

NON-FINANCIAL REPORT FOR THE GROUP

LETTER FROM THE CEO

Fellow Shareholders and Heroes,

Delivery Hero's sustainability vision continues to support our ambition of delivering an amazing experience. Since the inception of our sustainability journey in 2019, we have made great progress with embedding a sustainable outlook into many of our teams' ambitions and our internal culture. We continue to live our value "We are heroes because we care", and our partnership with the UN World Food Program embodies this approach as it seeks to enable customers to donate meals to those in need. Through this partnership and other meal donation campaigns across our global brands, we have facilitated over seven million meal donations since 2019.

In 2021, we submitted for the first time to CDP (formerly known as Carbon Disclosure Project). We were delighted to receive a B rating, which shows we are outperforming the global average of CDP respondents and our activity group peers. We look to further improve on this in the years ahead. In another first during 2021, we expanded the

measurement of our greenhouse gas footprint to cover all our global markets. We are now developing carbon reduction strategies, informed by climate science, across our business.

Our Heroes are essential to who we are at and what we can achieve at Delivery Hero. We continue to attract talented people from around the world, who fuel the growth and innovation that we aim to achieve. We want to create a great workplace for them, where they not only feel excited to be part of our company but can also enhance their own growth. Our flexible and agile working style has enabled our employees to be Heroes both at work and home and I am very proud that several of our offices around the globe have received the "Great Place to Work" and "Best Places to Work" certifications. Equally important to us is the rider community, who form a vital part of our ecosystem. We work to keep our riders safe on the road, while also striving to provide them flexible working environments.

The following sections are a summary of what we have achieved in 2021 and where we plan to go in the future. I am grateful for the dedication and hard work put forward by our Heroes to achieve these accomplishments. We have made great progress on our sustainability programs and initiatives, and I am convinced that Delivery Hero can support creating a sustainable and inclusive future for all.

We are Heroes because we care.

Yours,



Niklas Östberg

SUSTAINABILITY APPROACH AND MATERIAL ISSUES

Our Values

Thinking and acting sustainably based on our values are essential foundations of Delivery Hero's¹ continued success. We seek to contribute to long lasting economic, social and environmental stability for present and future generations. Our approach towards sustainability therefore aims to reduce adverse impacts resulting from our business, and contribute to environmental, social and economic solutions that are aligned with our values.

Our Strategic Priorities

We want to deal responsibly with our people and our environment. If we do business in a forward-looking and mindful approach, we play our part towards sustainable development. Ultimately, we are looking to contribute to make the UN Sustainable Development Goals (SDGs) a reality, and we are aiming to complete a fuller integration of the SDGs into our sustainability strategy and company values in the future. We believe that this orientation will make our company more successful, not only today but also for many years to come.

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

Since 2019, we have developed our sustainability strategy, which includes team structure, processes, and initiatives. In 2021, we expanded our sustainability management, company initiatives and reporting structures on a global scale. One of our main objectives throughout the year was to develop regional sustainability teams, who support launching global initiatives locally and enable continued strategic alignment.

The Corporate Social Responsibility (CSR) & Sustainability department comprises teams responsible for different topics, reporting to the Senior Director of Sustainability, CSR, and Safety, who reports to the Chief People Officer, and in turn to the CEO. By introducing an Environmental, Social and Governance (ESG) bonus as part of the variable Management Board compensation starting with the financial year 2022, Delivery Hero seeks to increase the Management Board's accountability for ESG topics (more information on the ESG bonus can be found in the Compensation Report on **page 45**). Being headquartered in the European Union and listed on the Frankfurt Stock Exchange, involves transparency obligations that further drive us to improve our sustainability performance. Aiming to frame our engagement beyond legal requirements, we focused on the following milestones in 2021:

- Scaling out our greenhouse gas emissions measurement globally
- Our first submission to CDP (formerly known as Carbon Disclosure Project) Climate Change questionnaire, resulting in a B score
- Launching our Sustainable Packaging Program in eight markets
- Piloting a Sustainable Restaurant Certification scheme, raising awareness for sustainability topics among our restaurant partners

While 2021 was again dominated by the COVID-19 pandemic, our business remained an essential service as some cities re-entered lockdowns, with restaurants often forced to close or open up to delivery services only. We aimed at keeping the transmission rate among our employees, riders, restaurant partners and customers as low as possible and refined the safety measures established in the previous year, such as contactless delivery, contact tracing processes, and social distancing or work from home, wherever possible.

Our Material Topics

During 2021, we revisited last year’s materiality analysis to update our previous assessment by including external stakeholders. As a first step, we reexamined our 2020 shortlist of sustainability topics using a peer assessment and media screening. This list was then used in an anonymous online survey to a broad range of external stakeholders, who were asked to prioritize the topics from their perspective. We received valuable feedback from 1,600 stakeholders such as restaurant partners, investors, riders, and customers from different regions. In addition, we engaged with internal stakeholders from different departments through an anonymous online survey to assess the business relevance of the topics for Delivery Hero. More details on Delivery Hero’s stakeholders and our engagement can be found in the following graphic.

The results were then presented and discussed in a cross-departmental workshop together with a reevaluation of last year’s impact assessment. In the combined view of all perspectives, a final evaluation of the topics was made, and reporting thresholds for the Non-Financial Report (see “Materiality matrix”). In addition to the Global Reporting Initiative (GRI) Standards (Core Option), we are aligning the 2021 Non-Financial Report in orientation to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and Sustainability Accounting Standards Board (SASB).

