

# NON-FINANCIAL REPORT FOR THE GROUP

## General

### About this report

This report is designed to provide insights to our stakeholder groups (see table on page 71) that influence or are influenced by our business, such as customers, communities, NGOs, investors, regulators, employees, suppliers, riders, and business partners. The goal of the report is to offer our stakeholders a comprehensive perspective on our operations and our capacity to generate and sustain value over time.

Throughout 2023 and 2024, Delivery Hero<sup>1</sup> carried out a comprehensive double materiality assessment (DMA) following the European Sustainability Reporting Standards (ESRS), specifically ESRS 1 and EFRAG Implementation Guidance 1 Materiality Assessment. The DMA builds the basis for identifying our material sustainability topics. This report and the sustainability topics it covers adhere to the commercial code requirements outlined below.

### Reporting frameworks and legal disclosures

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 2024. In compliance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): “Assurance Engagements Other than Audits or Reviews of Historical Financial Information”, it has been reviewed by KPMG AG Wirtschaftsprüfungsgesellschaft to obtain limited assurance relating to the disclosures legally required under Sections 315b, 315c, and 289b through 289e HGB.

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), in accordance with section 289d of the HGB. 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 for certain aspects. Additionally, reference tables for the recommendations of the NFRD, TCFD, SASB, and GRI can be found at the end of the Annual Report. As all the aspects described apply equally to DH SE and the Group, no separate framework in accordance with Section 289d of the German Commercial Code (HGB) was applied for the parent company.

The NFR also references significant non-financial risks in accordance with Section 289c (3) Nos. 3 and 4 HGB when 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 Delivery Hero’s Enterprise Risk Management (ERM) framework and follows the Committee of Sponsoring Organizations of the Treadway Commission (COSO) 2017 requirements. Further information on risk management and identified non-financial risks at Delivery Hero can be found in the Risk and Opportunity Report 2024.

### Reporting period, scope, and boundaries

The non-financial information in this report covers the performance of Delivery Hero for the period from January 1 to December 31, 2024. The scope of entities included in our non-financial reporting is the same as the basis for our consolidation, which can be found on page 161. Details regarding the scope and applicability for each material topic and its associated metrics are provided in the sections where these topics are covered.

<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.

### Sustainability approach and material issues

At Delivery Hero, our commitment to sustainability is embedded in our strategic foundations and defined within our Group value: “We are heroes because we care”. Our core operations focus on unlocking economic opportunities and sustainable growth in a way that is consistent with our principles. This means taking responsibility for our business’s impact, reducing our environmental footprint, and seeking long-term solutions for ourselves and our industry. This also means we are committed to fostering a workplace that celebrates individual differences and ensures equal opportunities for all employees, recognizing that diverse perspectives drive innovation and contribute to a sustainable, thriving business.

### Our strategic priorities

Sustainability is part of our strategic foundation and guides our business activities. We focus on fostering sustainable long-term value by building and investing in local businesses that empower local entrepreneurs. We create opportunities for business owners, business partners, riders, employees, and communities, while promoting sustainability as a shared commitment across our value chain.

We aim to act responsibly by being mindful and strategic in our activities and we keep working to elicit the same approach from our suppliers and business partners. 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 the European Tech Alliance and the Delivery Platforms Europe, and we partner with the United Nations World Food Programme.

Our Corporate Social Responsibility (CSR) & Sustainability strategy is reflected in our organizational structure, processes, and initiatives. At Delivery Hero, we follow a decentralized approach: brands develop and implement sustainability strategies tailored to maximize impact in their respective markets. These strategies contribute to the overarching Group strategy, which is centrally established and managed with support from the brands. In 2024, the Group and its brands continued to collaborate, identifying opportunities and sharing best practices to drive sustainability progress.

In 2024, Delivery Hero continued to uphold the Management Board’s accountability for Environmental, Social, and Governance (ESG) topics by including ESG targets as part of the variable Management Board compensation. These targets are tied to three of our material topics – electrification of deliveries, rider safety, and cyber security – and are translated into internal KPIs, which are integrated at both the brand and market levels. The ESG targets and results for 2024 are the following:

Environment Target	Social Target	Governance Target
% increase of own delivery orders completed by EVs by end of 2024 in select markets against 2023 baseline.	% reduction in rider accident rates against 2023 baseline.	Achieving top 3 BitSight cyber risk rating within peer group <sup>1</sup> by the end of 2024.
- Target: 15%	- Target: 7%	- Target: 3rd Place
- Result: approx 30%	- Result: approx 8%	- Result: 2nd Place

<sup>1</sup> Delivery Hero selects relevant companies from BitSight ranking to create a custom peer group for benchmarking.

The Group's CSR & Sustainability team operates through key strategic pillars, such as climate action, social impact, and rider safety, and works in close collaboration with the Non-Financial Sustainability Reporting team. The teams report to management team members, and respectively management board members, ensuring alignment with the company's strategic priorities and accountability at the highest level. They are supported by various teams at Delivery Hero SE, across our brands and external stakeholders (e.g., relevant specific NGOs), leveraging specialized expertise when needed. Together, they serve as enablers, providing subject matter expertise and strategic guidance to central, regional, and local teams, helping drive sustainability and reporting agenda requirements.

Our CSR & Sustainability efforts during this reporting period were carried out in collaboration with regional and central teams and centered on climate action, with a particular emphasis on the reduction of delivery emissions. In addition to our environmental focus, we remain deeply committed to the social aspects of sustainability, for both our internal workforce and partners. Rider safety remains one of our highest priorities. Furthermore, we are actively working to improve security measures and the management of data security protocols, which are key components of ensuring a secure and efficient environment for all our stakeholders. These topics were prioritized based on our double materiality assessment, business impact, and industry relevance.

### **Sustainability governance**

The Supervisory Board plays a central role in overseeing Delivery Hero's strategic direction, governance, and risk management, which also includes sustainability matters.

At the end of every financial year, the Strategy Committee and the Supervisory Board oversee and discuss the strategic planning for the forthcoming financial year together with the Management Board and members of the senior management. This includes the strategic foundations and sustainability issues relevant to the Delivery Hero Group as well as corresponding initiatives. The objective is to reaffirm Delivery Hero's commitment to both its financial sustainability and the sustainability of its ecosystem while addressing the material impacts, risks, and opportunities (IROs) linked with sustainability matters.

Within the Supervisory Board, the Audit Committee is responsible for overseeing, advising, and supervising matters related to sustainability reporting obligations as well as the audit and assurance of the NFR. In 2024, the Supervisory Board also appointed one of its members as the sustainability expert on the Supervisory Board.

The Supervisory Board actively incorporates sustainability IROs into its oversight of financial and strategic planning. This involves critically evaluating economic decisions and ensuring internal controls for major transactions, business expansions, and risk management. It also involves critically evaluating the key sustainability impacts and risks that are most important to the business's ability to generate value.

The Supervisory Board and the Audit Committee are regularly informed about sustainability matters throughout the reporting period to ensure informed decision making.

In 2024, the Supervisory and Management Boards monitored the double materiality assessment. They also reviewed and validated the methodology, value chain, and outcomes.

### **Sustainability-related performance in incentive schemes**

Each year, the Supervisory Board sets targets on key ESG topics, aligning them with material IROs that shape the short-term incentive component of the Management Board's variable compensation, ensuring continuous improvement on critical priorities such as electrification of deliveries, rider safety, and cyber security. The progress toward these targets is monitored at least quarterly by receiving reports from the Management Board and the relevant teams.

### **Double materiality assessment**

Throughout 2023 and 2024, Delivery Hero iteratively conducted a comprehensive double materiality assessment (DMA) following the CSRD (ESRS 1 and EFRAG Implementation Guidance 1 Materiality Assessment) and the associated European Sustainability Reporting Standards (ESRS). This assessment aimed to identify, assess, and prioritize material IROs within our own operations and value chain. The focus was twofold: the effects on people and the environment (impact materiality) and the identification of material risks and opportunities with financial implications related to sustainability matters (financial materiality). The DMA covered our full value chain, including upstream, our own operations, and downstream.

The results of the DMA were shared with our management and governing bodies to ensure their awareness of the process and outcomes. The results have informed our sustainability strategy, guided the launch of initiatives, and enabled compliance with relevant sustainability reporting frameworks. Moreover, the DMA provided an opportunity to further assess our business strategy, operations, activities, and partnerships, incorporating valuable insights from a broad range of stakeholders.

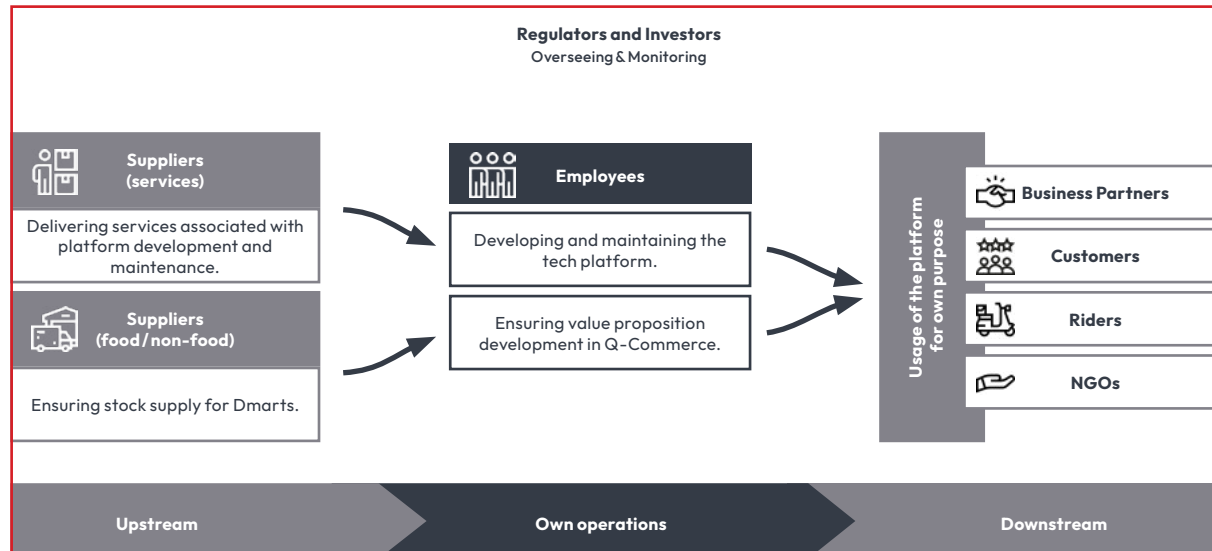
The DMA process was divided into four sequential phases as outlined below.



