



**Rules of Procedure**  
**of the Audit Committee of**  
**Delivery Hero SE**  
**(the "Company")**

Pursuant to Sec. 10 no. 10 of the Rules of Procedures of the Supervisory Board of the Company, the Supervisory Board has adopted in a meeting by way of a conference call on December 15, 2021 the following

**Rules of Procedure**

for the Audit Committee:

**§ 1 Tasks of the Audit Committee**

1. The Audit Committee is in particular – insofar as no other Committee is entrusted with the following tasks – responsible for the monitoring of
  - a) the financial reporting process,
  - b) the effectiveness of the internal control system, the risk management and the internal audit system, and
  - c) the audit of the annual financial statements.
2. The Audit Committee shall deal with topics regarding the financial reporting, in particular with key issues concerning the application of new financial reporting standards and the amendment of accounting and auditing methods. In addition, the Audit Committee shall fulfil all tasks in accordance with the rules and recommendations of the German Corporate Governance Code.
3. The Audit Committee is responsible for the preliminary review of the annual financial statements and the consolidated financial statements, as well as of the management report (*Lagebericht*) and the group management report (*Konzernlagebericht*). For this purpose, the Audit Committee shall discuss with the Management Board and the auditor the documents regarding the annual financial statements, the management report, the consolidated financial statements and the group management report, as well as the auditor's report.

4. The Audit Committee prepares the resolutions of the Supervisory Board regarding the approval and, as the case may be, the adoption of the annual financial statements, the approval of the consolidated financial statements as well as the approval resolution regarding the proposal of the Management Board with respect to the distribution of profits.
5. The Audit Committee monitors the half-year financial reports and the quarterly financial reports or quarterly financial statements, as the case may be, and the discussion with the auditor regarding his report about his audit review prior to their publication.
6. The Audit Committee submits to the Supervisory Board a reasoned recommendation for the election of the auditor, which considers, in case of a tender of the audit mandate, at least two candidates.
7. The Audit Committee monitors the independence of the auditor as well as the quality of the audit and deals with additional rendered services of the auditor, the engagement of the auditor, the determination of the auditing focal points and the fee agreement.
8. The Audit Committee, prior to submitting a proposal for election of the auditor, shall obtain a statement from the proposed auditor stating whether, and where applicable, which business, financial personal and other relationships exist between the auditor and its executive bodies and head auditors on the one hand, and the Company or another company of the Delivery Hero group and the members of its executive bodies on the other hand, that could call its independence into question. This statement shall include the extent to which other services were performed for the Company or another company of the Delivery Hero group in the past year, especially in the field of consultancy, or which are contracted for the following year.
9. The Audit Committee shall be responsible on behalf of the Supervisory Board (i) for the approval of material transactions between the Company on the one hand and a member of the Management Board or a related person within the meaning of Sec. 138 German Insolvency Act (*Insolvenzordnung*) or a relative within the meaning of Sec. 15 German General Tax Code (*Abgabenordnung*) of a member of the Management Board on the other hand and (ii) for the approval of transactions with related parties pursuant to § 111b section 1 AktG.
10. The Audit Committee prepares the following issues for the Supervisory Board to be agreed on with the auditor:
  - a. The auditor informs the Chair of the Supervisory Board or the Audit Committee immediately of any grounds for disqualification or partiality occurring during the audit, unless such grounds are eliminated immediately;
  - b. The auditor reports without delay on all facts and events of importance for the tasks of the Supervisory Board, which the auditor gains knowledge of during the performance of the audit;
  - c. The auditor informs the Supervisory Board and/or in the auditor's report if, during the performance audit, the auditor comes across facts, which show a misstatement by the Management Board and the Supervisory Board on the German Corporate Governance Code.

11. The Audit Committee deals, on behalf of the Supervisory Board, with issues concerning the compliance, the functionality of the compliance system and, if necessary, with the review of potential violations of compliance requirements.

## **§ 2 Audit Committee Membership**

1. The Supervisory Board forms an Audit Committee which consists of three (3) members.
2. The Audit Committee shall elect a Chair and a Deputy Chair among its members. The Chair shall be independent and neither be a former member of the Management Board of the Company whose appointment ended less than two years ago, nor be the Chair of the Supervisory Board.
3. The Chair of the Audit Committee shall have specialist knowledge and experience in the application of accounting principles and internal control processes and shall be familiar with audits.
4. Pursuant to Sec. 107 (4) sent. 3 AktG, at least one member of the Audit Committee shall have expertise in the area of accounting and at least one other member of the Audit Committee shall have expertise in the area of financial auditing.

## **§ 3 Audit Committee Meetings and Resolutions**

1. The Audit Committee shall hold at least two (2) meetings within each half of the calendar year. Extraordinary meetings shall be convened as necessary.
2. Sec. 5 through Sec. 8 (Convocation, Meetings and Resolutions, Minutes of Meetings and Confidentiality) of the Rules of Procedure of the Supervisory Board of the Company shall apply *mutatis mutandis*.

## **§ 4 Participation in Meetings**

1. The Chief Financial Officer and the auditor participate in meetings of the Audit Committee, unless otherwise determined by the Chair of the Audit Committee.
2. Upon request of the Chair of the Audit Committee, further members of the Management Board shall participate in meetings of the Audit Committee and, in coordination with the Management Board, the persons heading the departments Internal Audit, Governance Risk and Compliance, and, if necessary, further employees of the Company.

## **§ 5 Reports and Explanations**

1. The Chair of the Audit Committee reports to the Supervisory Board on the activities of the Audit Committee on a regular basis.
2. The Chair of the Audit Committee is entitled to make and receive all declarations which are necessary to consummate the resolutions of the Audit Committee or to perform its tasks.

3. Pursuant to Sec. 107 (4) sent. 4 AktG, each member of the Audit Committee may – through the Chair of the Audit Committee – obtain information directly from the heads of those departments of the Company who are responsible for areas relating to the tasks of the Audit Committee as described in § 1 of the present Rules of Procedure. This includes especially the heads of the departments Internal Audit, Governance, Risk and Compliance, Group Accounting and Group Controlling. The Chair of the Audit Committee shall inform all members of the Audit Committee of the information obtained. If information is obtained in accordance with § 5 no. 3 sent. 1 of the present Rules of Procedure, the Management Board shall be informed thereof without delay. The respective heads of the departments will report to the Chief Financial Officer (CFO) of the Company on the information requested by the Chair of the Audit Committee.