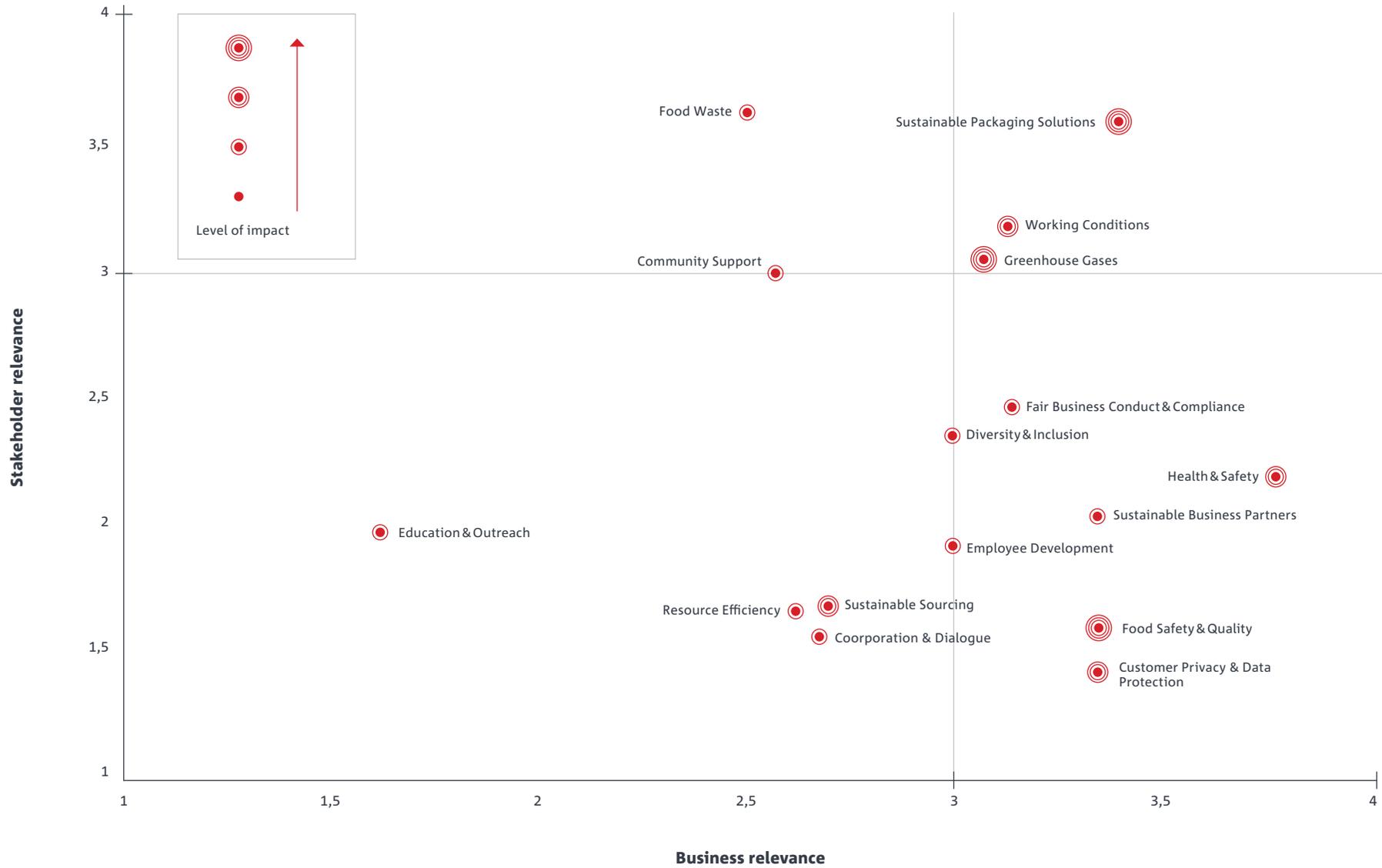
DELIVERY HERO'S STAKEHOLDERS



MATERIALITY EVALUATION PROCESS



DELIVERY HERO'S MATERIALITY MATRIX



The clustering of topics into the four main pillars remains the same as per last years' report, with ten material topics to be reported in the Non-Financial Report.

MATERIALITY TOPICS CHART

	Topic	Reported in Non-Financial Report (Material Topic)	Reported in GRI Content Index	Reported in additional SASB Content Index
Climate & Environment	Greenhouse Gases	✓	✓	✓
	Resource Efficiency	✗	✓	✗
	Sustainable Packaging Solutions	✓	✓	✗
	Sustainable Business Partners	✓	✓	✗
	Food Waste	✗	✓	✗
Workforce, Safety & Human Rights	Working Environment	✓	✓	✓
	Diversity & Inclusion	✓	✓	✓
	Employee Development	✓	✓	✗
	Health & Safety	✓	✓	✗
Responsible Governance & Ethics	Customer Privacy & Data Protection	✓	✓	✓
	Fair Business Conduct & Compliance	✓	✓	✗
	Sustainable Sourcing	✗	✓	✗
Social Engagement & Partnerships	Food Safety & Quality	✓	✓	✗
	Education & Outreach	✗	✓	✗
	Community Support	✗	✓	✗
	Cooperation & Dialogue	✗	✓	✗

CLIMATE AND ENVIRONMENT

Delivery Hero aspires to make its business more sustainable and has been implementing global projects to reduce adverse effects on the planet. Our sector impacts the natural environment primarily through the greenhouse gas emissions (GHG) that we and our partners emit, the plastic in food packaging, food waste, and the resources used in our office operations. In 2021, our environmental program focused mainly on the topics of greenhouse gas and sustainable packaging as these are the activities that our business has the biggest impact on the environment.

Greenhouse Gases

Global warming is a major issue impacting the world and we believe that we have a responsibility to address the impact of greenhouse gas emissions resulting from our operations.

Our management approach to this topic is centralized, as calculating an accurate greenhouse gas footprint requires special expertise and a consistent methodology. In 2021, we expanded the scope of the carbon data collection and reporting from our operations in Europe and the Americas to a global scope that now also includes Asia and Middle East and North Africa (MENA) regions. We provide internal training on how to collect greenhouse gas emission data, also considering regional specifications in the greenhouse gas methodology. The training and data collection are one of the tasks of our CSR & Sustainability team, led by an environmental manager, who is supported by senior environmental specialists and reports directly to the Senior Director of Sustainability, CSR, and Safety.

At Delivery Hero, greenhouse gases are a result of our own operations, supply chain functions and partners' operations. Our carbon footprint comprises two sets of emissions: delivery and corporate emissions. Delivery emissions result from the vehicles used for delivering food and the food packaging by our restaurant partners as well as by our own Dmarts (local warehouses built for ultra-fast delivery). Corporate emissions comprise our internal operations, our Dmart (retail) and kitchen operations, as well as food packaging. As prescribed by the Greenhouse Gas (GHG) Protocol, we consider emissions within different scopes: Scope 1 (direct emissions from heating, air-conditioning installations and the company's vehicle fleet), Scope 2 (indirect emissions from the generation of electricity, steam, heat or cooling purchased from external energy providers)² and Scope 3 (includes the remainder of indirect emissions not covered within Scope 2; for example some of the purchased goods and services, waste from operations, business travel, downstream transportation and distribution). Where accurate data is not available, we use estimations in line with common and accepted approaches.³ For instance, if only fuel expenses are available to calculate the direct emissions from company cars (Scope 1), a common and accepted approach is to estimate the fuel quantity based on the average cost of one liter of fuel in the respective country.

Throughout 2021, we revisited our carbon emission strategy and goals. Climate action is one of our main priorities, with a focus on reducing our carbon footprint. Once the calculation of our global carbon footprint is finalized in Q1 2022, we intend to finalize carbon reduction targets informed by climate science.

2 In consistency with our 2020 GHG methodology as well as our CDP submission, we use the market-based approach for Scope II data.
 3 The carbon footprint is calculated primarily using actual data which forms the basis of extrapolations with the help of regional averages defined per category.

In 2021, the CO₂ emissions of our global operations amount to 3,483,004 tCO₂e.⁴ This figure is broken down into Scope 1, 2 and 3, as outlined in the table below.⁵

GREENHOUSE GAS EMISSIONS

	2021
Scope 1 emissions	3,717 tCO ₂ e
Scope 2 emissions	45,659 tCO ₂ e
Scope 3 emissions	3,433,629 tCO ₂ e
Total Carbon Footprint	3,483,004 tCO₂e

We offset our 2021 direct emissions and part of our indirect emissions by supporting several internationally certified **climate action projects**. The emissions produced are being offset through projects that generate renewable energy (i.e., wind, hydroelectric and biogas) in Argentina, China, Honduras, Indonesia and Thailand and promote energy efficiency (i.e. waste-to-energy) in South Korea. Besides reducing reliance on fossil fuel-based power, these projects promote environmental and socio-economic well-being as well as energy security for the local communities.

