at Delivery Hero. Our focus was to further raise the bar for performance and to elevate talent by empowering employees to drive their own growth. To this end, an e-learning guide helps our employees create a growth plan for themselves. We use our HR tool to measure the number of employee growth plans created throughout the reporting year. An additional focus in 2023 laid on the quality of our 360° feedback, that we measure via a tableau dashboard.

## Diversity and Inclusion

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

Our 2023 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 Delivery Hero employees 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 of our employees 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 of our employees (Heroes) to foster a culture where everyone can come to work and be 100% themselves.

The D&I team sits 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 function are led by the Director of Culture and Engagement, who reports to the Vice President of Talent, who in turn reports to the Chief People & Sustainability Officer. 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 2023, and we intend to consolidate our global efforts further in the coming years.

Our Diversity Advisory Board (DAB) was originally launched in 2021 and new board members have been appointed at the end of 2022 for service in 2023. It 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. The DAB advises the management board of Delivery Hero on strategic matters relating to D&I. Thereby, the DAB played a key role in co-creating the 2023 D&I strategy and contributing to the development of cross-functional targets, for instance by supporting the inclusion of D&I considerations into the hiring targets and providing feedbacks

on learning opportunities. This included a program to establish or connect Employee Resource Groups (ERGs) as representatives of diverse and distinct groups among our staff – including our HeroCommunities, which launched in January 2023 and the organization of a Women Connect Summit hosted in March. This consisted of nine awareness and learning sessions discussing topics including mentoring, work-life-balance, career growth, women empowerment, equity for women, women in tech, and women in leadership.

Our four HeroCommunities, namely the Proud Heroes, Women Heroes, Muslim Heroes, and Parent Heroes, represent inclusivity in the workplace and work on initiatives that advance our D&I efforts. For example, in 2023, the Muslim Heroes organized the Ramadan iftar event. The Parent Heroes community offered information and resources for people expecting a child in Berlin. The Proud Heroes launched a Queer Library with various support materials on the LGBTQIA+ experience and a “Loud&Proud Fest” with a month-long education campaign. To learn more about our HeroCommunities, please visit our [+ DH careers website](#).

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 25.5% in 2023, and leadership<sup>1</sup>, which stands at 28.2% 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 three times a year. For further information regarding the gender diversity of our Supervisory Board, the Management Board, and the two executive levels directly below, please see the **Corporate Governance Statement**.

<sup>1</sup> Leadership refers to employees at manager level and above.

We continue to strive to meet our D&I goals for the near future. Measures to further improve women 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, which launched in 2021. The aim of the Delivery Hero Tech Academy is to promote tech training to those who are traditionally underrepresented in the tech industry, with a view to potentially offer them employment at Delivery Hero. In March 2023, Delivery Hero employees participated in the Women of Berlin City Tour in honor of International Women’s Day. The tour raised awareness about the role of Women leadership in the past and present. Other D&I workplace activities included Delivery Hero’s employees gathering in the Christopher Street Day (CSD) parade in July 2023 and the Central Hero Kids Day, which is a dedicated event day for Heroes to bring their families to work.

Delivery Hero endeavors to comply with all global and local D&I related regulations and works to operate in line with our core values related to D&I. Delivery Hero also supports the UN Standards of Conduct for Business Tackling Discrimination against LGBTQIA+ 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 policies, 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 employer and to providing a safe workplace free from discrimination, harassment, intimidation, and abuse. As with any other topic, issues with regard to D&I can be addressed via the Speak Up Portal. For more information on the Speak Up Portal, please see the section on Fair Business Conduct and Compliance below.

## 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 [+ Third Party Code of Conduct](#), and strive to create awareness amongst our employees that compliance is always in the interest of the Company and our stakeholders. The Third Party Code of Conduct was newly launched in 2023, as an update to our previous Supplier Code of Conduct.

In 2023, our Group-wide Code of Conduct continues to provide 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. The local entities are responsible for communicating the Code of Conduct to their organization. The document is acknowledged by our Delivery Hero SE employees through our HR management system and is further acknowledged by all new employees at onboarding.

