Delivery Hero

Sustainability Statement

Sustainability Statement

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Strategy & Sustainability Integration

Group strategy & business model

Delivery Hero SE is a global digital delivery platform operating in around 70 countries across Asia, the Middle East and Africa, Europe, and the Americas and with over 54,000 employees worldwide.

Information on the overview of Delivery Hero's GMV and revenue figures is provided in the section "Economic Report" of the Annual Report and the consolidated statement of Profit or Loss and Other Comprehensive Income.

The Group connects customers, restaurants, shops, riders, and partners through its portfolio of brands including foodora, foodpanda, Glovo, PedidosYa, talabat, Woowa, Yemeksepeti, and others. See the "Delivery Hero at a Glance" section of this Annual Report for an overview of Delivery Hero's revenues, segments, products, and employees.

Our business model is built on two main complementary pillars that mutually reinforce growth and sustainability:

1. **Platform Operations:** Our technology enables independent vendors to reach customers via Delivery Hero's apps.

2. **Quick Commerce:** Our micro-fulfilment centers (Dmarts) source products from distributors or brands to meet customer order requests, offering rapid delivery of groceries and everyday essentials.

Through this model, Delivery Hero leverages technology to connect millions of customers, partners and riders, aiming to create value for them while minimizing environmental and social impacts and contributing positively to society. Technology and data science are central to our business model. Products and infrastructure are developed centrally, with local teams responsible for execution. This ensures the Group is able to meet local market needs and respond to consumer and end users habits. For additional information on our business model and the value chain in which we operate please refer to the section "Value Chain".

Sustainability priorities & targets

Delivery Hero integrates sustainability into its business decisions and encourages the same commitment from its partners. A United Nations Global Compact (UNGC) participant since 2022, the Group contributes to selected UN Sustainable Development Goals (SDGs) through collaboration with the European Tech Alliance, Delivery Platforms Europe, and the UN World Food Programme.

The Group's sustainability framework is built around four strategic priorities that contribute to selected SDGs and are embedded in the corporate strategy and management remuneration.

These priorities reflect the steps Delivery Hero is taking from commitment to measurable implementation. Selected targets, including Zero-Emission Deliveries (ZED), rider accident rate reduction, information security (MFA/WARP VPN), and compliance trainings are linked to management incentives. For additional information on sustainability-linked incentives, please refer to the section "Sustainability Linked Incentives".

Integration with corporate strategy

Sustainability is embedded in Delivery Hero's operations and decision-making in the following ways:

- **Strategic planning:** Environmental, social, and governance (ESG) priorities are considered alongside business goals.
- **Product development:** Product teams build technology solutions that contribute to sustainability priorities.
- **Risk management:** ESG risks are identified and assessed through the double materiality assessment (DMA) process and are managed and monitored through the enterprise-wide risk management (ERM) framework. For additional information on the DMA Process, please refer to the section "DMA Process".
- **Performance and incentives:** ESG key performance indicators (KPIs) form part of the Management Board's short-term incentive (STI) plan and are subject to quarterly review by the Supervisory Board. For additional information on sustainability governance, please refer to the section "Sustainability Governance".

SUSTAINABILITY PRIORITIES & TARGETS

Priority Area	Objective	Target	Linked ESRS Disclosures
Climate Action	Reduce carbon emissions in line with science-based targets.	SBTi-verified targets to reduce Scope 1 & 2 emissions by 50.4% and Scope 3 intensity by 58.1% by 2032 (vs 2022 base year).	E1 Climate change E2 Pollution E5 Circular economy
Rider & Worker Welfare	Facilitate improved rider`s safety and wellbeing.	4% reduction in rider accidents rate (2025 vs 2024 baseline).	S1 Own workforce S2 Workers in the value chain
Social Impact	Fighting food insecurity by promoting food equity and access for all, while reducing avoidable food waste from suppliers and end users.	111 million meals donated in 2025	S3 Affected communities
Governance & Ethics	Uphold business conduct standards and information security resilience	85% of C-Level and C-1 employees complete compliance training. 75% of global logins secured by multi-factor authentication (MFA) and 75% of globally Managed Endpoints using WARP VPN for secure internet access	G1 Business conduct

This integration aims to align sustainability considerations with financial performance, with the objective of supporting long-term business development and the Group's capacity to address material sustainability-related impacts and risks and respond to relevant opportunities over time.