This year, Delivery Hero responded for the first time to the climate change questionnaire of CDP, a global disclosure network that promotes transparency on climate management. We received a B rating, which outperforms the global as well as our industry's average.

Climate action continues to be one of our main priorities, with a focus on reducing our carbon footprint. While we were already measuring and collecting information on our

4 2021 carbon data comprises actual figures for Q1–Q3 and estimated figures for Q4 of our global operations.
 5 Direct comparison of the 2020 and 2021 carbon footprint has not been made in order to avoid misleading conclusions. The scope of data has increased from two regions to all four of our regions where we have global operations. We aim to use our 2021 footprint as the baseline for our upcoming years.

global emissions throughout the past years prior to defining and implementing major carbon reduction initiatives, we have also been able to incentivize smaller projects. Going forward, we intend to set carbon reduction targets informed by climate science.

Sustainable Packaging Solutions

Plastic is one of the world's biggest pollution problems and awareness is increasing around the globe. Delivery Hero recognizes the impact that plastic has on the environment, whether it stems from the resources needed to produce it, or the lasting presence of plastic after the packaging is discarded. We want to contribute to sustainable solutions and offer our restaurants and clients alternatives to conventional packaging.

Food ordered through our platforms is packaged by the restaurant partners for delivery. Takeaway food packaging is most commonly made from fossil fuel plastics due to lower costs and wider availability. The decision on what type of packaging to be used is solely made by our restaurant partners. Packaging is a necessary by-product of Delivery Hero's business, and therefore we have an impact on the environment through our core business operations. For our growing number of restaurant partners around the world, we want to provide access to alternative forms of packaging that are more sustainable. Thus, we launched a globally scalable Sustainable Packaging Program (SPP), which will focus on supplying plant-based solutions that are perfluoroalkoxy-alkanes (PFA) free to restaurants.

The SPP is a cross-functional project involving teams across our headquarters and pilot markets. The departments involved are CSR & Sustainability, Procurement, Food Safety, Sales, Finance, Legal, and Brand. Our external stakeholders for this program include packaging providers, restaurant partners, and our end customers.

Not all of the countries we operate in have robust recycling waste streams. Even where recycling is common, often the packaging has come into contact with food and is therefore discarded as general waste. For these reasons, we designed our approach to sustainable packaging to focus on single-use plant-based packaging, prioritizing compostable and biodegradable solutions. By focusing on a single approach, we can achieve greater scale, enabling us to aggregate demand across markets with the aim to leverage large volumes that promote the price of sustainable packaging.

To this end, we developed a Sustainable Packaging Standard, which serves as an internal guideline and definition of what constitutes best practice for sustainable packaging within Delivery Hero. The standard itself as well as a roll-out plan were in development since 2019, including the search for a supplier partner and field tests. Since August 2021, eight markets are piloting the roll-out of the compostable packaging units: Austria, Germany, Hungary, Qatar, United Arab Emirates, Hong Kong, Singapore, and Chile. Within all aforementioned markets, we managed to deploy 2.8 million units of sustainable packaging in 2021. Due to the ongoing COVID-19 pandemic, the roll-out of the pilot phase was impeded, as global logistics and the distribution of packaging items have been hampered by increased costs and severe delays in delivery. The pilot will nevertheless provide valuable learnings on how we can further scale our program to more markets and reduce the amount of plastic in future years. The Sustainable Packaging Standard will incorporate these learnings to accommodate local operations and logistics to allow for more scalable implementation within the markets. In 2022, Delivery Hero has ambitions to deploy at least 10 million units of sustainable packaging globally. These ambitions are also reflected in the variable compensation for the Management Board as an ESG target for the fiscal year 2022.

Sustainable Business Partners

Delivery Hero strives to help business partners become more sustainable in their operations. We do this through incentivizing, educating, and supporting them in the form of environmental programs and initiatives. Within these programs, different topics are addressed, such as the availability of vegan or vegetarian options, the use of sustainable packaging, sourcing energy from renewable energy-based utilities, the origin and environmental impact of ingredients in food recipes, or social standards within restaurants.

To support our restaurant partners in becoming more sustainable, we developed the Sustainable Restaurant Certification (SRC) program. Led by the Central CSR and Sustainability team and implemented by local entities, the program sets criteria for restaurants to address across a range of topics such as ingredient sourcing, sustainable packaging, and removal of single-use items in dine-in purchases. We audit participating restaurants on the criteria, and based on the audit score, restaurant partners are awarded bronze, silver, gold or platinum ratings. Successful restaurants get a sustainability badge on their restaurant listing on our platform. The SRC program was piloted in late 2020 and through 2021 with our brands Mjam in Austria and foodpanda in Hong Kong, as well as working with a number of internal and external stakeholders.

Through our pilots in Hong Kong and Austria, 66 restaurants were assessed, resulting in 44 gaining silver and bronze badges that could be used as store stickers to promote the restaurants' achievements. While the process revealed room for improvement, we realized there are opportunities for measurable positive outcomes in the form of less waste and more transparent supply chains as well as a raised awareness for environmental concerns. All learnings are being used to improve the SRC criteria, as well as its overall deployment.

WORKFORCE, SAFETY AND HUMAN RIGHTS

As one of the world's largest local delivery platforms operating in a dynamic global market environment, Delivery Hero continues to grow fast. We create and contribute to job opportunities for many people – both at our headquarters and subsidiaries, but also through our network of restaurant and other retail partners, and for our fleet of riders. Besides recruiting talented people to accommodate our growth, we are dedicated to further develop and retain our existing talent, so that they can achieve their full potential. We also want to grow a business that is as diverse as the societies it represents, while creating a culture that is inclusive and encourages openness and respect.

Depending on local market needs and legal requirements, Delivery Hero applies multiple workforce engagement models. Given the complex and decentralized nature of our operations as well as the large number of markets we operate in, giving a conclusive overview of our workforce engagement models remains difficult. Most of our office-based people are directly employed with a small number of contractors and employee leases. For our logistic operations, we have a variety of different contractual arrangements for riders, which vary across markets, with three primary engagement models: direct employment (where riders are employed by Delivery Hero), freelance (where the riders are self-employed) and the outsourcing of the activity with third-party providers through logistics contracts for our delivery service. The majority of the riders are engaged as freelancers or through third party providers.

The recruitment and development of office-based employees are managed by the People Operations team. People Operations as a function is managed both centrally at our Berlin headquarters and at the local entity level through a decentralized approach. Together with our central People Operations teams, DHSE provides expert support globally, also building regional Human Resources (HR) centers of excellence to expand the support aligned to local market requirements and regulations.