Delivery Hero’s Third Party Code of Conduct (TPCoC) is based on 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. 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 TPCoC also includes topics such as remuneration and forced or illicit forms of labor. It clarifies that Delivery Hero, as part of its corporate responsibility, evaluates suppliers not only based on economic criteria but also on matters regarding environmental



protection, compliance with human rights, labor, and social standards as well as anti-corruption practices. We do this both when selecting suppliers and when extending contracts. The criteria evaluated are: environmental impact, business ethics, anti-bribery and corruption, economic sanctions, conflicts of interest, antitrust, protection of intellectual property or company assets, data protection, and food safety.

In response to the new German “Act on Corporate Due Diligence Obligations in Supply Chains”, we created and rolled out a Human Rights Policy and issued a Human Rights Statement in 2023. Both can be consulted, together with the TPCoC, on our  [corporate website](#). Per our Human Rights Statement, we intend to ensure compliance with human rights through various means. This includes conducting training sessions and implementing control procedures. It also covers incorporating guidelines into supplier contracts and including the obligation for suppliers to comply with labor, social and environmental standards as part of supply agreements.

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

The TPCoC, the Human Rights Policy, as well as any additional document which has a direct impact on Delivery Hero’s stance on human rights, is managed by the Governance, Risk & Compliance (GRC) department. Responsibility to incorporate these documents into daily operations lies in the respective business units with the support of the GRC, CSR & Sustainability, and Legal departments. On a regional and local level, responsibility lies with the respective points of contact for each of these departments. The overall 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**.


### Fair Business Conduct & Compliance

Delivery Hero aims to act within a framework of ethics, integrity, and applicable laws in every country in which it operates. 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, the Risk and Compliance Committee meets on a quarterly basis. 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 the country level, and the GRC global network is present 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 meetings and exchange sessions. Our compliance progress is measured in annual Group maturity and risk assessments. In 2023, compliance maturity and

corruption risk assessments were conducted in designated entities. Additionally, a Group-wide sanctions risk assessment was conducted.

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. This covers topics relating to 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  **anonymous Speak Up Portal**.

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 attorneys or other experts.

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

The Legal Antitrust and Commercial team advises the management team on antitrust and competition matters, which is ultimately responsible for these topics. This Legal Antitrust team, as part of the wider legal team, advises on Mergers & Acquisitions (M&A) projects, commercial setups, 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 potential 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 Speak Up Portal for reporting potentially serious compliance breaches and illegal business practices. The platform is available 24 hours a day, 7 days a week, in multiple languages, and is accessible to internal and external stakeholders. It allows anonymous submission and a high level of security for whistleblowers. All issues reported through the Speak Up 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 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, aiming to prevent and protect against any form of retaliation.

Of all incidents reported in 2023, three 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. There were two cases closed as “founded” falling within the category of discrimination and harassment during 2023. No legal proceedings were launched against DH Group for incidents of corruption in 2023.

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 frequently review existing policies, measures, and controls. Our team designed a new in-house assessment that is outlined in the Privacy Assessment Operating Principles. 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 fiscal 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 the 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 on-the-ground operations and foster working relationships with local entities, two on-site entity visits by the Global DPO Team took place in 2023. Other activities and privacy assessment were conducted remotely. The Global Data Protection office hosted the annual Global Privacy Organization Summit in October 2023 with participants from our local entities.

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 2023, we updated our new self-designed and branded global training program on data privacy with a new chapter on Government Access Requests, in line with legal requirements. The goal of this program is to ensure the same standard of data privacy knowledge globally. We also switched to a new learning management system to ensure that we have reliable KPIs.