Double Materiality Assessment (DMA)

In 2024, Delivery Hero conducted a comprehensive DMA following the guidance in the European Sustainability Reporting Standards (ESRS). We updated our DMA in 2025, sharing the results with our management and governing bodies to ensure their awareness and approval of the process and outcomes. We plan to review our DMA annually to check for significant changes to our business model or scope of consolidation.

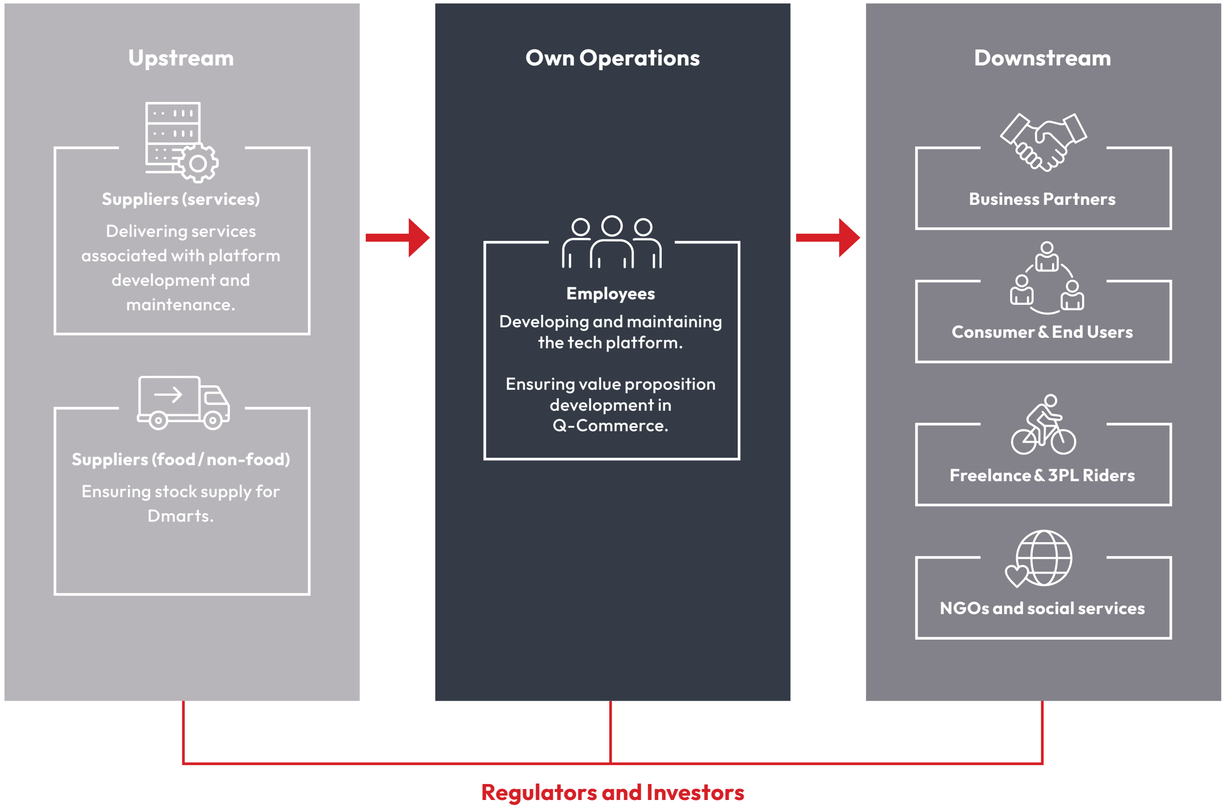
The goal of our DMA is to identify, assess, and prioritize material impacts, risks and opportunities (IROs) across Delivery Hero's value chain. For additional information on the value chain, please refer to the section"Value Chain". Our focus is on (i) impacts on people and the environment and (ii) sustainability-related risks and opportunities with financial implications for our business. DMA provides valuable insights for our business by incorporating engagement with a wide range of stakeholders. For additional information on the stakeholder engagement, please refer to the section "Stakeholders Engagement". The results inform our sustainability strategy, guide the launch of initiatives, and enable compliance with relevant reporting frameworks. For additional information on the DMA, please refer to the section "DMA Process".