At our Berlin headquarters, the People Operations department comprises Talent Acquisition, People Systems and Analytics, People Experience, Total Rewards, Talent Development, Communications, Diversity & Inclusion, as well as CSR & Sustainability. The main responsibility for the People Operations team lies with the Chief People Officer, who reports directly to the CEO. Regional and local People Leaders report to their respective CEOs and Managing Directors, so that responsibility is delegated to global and local People Leaders.

Working Environment

With delivery services expanding quickly around the globe, the job market is increasingly competitive. Recruiting and retaining committed employees is, therefore, a major priority for us to achieve our business ambitions. We strive to be a responsible employer in terms of local labor laws, including remuneration and related topics. For the management of People Operations processes, Delivery Hero continues to implement an HR management software across its global entities. The software streamlines our people management, and its international rollout has expanded throughout 2021, making the software available to more countries. Through 2021, Delivery Hero employed an average of 45,445 people worldwide, with more than 2,800 being located at our Berlin headquarters. The number of new hires was more than 1,800 at our headquarters in Berlin in 2021.

Since our growth strategy relies to a large extent on hiring new talent, employer branding is an important component of our talent acquisition strategy. As part of this, we host and participate in various meet-ups, conferences and events, both virtually and in person. This helps us to showcase our work, create more awareness about Delivery Hero as an employer and to network with external communities and potential candidates. In 2021, we hosted and/or participated in 32 events, of which 27 were online.

We offer various employee benefits that create an attractive working environment. For DHSE office employees, this includes individual corporate pension schemes and an Employee Share Purchase Plan (ESPP) that allows employees in Germany and Austria to invest a part of their salary in Delivery Hero SE shares at market price.

The benefits also encompass the office environment, such as free drinks, snacks, and a nap room. To accommodate remote working phases due to COVID-19, we provided our new DHSE employees a grant allowance to set an ideal work-from-home environment as well as additional parental support.

Delivery Hero has been awarded the 2021 “Great Place to Work” certificate for its headquarters in Germany, and four of its local offices in Singapore, Philippines, Qatar and the United Arab Emirates. Eight of PedidosYa LATAM offices also jointly received the regional “Best Places to Work” certification in 2021. Alongside participating in these external certifications, we want to understand the perspective of our employees on how we are performing as an employer and where we need to improve. To review our global people performance among office-based employees, we use the “employee Net Promoter Score” (eNPS), an indicator that measures the engagement and commitment of our employees. The score is computed by subtracting the percentage of detractors (scoring 0–6) from the percentage of promoters (scoring 9 and 10), resulting in a score between –100 and 100. We use the results to create action plans to address areas of improvement. Our last employee survey in 2021 had a global participation rate of 81%, and we achieved an eNPS score of 38 points, which is eight points above the tech industry benchmark.

Next to our office-based employees, the rider community is important for our business. By the end of 2021, Delivery Hero had over 1.4 million active riders across the world. With the help of our platform model and product innovation, we are able to support our delivery ecosystem with new jobs and flexibility. We work with riders in a decentralized fashion and the local markets are responsible for managing the working relationships, while coordinating with our central teams.

In 2019, we established the Global Rider Program (GRP), which aims to continuously enhance rider welfare throughout our global ecosystem. Through 2021, we expanded the GRP, which aims to ensure continuous collaboration among DHSE and our local entities and riders. Since the creation of the GRP in 2019, the topics that have been addressed include riders’ working environment, rider safety, rider engagement, and rider technology. This is reflected through eight sub-projects, one of which is the Fair Pay Initiative. This initiative, which was launched in late 2021, aims to assess and analyze our global data to ensure that riders around the world are compensated fairly. The GRP also set up a financial support program for riders around the world during the COVID-19 pandemic, which we had launched in 2020. This program has an overall sum of €3 million available as additional support for all Delivery Hero’s local entities that do not have their own program or government programs in place.⁶ The funds continued to offer a one-time financial assistance for a maximum of 15 days of lost remuneration due to contracting COVID-19 or being quarantined by local authorities.

While we work with riders through the three primary engagement models, we are constantly assessing these models in the local market context to ensure that we find the optimal approach that works best for the ecosystem.

⁶ The support fund was established as a precautionary measure for the global rider community during the onset of the COVID pandemic. Because the majority of our local markets had government-aided or their own COVID support programs, which were the primary source of support for freelance riders, the global proportion of requested support through this fund was minor.

We aim to comply with all local regulations and strive to work with regulators on the matter. While the freelance engagement model is currently challenged by regulators and legislators in some markets, we advocate for flexibility in how riders choose to work with us and empowering them helps us support our customers and partners as well. As outlined in Delivery Hero's [↗ Code of Conduct](#) and [↗ Supplier Code of Conduct](#), we respect the right to collective bargaining agreements and strive to comply with all local regulations. We have dedicated legal teams addressing issues pertaining to office employees and logistics operations. We will continue to address these topics across our business operations on an ongoing basis.

Another important part of our value chain includes the procurement of goods and services from suppliers. Depending on the market in question, this may have implications for human rights when it comes to remuneration, and other labor- or environment-specific questions. Therefore, we emphasize that the protection of human rights along the entire value chain is very important to Delivery Hero, as this touches upon essential principles that guide us as a company.

In our management of this topic, we are guided by the principles established by the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labor Organization's Declaration on Fundamental Principles and Rights at Work. Managerial responsibility lies with the Central Procurement department together with the Central Governance, Risk and Compliance (GRC), CSR & Sustainability, and Legal departments. On a regional and local level, the respective procurement, legal and GRC representatives are responsible. The ultimate responsibility lies with Delivery Hero's Chief Financial Officer (CFO).

In 2021, we continued the global rollout of our Supplier Code of Conduct (SCoC), which was published in 2020. It aims to promote responsible business practices along the value chain and to minimize financial, reputational, and

supply chain risks resulting from potential violations of human rights in areas beyond our immediate organizational responsibility. The SCoC also includes topics such as remuneration and forced or illicit forms of labor. It clarifies that Delivery Hero, as part of its corporate responsibility, evaluates suppliers not only based on economic criteria but also considers environmental protection, compliance with human rights, labor, and social standards as well as anti-corruption practices, both when selecting suppliers or extending contracts.

While the SCoC is a global guideline, its usage needs to be rolled out step by step across the markets to accommodate different national laws. In 2021, we implemented the updated version of our SCoC to 28 countries across Asia, Europe, and the Americas, and the rollout will continue in 2022. We had planned the requalification of major suppliers with existing contracts to start in 2021. However, as we will make use of a Third-Party Risk Management (TPRM) framework and a third-party provider to support us with the qualification of suppliers, we rescheduled the requalification to 2022, as new structures enable us to advance faster in the process.