**Phase 1: Context**

As a first step, we identified and mapped our value chain. We centered our value chain design around who we are as a business – a global leader in the tech industry, connecting customers with their favorite restaurants and stores through seamless online platforms. Our core product is our technology, which powers 70+ countries’ ecosystem through local brands: PedidosYa, foodora, foodpanda, Glovo, talabat, efood, Yemeksepeti, InstaShop, Hungerstation, foody, and Woowa.

We focused on our two business models – Platform Operations and Q-Commerce – and how they determine our value chain across all dimensions: upstream, own operations, and downstream. Both Platform Operations and Q-Commerce rely on external suppliers to support us in our work to accomplish the Delivery Hero mission to “always deliver an amazing experience”. Business partners, riders, customers, and NGOs benefit from innovative technological platforms that provide seamless access to Delivery Hero’s marketplace. All interests of relevant stakeholders were taken into account when the



DMA was carried out, so as to aim for a complete understanding of the dimensions where our business activities might have a relevant impact.

We recognize that the guidelines for the implementation of the CSRD are still evolving, with adjustments underway and national transposition still pending in certain countries, including Germany. The absence of established industry practice is also making interpretation and implementation more complex. The regulatory status of platform workers, mainly riders in our context, remains a subject of ongoing debate in some markets, both from a legal and judicial perspective, as outlined in the “Risk and Opportunity Report” section of the Group’s combined management report. Our 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 delivery services.

Following the European Sustainability Reporting Standards (ESRS), we have assessed the categorisation of riders in our value chain under ESRS S1 “Own workforce” and ESRS S2 “Workers in the value chain”. Based on this assessment, we classified the direct employment model within our own workforce while freelance and third-party provider models as workers in the value chain. We will continue carefully reviewing this categorisation over time as industry practices, regulatory guidance and market standards develop.

**Phase 2: Identification**

In this phase, we identified IROs across our value chain over the short-, medium-, and long-term, as well as affected stakeholders. We considered regulatory provisions, sustainability standards, and guidelines, including SASB, GRI, ENCORE, WHO, and UNEP. We also used our internal enterprise risk register, developed through regular risk management processes, which provided a financial perspective.

Following the initial identification of IROs, we mapped them to the ESRS-related topics by proceeding through three key steps:

- **Engaging Experts:** Subject-matter experts at both the central and local levels were selected to provide insights into the IROs that fell within their areas of expertise. We relied on individual contributors and managers, who were responsible for evaluating the full spectrum of impacts, risks, and opportunities – both actual and potential – within their respective domains.
- **Capacity Building:** Onboarding sessions were provided for the identified experts to give them a better understanding of the double materiality process and methodology, including impact and financial materiality, to ensure they could effectively contribute to the framing and evaluation of the IROs.
- **IRO Mapping:** The experts participated in sessions to identify and review relevant topics and IROs, and to map domains (e.g., security, privacy, environment) and value chain elements relevant to each potentially material IRO. This analysis disaggregated IROs by domain and business model (Platform Operations and Q-Commerce), enabling a thorough assessment. It also enabled the teams to take a closer look at potential material impacts derived from local operations.

This detailed disaggregation was essential to comprehensively understand the relevance of each IRO in relation to the diverse business characteristics of brands, and to gather stakeholders' points of view on their relevance for business strategy.

### Phase 3: Assessment

During the assessment phase, experts systematically evaluated the materiality of the IROs we identified across our value chain. Each IRO was assessed by subject-matter experts and subsequently reviewed by external consultants.

### Impact materiality

Impact materiality was assessed based on the severity of impacts. For negative impacts, severity was assessed considering scale, scope, and irremediability, and for positive impacts, severity was assessed considering scale and scope. For potential impacts, the likelihood of occurrence was also factored into the scoring.

For impact materiality, we use a scale from 0 to 15. The score of 0 has been assigned to impacts considered as not relevant. The score of 15 has been assigned to impacts evaluated to be high in scale, widespread, and extremely difficult to remediate. As a result, impacts that had an assigned score of 8 or above were considered material.

The following key considerations guided the impact materiality assessment:

- **Business Models:** Delivery Hero operates in the form of two primary business models: Platform Operations and Q-Commerce. The specific characteristics of each of them have been considered accordingly.
- **Actual Impacts:** These were defined as impacts that have been proven to occur within Delivery Hero's own operations or in specific sections of our value chain.
- **Potential Impacts:** These are impacts for which there is no direct evidence of occurrence in Delivery Hero's value chain, but where public and internal data and information indicates their relevance.
- **Irremediability:** For both actual and potential negative impacts, irremediability was assessed from two perspectives: the ability to reverse the impact already caused, and the cost or extent of implementing preventative measures.

### Financial materiality

For financial materiality, experts evaluated the magnitude of financial effects alongside the likelihood of their occurrence. The rating scale for risks and opportunities combined these factors, assessing both the potential magnitude of financial

effects and their likelihood of occurrence. The financial materiality assessment also considered Delivery Hero's ability to continue accessing resources and maintaining business relationships and partnerships in the future. Specifically, a 1 to 5 rating scale was used to assess the financial materiality of DMA topics, with 1 assigned to those situations with minimum risk / opportunity occurrence and magnitude in the short, medium, and long term, and 5 for those situations with the highest rates. As a result, risks and opportunities that had an assigned score of 3 or above were considered material.

The interlinkage between impacts, the dependencies between topics, and the resulting risks and opportunities were carefully analyzed to ensure a comprehensive understanding of our material sustainability matters.

### Phase 4: Prioritization

In the final phase of the DMA, the results from previous phases were consolidated and validated by the Supervisory and Management Boards to further prioritize material topics for strategic planning and reporting purposes.

A preliminary draft outlining material matters and the associated IROs was reviewed by internal functional leads, including the Head of Sustainability and the Head of the Governance, Risk, and Compliance (GRC) team. Feedback and input from these functions refined the scoring and positioning of the IROs in the value chain. This collaborative, iterative process, involving subject-matter experts, led to adjustments in the descriptions, sub-topics, and scores. Relevant changes were documented and subsequently approved by the experts involved. The final results were confirmed by the appointed Steering Committee and presented to the Supervisory Board for their review and sign-off.

Our material topics are summarized below.

Upstream	Own operations	Downstream
<b>Climate change</b> Climate change adaptation   Climate change mitigation   Energy		
		<b>Pollution</b> Air pollution
		<b>Resource use and circular economy</b> Inflow   Outflow   Waste
	<b>Our employees</b> Social dialogue   Freedom of association   Collective bargaining   Health & Safety   Diversity, equity and inclusion   Training & skills development   Privacy	
<b>Workers in the value chain</b> Secure employment   Working time   Adequate wages		<b>Workers in the value chain</b> Secure employment   Working time   Adequate wages   Social dialogue   Freedom of association   Collective bargaining   Health & Safety   Child labor   Forced labor
		<b>Customers</b> Privacy   Access to information   Health & Safety
	<b>Business ethics and conduct</b> Corporate culture   Corruption and bribery	

### Stakeholder engagement

Engaging with stakeholders across Delivery Hero’s value chain is fundamental to our business models. We strategically tailor this engagement based on their role in the value chain, legal obligations, and contribution to the Group’s business. Regulators and investors, with their oversight and monitoring responsibilities, provide critical perspectives that inform our governance and accountability practices. Suppliers play a key role in maintaining operational efficiency and ensuring responsible sourcing. Our technology powers a dynamic ecosystem of business partners, customers, and riders, and we are committed to recognizing and addressing their needs and interests in our strategic decisions. Additionally, NGOs and civil society organizations provide insights that help drive more impact into our sustainability initiatives.

The objective of these engagements is to integrate the stakeholders’ perspectives into our strategy and decision-making, ensuring our business remains aligned with evolving expectations and regulatory standards. DH stakeholders have been engaged in the DMA process through meetings and consultations, providing valuable insights. By embedding these engagements into our operations, we are better positioned to meet the challenges and opportunities of a sustainable and inclusive economy.

DH stakeholder groups	Engagement process
Customers	Satisfaction surveys, social media, brand studies (focus groups, surveys).
Employees	Engagement survey, training, performance management process, all-hands / update meetings, Supervisory Board representation.
Suppliers	Account management operations, supplier onboarding.
Investors	Publication of financial statements, bilateral engagement with investors and analysts, participating in investor conferences and roadshows.
Business Partners	Engagement surveys, account management operations.
Riders	Engagement surveys, safety training and initiatives, support programs.
Communities / NGOs	Volunteering programs, virtual talks / events, partnerships.
Regulators	Dialogue with regulators in local markets.

## Environment

### Climate change

At Delivery Hero, we are committed to reducing the environmental impacts of our operations and our value chain. As a leader in our industry, we strive to take a holistic approach by creating solutions that benefit the entire delivery ecosystem. This involves fostering sustainable practices with our partners, our riders, and the communities where we operate. Our efforts are centered on addressing the environmental domains most affected by our business, with a particular focus on the greenhouse gas (GHG) emissions generated by our operations and platforms.

### Climate strategy

Climate change is a challenge everyone faces and it requires collective action to address. Delivery Hero is playing its part by committing to science-based targets (SBTs) and implementing our Climate Action Plan by 2032.

Key focus areas in the near-term of our strategy include:

- Expanding renewable electricity sourcing for our infrastructure;
- Accelerating the transition to zero-emission deliveries mainly through a focus on electric vehicles;
- Utilizing demand planning software, improving operations and commercial strategies to reduce supply chain emissions in our Dmarts; and
- Promoting sustainable packaging with a focus on reducing “single-use plastic packaging” or “packaging waste” across our platforms.

To ensure the effectiveness of our Climate Action Plan, we have invested in research projects aimed at identifying impactful and quick-result initiatives. These studies cover essential domains, such as electric vehicle utilization, renewable energy sourcing, and emissions associated with the lifecycle of groceries sold through our Dmarts. The findings guide our short- and mid-term efforts and inform long-term reduction projects.