Value chain

Delivery Hero's value chain is integral to its success, encompassing its upstream (suppliers and service providers), own operations, and downstream (business partners, consumers and end users, freelance and third-party logistics (3PL) riders, and non-governmental organizations (NGOs)).

To ensure a comprehensive assessment, we utilized our defined value chain—spanning upstream suppliers, own operations, and downstream riders and business partners —as the foundational mapping for our DMA. To support this, we have identified aspects of our value chain relevant to each of Platform Operations and Quick Commerce, as described below.

DELIVERY HERO'S VALUE CHAIN



PLATFORM OPERATIONS

Upstream:

Suppliers

Various service providers support Delivery Hero's operations, supplying technology, consulting, logistics (including Third-Party Logistics referred to as 3PLs in the report) and maintenance services. These partners play a crucial role in maintaining the efficiency and reliability of the company's services in both offices and Dmarts.

Own Operations:

Employees

Delivery Hero's workforce is the backbone of the Group's operations with employees working mainly in our offices and at our Dmarts and a minority working as hired riders by executing deliveries using DH technology while under direct employment.

Downstream:

Consumers and end users

Using the customer application to place orders and track deliveries, consumers and end users are the ultimate buyers of the food, groceries, or retail goods and are therefore at the heart of Delivery Hero's business. The company strives to provide a seamless and satisfying experience for its consumers and end users.

Business partners

Delivery Hero collaborates with a wide range of restaurants, local shops and other non food vendors, offering them a platform to reach more customers. These partners use the partner application to manage orders and interact with the Delivery Hero ecosystem.

Freelance & 3PL Riders

Using the rider applications, they are essential to the delivery service offered to our partners and customers, contributing to orders arriving promptly and efficiently.

NGOs and social services

Delivery Hero's technology enables donations to NGOs, supporting the UN World Food Programme and other charitable causes. Through these partnerships, the platform serves as a channel for charitable giving and community engagement. Additionally, we identify civil society organizations focusing on human rights and climate as key users of our sustainability reporting.

QUICK COMMERCE

Upstream:

Suppliers of food, goods and logistic services

Delivery Hero relies on a network of suppliers (providers, distributors and brands) to provide goods to stock Dmarts and to ensure that the necessary products are made available to customers' demands.

Own Operations:

Employees

See Platform Operations.

Downstream:

Consumers and end users

These are the ultimate buyers of the goods that Delivery Hero offers through its quick commerce value proposition.

Freelance & 3PL Riders

See Platform Operations.

NGOs and social services

To fight food insecurity Delivery Hero partners with NGOs worldwide to promote food equity while reducing avoidable food waste from suppliers to consumers and end users.

Operating models, including the extent of delivery service options, across Delivery Hero brands are diverse, tailored to local regulatory and economic requirements. They are also constantly evolving as regulations are developing in the respective markets. This inherent dynamic, coupled with the broad scope of workforce definitions provided by ESRS required a detailed analysis. The analysis considered factors such as the nature of the arrangements and the service provider, the degree of supervision while performing delivery, the allocation of the entrepreneurial risk and other relevant operational factors.

As a result, for the scope of this sustainability report, Delivery Hero allocates riders other than employed ones, namely freelance and 3PL riders, in the ESRS S2 standard ('Workers in the Value Chain'). Delivery Hero is committed to continuously reassessing this judgemental classification, monitoring legislative developments (including EU directives) and evolving regulatory interpretations across all markets to ensure our reporting remains both robust and credible.

Stakeholders engagement

Delivery Hero's key stakeholders represent a comprehensive network of groups integrated into our value chain. We have identified six main groups with a stake in our business, presented here along with details of their areas of interest and our engagement with them.