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

Health and Safety

The safety and well-being of office-based employees and riders is essential for Delivery Hero, whether they are on the road, in the office, travelling or working from home. Safety management is decentralized at Delivery Hero, with local entities and offices having responsibility for defining their procedures to align with the respective national or regional legal requirements. This enables local management to respond to the specific health and safety risks and regulations that exist in their area. The Safety team is led

by a Safety Principal at DHSE, who reports to the Senior Director of CSR, Sustainability and Safety.

Leading on our 2020 effort, the Safety team at DHSE built a coordinated approach for safety in 2021, with the main objectives of raising awareness on health and safety, providing safety guidelines, increasing the riders' access to insurance and enhancing rider equipment. The key goal of this approach is to reduce rider injuries and fatalities, while building solutions to enhance rider safety and well-being. We also make training globally available for riders on road safety and the use of safety equipment in addition to the training conducted by our local entities to respond to local risks and regulations.

In 2021, we further expanded our safety program for riders, including creating the foundation for a more systematic process to report accidents and fatalities. To facilitate this, we successfully launched the rider safety data collection initiative by installing a new rider safety data collection tool. Through this initiative, the Safety team has trained 45 local markets on how to use this rider safety data collection tool and populate this data. Building on these initial steps, we aim to increase the amount of data we collect in the upcoming years. Creating a consistent baseline for global rider accident and injury data has been set as an ESG target for the Management Board compensation in 2022 by the Supervisory Board.

At DHSE, operational health and safety efforts include ergonomic office design, well-being programs, health initiatives as well as a workplace safety committee that consists of internal and external stakeholders, such as members of the Workplace team, Safety team, Payroll team, Travel team, Benefits team, our company doctor and an external safety consultant. The committee meets on a quarterly basis and aligns on any health and safety related topics, such as workplace safety, COVID-19 regulations, physical and mental risk assessments and travel safety for our office-based employees.

Delivery Hero offers an employee assistance program to all its office-based employees globally so that they can obtain the help they need, regardless of where they work for us. In 2021, we trained 68 employees at DHSE with the internationally recognized 2-day Mental Health First Aid Training (MHFA) certificate. Following this, we established the Well-being Hero community where anyone who took the MHFA training could volunteer to be a non-judgmental listener for any employee who needs someone to talk to. In addition to this certification, new e-training was developed and made available to all managers and employees at Delivery Hero, which was completed by 64 employees in 2021. The aim was to provide employees that attended the training with the necessary skills and knowledge to support the business in providing a mental well-being culture, processes and outcomes. Training is available to employees on how to maintain a safe working environment, including first aid training for some office-based employees at DHSE.

With the pandemic still being present in 2021, ongoing emphasis was put on helping to prevent the spread of COVID-19 within our operations. Our Safety team at DHSE upheld procedures that provided a basis for safety protocols for our offices and operations globally. We also established protocols for managing situations involving a positive case of COVID-19 infection within offices or in our operations. We based our protocols on information from health authorities and scientific sources, particularly the Robert Koch Institute (RKI) in Germany, the Centers for Disease Control and Prevention (CDC) in the USA and the European Center for Disease Prevention and Control (ECDC). Following the guidance provided by these procedures, regional offices strived to establish requirements aligned to the regulations within their countries.

At our headquarters in Berlin, our goal was to minimize COVID-19 transmission inside our offices by providing information to employees about how to prevent infections, introducing social distancing measures, hygiene standards, and contact tracing. Also in 2021, we assume to

have fulfilled this goal based on the detailed contact tracing we conducted for each COVID-19 case among our DHSE employees, with no case being clearly linked to a transmission within the office. We also offered all our employees at our headquarters and Delivery Hero Austria as well as their families and friends' vaccinations against influenza and COVID-19. The Safety team works closely with the Workplace team to coordinate these activities and also issues updates to the management team on a regular basis via presentations or e-mail communications.

To evaluate best practices, possible improvement areas and to provide the support our local entities might need from the Safety team at DHSE, we conducted two global surveys in 2021. In addition to increased hygiene requirements for restaurants and riders as well as disinfection procedures for orders, we wanted to reduce contact as much as possible. We continued to conduct virtual onboarding sessions for our new office employees, and with the help of riders, we have implemented contactless delivery with drop-off zones that do not require any personal interaction between customer and rider. We further provided safety material to riders and tried to keep them as informed as possible about best practices and new local regulations.

Diversity and Inclusion

At Delivery Hero, we believe diversity and representation are key to creating not only an exciting product, but also an amazing customer and employee experience. We welcome and encourage diversity in terms of ethnicity, religion, color, national origin, gender, sexual orientation, age, marital status, disabilities, or any other aspect that makes an individual. We are convinced that a range of personal backgrounds allows for different approaches to problem-solving and gives us a competitive edge as it stimulates the development of our products, platforms, and services that benefit our broad customer base most effectively while also motivating and engaging our people. We want to be a diverse and inclusive company that reflects the communities we are part of. Additionally, we

are convinced that strengthening diversity positively impacts corporate sustainability, as we contribute to the larger societal goal of increasing fairness and equal opportunity.

To define our approach towards building an equitable and unbiased working environment, Delivery Hero is implementing a Diversity and Inclusion (D&I) strategy and program. The foundation of the D&I program was created in 2019, further refined in 2020, and manifested in 2021 with the roll-out of key strategic initiatives. The focus areas include three parts: increasing the number of women in leadership, tech, and overall workforce at Delivery Hero; enhancing equitable structures and systems; and promoting inclusive behavior.

At DHSE, management responsibility for the D&I strategy lies with the D&I team that reports to the Chief People Officer, who reports to the CEO. The D&I team operates primarily within the People Operations department. The team cooperates with every other People team while having touchpoints outside of People Operations with all departments, as they consult with leadership on D&I programs and objectives. The initiatives outlined in this section are primarily focused on our headquarters; however, collaboration with our entities increased in 2021 and we intend to consolidate our global efforts further in the upcoming years.

To implement the strategy, the team set up the objectives and key results as well as our so-called D&I Workstreams, in which leaders within the People division drive key projects to improve diversity and inclusion. The Workstreams define which teams own specific objectives (e.g., increasing female representation overall is owned by Talent Acquisition and People Experience, improving physical accessibility is owned by the Workplace Strategy team). Each Workstream is also categorized according to which of the three key pillars of the D&I strategy it contributes to. All final D&I-related decisions rested with the Senior Director of

Corporate Communications and D&I and were transferred to the newly created role of D&I Director as of November 2021.

In 2021, we developed and established our D&I Advisory Board (DAB), which includes two external members with D&I expertise and four internal members from across the Delivery Hero group. The purpose of the DAB is to provide regular advice and act as a sounding board for the D&I program, to strengthen the global inclusion work across the group as well as being ambassadors within and outside the organization, championing D&I at Delivery Hero and beyond. Additional structures lying outside Workstreams include our employee resource groups and our learning and development opportunities.