Reducing emissions in our value chain is another important aspect, particularly those emissions arising from deliveries, food packaging and resource sourcing. Through strategic participation in industry associations and partnerships across public, public-private, and private sectors, we engage in cross-industry collaboration on sustainability topics such as electric vehicles, and advocate for policies aimed at reducing Scope 3 emissions. As a platform connecting various stakeholders, we promote an eco-friendly delivery culture through targeted education and campaigns. For customers, we run in-app features and certification programs to highlight sustainable choices, such as promoting plant-based meals and eco-friendly products. Restaurant owners benefit from initiatives like Woowa’s Green Class and the Sustainable Restaurant Certificate, which equips them with environmental knowledge for sustainable operations. For riders, we focus on safety and sustainability, supporting the adoption of electric vehicles during the training programs with the Baemin Rider School.

As the global focus on sustainable and plant-based solutions increases, we see this as a possibility to adapt and innovate. As such, our platform is offering more sustainable and low-carbon solutions in response to market demands and our values. Our teams are actively working to provide customers with options for sustainable choices on our platform, for example with our cutlery opt-out and the Less Rice initiative, which are aimed at reducing unnecessary waste. These efforts empower both our business partners and our customers to make environmentally conscious decisions, ultimately reducing their carbon footprint and emissions. Although these initiatives are still being refined, they have demonstrated opportunities for measurable tangible benefits in waste reduction and environmental awareness. We continue to leverage the insights from these programs to enhance their effectiveness and overall impact.

To further reinforce Delivery Hero's commitment to sustainability and making a positive impact in the communities in which we operate, the Supervisory Board has set ESG targets for Management Board members for FY 2024. The environmental target focuses on the electrification of our fleet in selected markets, which were chosen based on market and operational readiness. Information on sustainability-related performance in incentive schemes can be found in the section on Sustainability Governance, and in the Compensation Report.

As we continue to grow, we are committed to ensuring that our expansion aligns with our sustainability targets. We continue to explore new business opportunities that enable us to offer low-carbon solutions while maintaining our financial growth. By integrating sustainability into our business activities, we position ourselves to succeed in a rapidly evolving market.

### Science-based targets

Our science-based targets, verified by the Science-Based Targets initiative (SBTi<sup>2</sup>), are the core of our Climate Action Plan. By 2032 we are committed to:

- Reducing absolute Scope 1 and Scope 2 GHG emissions by 50.4%, from a 2022 base year.
- Reducing Scope 3 GHG emissions by 58.1% per million euros of gross profit, from a 2022 base year.

The Climate Action Plan focuses on four key areas to meet our targets:

#### Scope 1 and 2

- **Renewable energy:** We aim to transition to 100% renewable electricity for all owned or leased infrastructure by 2032.

#### Scope 3

- **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% by 2032 and to encourage the transition to electric vehicles for 50% of orders. (b) Bundle up to 35% of orders by 2032 to reduce the emissions on a per-order basis by 10%.
- **Packaging:** Expand the use of sustainable packaging to 42% of orders by 2032, both through encouraging organic change among our business partners and by offering sustainable packaging directly to business partners.
- **Groceries:** Decrease supply chain emissions associated with Dmart products by 40% by 2032, by working with vendors to increase the proportion of climate-friendly products in Dmart GMV.

The three categories of Scope 3 emissions outlined above are challenging areas in which to drive change because they require stakeholders in our value chain to transition away from their existing practices.

We are in the initial process of developing a climate transition plan that is aligned with the target of limiting global warming to 1.5°C above pre-industrial levels. With our science-based targets as a basis, we are building a more holistic approach that incorporates elements such as changes to products and services. This effort will help support an integrated and sustainable transition.

### Climate-related risks and opportunities assessment

At the beginning of 2024, with the support of a credible consulting partner, we concluded a climate risk assessment to assess physical and transition risks and opportunities, following the TCFD framework's risk categorization.

#### Physical risks

The physical risks identified are those that are associated with extreme weather events (acute hazards), such as heatwaves, tropical cyclones, droughts, windstorms, heavy snow, water

scarcity, heavy rainfall, and flooding, as well as long-term climatic changes like heat stress (chronic hazards).

The climate risk assessment focused on the exposure of our business activities and assets, using the geolocations of our offices and Dmarts as a proxy for areas with delivery activities, customers and partners, under two climate scenarios (+2°C and +4°C) and three time frames: near-term (2025), medium-term (2030), and long-term (2050). Under both climate scenarios, the most significant hazards to DH remain consistent in the medium and long term. Heat stress, heatwaves, and heavy rainfall pose the largest risks due to the change in their intensities and / or frequencies.

The most significant changes in the share of our sites and business activities exposed to moderate or higher levels of risk occur in the warmest scenario (+4°C), with approx. 20% of assets exposed to these risks.

We have conducted an additional survey to assess the potential financial impact of physical hazards in the near term (2025) by prioritizing significant markets. Based on this assessment, physical hazards do not have a substantial impact on our finances in the near term. This served as input for our enterprise risk management framework.

#### Transition risks and opportunities

We initially considered a list of 16 transition risks and opportunities from four categories: policy and legal, market, technology, and reputation. Based on the perceived business impact of these risks and opportunities resulting from a survey sent to relevant DH stakeholders, as well as the estimated degree of change under future climate scenarios (< 2° C) as assessed by our consulting company partner, we prioritized five transition risks and opportunities for a hotspot climate analysis with a focus on specific relevant markets. These included incentives for low / zero-emission vehicles, low-carbon logistics and deliveries, changing customer preferences towards sustainable diets, circular economy

<sup>2</sup> The SBTi methodology is subject to inherent uncertainties with regard to the underlying scientific findings and forward-looking assumptions on the reduction of greenhouse gas emissions.



measures focusing on packaging, and investors' perception of Delivery Hero's climate ambition and performance. The assessment considered three timeframes. All five transition risks and opportunities were identified to be high or very high in the medium and / or long term.

### Greenhouse gas emissions

Our management approach to this topic is centralized, as calculating an accurate GHG footprint requires special expertise and a consistent methodology. The GHG accounting methodology used by Delivery Hero can be found on our [website](#) (link unaudited by KPMG). The scope of our carbon data collection and reporting from our operations is global, covering our footprint across our regions in Europe, Asia, the 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. The data quality is then assessed by us, using a third-party tool.

As prescribed by the Greenhouse Gas Protocol, we consider emissions within different scopes:

- **Scope 1:** direct emissions from heating, air conditioning installations, and our vehicle fleet.
- **Scope 2:** indirect emissions from the generation of electricity, steam, heat, or cooling purchased from external energy providers<sup>3</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., delivery emissions, are the result of transporting food and other goods to our customers, both from our own deliveries (conducted by riders in our riders community) and from market-place deliveries (conducted by our business partners and vendors). Where accurate data is not available, we use estimations in line with commonly accepted approaches<sup>4</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 that country.

In 2024, the carbon footprint of our global operations amounted to 4,438,271 tCO<sub>2</sub>e (2023: 4,246,156 tCO<sub>2</sub>e). This figure is broken down into Scope 1, 2, and 3 emissions in the table below. Scope 3 emissions make up approx. 98% of our total carbon footprint. Through our Climate Action Plan, we are tackling Scope 3 emissions through key drivers by expanding low-emission deliveries, promoting sustainable packaging, and optimizing purchased goods and services in our Dmarts. Given that deliveries account for around 30% of Scope 3 emissions, we are prioritizing their reduction in partnership with our brands to drive meaningful impact.

In 2024, we used Q1-Q3 actuals and an estimation for Q4 to make our GHG emissions data more accurate and increase efficiency in the data collection process.

### GREENHOUSE GAS EMISSIONS (in tCO<sub>2</sub>e)

	2024	2023	2022
Scope 1 emissions	46,880	38,825	34,574
Scope 2 emissions	65,648	59,358	88,258
Scope 3 emissions	4,325,743	4,147,973	4,150,485
<b>Total carbon footprint</b>	<b>4,438,271</b>	<b>4,246,156</b>	<b>4,273,317</b>

In 2024, Delivery Hero responded for the fourth time to the climate change questionnaire of CDP (formerly known as the Carbon Disclosure Project), a global disclosure network that promotes transparency in climate management. Benchmarking ourselves via CDP helps us drive improvements and mitigate risks in our operations and supply chains. Our submission included our global emissions, and in 2024 we received a B rating, which outperforms the global average, as well as the average within our industry.

### Pollution

Air pollution is one of the most pressing environmental challenges of our time. As a company facilitating delivery services globally, Delivery Hero recognizes the impact of transportation on air quality and greenhouse gas emissions. We understand that the vehicles used for deliveries contribute to urban air pollution, affecting public health and the environment. In this context, air pollution refers to both greenhouse gases (GHG) like CO<sub>2</sub>, which drive climate change, and criteria air pollutants such as nitrogen oxides (NO<sub>x</sub>), particulate matter (PM), and carbon monoxide (CO), which degrade air quality and pose health risks in densely populated areas. Acknowledging this, we are actively exploring ways to promote cleaner last-mile delivery solutions to reduce emissions and combat air pollution. For us, the future of delivery is sustainable, smart, and emission-free.

<sup>3</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>4</sup> The carbon footprint is calculated mainly by using primary data (i.e., data from specific activities within Delivery Hero's value chain). In case of data gaps, secondary data is used, such as industry-average data (e.g., from published databases, government statistics, literature studies, and industry associations), financial data, proxy data, and other generic data.

### Accelerating the shift to sustainable deliveries

Accelerating the transition to electric vehicle deliveries has been our main focus in addressing air pollution since 2023 and is a key component of our Climate Action Plan. As outlined in more detail in the Climate Change chapter, we have set science-based targets related to mobility as part of our Scope 3 SBTi target. Our aim is to 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 (EVs) for 50% of orders. We are also aiming to bundle up to 35% of orders by 2032 to reduce the number of separate trips made and thus reduce emissions and air pollution on a per-order basis by 10%.

Most delivery vehicles are selected and owned or rented by the riders themselves, meaning we often do not have a direct influence on their choice of vehicle. However, we strive to encourage and incentivize riders to adopt more environmentally friendly and efficient transportation options, aligning with our commitment to sustainability. Delivery Hero's most relevant brands have launched various initiatives to advance sustainable deliveries, focusing on increasing the use of EVs and battery-swapping technology, as well as expanding access, reducing costs, and building essential infrastructure to help riders transition to EVs.