Delivery Hero Stakeholder Group	Interests / Views	Engagement process
Regulators	Alignment with laws and regulatory initiatives (e.g., labor, food safety, data protection).	Dialogue with regulators in local markets.
Investors	Financial performance, growth, and ESG performance.	Financial statements publication and bilateral dialogues with investors and analysts; topics also include ESG ratings performance from agencies such as MSCI, Sustainalytics, and CDP.
Employees	Company policies, career development plans, labor rights, and organizational changes.	Engagement surveys, trainings, performance management process, all-hands / update meetings, works council meetings, Supervisory Board representation.
Business partners, consumers and end-users, and suppliers	Value chain dependencies, reputational risks, market position, and service quality.	Engagement surveys, satisfaction surveys, brand studies, account management operations, suppliers onboarding.
Freelance & 3PL Riders	Operational experience and adherence to labor rights.	Safety training and initiatives, support programs.
NGOs	Impact-related concerns, corporate social responsibility (CSR) initiatives, donations, and community impact.	Volunteering programs, events, partnerships.

By engaging with our stakeholders, we aim to understand what matters most to them so we can integrate their perspectives directly into our strategy and decision-making. Integrating stakeholder perspectives allows us to identify and mitigate potential adverse impacts, support operational resilience, and maintain alignment with evolving regulatory standards and reporting requirements. The stakeholder perspective for the DMA process was integrated via internal stakeholder proxies within Delivery Hero. Please see the Phase 3 Assessment section for related details.

DMA Process

There are four phases in our DMA process.

Phases	1. Context	2. Identification	3. Assessment	4. Prioritization
	Build the right foundation to conduct the assessment of impacts, risks, and opportunities.	Identify a longlist of actual and potential **impacts, risks**, and **opportunities** over the short-, medium- and long-term.	Assess the **materiality of the identified impacts**, risks, and opportunities.	**Prioritize** topics that are material for strategy and for reporting.

Phase 1: Context

We started the DMA process by identifying and mapping our value chain — upstream, own operations, and downstream — for the two main pillars of our business model. For additional information on the business model please refer to the section "Value Chain". In parallel, we incorporated key stakeholders' interests leveraging data from established engagement channels and internal experts as proxies to assess the dimensions where our activities might have an impact on these groups. This mapping allowed us to classify impacts as either directly caused by our operations (e.g., energy use in Dmarts), contributed to, or directly linked through our business relationships (e.g., downstream rider safety or upstream supply chain emissions). The organizational boundary for this assessment aligns with our financial consolidation scope, encompassing all global entities and markets under Delivery Hero's operational control. Regarding the extent of our value chain, our assessment primarily focused on tier-one relationships where our impacts and financial risks are most pronounced. Upstream, this includes direct IT infrastructure providers, logistics partners, and direct food / goods suppliers for Dmarts. Downstream, it encompasses our immediate ecosystem of consumers and end users, business partners, and the freelance and 3PL riders utilizing our platform, to the extent possible.

Phase 2: Identification

Building on the 2024 DMA, in 2025, we focused on enhancing the methodology and internal alignment within this identification phase. Key improvements included:

- We defined and analyzed IROs at a more granular level to ensure a more precise assessment.
- We deepened the integration and review of identified IROs with our Enterprise Risk Management (ERM) framework and relevant departmental owners, ensuring consistency across both systems.
- We adopted the ESRS time horizon framework; short-term (1–3 years), medium-term (3–5 years), and long-term (5+ years).
- We focused closer on engagement with internal stakeholders (topic owners and managers) to refine and validate the identified IROs and their mapping.

Phase 3: Assessment

In 2024 we put in place the basis of the scoring methodology to evaluate each IRO across both impact and financial materiality using a transparent, evidence-based approach. Building on this, in 2025, we introduced and integrated clearer materiality thresholds for both dimensions to improve the objectivity and quality of scoring as well as bringing closer alignment with our ERM framework.

In terms of process, sustainability-related risks and opportunities identified through the DMA were reviewed together with relevant departmental risk owners and the central risk management function to ensure consistency in risk definitions, assumptions, and scoring methodologies across both systems.

Identified sustainability-related risks were mapped to the ERM risk taxonomy where relevant and assessed using comparable likelihood and impact criteria, taking into account mitigation measures already in place.

The prioritisation of sustainability-related risks relative to other types of risks is based on their assessed impact severity and likelihood, using the undertaking's established risk-assessment tools and scoring scales applied across the ERM.