Delivery Hero aims to adhere to all global and local D&I-related regulations and to always operate in line with our core values and People Leadership Principles related to D&I. Our headquarter also supports the UN Standards of Conduct for Business Tackling Discrimination against LGBTI (including its audit) and signed a declaration with Aidshilfe e.V. stating that we do not discriminate against HIV-positive people in the workplace. In February 2021, Delivery Hero SE signed the #StayonBoard initiative. #StayonBoard called for a change in legislation to allow supervisory and management board members to temporarily pause their role when they take a leave of absence (for example, in the case of parental leave). The initiative was passed as a law in June 2021.

We believe an essential way towards an inclusive culture is to enable our employees to actively contribute to it themselves. Thus, we support employee resource groups, which at DHSE are called HeroCommunities. They include the Proud Heroes, Female Heroes, Muslim Heroes and the InclusionChampions, who are passionate about contributing to D&I generally. By the end of 2021, three more groups had been formed: the Parent Heroes, the HeroMum Community and the Wellbeing Heroes. Our HeroCommunities

work on initiatives that aid our D&I efforts. For example, the Female Heroes founded Delivery Hero's company-wide Mentoring at Delivery Hero Program, and the Proud Heroes drafted the Gender Transition guidelines outlining best practices to help employees going through a gender transition. Membership in our HeroCommunities has grown in 2021 by 103% from the previous year.

To promote an inclusive culture, D&I is also part of our talent development program, ensuring that training is available to help our people manage for example their potential unconscious biases and become more inclusive leaders. In 2021, we trained 52% of managers on the topic of unconscious bias at DHSE and Delivery Hero Austria. Due to the COVID-19 pandemic, we continued to offer these sessions online.

Among our D&I goals for the near future, is our ambition to become a leader for women in the tech sector, for which we strive to further improve their representation and conduct targeted succession planning. We invest in solutions to increase diversity in the tech sector, in particular with the Delivery Hero Tech Academy, which we launched in 2021. The aim of the Delivery Hero Tech Academy is two-fold: to provide tech training to our external stakeholders as well as to promote these opportunities to those who are traditionally excluded from the tech industry, with a view to potentially onboard them into Delivery Hero. In 2021, we were able to start with the first cohort of the Delivery Hero Tech Academy. In this cohort, twelve nationalities are represented, 75% of the participants identify as female, and the students span a broad age group between 23 and 41 years. The program is expected to scale up from this year onward and to develop through global cooperation with other markets which build on the project.

To measure the impact of our D&I initiatives, the team defined Objectives and Key Results (OKRs), which are tracked regularly through the D&I Team Dashboard. Some of the Key Performance Indicators (KPIs) measured are the

percentage of women in DHSE's overall workforce and its leadership, as well as compared to peers in the tech sector. Twice a year, we also measure the Diversity Score as part of the employee engagement survey, stating to what extent people are satisfied with our effort to improve D&I. As with any other topic, issues with regards to D&I can be addressed via the Whistleblower hotline. For more information on the Whistleblower Hotline, please see the section on responsible business conduct and compliance.

To ease the on- and offboarding for parents, we optimized the process in 2021 aiming at a smooth return after taking parental leave. In 2021, we also made accessibility adjustments and followed an Inclusive Workplace Design for our new campus in Berlin.

In 2021, for the first time, Delivery Hero hosted two D&I events. Firstly, to celebrate International Women's Day, Delivery Hero organized Womxn Connect – a three-day summit with a variety of talks, workshops and panels diving into topics like mentoring, personal stories, work-life balance, career growth and leadership. Secondly, to celebrate Global Diversity Awareness Month, Delivery Hero hosted a week-long event series, aiming to encourage employees to build empathy by exposing them to new perspectives, while also informing them of how Delivery Hero and its global partners support this through D&I efforts. It included talks, panels and training. Due to the pandemic, these events were held virtually.

For further information on gender diversity at Delivery Hero and its subsequent goals regarding gender diversity of our Supervisory Board, Management Board, and the two executive levels directly below, please see the Corporate Governance Statement on **page 22**.

Employee Development

As one of the world's largest local delivery platforms, Delivery Hero is looking for the best talent and strives to provide growth and development opportunities for our existing workforce. Our aim is to ensure long-term satisfaction of our employees and offer professional and personal growth for everyone within the company. For this purpose, we conduct active talent management and office-based employees are entitled to further education and training as well as regular staff appraisals.

The Talent Development team is responsible for employee development and training at DHSE and sits within People Operations. In addition to internal training offered by the team, external learning and development opportunities can be booked with an annual educational budget of € 1,000 per full-time equivalent employee working at DHSE.

In 2021, we achieved our goal of building a global one-stop shop for all learning activities. In addition to mandatory training, we conducted 85 training sessions with a total of 491 participants at our headquarters. These trainings were hosted by our internal trainer community, which is a group of volunteer employees, who host training on the behalf of the Talent Development team. It consists of approximately 30 individuals from various parts of our business. Despite the COVID-19 pandemic, we were able to facilitate all sessions, as we kept all training and development offers to the virtual space.

Next to facilitating employee training, the talent development team at DHSE launched our first Women in Leadership program with 25 participants. Additionally, we focused on social learning by launching both a mentor program, and an internal coaching community.

We introduced a performance management process in 2020 at DHSE and Delivery Hero Austria, which was rolled out further to 21 countries throughout 2021. The performance management process is conducted twice a year to discuss development prospects with employees and outline future training needs as well as salary and compensation. In addition, managers have regular one-on-one meetings with their team members. All employees at DHSE are further offered opportunities to create individual development and growth plans throughout the year.

Our local entities manage employee development individually, with little guidance from DHSE. To align on global topics, share successful projects, for coordination and to inspire each other, monthly global talent development calls are conducted.

RESPONSIBLE GOVERNANCE AND ETHICS

For the long-term success and the integrity of Delivery Hero as a delivery platform, fair business conduct, data protection and food safety are fundamental requirements. While the laws and regulations differ for each of the markets we operate in, we aim to be compliant on a local level and follow a consistent global framework across the Delivery Hero Group. We foster internal awareness that compliance is always in the best interest of the company and our stakeholders.

Fair Business Conduct and Compliance

Delivery Hero aims to act within a framework of ethics, integrity, and applicable laws in every country we operate in. Our understanding of ethical corporate behavior is reflected in our commitment to respect human rights, create equal opportunities and to foster a workplace free of discrimination, harassment, intimidation and abuse. In our business relationships, we do not tolerate any form of fraud, bribery, corruption, financial crimes, or other forms of non-compliant behavior from our employees or

other stakeholders under our responsibility. We expect our employees not to engage in any activity or perform tasks that are contrary to the interests of Delivery Hero. All business decisions need to be made solely in the best interest of the company, and not for personal benefit. These business practices have been documented in Delivery Hero's [Code of Conduct](#), which is distributed within the organization and updated when needed. The local entities are responsible for communicating the Code of Conduct within their organization.

At Delivery Hero, the Governance, Risk and Compliance (GRC) team is responsible for strengthening our ethical principles and compliant behavior, and to address uncertainties faced by the organization to help achieve its business objectives. This function works under the direction of the General Counsel, who in turn reports to the CFO. Quarterly meetings of the Risk and Compliance Committee with the Management Board ensure that compliance topics are regularly discussed at board level. Local teams are responsible for the implementation of our principles at the country level. Due to the COVID-19 pandemic, it was not possible to visit local offices in person in 2021, and rollouts of implementation measures were coordinated virtually with the local teams.