In 2024, we surpassed our ESG environment target set for rolling out EVs in selected markets by achieving a year-over-year (YoY) growth of approx. 30%. Our primary focus is the strategic rollout of our EV project in selected operationally ready or near-ready markets. Some of the initiatives, listed below, in our selected markets and beyond, started in 2024, while others began earlier and are still ongoing in 2024.

- Glovo expanded its EV initiatives across multiple markets in 2024, resulting in one out of seven orders being completed using an EV. In Romania, the number of EVs increased to 100 e-cars and e-motorbikes by using a subsidized leasing model with a battery-swapping subscription, building on a partnership with E-Mobility

Rentals, a fast-growing sustainable mobility network based in Bucharest. In Spain and Poland, Glovo collaborated with other brands and EV providers to offer branded vehicles – featuring either Glovo or commercials from other partners – at a discounted price to riders.

- foodora also scaled EVs across select markets, with a notable increase in the use of EVs. In select markets, the number of orders delivered using EVs saw an approximate year-over-year (YoY) growth of 57%, comparing Q3 2024 to Q3 2023. This achievement was driven by enhanced awareness and adoption of EVs, supported by strategic partnerships with EV providers to offer more affordable options, enabling further scaling of sustainable delivery solutions.
- foodpanda has successfully continued its Green Riders program in Taiwan. Established in 2021, the program provides subsidies to encourage EV adoption. In 2024, foodpanda launched an e-bike charging program in Hong Kong with four battery-swapping stations at pandora Dmarts. In Pakistan, foodpanda started collaborating with local manufacturers to test e-bike models and seek government support for EV infrastructure.
- talabat has advanced electric bike adoption with battery swapping and fleet tracking in the UAE. talabat helped deploy around 100 EVs through 5 pilot programs in 2024 with various EV distributors and partnered with third-party logistics providers to offer incentives for switching from internal combustion engine vehicles to EVs. We supported the launch of 3 battery-swapping stations to develop EV infrastructure.
- PedidosYa has implemented pilots to offer electric motorbike rental at preferential rates for active PedidosYa riders in Ecuador and Panama. In Chile and Peru, pilot projects were focused on electric tuk-tuks rented by PedidosYa to deliver market orders from the particular stores involved in the projects. The pilot project in Chile started with two stores in early 2024 and now has six active stores. Between March and December 2024, a total of around 14,000 orders were delivered by electric tuk-tuks.

- In South Korea, DeliveryN, established by Woowahan Youths to promote sustainable delivery practices and ensure job security for riders, continued to employ riders who use company-leased electric motorcycles for deliveries.

Going forward, we aim to expand the EV project to other regions and brands, as well as to all other types of zero-emission deliveries, including bicycles, walkers, and tuk-tuks. To significantly reduce emissions, we will focus on growing and replacing our fleet with more zero-emission alternatives. This includes setting clear targets for zero-emission delivery adoption in markets that are ready for large-scale implementation. These efforts will help us further reduce air pollution, reduce carbon emissions, and contribute to a cleaner and healthier planet. Naturally, scaling our efforts depends on government support in terms of regulations, incentives, and appropriate energy availability and supply. We are therefore committed to working with governments to set standards and to share best practices across brands, ultimately enabling the transition to clean deliveries in the countries where we operate.

### Resource use and circular economy

Efficient resource management is essential to reducing Delivery Hero's environmental impact and driving long-term sustainability. Our focus is on reducing waste and promoting circular economy principles, specifically in the areas of packaging and food waste. We are actively working with our business partners to increase the use of sustainable packaging. To reduce food waste, we have put in place programs and partnerships to donate food, while also working to optimize purchasing quantities and reduce surplus stock.

### Sustainable packaging

Most takeaway food packaging is made from petrochemical-based plastics, which presents challenges in waste management and environmental sustainability, particularly due to the difficulty of recycling food-contact materials. As a result, most of this packaging is either sent to landfill, where it stays intact and causes soil and microplastic pollution, or

incinerated, releasing carbon emissions and harmful pollutants that contribute to climate change. While our business partners decide on the packaging used for deliveries, plastic remains the dominant choice due to its affordability and widespread availability. Many of the countries where we operate lack adequate recycling infrastructure or sustainable packaging regulations, making it even harder to manage waste effectively. Even in areas with established recycling systems, food contamination often means that packaging is discarded as general waste rather than being properly recycled.

We recognize the impact that improper use of plastic packaging has on the environment and are working to reduce the use of plastic packaging in our value chain and own operations. To do this, our brands have three main approaches: prevention, reuse, and using materials made from sustainable content.

– **Prevention:** Several of our brands have introduced initiatives to prevent packaging waste and thereby plastic pollution by giving customers the ability to opt out of receiving plastic cutlery with their order. For example, foodpanda has a “No Cutlery” option that has been used by a significant number of customers, greatly reducing waste on the vast majority of orders. Similarly, Woowa has introduced “No Disposable Spoons and Forks” and “No Complimentary Side Dishes” features in its app. Cutlery opt-out options also exist in the PedidosYa, Yemeksepeti, and talabat apps.

– **Reuse:** foodpanda Hong Kong continued its reusable packaging program in collaboration with the World Wide Fund for Nature (WWF) to close the loop in food delivery. Through the program, customers enjoy their meals in reusable containers, which they then return to designated collection machines in major subway stations. Woowa runs a similar reusable container service in South Korea, where customers can select a reusable container when placing an order. The customer can then request that the container be collected from their door by a service provider, who then cleans and returns it to the restaurant owner. Reusable container services were available in 5 districts of Seoul in 2022 and have since expanded. As of 2024, the service covers 15 districts in Seoul, 8 local governments in Gyeonggi Province, and parts of Incheon.

– **Use of materials made from sustainable content:** The Glovo Store e-commerce platform promotes sustainable packaging by offering eco-friendly alternatives, such as biodegradable, recyclable, or reusable materials, to reduce environmental impact, and in 2024, sold more than 4.5 million units of sustainable packaging to business partners. foodpanda Singapore introduced recycled plastic bags made from 75% recycled materials for the Dmarts, saving over 70,000kg of virgin plastic annually. talabat introduced recycled plastic bags in all its Dmarts in the UAE and is expanding the initiative regionally in 2025. In Taiwan, foodpanda partnered with Deya, a Taiwanese company that makes bags from waste such as fishing nets to combat marine pollution. The partnership focused on introducing delivery boxes made from recycled PET bottles, which can be repurposed into new items like coin pouches after use, promoting resource circulation.

### Fighting food waste and feeding communities

At Delivery Hero we are committed to making a meaningful impact in reducing food waste in our Dmarts operations and in improving food accessibility in the communities we serve. The reduction of food waste is not only essential for environmental sustainability but also for social well-being, as it strengthens food systems and supports those in need. To drive change, we use optimized purchasing and redistribution

techniques to minimize surplus stock, while also partnering with organizations to donate food to vulnerable communities. Through partnerships, technology, and community-driven initiatives, we have made an impact in 2024.

To turn our commitment into action, we have launched and participated in various initiatives and partnerships across multiple brands.

### Rescuing more food, reaching more people

We have expanded our food rescue programs across several brands, working with local food banks and nonprofit organizations to redistribute surplus food.

- PedidosYa strengthened its collaboration with the Global Food Banking Network, helping over 30 food banks distribute fresh and prepared meals to those in need.
- foodpanda continued its collaborations with organizations like OLIO in Singapore, Scholars of Sustenance in the Philippines, and the Foodlink Foundation in Hong Kong, ensuring surplus food did not go to waste.
- Glovo further expanded its connections with 9 new food banks and 76 new NGOs in 12 countries, while also working with logistics providers to transport food donations more efficiently.

### Smart solutions for a bigger impact

Using technology to better monitor and continuously improve our food rescue efforts is at the heart of our strategy.

- PedidosYa launched a real-time tracking system to monitor food donations, making it easier to coordinate with food banks and improve efficiency.
- Advanced forecasting tools are helping us make better purchasing decisions, reduce excess stock, and prevent food waste before it happens.

### Supporting communities through our technology

Beyond food redistribution, we are committed to addressing food insecurity by directly supporting communities with technology.

- Through different NGOs and partnerships, our brands were able to facilitate the donation of approximately 15 million meals in 2024, an increase of over 50% compared to 2023.
- In 2024, our brands continued to partner with the UN World Food Programme's fundraising platform ShareTheMeal, donating over 2.2 million meals. We have leveraged technology across our brands through API integrations, dedicated microsites, and virtual charities designed to look like restaurants within our apps, making it easier for users to contribute seamlessly to the cause.
- Glovo is using technology to support those in need with two platforms: Glovo Access, which provides last-mile logistics for essential goods, and WorldCoo, which enables micro-donations to fund social projects.
- In 2024, Glovo Access delivered 7 million meals to those in need. WorldCoo donated almost 50 million meals, and partnered with 93 new NGOs and seven new merchants.

### Striving for zero food waste

We are at the forefront of sustainable e-retail to work towards eliminating food waste at our brands.

- PedidosYa Dmarts became the first zero food waste supermarket in Latin America, thanks to structured food donation processes and digital tracking tools.
- Across our foodpanda Dmarts, surplus groceries were donated to local communities, including around 2,300kg of fresh produce in Malaysia.
- talabat Dmarts have a shrinkage of around 0.4% based on efficient inventory management and responsible practices.

Going forward, we will continue to uphold our belief that food should nourish people, not go to waste. We will achieve this by leveraging technology, fostering partnerships, and expanding our community-driven initiatives, which empower local communities and individuals to play an active role in reducing food waste.

## Social

### Our employees

We are dedicated to making Delivery Hero a safe and equitable place to work for our over 40,000 employees worldwide (as of December 2024), fostering an environment where individuals can thrive, grow, and continuously develop their careers. Our employees work mainly in our offices, at our Dmarts, and a minority as riders. They all play a crucial role in fulfilling our mission – “to always deliver an amazing experience”.

Our People teams and Legal teams, both at the central level and within our brands, work together to create and continuously improve the right processes and tools that empower and support our employees.