### Data Security

Delivery Hero has in place a new data security management system, which was rolled out in 2023, implementing our Cyber & Information Security Policy. The aim of this update is to further protect personal data, as well as sensitive customer and company data. It also helps Delivery Hero comply with international and national regulations concerning data protection through management systems and employee training. The policy provides details about the confidentiality, integrity, availability, and resilience of our data. Employees are required to confirm that they have read and understood the policy. The Global Security department is responsible for the management system and the further development of the policy, with the Group Chief Information Security Officer (Group CISO) reporting to the Vice President of Platform and ultimately to the Chief Technical Officer. A Global Security Council has been established that meets on a quarterly basis. Members are all local CISOs and representatives of our major platforms. Gradually, local security teams are being integrated into the Group Security structure. Furthermore, a group-wide Security Framework has been established based on international standards (NIST, PCI/DSS, ISO 27000) which is used to track progress.

The management system is part of a Global Security Strategy 2024–2026 that we initiated in 2023. With this strategy Delivery Hero seeks to avoid security risks that may arise from cybercrime targeting our IT systems with the aim of disrupting our business and reducing our profitability. We want to be ahead of any potential blind spots in

our processes while at the same time keeping cyber insurance costs at a reasonable level. With a proactive approach we aim to create new capabilities to identify risks by providing more data points for managers on the security status of their units.

Launching Delivery Hero's new data security system involved a variety of tasks that have been successfully concluded in 2023. This work included departments such as Asset Management, Data & Infrastructure Security, and Risk Management in order to maintain secure data flows, establish evidence collection templates, as well as the respective guideline documents. Specific training in data security has also commenced in 2023, with a participation rate of about 85% of relevant employees by the end of the fiscal year. Data security was also set by Delivery Hero's Supervisory Board as a 2023 ESG compensation target for our Management Board. More information on this can be found in the [Compensation Report](#).

### 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 mainly operates its own warehouses (Dmarts), where we operate as a food principal and must comply with regional and local regulatory and legal requirements. They are obligated to ensure that neither the safety, nor quality of food items, is compromised during receiving, storage, handling, preparation, packing, transport, and delivery.

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 the Global Food Safety Initiative's 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. Our Third Party 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 or other relevant food safety programs.

### EU Taxonomy Information

Delivery Hero is obligated to apply the regulations of EU Taxonomy according to Article 8 of the Taxonomy Regulation 2020/852 and Article 10 (4) of the Article 8 Delegated Act 2021/2178. For the reporting year 2023, the EU Taxonomy regulation requires the disclosure of the proportion of taxonomy-eligible and non-taxonomy-eligible economic activities for six published environmental objectives, as well as the proportion of taxonomy-aligned and non-aligned economic activities across revenue, capital expenditures and operating expenditures for two of the six published environmental objectives (climate change mitigation and adaptation to climate change).

If Delivery Hero's business activities can be matched to the economic activities of Annex I or Annex II of the Delegated Act amending the previous Climate Delegated Act and the economic activities of Annex I, II, III or IV of the new Environment Delegated Act, 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 of the Delegated Act amending the previous Climate Delegated Act, they are considered as taxonomy-aligned.

Based on a complete analysis of the economic activities of the Annexes of the two Delegated Acts, potential taxonomy-eligible revenues, capital expenditures (CapEx), and operating expenses (OpEx) were assessed. The resulting amounts were then calculated against the respective totals of Delivery Hero for the financial year 2023. Pursuant to Section 315e (1) HGB, Delivery Hero's Consolidated

Financial Statements as of December 31, 2023, 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 toward gathering more granular data and review interpretations of the regulation to conduct the alignment assessment in more depth in the upcoming years. Double-counting of data was avoided by conducting a mapping of all eligible activities with regard to the relevant accounts and expenses, as well as internal control procedures in relation to our accounting system. Currently, no activities have been designated as aligned with the taxonomy, as DH is in the process of developing a comprehensive climate risk assessment, which is expected to be finalized through a pilot project in 2024. Consequently, we are reporting 0% of our turnover, CapEx, and OpEx as taxonomy-aligned for the fiscal year 2023. Our plan for the next year involves conducting a thorough climate risk assessment and striving to enhance our alignment assessment in the subsequent years. Given there are no overlaps between the economic activities and the economic activities do not contribute substantially to multiple environmental objectives., the tables specified in footnote (c) of the Annex II within the Commission Delegated Regulation 2023/2486 of June 27, 2023, are not in the report.