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

The responsibility for antitrust and competition matters is delegated to the Legal Commercial Regulatory team and further down to the Antitrust, Disputes and Trade team. These teams advise on Merger & Acquisition (M&A)

projects, commercial set-ups, and investments to ensure that these are carried out in compliance with relevant competition laws. For all M&A projects, due diligence assessments are conducted, and the relevant competition authorities are notified if required. The team also trains a wide range of colleagues on matters regarding antitrust compliance.

Every employee at Delivery Hero is responsible for addressing potential violations of laws, of the Code of Conduct or of internal policies. Every new office-based employee at DHSE is requested to complete training on our Code of Conduct within their first two months. For reporting misconduct, Delivery Hero promotes three channels. The first two are internal local contacts for employees within each entity of the Delivery Hero Group and the third is an external online whistleblower platform for reporting serious compliance breaches and illegal business practices. The platform is available 24 hours a day, 7 days a week in multiple languages and accessible internally as well as externally. The whistleblower platform allows for anonymous submission and a high level of security for whistleblowers. All issues reported through the whistleblower platform are carefully assessed by the central compliance team of DHSE, which may assign them to local counterparts for further processing where applicable. When appropriate, the case is managed as per the regulations and procedures for handling reported compliance concerns. Protecting all persons involved in such reports is of the utmost importance to Delivery Hero. All whistleblowers are protected by key principles of internal investigations, ensuring that information and procedures about potential violations are treated with confidentiality to the maximum extent possible and aiming to prevent and protect against any form of retaliation. In 2021, of all incidents reported, 2 cases of material compliance breaches were opened and concluded as “founded”. In these cases, the initial suspicion was confirmed and resolved by the Compliance function in Delivery Hero SE or their local counterparts. With regard to those cases that are closed as “founded”, appropriate response measures are decided in line with the principles of proportionality and fairness.

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

Customer Privacy and Data Protection

For Delivery Hero, the protection of both customer and employee data is of utmost importance. The consumer privacy policies of the operating companies that make up Delivery Hero strive to comply with the requirements of Articles 13 and 14 of the European General Data Protection Regulation (EU GDPR). Our policies are accessible on the websites of almost all our entities.

Our goal in customer privacy and data protection is to have the best-in-class data protection in our industry. Best-in-class defines a privacy framework that was implemented complying with international standard privacy frameworks (AICPA, NIST, NYMITY, PH 9.860.1, SDM) and is regularly reviewed and updated.

In 2021, we launched a Global Privacy Management strategy, which includes various defined KPIs to assess and measure the outcomes of our initiatives. These KPIs include items such as the number of breaches per fiscal year, the number of signed data protection agreements, the number of completed due diligence processes for new vendors, the number of trained and certified ‘Privacy Heroes’, the number of relevant trainings, the number of data subject requests, along with many more.

Delivery Hero applies a shared responsibility for customer privacy and data protection, with the central team providing a global strategy, tools, guidelines, policies and training, and the local entities being accountable for privacy at the local or regional level through Data Protection Coordinators. The manager responsible for customer privacy and data protection at Group level is the Data Protection Officer (DPO). The DPO is independent in his/her work and

reports to the General Counsel and to the Chief Financial Officer (CFO) in accordance with Article 38 (3) GDPR. The Management Board is involved in important privacy matters, such as data breaches, investigations and audit results. The DPO also provides input for the Audit Committee and Supervisory Board meetings and meets with various steering committees on a regular basis.

Delivery Hero operates a Data Protection Management System (DPMS) that is based on a Plan-Do-Check-Act approach, and we review existing policies, measures and controls frequently. Additionally, the Internal Audit team performs audits on the roadmap and results of the data protection team. If, as a result of these, any elements of the DPMS have been assessed as a potential risk, they are subjected to an impact assessment and reviewed as part of a monitoring process.

While customer data must be protected against any illegal abuse, a limited amount of data collection on the part of Delivery Hero is needed to run our business smoothly and to satisfy our customers’ expectation in terms of a fully functioning and dedicated service. Based on the GDPR standard and local requirements, we inform our customers and other stakeholders about the data collected on most of our websites and explain how this data is used. We are continuously working on updating our privacy policies in all countries. Our Customer Care Teams are trained to manage all customer requests regarding personal data, and necessary processes have been provided.

On many platforms, a data protection function was integrated into the accounts of the customers, which simplifies and guarantees the exercise of the data subject rights. Through this function, customers can view the stored data, submit advertising objections and delete their accounts at any time. Deletion of data takes place within 48 hours by overwriting the personal data several times. In 2021, we committed ourselves to a centrally led global approach for data privacy with all functions and achieved significant progress. We were able to create new guidelines, policies and procedures (including a formalized Privacy Organization

Policy and Global Retention Policy). We have also developed several automated tools for creating records of processing activities, vendor due diligence assessments, and data protection impact assessments.

The Code of Conduct also contains information addressing data protection and information security. To ensure employees' awareness on the matter, every employee within the European Union must complete a compulsory data protection training once a year and pass an online test. In addition, department-specific training is carried out to take account of relevant special requirements.

Food Safety and Quality

By offering speed and convenience of service, we strive to be a leader in the on-demand food delivery market. We consider the safety and quality of food delivered to our customers as a prerequisite. It is the prime responsibility of our vendors and restaurant partners, using Delivery Hero platforms, to ensure safe food. Under new vertical business models, Delivery Hero entities such as Dmarts and Delivery Hero Kitchens also operate as a food principal and must comply with regional, local regulatory and legal requirements and ensure that neither safety nor quality of food items is diminished during reception, storage, handling, preparation, packing, transport, and delivery.

At Delivery Hero, we strive to ensure always right, safe, and clean food delivery to our customers. In 2021, we introduced our global food safety framework including a Delivery Hero internal food safety policy. Our food safety framework and policy are based on international food safety standards (such as GFSI technical requirements, ISO 22000, Codex Alimentarius) and are structured in three key elements consisting of food safety management systems, good industry practices and food safety hazard risk management. The Delivery Hero food safety policy has been approved and released in February 2021 and is accessible at the Delivery Hero compliance portal. We aim to implement food safety

policies within the next four years in alignment with the GRC strategy and GRC roadmap, which acts as the key forum for rolling out food safety assessments and raising any issues of food safety risk with local and regional teams and driving the agreed implementation action plan.

The food safety assessments were completed across ten entities in 2021 in collaboration with the local and regional teams. The food safety assessment reports with key findings and action plans are communicated to the senior management of the local and regional entities and to the Management Board of Delivery Hero. During 2021, we have initiated a global store inspection program for our grocery stores in the LATAM region in collaboration with selected external food safety inspection bodies, which we aim to expand to other entities during 2022. In addition, we have introduced a food labeling digital solution in our European markets in collaboration with external Global Data Synchronization Network (GDSN) data pool and service providers based on GS1 standards in 2021 to ensure accurate product information is available online to our customers.