### Equal treatment

#### Diversity, equity, 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. We want our employees to embrace their diverse backgrounds, which we promote by building strong communities that celebrate a broad range of perspectives.

Our Global Diversity, Equity, & Inclusion (DE&I) strategy focuses on three pillars related to hiring, developing, and retaining office employees from underrepresented backgrounds:

- **Increase representation:** To build a team of Delivery Hero employees whose perspectives reflect the diversity of the customers we serve, our main priority is to create 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 to foster a culture where everyone can come to work and be themselves.

Though the strategy has a global reach, we firmly believe in a federated model that gives each of our regions and brands enough autonomy to act on topics that are impactful and pertinent to their reality.

The tech industry is known for its gender imbalance, particularly in technical and leadership roles. At Delivery Hero, we are committed to shifting this paradigm and increasing gender representation at all managerial levels, with a particular focus on our tech organization. More information about our Diversity Advisory Board and Leadership program can be found in the Corporate Governance section.

### DE&I training

We have introduced DE&I training for all Delivery Hero office employees. This training focuses on real-life scenarios, ensuring that they can identify and address inappropriate behaviors in their daily interactions.

We also offer a specific Discrimination and Harassment training that focuses on identifying, preventing, and addressing various forms of harassment and discrimination in the workplace. This training is available to employees through our internal platforms, ensuring easy and continuous access. It provides practical guidance on recognizing inappropriate behavior, reporting violations, and understanding the channels in place to address concerns confidentially and professionally.

**Fair career opportunities**

Increasing representation starts with recruiting candidates from diverse communities that can bring varied perspectives. Our recruitment team actively seeks out gender- and culturally diverse talent, ensuring a more inclusive hiring process.

**Unbiased promotion processes**

To ensure the benefits of diversity are reflected at all job levels, our performance review processes are designed to minimize unconscious bias in promotion decisions. All office employees and their managers can request and collect 360-degree feedback all year round to gain a clear picture of their achievements and areas for growth. Calibration rounds and management meetings ensure cross-departmental alignment on fair rating and promotion.

**Employee Resource Groups**

To reinforce our commitment to inclusion, we support several Employee Resource Groups, internally referred to as Hero-Communities. These purpose-driven communities create a direct line of communication between underrepresented groups and senior leadership. This connection helps ensure that our leadership makes informed decisions to improve their working experience.

**Promoting female leadership**

We are committed to fostering an inclusive leadership culture by providing leaders from diverse backgrounds with the tools, resources, and support their need to grow and succeed. Across our brands and regions, we offer a range of leadership development initiatives designed to refine leadership skills, expand professional networks, and facilitate knowledge sharing with senior leaders.

As part of these efforts, some brands and regions have introduced targeted programs, such as Women in Leadership, a six-month executive-sponsored initiative aimed at strengthening leadership capabilities. This program offers executive coaching, workshops led by external experts, and peer

learning opportunities to support professional growth and career progression.

Additionally, we cultivate leadership development through fireside chats and panel discussions where internal and external leaders share their experiences, challenges, and achievements.

**Discrimination**

In the aim of embedding respect, tolerance, and inclusion in our culture, we have implemented policies, systems, and processes. These measures are designed to enable all employees to voice their experiences and raise concerns regarding any instances of discrimination, harassment, or bullying through the Speak Up Portal.

Our Anti-Harassment & Anti-Discrimination Policy acknowledges the importance of creating a diverse, equitable, and inclusive workplace. This policy specifically addresses the unique challenges faced by underrepresented groups, protects identities within our workforce, and aims to foster an environment where all employees feel valued and supported. The policy addresses various forms of discrimination, covering areas such as racial and ethnic origin, gender, sexual orientation, gender identity, disability, age, religion, political opinion, national or social origin, marital status, and others. It also complies with European Union regulations and national laws, extending protections for individuals based on pregnancy, parenthood, and health conditions. We have made specific commitments to support individuals from vulnerable groups within our workforce by implementing equitable accommodations for disabilities and fostering a culture of inclusivity.

The policy applies to employees at every level of the organization, including permanent and temporary staff, management, and board members. The geographic scope spans across global operations, and the policy covers interactions in all work-related settings, including company-sponsored

events, business trips, training sessions, and conferences. Moreover, private interactions between employees that could negatively impact the work environment also fall within the policy's jurisdiction. This way, we ensure a comprehensive approach to fostering a positive and collaborative workplace.

To proactively prevent, mitigate, and address discrimination, training programs and awareness initiatives are in place to familiarize employees with their rights, as well as the policies and procedures for reporting any violations<sup>5</sup>.

In addition, the Delivery Hero Code of Conduct sets out our values, rules, standards, and principles, outlining what we expect from all Group employees. We believe in equal opportunities for all applicants and Heroes regardless of race, ethnic origin, age, skin color, gender, nationality, sexual orientation, gender identity and/or its expressions, social class, religion, age, physical characteristics, health conditions, pregnancy or situations related to maternity / paternity, marital status, disability, ancestry, political opinions, or any other forms of discrimination. Our Code of Conduct aligns closely with established international frameworks, primarily the UN Guiding Principles (UNGPs). For more details on our Code of Conduct, please refer to the Governance section.

Accountability for the Anti-Harassment & Anti-Discrimination Policy and our Code of Conduct is upheld at the highest levels of the organization, with the Management Board, the Chief People & Sustainability Officer, and the General Counsel playing key roles in policy approval and oversight. To ensure accessibility and awareness, all policies are made available to employees through internal platforms.

**Employee development**

We offer ongoing learning, training, and internal mobility opportunities, so our employees can grow with and within the organization. Our talent engagement approach focuses on growth and leadership.

<sup>5</sup> These include the Anti-Harassment and Anti-Discrimination Policy, Code of Conduct, Speak Up Guidance, and our compliance portal.

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 office employee and € 500 per part-time employee for external learning and development. These amounts refer to the budget allocated for employees at the Central Headquarters. Similar budgets exist in some global counterparts, though they vary in amount and targeted employees.

Our performance management process has been in place at Delivery Hero since 2020. 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, managers have regular one-on-one meetings with their team members.

In 2024, growth planning has been a key initiative for the Talent teams at Delivery Hero. Our focus has been on implementing new global Career Frameworks to define role expectations across job functions and management levels. This initiative aims to provide employees with clear performance expectations and outline the skills needed for career growth.

Additionally, coaching has been a key focus for the Talent & Culture team. In partnership with an online coaching provider, we have supported global employees in developing the skills and behaviors needed to progress toward their goals. In 2024, employees globally invested a total of 2,564 hours in coaching with BetterUp.

Since 2022, we have used LinkedIn Learning as our one-stop global online learning platform. Our office employees spent an average of almost 2 hours on the platform in 2024. Since October 2024, all permanent employees at the Central Headquarters have also had access to the Udemy Business platform, along with some of our employees in Türkiye and Latin America. The platform offers an extensive library of technology and business skills content. The majority of

employees who had access to Udemy spent an average of 4.5 hours watching content in 2024.

The Talent & Culture team at Delivery Hero continued to organize numerous leadership programs, including the Global Senior Leadership Program. In 2024, 48 business leaders from different brands participated in the program. The vision of the program is to equip senior leaders with advanced core skills to become effective and inclusive leaders, especially during periods of sustainable growth and rapid change.

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 Delivery Hero connection.

### Working conditions

#### Social dialogue

Our Group strives to ensure adequate working conditions through training, policies, employee relations team, procedures, social dialogue, and freedom of association.

#### SE Works Council and Delivery Hero Local Works Council

The SE Works Council exists to ensure the right to information and consultation of all employees of Delivery Hero SE Group in the European Union / EFTA. The Council is responsible for transnational matters that affect the employees of Delivery Hero SE Group based in Europe and that go beyond the powers of the competent bodies at the Member State level.

The SE Works Council has the right to be informed and consulted on matters that could have a significant impact on employees, such as the relocation or transfer of companies, establishments, or significant parts thereof, the closure of operating companies, establishments, or a significant part thereof, and redundancies.

Delivery Hero ensures transparency and exchange between the company and the SE Works Council by holding regular informational and consultation meetings (monthly and annual).

Delivery Hero SE also has a local Works Council for its headquarters in Berlin. The local Works Council located in Berlin represents the interests of the employees at the headquarters of Delivery Hero SE and is entitled to the co-determination and information rights specified in the Works Constitution Act.

#### Brand-led initiatives

With regard to our brands across the globe, we also have local representatives at foodora (Austria), PedidosYa (Argentina, Ecuador), eFood (Greece), Glovo (Spain), foodpanda (Cambodia) and Woowa (Korea).

#### Health and safety

At Delivery Hero, we keep up our commitment to create a working environment that promotes the health, safety, and well-being of our workforce. Safety management is decentralized at Delivery Hero, and our local entities are responsible for defining their procedures and aligning them with the respective applicable legal requirements. This gives local management the ability to respond to the specific health and safety risks and regulations that exist in their areas of responsibility.

#### Office staff health and safety

We are committed to fostering a safe, supportive, and healthy workplace environment for our employees at our headquarters in Berlin. Our approach includes providing an ergonomic office design, well-being programs, and ongoing risk assessments to ensure a comfortable and safe working environment. We also maintain high hygiene standards, with regular cleaning schedules and access to essential hygiene supplies.

To ensure employees receive holistic well-being support, the benefits package includes resources for both physical and mental health, including gym access, prayer room, nap room, yoga sessions, and mental health support programs, as well as stress management initiatives. Health check-ups and full health assessments are made available to further support employee well-being.

We also make sure employees are well-prepared to handle emergencies by offering comprehensive training in first aid, fire evacuation, and fire marshal responsibilities.

#### **Dmart staff health and safety**

We prioritize the health and safety of our Dmart staff by promoting a secure and compliant working environment. Our policies are regularly updated to meet regulatory standards and address emerging risks. Central to this is the proactive identification of hazards through safety audits, ongoing maintenance, and infrastructure improvements, creating optimal working conditions with proper lighting, ventilation, and security systems.

Staff feedback plays a crucial role in our safety culture, with systems in place to promptly address concerns. We provide clear guidelines for safety at Dmarts and initiated a pilot for the use of centralized tools such as asset maintenance features to capture maintenance issues in our Dmart Portfolio Management tool, which helps minimize health and safety risks. Hygiene protocols include regular sanitation, access to clean drinking water, and the provision of personal protective equipment where necessary. We also focus on preventing the spread of contagious illnesses through cleanliness and physical distancing.