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 2023 forms the denominator of the turnover ratio and can be taken from the **Consolidated Statement of Profit or Loss and Other Comprehensive Income**. The reported revenues are analyzed across Delivery Hero Group and to determine whether they were generated from taxonomy-eligible economic activities in accordance with Annex I or II of the new Climate Delegated Act published in 2023. 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 revenues of the taxonomy-eligible economic activities for the financial year 2023 forms the numerator.

As a result of the analysis, Delivery Hero's revenue from delivery services was 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 24% for Delivery Hero.<sup>1</sup> This is a decrease of almost 2 percentage points from the previous year (26% in 2022) and it is due to an increased proportion of other revenue streams, such as service fees as well as advertising services (including AdTech products) compared to the share of revenue from delivery fees separately charged to the customer.

<sup>1</sup> 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**

	FY 2023			Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)							Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, 2022	Category enabling activity	Category transitional activity
	Code	Turnover (in € million)	Proportion of turnover, 2023	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards			
<b>Economic activities</b>																			
<b>A. Taxonomy-eligible activities</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
Operation of personal mobility devices, cycle logistics	CCM 6.4	-	-															-	
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	-	-															-	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	-	-	-															-	
Of which enabling		-	-															-	
Of which transitional		-	-															-	
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																			
Operation of personal mobility devices, cycle logistics	CCM 6.4	147.7	1.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									2.0%	
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	2,275.6	22.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									24.0%	
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	-	2,423.3	24.4%															26.0%	
<b>A. Turnover of Taxonomy-eligible activities (A.1+A.2)</b>	-	<b>2,423.3</b>	<b>24.4%</b>															<b>26.0%</b>	
<b>B. Taxonomy-non-eligible activities</b>																			
Turnover of Taxonomy-non-eligible activities	-	7,518.6	75.6%																
<b>Total</b>	-	<b>9,941.9</b>	<b>100.0%</b>																

Notes: EL – Taxonomy-eligible activity for the relevant objective; N/EL – Taxonomy-non-eligible activity for the relevant objective

### 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 2023. 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 **Notes to the Consolidated Financial Statements** for further details on additions to property, plant and equipment and intangible assets as well as business combinations). 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 related 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 the 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 resulted in a taxonomy-eligible share of CapEx of almost 37% for Delivery Hero in 2023 (29% in 2022). The increase in CapEx ratio is primarily due to a decrease in overall investments, notably stemming from diminished organic expansion and the absence of significant acquisitions. This decline reflects a strategic shift from prioritizing growth towards emphasizing profitability and positive cash flow. Consequently, expenditures tied to property, plant and equipment and acquired intangible assets, decreased compared to last year resulting in an overall decrease in the denominator of the CapEx ratio.

## EU TAXONOMY

### CAPEX

Economic activities	Code	FY 2023		Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)							Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx, 2022	Category enabling activity	Category transition- al activity
		CapEx (in € million)	Proportion of CapEx, 2023	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards			
<b>A. Taxonomy-eligible activities</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy- aligned)</b>																			
Operation of personal mobility devices, cycle logistics	CCM 6.4	-	-																-
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	-	-																-
Acquisition and ownership of buildings	CCM 7.7	-	-																-
Data processing, hosting and related activities	CCM 8.1	-	-																-

Notes: EL – Taxonomy-eligible activity for the relevant objective; N/EL – Taxonomy-non-eligible activity for the relevant objective