At Delivery Hero, food safety and quality is a shared responsibility, with the central Food Safety and Quality Management (FSQM) department, established in mid-2020. It provides the global food safety framework, policy, assessment process, tools, guidelines and training. The regional and local entities are responsible for the localization and implementation. The Central FSQM is led by the Food Safety and Quality Director, who reports to the Head of Governance, Risk and Compliance (GRC), who reports to the General Counsel (GC), and the GC to the CFO. The FSQM director updates the Risk and Compliance Committee on food safety topics. At several regional and local entities, a food safety and quality function was integrated into the local or regional operations structure, which coordinates the localization, implementation and monitoring of food safety as well as quality at local and regional level.

Our Supplier Code of Conduct, introduced in 2020, stipulates that food and food contact packaging materials must be manufactured, sourced, stored and distributed by a certified supplier according to the standards benchmarked by the Global Food Safety Initiative (GFSI) or other relevant food safety programs. In addition, all equipment and machinery for food must meet the legal requirements for hygiene and safety by design, with the appropriate conformity marking (i.e. CE in the EU) affixed. We review existing policies, code of conduct, measures and controls on a regular basis.

EU-TAXONOMY INFORMATION

Delivery Hero is obliged to apply the regulations of the EU Taxonomy according to Section 289 (1) of the German Commercial Code (HGB). For the reporting year 2021, the EU Taxonomy regulation requires the disclosure of the shares of taxonomy-eligible and non-taxonomy-eligible economic activities in revenue and capital and operating expenditures for two of six environmental objectives (climate change mitigation and adaptation to climate change). If Delivery Hero's business activities can be matched to the economic activities of Annex I or Annex II of the Delegated Acts, they are considered to be taxonomy eligible.

Based on a complete analysis of the economic activities of Annex I and Annex II, potential taxonomy-eligible revenues/capital expenditures (CapEx)/operating expenses (OpEx) were assessed. The resulting amounts were then calculated against the respective totals of Delivery Hero for the financial year 2021.

Pursuant to Section 315e (1) HGB, Delivery Hero's consolidated financial statements as of December 31, 2021, have been prepared in accordance with IFRS. The amounts used for the calculation of the revenue, CapEx and OpEx ratios are accordingly based on the figures reported in the consolidated financial statements.

Interpretation of FAQ

As part of the application of the European Commission's FAQ from February 2, 2022, the technical screening criteria were not considered. Hence no voluntary disclosures in regard to possible "eligible to be enabling or eligible to be transitional" activities were made.

Turnover KPI

The total revenue according to IAS 1, paragraph 82(a) for the financial year 2021 forms the denominator of the turnover ratio and can be taken from the consolidated income statement on **page 131**.

The revenues reported in the consolidated income statement are analyzed across all Group companies to determine whether they were generated from taxonomy-eligible economic activities in accordance with Annex I or II of the Delegated Regulation of (EU) 2020/852. A detailed analysis of the items included in the revenue is used to allocate the respective revenue to the taxonomy-eligible economic activities. The sum of the sales revenues of the taxonomy-eligible economic activities for the financial year 2021 forms the numerator.

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

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 2021. These additions are considered before depreciation, amortisation and any re-measurements, including those resulting from revaluations and impairments, for the relevant financial year and excluding fair value changes. Also considered are additions to tangible and intangible assets resulting from business combinations. Acquired goodwill is not included (see statement of changes in non-current assets, **page 137**).

The sum of the significant additions reflecting a taxonomy-eligible capital expenditure forms the numerator of the CapEx ratio.

As a result of the analysis, Delivery Hero identified taxonomy-eligible additions to its vehicles fleet through the economic activities 6.4 "Operation of personal mobility devices, cycle logistics" (Annex I) and 6.5 "Transport by motorbikes, passenger cars and light commercial vehicles" (Annex I). Outside its core business, Delivery Hero further classified material capital expenditure in buildings as taxonomy-eligible through the economic activities 7.7 "Acquisition and ownership of buildings" (Annex I) and 7.2 "Renovation of existing buildings" (Annex I). This results in a taxonomy-eligible share of CapEx of 19% for Delivery Hero.

OpEx KPI

At the current stage of the legislation, no material taxonomy-eligible operating expenditure (OpEx) could be identified for Delivery Hero for the above-mentioned environmental objectives.

Due to the timings of the updated FAQ published in 2022 following the initial application of the EU taxonomy regulation in 2021, addressing the new interpretations of the FAQs at a granular level for some KPIs was not always possible. Delivery Hero aims for greater levels of detail in subsequent years.

Nevertheless, it should be noted that the future taxonomy-alignment ratios might differ from the disclosed eligibility ratios for 2021, due to potential continued lack of granularity of data.

DELIVERY HERO'S EU TAXONOMIE KPIs

	taxonomy-eligible share	taxonomy non-eligible share
Revenue	24%	76%
Capital Expenditure (CapEx)	19%	81%
Operating Expenditure (OpEx)	0%	100%

REPORTING PROFILE

This report constitutes the separate, combined Non-Financial Report (NFR) – as defined in Sections 315b, 315c and 289b through 289e of the German Commercial Code (“Handelsgesetzbuch”, HGB) – for both Delivery Hero SE and the Delivery Hero Group for the financial year 2021. In compliance with the revised International Standard on Assurance Engagements (ISAE) 3000 (Revised): “Assurance Engagements Other than Audits or Reviews of Historical Financial Information”, it was reviewed by KPMG AG Wirtschaftsprüfungsgesellschaft to obtain limited assurance relating to the disclosures legally required in accordance with Sections 315b, 315c and 289b through 289e HGB.

Delivery Hero provides online food ordering and other delivery services in around 50 countries across four geographical regions, comprising Asia, Middle East and North Africa (MENA), Europe, and the Americas. Further information on Delivery Hero’s business model can be found in the combined management report 2021 on **page 66**.

This NFR has been prepared in orientation to the recommendations of SASB, TCFD and the GRI Sustainability Reporting Standards, ‘Core’ option, issued by the Global Reporting Initiative. This applies in particular to the description of our basic management approaches. Within the individual sections, the underlying concepts and due diligence processes are discussed, and existing results are reported. In accordance with Section 315b (1) sentence 3 HGB, reference is also made to non-financial information in the combined management report on individual aspects.

In addition, the NFR references significant non-financial risks in accordance with Section 289c (3) Nos. 3 and 4 HGB if the information is necessary for an understanding of the course of business, the business result, the position of the Group and its effects on non-financial matters. The assessment of non-financial risks is based on the Enterprise Risk Management (ERM) framework of Delivery Hero and follows the Committee of Sponsoring Organizations of the Treadway Commission (COSO) 2018’s requirements. Further information on risk management and identified non-financial risks at Delivery Hero can be found in the risk and opportunity report 2021 on **page 84**.