Our training programs empower staff to identify hazards and follow safety best practices. Emergency preparedness is ensured through fire safety training, first aid, and evacuation drills. Ongoing monitoring and transparent reporting support a culture of accountability, enabling employees to report safety concerns without fear of retribution.

For more information on riders' health and safety, please refer to the "Workers in the value chain" section of the report.

#### **Security and privacy**

Managing our information assets is essential to conducting our business at a global level and meeting our obligations to our employees and our customers. This means protecting customer and employee data by implementing a framework regarding information availability, integrity, confidentiality, and resilience.

Our Global Cyber & Information Security Policy provides an overview of our security principles, including, for example, Identity & Access Management (enforcement of 2FA), Network Security, Logging and Monitoring, Encryption & Key Management, and Acceptable Use. Specific policies on the aforementioned principles ensure that we adhere to industry best practices. Among these, the Security Incident Response Policy plays an important role in ensuring that any potential negative impact on the data privacy rights of employees, when sensitive data is not handled with care, is adequately and swiftly addressed. It is accessible to all users of Delivery Hero information assets, including partners' internal and external employees (whether full-time or part-time), via our compliance portal. Delivery Hero Central ensures that employees are aware of the location of the relevant policies. In addition, through the annual security training employees are required to acknowledge the "Global Cyber & Information Security Policy", which outlines the Group's Security Incident Response processes.

To prevent security incidents, there are security controls in place following the guidelines in our security policies. These policies are made available to all Delivery Hero employees via our intranet. To ensure an effective security incident response, we follow a global policy-defined procedure with these phases: Preparation, Incident Detection and Analysis, Containment / Eradication / Recovery, and Post-Incident review to enhance future responses.

Some Delivery Hero entities have their own policies and procedures that are in line with Group policies, but they are adapted to comply with local legislations.

The security teams across Delivery Hero offer a mandatory annual security training program to all employees in their respective entities, covering topics such as phishing and social engineering to ensure that employees can safeguard themselves against situations that could lead to a potential data breach.

As cybersecurity incidents are becoming more prominent with evolving technology, we believe that setting a target of zero incidents may be impractical. As such, all Delivery Hero entities aim to ensure training for security awareness campaigns to foster a culture of strong security awareness amongst our employees. In 2024, at DH SE, more than 80% of the workforce attended such training.

#### **Employee privacy notice**

The employee privacy notice was drafted based on the EU General Data Protection Regulation (GDPR) and applies to all Delivery Hero SE employees. It takes into account other applicable German laws that govern retention periods for employee personal data. The notice sets out the principles for the processing of personal data (data collection, storage, and use) in the employment relationship and provides the legally required information on employees' legal rights under the GDPR. Entities must transpose this notice based on the applicable laws in their jurisdiction and their local needs.

In November 2024, the Data Protection Office (DPO) team launched the annual mandatory data protection training, focusing on the principles of the GDPR and the process of reporting security incidents and data breaches. To ensure we are up to date with upcoming technological innovations and regulatory requirements, new chapters were added to the basic GDPR content, including information about handling government access requests in a compliant manner and using GenAI solutions. To incentivize the learning experience, a short quiz was added to the training video with an 80% pass mark, which employees were required to complete. Beyond launching the training campaign, the DPO team focused on awareness-raising campaigns through available company channels such as Slack.

### Workers in the value chain

At Delivery Hero, we are committed to operating responsibly and focus strongly on respecting and upholding human rights throughout our value chain. We strive to provide equal access to employment opportunities, as well as fair and equitable working conditions that adhere to local legislation regarding health and safety. We want to ensure that working conditions for our value chain workers meet the necessary local and international regulatory standards. We demonstrate these commitments through our policies and practices.

### Riders

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 delivery services. The majority of our riders are engaged as freelancers or through third-party providers.

### Rider working opportunities

Delivery Hero provides a dynamic platform that opens up working opportunities for riders. Freelancers and third-party logistics provider riders have the unique advantage of collaborating with various brands in a flexible manner. Our technology platform allows riders to choose their working hours, enabling them to balance other commitments and work obligations easily. This flexibility is particularly appealing for those seeking part-time or supplementary income without being tied down to strict schedules. The platform enables riders to connect with a vast network of partners, ensuring multiple delivery opportunities that can enhance their earnings and broaden their experience within the delivery ecosystem.

### 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 2024, we worked with approximately 850,000 riders across the world that delivered at least one order<sup>6</sup>.

Rider engagement is led primarily by our brands and local markets, depending on market needs and legal requirements.

Several of our brands across different geographies have implemented their own value propositions, in which a key component is fair compensation. 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 aims to provide a better overview of rider compensation. One example is Glovo, which implemented a commitment pledge in partnership with the Wage Indicator to ensure full supportive mechanisms for riders to have fair pay and working conditions.

Delivery Hero uses transparent algorithms that facilitate a good UX to give riders advance visibility of their expected earnings per order before accepting the task. This empowers riders to make their own choices and creates a more trustworthy relationship with the brands. To further strengthen rider compensation, we improved the UX to maximize tipping by changing from fixed proposals to a percentage based on the order value, which has increased rider earnings significantly in certain markets. We are also using dynamic pay and pricing algorithm models that take into consideration adjusted compensation based on distance, supply and demand, time of day, and local factors.

Outside of our technological efforts to improve rider compensation, we use our scale in the ecosystem to provide cost-saving opportunities to riders. In partnership with other companies across several markets, we act as an intermediary

to obtain deals for riders, such as discounted vehicle maintenance and fuel vouchers.

Delivery Hero has developed centralized technology to allow effective communication between riders and the platform. This system utilizes various communication channels including both online and offline support. Riders can easily access user-friendly communication channels with DH brands, enabling them to raise and resolve their concerns.

### Rider health and safety

We are deeply committed to preventing accidents and ensuring rider safety. With the Group's support, our brands have launched a series of initiatives aimed at ensuring rider welfare for all the riders they collaborate with. Together with authorities and NGOs across the world, we have launched several initiatives and prevention mechanisms, like safety training, safety campaign weeks, first-aid classes, and driving school sessions, both in person and online to ensure a bigger outreach. These key topics are designed to raise awareness of local risks and regulations that may significantly impact riders.

In regions with extraordinary climatic conditions, like MENA, we provide resting areas, thermal bottles, and cooling vests to ensure the riders' well-being.

Beyond the promotion of health and safety for riders, we believe ensuring accessibility and quality of rider accident data helps our brands identify prevention opportunities to reduce accident rates. This information is collected at the local level and shared with relevant authorities to collaborate on safety and prevention mechanisms. In the MENA region, teams are piloting telematics, which is a voluntary feature for riders that uses behavior analytics and artificial intelligence to identify unsafe driving patterns and help improve and incentivize rider safety. The information is also used to collaborate with governments on developing safer zones in the respective cities.

<sup>6</sup> This number includes riders from all entities of Delivery Hero. The number of riders refers to the number of active riders who delivered at least one order in the past 28 days.



In 2024, we surpassed our ESG social target set for reducing the accident rate per 1 million deliveries by achieving a year-over-year (YoY) reduction of approx. 8% (2024 accident rate: approx. 26 accidents per 1 million deliveries)<sup>7</sup>.

### Working conditions at suppliers and business partners

As outlined in our Third Party Code of Conduct (TPCoC), we are guided by applicable laws and international policies, as well as the Delivery Hero principles on human rights and labor standards. The 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 Labour Organization's Declaration on Fundamental Principles and Rights at Work.

The TPCoC 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 we, as part of our commitment to corporate responsibility, evaluate 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 partnerships. The criteria evaluated are: levels of 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 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 found, together with the TPCoC, on our [corporate website](#) (link unaudited by KPMG). 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, with the focus being on countries with a high risk for violations of human rights. 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.

To report any concerns or compliance issues, we have a secure and anonymous [Speak Up Portal](#) (link unaudited by KPMG), where issues are tracked, investigated, and addressed through a structured process.

Our suppliers 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.

The TPCoC, the Human Rights Policy, as well as any additional documents with a direct impact on Delivery Hero's stance on human rights, are managed by the Governance, Risk & Compliance (GRC) department. Responsibility to incorporate these documents into daily operations lies with 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 about how we address governance- and compliance-related risks, please refer to the Risk and Opportunity Report.

### Customers

As a technology platform, we handle large amounts of sensitive customer data, making it essential to protect and manage this information with the utmost care. We strive to lead our industry in data protection, a commitment reflected in our privacy statements, procedures, and policies.

Our shared mission is to "always deliver an amazing experience". We engage with our stakeholders across the value chain to maintain the standards of food safety. An integral part of this mission is to ensure food safety and quality.

### Customer privacy and data protection

To conduct business efficiently at a global level and fulfill our regulatory and ethical obligations in terms of privacy and data protection, we have designed and implemented a comprehensive set of measures.

Responsibility for customer privacy and data protection at the Group level lies with the Group Data Protection Officer (DPO). The Central DPO team actively promotes data privacy awareness across the organization through various company social media channels. For example, they conduct an annual training campaign that gives employees an overview of basic GDPR principles, how to report data breaches, and their obligations when receiving access requests from a public authority. New joiners undergo an onboarding process organized by the People Operations Team. As part of the onboarding process, the list of compliance training is shared, which includes data protection training that every new joiner must complete.

<sup>7</sup> As the process for collecting rider accident data evolves, the baseline used to calculate the achievement rate may vary from year to year. The calculation definition of the metric itself has remained unchanged to date.

The Management Board supervises activities and processes related to privacy and data protection, playing a key role in responding to critical matters such as data breaches, investigations, and audit results. The Head of Data Protection is instrumental in shaping strategic decisions, providing input for the Audit Committee and Supervisory Board meetings, and regularly participating in meetings with various steering committees.

Our Group Data Protection Policy serves as the foundation for our global privacy program, setting standardized rules for processing personal data and ensuring its proper protection across the Delivery Hero Group. The policy outlines the data subject rights that our platforms' users may exercise on request under relevant legal requirements, such as the GDPR and other international data protection laws, aligning with the OECD privacy principles. Within our Group privacy framework, specific safeguards have been established to ensure that the processing of users' personal data, by the Group, as part of its business operations, is lawful.