For both impact and financial materiality, topic owners provided input into the scoring and shared contextual knowledge to help explain the rationale, how the IRO is currently managed, and the data or assumptions underlying the scoring. This process was supported by the documentation of evidence for both identification and scoring, aiming at ensuring diligent business practice. Where quantitative data was limited, scoring was supported by qualitative assumptions. These assumptions were based on management's expert judgment, industry benchmarks, and established ERM risk scenarios. Specifically, our qualitative assessments considered variables such as anticipated shifts in local regulatory landscapes, evolving consumer and end users expectations, and the maturity of local infrastructure (e.g., EV charging availability) to estimate the severity, magnitude, and likelihood of potential IROs.

We leverage established engagement channels, such as twice-annual employee engagement surveys and rider operational studies, as proxies to identify and validate potential negative impacts on our workforce and value chain. Departmental owners and topic managers serve as key internal experts who provide the contextual evidence and rationale for scoring impact severity and likelihood, ensuring that the stakeholder perspective is integrated into the final results. For specific topics, this expert analysis is validated using data from established engagement channels (such as employee surveys and rider studies) and external ESG benchmarking (e.g., MSCI, Sustainalytics) to support financial materiality assessments.

Impact Materiality

Impacts are categorized as either actual or potential and either positive or negative. We assess their materiality based on severity. For actual negative impacts, we consider severity in terms of scale, scope, and irremediability. For actual positive impacts, we consider scale and scope. For potential impacts (positive or negative), likelihood is also factored into the scoring.

IMPACT RATING SCALE

	Scale	Scope	Remediability	Likelihood
5	Absolute	Global	Non-remediable / irreversible	Highly Probable
4	High	Widespread	Very difficult to remediate or long term	Probable
3	Medium	Medium	Difficult to remediate or mid term	Possible
2	Low	Concentrated	Remediable with effort (time & cost)	Unlikely
1	Minimal	Limited	Relatively easy to remediate or short term	Highly Unlikely

For impact materiality, each criterion is scored from one to five. Overall, a severity score of 1 indicates that an impact has been evaluated as not relevant and 15 indicates that an impact has been evaluated as large in scale, widespread, and extremely difficult to remediate. Details of the impact materiality thresholds for severity and likelihood are provided in the “Phase 4: Prioritization”.

Financial Materiality

To assess financial materiality, we evaluate risks and opportunities in terms of both the magnitude of their financial effects and the likelihood of their occurrence. This evaluation explicitly links material impacts to financial risks, analyzing how 'inside-out' impacts (e.g., workforce safety incidents) generate 'outside-in' financial consequences (e.g., liability and operational costs).

The magnitude of financial effects is assessed based on the quantitative and qualitative criteria defined in the Delivery Hero Risk Management Policy. Quantitatively, risks and opportunities are measured against Adjusted EBITDA thresholds. For additional information on the criteria, please refer to the section “Risk and Opportunity Report”. For financial materiality, we score risks and opportunities on a scale from one to five. A score of one indicates minimal magnitude and likelihood in the short, medium, and long term, while a score of five indicates the highest level of magnitude and likelihood. Details of the financial materiality thresholds are provided in the “Phase 4: Prioritization” section.

RISKS & OPPORTUNITIES RATING SCALE

	Magnitude	Likelihood
5	Absolute	Highly Probable
4	High	Probable
3	Medium	Possible
2	Low	Unlikely
1	Minimal	Highly Unlikely

Phase 4: Prioritization

In this phase, we determined which IROs qualify as material and therefore require disclosure under the CSRD. This step applies predefined materiality thresholds, which we clarified in our 2025 DMA review.

Materiality Thresholds

We have calibrated our materiality thresholds as follows, based on our internal ERM practices to ensure consistency and comparability.

(Type of) IRO	Materiality Threshold
Potential negative impact	Severity ≥ 10 out of 15 and likelihood ≥ 3 out of 5
Potential positive impact	Severity ≥ 10 out of 15[1] and likelihood ≥ 3 out of 5
Actual negative impact	Severity ≥ 10 out of 15
Actual positive impact	Severity ≥ 10 out of 15[1]
Risk or opportunity	Magnitude ≥ 3 out of 5 and likelihood ≥ 3 out of 5

1 We use a linear scale to align the severity of positive impacts, which are scored on two criteria, with the three-criteria score used for negative impacts.

An IRO is deemed material if it meets or exceeds its respective defined threshold, giving us a comprehensive view of both impacts and financially significant sustainability-related issues. To ensure we gain a complete overview, we also perform a supplementary assessment of IROs that exceed the likelihood threshold but fall below the severity threshold.