**EU TAXONOMY**

**CAPEX (continuation)**

	FY 2023			Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)						Proportion of taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx, 2022	Category enabling activity	Category transition- al activity
	Code	CapEx (in € million)	Proportion of CapEx, 2023	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity			
Economic activities																		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	-	-	-															-
Of which enabling		-	-															-
Of which transitional		-	-															-
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																		
Operation of personal mobility devices, cycle logistics	CCM 6.4	0.0	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	8.1	1.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									2.6%
Acquisition and ownership of buildings	CCM 7.7	165.5	35.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									26.0%
Data processing, hosting and related activities	CCM 8.1	0.3	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.4%
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)	-	173.9	36.9%															29.0%
<b>A. CapEx of Taxonomy-eligible activities (A.1+A.2)</b>	<b>-</b>	<b>173.9</b>	<b>36.9%</b>															<b>29.0%</b>
<b>B. Taxonomy-non-eligible activities</b>																		
CapEx of Taxonomy-non-eligible activities	-	297.1	63.1%															
<b>Total</b>	<b>-</b>	<b>471.0</b>	<b>100.0%</b>															

Notes: EL – Taxonomy-eligible activity for the relevant objective; N/EL – Taxonomy-non-eligible activity for the relevant objective

### 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 2023 (see **Notes to the Consolidated**

**Financial Statements** for further details on expenses during 2023).

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 the core business, Delivery Hero further classified material operating expenditures in buildings as taxonomy-eligible through the economic activity 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 include repair and maintenance costs and expenses for short-term leases. No other expenditures related to day-to-day servicing were included. This resulted in a taxonomy-eligible share of OpEx of 6% for Delivery Hero in 2023 (7% in 2022). The decrease in the OpEx ratio for 2023 is due to an increase in the average number of people employed in research and development activities compared to last year resulting in an overall increase in the denominator of the OpEx ratio. Notably, the numerator did not change significantly from the prior year value, with the alteration occurring mostly in the denominator.

## EU TAXONOMY

### OPEX

Economic activities	FY 2023			Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)									
	Code	OpEx (in € million)	Proportion of OpEx, 2023	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, 2022	Category enabling activity	Category transition- at activity
<b>A. Taxonomy-eligible activities</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
Operation of personal mobility devices, cycle logistics	CCM 6.4	-	-														-		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	-	-														-		
Acquisition and ownership of buildings	CCM 7.7	-	-														-		
Data processing, hosting and related activities	CCM 8.1	-	-														-		

Notes: EL – Taxonomy-eligible activity for the relevant objective; N/EL – Taxonomy-non-eligible activity for the relevant objective



**EU TAXONOMY**

**OPEX (continuation)**

	FY 2023			Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)						Minimum safeguards	Proportion of taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, 2022	Category enabling activity	Category transition- al activity
	Code	OpEx (in € million)	Proportion of OpEx, 2023	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity				
Economic activities																			
OpEx of environmentally sustainable activities (Taxonomy-aligned)	-	-	-															-	
Of which enabling		-	-															-	
Of which transitional		-	-															-	
<b>A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																			
Operation of personal mobility devices, cycle logistics	CCM 6.4	0.2	0.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.0%	
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	1.7	0.3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.5%	
Acquisition and ownership of buildings	CCM 7.7	27.9	5.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									6.3%	
Data processing, hosting and related activities	CCM 8.1	1.5	0.3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.4%	
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	-	31.3	6.2%															7.2%	
<b>A. OpEx of Taxonomy-eligible activities (A.1+A.2)</b>	-	<b>31.3</b>	<b>6.2%</b>															<b>7.2%</b>	
<b>B. Taxonomy-non-eligible activities</b>																			
OpEx of Taxonomy-non-eligible activities	-	472.0	93.8%																
<b>Total</b>	-	<b>503.3</b>	<b>100.0%</b>																

Notes: EL – Taxonomy-eligible activity for the relevant objective; N/EL – Taxonomy-non-eligible activity for the relevant objective

## 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 2023. In compliance with the 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, the Middle East and Africa, Europe, and Latin America. Further information on Delivery Hero’s business model can be found in the **Combined Management Report 2023**.

This NFR has been prepared in orientation to the recommendations of the Task Force on Climate-related Financial Disclosure (TCFD), the Sustainability Accounting Standards Board (SASB) framework, and in reference to the Sustainability Reporting Standards by the Global Reporting Initiative (GRI). 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 2023**.