To enhance transparency, we provide users with a Customer Privacy Statement, available on all our platforms, which explains how we collect, process, and share personal data. The statement is aligned with the GDPR and provides detailed information on the legal rights users can exercise under the GDPR and other international privacy laws.

In line with the GDPR, we recognize the right of customers to compensation, when applicable, via internal procedures or judicial activities. Any person who has suffered material or non-material damage as a result of an infringement has the right to receive adequate compensation from the controller or processor of that data for the damage suffered.

Our entities offer customers the possibility to engage with customer care teams if they have questions and / or concerns regarding data processing activities and their legal rights under the GDPR and other applicable local privacy laws. To support this, some of our Group's mobile and web applications (e.g., foodora and foodpanda) provide automated

solutions for managing GDPR-related legal rights, such as access and deletion requests.

To provide clear guidelines and training for employees and external partners who handle personal data, the Group Data Protection Office (DPO) has created a handbook outlining best practices for responding to user privacy inquiries. Local employees are then mandated to localize the centrally drafted handbook and raise awareness about standard practices when it comes to answering user requests regarding privacy. As an example, at efood, we are working to provide riders who handle personal data as part of their daily activities with guidance on privacy and data protection.

In case of any security incidents, such as data breaches or unlawful access, we have put in place a Group Data Breach Response Policy that defines a standard course of action for data breaches. Brands' local teams are responsible for implementing the policy in their respective entities. We also have a Global Security Incident Response Policy, detailing information security practices for the detection of incidents and their subsequent resolution.

For any reasonable suspicion of a personal data breach, our Cybersecurity Incident Response Team (CSIRT) immediately informs the DPO team and initiates an investigation into the issue. If needed, CSIRT may request authorization from the DPO team to investigate further and access information to check the breach's impact and content. Upon confirmation of a data breach, the DPO team is made aware of the relevant details so that they can take the next steps.

In 2024, we surpassed our ESG governance target by ranking second in the BitSight cyber risk rating within our peer group. BitSight's cyber risk rating is a quantitative measure that evaluates an organization's security performance and risk exposure.

### Food safety and quality

Food safety and quality remain critical priorities for Delivery Hero. For our platform operations, the business partners are accountable for ensuring food quality by adhering to relevant regulatory requirements.

For the quick commerce business we operate our Dmarts in compliance with relevant regulatory frameworks and comprehensive quality assurance processes, ensuring that every product adheres to strict safety standards. This requires adherence to regional and local regulatory and legal requirements, ensuring product safety and compliance across reception, storage, handling, preparation, packing, transport, and delivery.

Our global Food Safety Policy, built on international food safety standards, such as the Global Food Safety Initiative (GFSI) technical requirements, ISO 22000, and Codex Alimentarius, provides clear policies and governance to manage food safety risks effectively. Additionally, our Third Party Code of Conduct mandates that food and food-contact packaging materials be sourced and handled exclusively by certified suppliers.

To ensure transparency, compliance, and risk management for our Dmarts, we develop technology-driven solutions such as real-time temperature monitoring with Internet of Things-based automated tracking to maintain a consistent cold chain in chillers and freezers. We adhere to local regulations on product segregation, ensuring safe storage of cleaning products, fresh produce, personal care products, and baby products to mitigate cross-contamination risks. Through regular internal audits, inspections, and risk assessments, we maintain strict monitoring and reporting protocols, continuously refining our processes to meet evolving food safety standards.

By investing in innovative solutions and continuous improvements, we strengthen our supply chain responsibility while proactively addressing emerging food safety challenges. Additionally, we emphasize clear communication with all our

stakeholders, ensuring our food safety objectives are acknowledged and implemented. Through these initiatives, Delivery Hero remains committed to upholding standards in food safety, compliance, and customer trust across all Dmart operations.

## Governance


### Business ethics and conduct

At Delivery Hero, we are committed to upholding fair business practices as the cornerstone of our integrity and long-term success. Throughout the Delivery Hero Group, we operate within a framework of ethics, integrity, and compliance, adhering to the regulatory requirements of each market we serve. Simultaneously, we prioritize fostering awareness among our employees about the importance of maintaining a compliant and ethical approach to business practices. This commitment benefits not only the company but also our stakeholders, ensuring sustainable growth and trust across all our operations.


### Business conduct and corporate culture

Delivery Hero's corporate culture is a cornerstone of who we are. It guides our daily actions and decisions, enabling us to work as one team across around 70 countries.

Our values drive responsible and ethical behavior, helping us to create a positive impact on both our people and the planet.

To reinforce our values and ensure they translate into action, we have a comprehensive  **Code of Conduct** (link unaudited by KPMG) that sets clear expectations for behavior across all teams. It is binding for all employees of Delivery Hero SE and its controlled Group companies within the relevant legal frameworks. The local entities are responsible for communicating the Code of Conduct to their organizations. New employees are introduced to our Code of Conduct from day one through our onboarding programs and we provide ongoing training on inclusion, ethics, and sustainability throughout the employee journey.

Our efforts are aimed at creating a Delivery Hero culture where everyone feels safe, seen, and celebrated, and has equal opportunity to be successful, while providing the business with employee insights and guidance that drive our business forward.

We believe that openness and transparency are essential to this mission; we therefore encourage employees to share their thoughts, feedback, and any concerns they may have through our  **Speak Up Portal** (link unaudited by KPMG), empowering them to take an active role in shaping our workplace.

In addition to collecting feedback via the Speak Up Portal, we also conduct regular employee engagement surveys. This enables us to continually improve and adapt our culture based on direct input and ensure that every employee's voice is heard. We typically conduct several employee survey rounds each year across the organization. All brands follow the same cadence and ask the same core set of questions, with each brand having the option to include additional questions. Our questionnaire evaluates key drivers of employee engagement, with topics ranging from Reward to Growth and Development.

### Bribery and corruption

At the heart of Delivery Hero's business ethics framework are several key policies designed to ensure that all business activities are conducted with integrity. These include the Conflict of Interest Policy, the Anti-Bribery and Anti-Corruption Policy, the Gifts, Hospitality, and Entertainment Policy, and the Donations and Sponsoring Policy. These are collectively referred to as the Business Ethics Policies. We have a centralized policy repository, which is accessible to all entities within the Delivery Hero Group.

Delivery Hero's Business Ethics Policies are applied globally across all Delivery Hero entities, including subsidiaries and affiliates, and cover activities under the company's control. At the highest level, the Management Board – comprising the CEO, CFO, and COO – leads by example, upholding

business ethics and embedding these principles in the company's strategic operations. Through the Audit Committee, the Supervisory Board is also informed about investigations, audit findings, and any trends regarding potential ethics deficiencies.

The Legal Antitrust and Commercial team provides advice on antitrust and competition matters to the Management Team, 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 set-ups, investments, and operational antitrust matters 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.

To ensure all employees can access and understand our Business Ethics Policies, we make them available on our internal compliance portal. We also provide regular training through our global "Compliance at Delivery Hero" e-learning module, which is available in multiple languages, and we run awareness campaigns that highlight policy updates and key principles.

The Central Compliance team collaborates closely with local and regional teams for effective policy implementation. The brands' local compliance teams adapt policies to meet local laws and standards, with final approval from the Central Compliance team when adjustments are necessary. These initiatives ensure all our stakeholders are informed and engaged in upholding the company's commitment to ethical business practices.

### Prevention and detection of corruption and bribery

Delivery Hero is firmly committed to upholding relevant ethical standards, to prevent any form of corruption or bribery within its operations and to encourage prevention of the same within its value chain. To this end, the company has

implemented measures to prevent and detect potential misconduct.

Our Anti-Corruption and Anti-Bribery Policy requires employees to exercise vigilance in interactions with public officials and third-party vendors, avoiding any exertion of undue influence. Our Gifts, Hospitality, and Entertainment Policy establishes clear boundaries, ensuring business integrity and preventing any suggestion of unfair advantage. Our ongoing training on Delivery Hero's Business Ethics Policies, detailed above, ensures all employees are up to date on their obligations. To maintain transparency, Delivery Hero requires employees to record these exchanges in a dedicated register. All disclosures are thoroughly reviewed by the responsible compliance team, separate from the management team responsible for the exchange, with necessary actions taken on a case-by-case basis.

Under our Conflict of Interest Policy, employees must disclose any potential, actual, or foreseeable conflicts of interest via the dedicated Conflict of Interest register or, if necessary, through manual forms. The compliance team reviews these disclosures and provides guidance to mitigate any associated risks. We also reinforce our Anti-Corruption and Anti-Bribery efforts through a Donations and Sponsorship Policy, with the GRC team offering consultation to ensure all sponsorships and donations adhere to regulations.

An integral component of this framework is allowing employees to raise concerns about misconduct. Delivery Hero has three channels for this. 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. It allows anonymous submission and a high level of security for whistleblowers. All issues reported through the [+ Speak Up Portal](#) (link unaudited by KPMG) are carefully assessed by Delivery Hero's Central Compliance team, which may assign them to local peers

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 maximum possible confidentiality, aiming to prevent and protect against any form of retaliation.

#### **Internal investigations and incidents of corruption and bribery**

Delivery Hero uses a global case management system to track internal investigations and manage all reported cases of corruption and bribery across the organization. All cases are resolved by the Compliance function at Delivery Hero SE or its local counterparts in the brands. By documenting and categorizing cases in this way, we maintain transparency, accountability, and consistency in addressing issues. Of all incidents reported in 2024, four cases of material compliance breaches were opened and concluded as "founded". If any investigated cases are concluded as "founded", appropriate response measures are decided in line with the principles of proportionality and fairness. There were two cases closed as "founded" falling within the category of discrimination and harassment during 2024. Within the FY 2024 reporting time frame, no legal proceedings were launched against DH Group for incidents of corruption and bribery.

#### **Management of relationships with suppliers**

Delivery Hero places significant emphasis on the ethical management of its relationships with suppliers, striving to ensure that all interactions are conducted with transparency, fairness, and integrity. DH defines third parties (including suppliers) as any external party (company or individual) contracted by Delivery Hero to provide services or goods. The company's approach to supplier management is guided by a belief in ethical business practices, compliance with anti-bribery and anti-corruption policies, and a strong focus on sustainability and human rights. This proactive approach not only ensures

compliance with regulatory requirements but also strengthens Delivery Hero's position as a responsibly acting business leader in our industry.