Results

We have identified 36 material impacts, risks and opportunities: 18 material impacts and 18 material risks and opportunities. These material IROs are grouped under eight material topics, which are further divided into 23 material sub-sub topics, as presented in the table. The results of the DMA, including the related methodology, have been subject to final review and sign-off by the Management Board and Supervisory Board.

Topic	Sub (sub) Topic	IRO Description	Value Chain	Horizon
E1-Climate Change	Climate change adaptation	Risk of acute physical risks related to climate change, including storms, floods, and heatwaves. These extreme weather events can disrupt delivery operations, damage infrastructure, and delay service in affected regions.	OO	MT, LT
	Climate change mitigation	Actual negative impact on climate change due to the consumption of energy from infrastructure related to core business operations such as offices, delivery vehicles, Dmarts etc.	OO	ST, MT, LT
		Actual negative impact on climate change due to the emission of greenhouse gases from upstream activities such as purchased services (e.g. cloud services), food and non-food suppliers, and logistics.	U	ST, MT, LT
		Actual negative impact on climate change due to the emission of greenhouse gases from downstream activities, in particular delivery services and packaging.	D	ST, MT, LT
		Opportunity to reduce variable operating costs through lower fuel and maintenance expenses associated with EV fleets (two and four wheelers).	OO	ST, MT, LT
	Energy	Actual negative impact on climate change due to greenhouse gas emissions from upstream purchased services, including cloud and data infrastructure.	U	ST, MT, LT
		Actual negative impact on climate change due to the consumption of energy from infrastructure related to core business operations such as offices, delivery vehicles, Dmarts etc.	OO	ST, MT, LT
E2-Pollution	Pollution of air	Actual negative impact on air quality caused by tailpipe emissions (other than greenhouse gas emissions) from vehicles used for delivery services.	D	ST, MT, LT
E5-Circular economy	Waste	Actual negative impact on the environment due to food and packaging waste occurring at restaurants or consumers, possibly leading to soil or water pollution and the release of microplastics.	D	ST, MT, LT
S1-Own workforce	Working conditions – Health and Safety	Actual negative impact on the health and wellbeing of our Dmarts employees due to unsafe working conditions.	OO	ST, MT
		Risk of regulatory fines and reputational damage arising from occupational health and safety incidents.	OO	ST, MT, LT
		Risk of increased insurance premiums and regulatory fines resulting from rider accidents.	OO	ST, MT, LT
	Working conditions – Secure employment	Risk of instability in working conditions, particularly around job security and financial income of employees with temporary contracts, which can lead to significant workforce turnover, resulting in the loss of valuable resources.	OO	LT
	Working conditions – Working Time	Risk of fines and back-pay lawsuits due to non-compliance with regulations related to overtime.	OO	LT
	Equal treatment and opportunities for all – Training and skills development	Potential positive impact on the career and skills development of our own employees by offering training and learning programs.	OO	ST, MT
		Opportunity to reduce recruitment and onboarding costs by offering upskilling programs that increase internal mobility and decrease voluntary turnover rates.	OO	ST, MT, LT
	Equal treatment and opportunities for all – Diversity	Potential negative impact on the wellbeing of vulnerable groups within our own workforce on the basis of race, ethnic origin, age, color, sex, nationality, sexual orientation, gender identity etc., due to underrepresentation and unequal treatment.	OO	ST, MT
		Opportunity to reduce recruitment and turnover costs by accessing underutilized diverse talent pools. Additionally, a diverse workforce drives innovation, leading to better product relevance.	OO	ST, MT, LT
	Other work-related rights – Privacy	Risk of regulatory fines (e.g., GDPR) and legal liabilities due to negligent data handling.	OO	ST, MT, LT

Value Chain: OO = Own Operations | U = Upstream | D = Downstream Horizon: ST = Short-term | MT = Medium-term | LT = Long-term