All suppliers are expected to adhere to Delivery Hero's [+ Third Party Code of Conduct](#) (TPCoC) (link unaudited by KPMG), which mirrors the principles outlined in our internal Code of Conduct. The code covers critical domains, such as anti-bribery, anti-corruption, and human rights, requiring that suppliers operate under the same ethical standards as we do. Delivery Hero actively communicates this code to its suppliers, setting clear expectations for compliance.

In response to the 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 the policy and statement can be consulted on our [+ corporate website](#) (link unaudited by KPMG). Regarding suppliers, the statement covers incorporating guidelines into supplier contracts and obligating suppliers to comply with labor, social, and environmental standards as part of supply agreements.

The TPCoC, the Human Rights Policy, and any additional documents that have a direct impact on Delivery Hero's stance on human rights are managed by the GRC department. The responsibility to incorporate these documents into daily operations lies with 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. To read more about how we address governance- and compliance-related risks, please refer to the Risk and Opportunity Report.

#### **Supplier due diligence**

Ensuring that our suppliers adhere to relevant policies and regulatory frameworks starts with creating and implementing supplier management and due diligence processes.

Supplier management is primarily handled via our sourcing and supplier management software, with 50% of our markets currently covered and with the aim of continuously increasing this percentage. Due diligence assessments are collaboratively managed by the Procurement and Compliance teams, among other departments, for a multi-faceted approach to evaluating suppliers.

Supplier due diligence begins during the onboarding stage, when suppliers are screened for any relevant legal issues and the ethical issues stemming from them, including allegations of bribery or corruption. If flagged, these issues trigger deeper investigations to assess the risks before finalizing any business relationships. While these checks are currently conducted only in specific countries, Delivery Hero is committed to expanding this practice across all regions in the long term.

The next step is a questionnaire that is sent to the supplier's point of contact. This questionnaire assesses criteria including financial solvency, management integrity, environmental sustainability, human rights compliance, and data security practices. Once submitted, subject-matter experts review the responses for further clarification before the supplier is either approved or rejected.

We recognize the importance of managing risks in our supply chain and are working to enhance our supplier relationship management processes in the future. This includes increasing the scope of supplier monitoring and expanding the due diligence processes post-onboarding to further mitigate risks such as bribery, corruption, financial instability, data insecurity, and human rights violations.

## 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 2024, 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 (CapEx), and operating expenditures (OpEx) for the all six published environmental objectives.

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 taxonomy-aligned.

Based on a complete analysis of the economic activities of the Annexes of the two Delegated Acts, potential taxonomy-eligible revenues, CapEx, and OpEx were assessed. The resulting amounts were then calculated against Delivery Hero's respective totals for the financial year 2024. Pursuant to Section 315e (1) HGB, Delivery Hero's Consolidated Financial Statements as of December 31, 2024 have been prepared in accordance with IFRS. The amounts used for the calculation of the revenue, CapEx, and OpEx ratios are therefore based on the figures reported in the Consolidated Financial Statements.

All eligible activities were then assessed on whether they met the alignment criteria outlined in the regulation. We established processes and frameworks to conduct the assessment and committed to enhancing data granularity to address the challenges associated with our decentralized business approach.

As the technical evaluation criteria could not be met, no further analyses were carried out to assess EU taxonomy conformity. Moving forward, we aim to gather more detailed data and refine our interpretation of the regulation, to conduct a more in-depth alignment assessment in the coming years. Double-counting of data was avoided by mapping all eligible activities with regard to the relevant accounts and expenses, as well as internal control procedures in relation to our accounting system. In 2024, no activities have been designated as aligned with the EU Taxonomy. While we conducted a climate risk assessment as a pilot project in 2024, further steps are required for the assessment to meet the EU Taxonomy requirements. We aim to work on filling the gaps to further enhance our alignment assessment in the coming years. Consequently, we are reporting 0% of our turnover, CapEx, and OpEx as taxonomy-aligned for the fiscal year 2024. Given that 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 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, which covers nuclear power and gas, does not apply to Delivery Hero. Further, the Targeted Amendments to the Climate Delegated Act, expanding the list of economic activities contributing to climate change mitigation

and adaptation, particularly in the manufacturing and transport sectors, as well as the Draft Commission Notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Environmental Delegated Act, the EU Taxonomy Climate Delegated Act and the EU Taxonomy Disclosures Delegated Act, published on November 29, 2024 have been reviewed as part of Delivery Hero's EU Taxonomy assessment.

### Turnover KPI

The total revenue according to IAS 1, paragraph 82(a) for the financial year 2024 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 the Delivery Hero Group 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 our 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 2024 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>8</sup>. This remained stable at 24% (24% in 2023) as total turnover and turnover from taxonomy-eligible activities both increased proportionally.

### 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 2024. These additions are considered before depreciation, amortization, and any remeasurements, 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 CapEx 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 economic activity 7.7 "Acquisition and ownership of buildings" (Annex I) and activity 8.1 "Data processing, hosting and related activities" (Annex I). This resulted in a taxonomy-eligible share of CapEx of almost 40% for Delivery Hero in 2024 (37% in 2023). While the total CapEx of taxonomy-eligible and non-eligible activities decreased slightly, the proportion

of the capex of taxonomy eligible activities increased by 3pp. in 2024 (37% in 2023). The increase was partially driven by the ramp-up of our robotics business, primarily in the Asia region, as well as increasing investments in our leased vehicle fleet in the MENA region.

### 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 2024 (see notes to the Consolidated Financial Statements for further details on expenses during 2024). The sum of the significant direct non-capitalized costs reflecting taxonomy-eligible capital expenditures forms the numerator of the OpEx ratio.

As a result of the analysis, Delivery Hero identified taxonomy-eligible operating expenditures relating 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 of the core business, Delivery Hero further classified material operating expenditures in buildings as taxonomy-eligible through economic activity 7.7 "Acquisition and ownership of buildings" (Annex I), and for data servers through 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 8% for Delivery Hero in 2024 (6% in 2023). The increase in the OpEx ratio for 2024

<sup>8</sup> The numerator for the turnover ratios of 6.4 and 6.5 is determined through a breakdown of kilometers traveled per delivery vehicle type.

is partially driven by a lower denominator compared to the previous year, mainly reflecting lower non-capitalized R&D expenses. In addition, the taxonomy-eligible OpEx relating to the acquisition and ownership of buildings increased year-over-year primarily due to higher eligible leasing expenses.

**NUCLEAR AND FOSSIL GAS RELATED ACTIVITIES**

<b>Nuclear energy related activities</b>		
1	The undertaking carries out, funds or has exposures for research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
<b>Fossil gas related activities</b>		
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat / cool and power generation facilities using fossil gaseous fuels.	No
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat / cool using fossil gaseous fuels.	No

**EU TAXONOMY**

**Turnover**

	2024			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, 2023	Category enabling activity	Category transitional activity
	Code	Turnover (in € million)	Proportion of turnover, 2024	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Economic activities																			
<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	188.2	1.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									1.5%	
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	2,777.8	22.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									22.9%	
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	-	2,966.0	24.1%															24.4%	

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



**EU TAXONOMY**

**Turnover** (continuation)

	2024			Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)						Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, 2023	Category enabling activity	Category transitional activity
	Code	Turnover (in € million)	Proportion of turnover, 2024	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Economic activities																			
<b>Total turnover of Taxonomy-eligible activities (A.1+A.2)</b>	-	<b>2,966.0</b>	<b>24.1%</b>																<b>24.4%</b>
<b>B. Taxonomy-non-eligible activities</b>																			
Turnover of Taxonomy-non-eligible activities	-	9,328.6	75.9%																
<b>Total (A+B)</b>	-	<b>12,294.7</b>	<b>100.0%</b>																

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

**EU TAXONOMY**

**CAPEX**

	2024			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx, 2023	Category enabling activity	Category transitional activity
	Code	CapEx (in € million)	Proportion of CapEx, 2024	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Economic activities																			
<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	-	-																-
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	2.4	0.5%	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	15.0	3.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										1.7%

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

**EU TAXONOMY**

**CAPEX** (continuation)

	2024			Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)						Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx, 2023	Category enabling activity	Category transitional activity
	Code	CapEx (in € million)	Proportion of CapEx, 2024	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Economic activities																			
Acquisition and ownership of buildings	CCM 7.7	168.4	36.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									35.1%	
Data processing, hosting and related activities	CCM 8.1	0.5	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.1%	
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)	-	186.3	40.2%															36.9%	
<b>Total CapEx of Taxonomy-eligible activities (A.1+A.2)</b>	<b>-</b>	<b>186.3</b>	<b>40.2%</b>															<b>36.9%</b>	
<b>B. Taxonomy-non-eligible activities</b>																			
CapEx of Taxonomy-non-eligible activities	-	276.8	59.8%																
<b>Total (A+B)</b>	<b>-</b>	<b>463.1</b>	<b>100.0%</b>																

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

**EU TAXONOMY**

**OPEX**

	2024			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, 2024	Category enabling activity	Category transitional activity
	Code	OpEx (in € million)	Proportion of OpEx, 2024	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Economic activities																			
<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	-	-															-	
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	0.3	0.1%	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	2.2	0.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.3%	

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

**EU TAXONOMY**

**OPEX** (continuation)

	2024			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, 2024	Category enabling activity	Category transitional activity
	Code	OpEx (in € million)	Proportion of OpEx, 2024	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
Economic activities																			
Acquisition and ownership of buildings	CCM 7.7	30.4	7.3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									5.5%	
Data processing, hosting and related activities	CCM 8.1	1.3	0.3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL									0.3%	
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	-	34.3	8.2%															6.2%	
<b>Total OpEx of Taxonomy-eligible activities (A.1+A.2)</b>	<b>-</b>	<b>34.3</b>	<b>8.2%</b>															<b>6.2%</b>	
<b>B. Taxonomy-non-eligible activities</b>																			
OpEx of Taxonomy-non-eligible activities	-	384.6	91.8%																
<b>Total (A+B)</b>	<b>-</b>	<b>418.9</b>	<b>100.0%</b>																

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