Topic	Sub (sub) Topic	IRO Description	Value Chain	Horizon
S2-Workers in the value chain	Working conditions – Health and Safety	Actual negative impact for riders due to inadequate safety equipment, insufficient training, or lack of monitoring by 3PLs that could cause rider accidents.	D	ST, MT
		Risk of lawsuits, reputational damage, and settlement payments if the company is held legally responsible (joint liability) for rider accidents.	D	ST, MT, LT
	Working conditions – Adequate wages	Risk of reputational harm, lawsuits and higher operating costs for the company, arising from potential liability under adequate wage regulations or evolving political and judicial mandates related to classification of riders' employment status.	D	ST, MT, LT
	Other work-related rights – Forced Labour	Potential negative impact on the human rights of 3PL and Freelancer riders due to forced labor, especially in regions where workers are less protected by law.	D	ST, MT
		Potential negative impact on human rights resulting from operational or third-party violations, adversely affecting restaurant workers.	D	ST, MT
	Other work-related rights – Child Labour	Risk of regulatory penalties, reputational damage, and operational disruption caused by human rights violations in our supply chain.	U	ST, MT, LT
	Entity specific – New earning opportunities	Actual positive impact for riders and business partners via Delivery Hero's platform that creates significant economic opportunities by providing flexible income sources and by enabling business partners to expand their customer base and sales.	D	ST, MT, LT
S3-Affected communities	Donations	Actual positive impact for communities in need via Delivery Hero's donation programs (monetary and non monetary) to combat global hunger.	D	ST, MT, LT
		Opportunity to enhance brand equity and customer loyalty by demonstrating social leadership through food donation programs.	OO	ST
S4-Consumers and end users	Information-related impacts for consumers and / or end users – Privacy	Potential negative impact on our consumers and end users would occur if users cannot exercise their rights granted under GDPR or other local privacy regulations.	D	ST, MT, LT
		Risk of penalties, legal defense costs, and reputational damage arising from non-compliance with data protection statutes.	D	ST, MT, LT
G1-Business conduct	Corporate culture	Potential negative impact on the wellbeing of our employees due to a disconnect between core company values or corporate programs and local relevance.	OO	ST, MT, LT
	Protection of whistleblowers	Risk of legal sanctions, retaliation claims, and reputational damage for failing to uphold whistleblower anonymity laws.	OO	ST, MT, LT
	Corruption and bribery – Prevention and detection including training	Actual positive impact on business integrity in the market by promoting ethical standards and fair competition through employee training, fostering a culture of compliance across the value chain.	OO	ST, MT, LT
		Risk of financial loss from fraud or theft due to insufficient detection measures and inadequate anti-corruption training.	OO	ST, MT, LT
	Corruption and bribery – Incidents	Risk of revocation of operating licenses, fines, and market bans, and reputational damage following confirmed incidents of corruption.	OO	ST, MT, LT
	Information security	Risk of business interruption (lost Revenue) caused by system downtime from ransomware, supply chain attacks, or IT failures. Additionally, risk of regulatory non-compliance and reputational damage.	OO	ST, MT, LT

Value Chain: OO = Own Operations | U = Upstream | D = Downstream Horizon: ST = Short-term | MT = Medium-term | LT = Long-term

Sustainability governance

Governance bodies

Delivery Hero's administrative, management, and supervisory bodies comprise the Management Team, (administrative body), Management Board, (management body), and Supervisory Board (supervisory body). As of the reporting date, these governing bodies comprise a total of 14 members, including six executive members across the Management Board and Management Team and eight non-executive members on the Supervisory Board. Gender representation across the governing bodies comprises six women and eight men, corresponding to 43% female and 57% male representation.

Information on the composition, diversity, and expertise and skills of Delivery Hero's supervisory bodies is provided in the section "Corporate Governance" of the Annual Report.

The Supervisory Board oversees Delivery Hero's strategy, governance, and risk management, including sustainability topics. Every year, the Supervisory Board and its Strategy Committee review the Group's strategic plan with the Management Board. These discussions ensure that financial and sustainability priorities are aligned reinforcing Delivery Hero's commitment to long-term, sustainable value creation.

The Audit Committee monitors sustainability reporting compliance and the effectiveness of control and risk management systems, including social and environmental factors. It reports key findings to the Supervisory Board.

Throughout the year, the Management Board and Supervisory Board receive quarterly ESG updates on the progress of the DMA and the defined ESG targets as well as ad-hoc briefings on significant issues. In 2025, they validated the updates to the DMA and appointed Judith Jungmann as a new CSRD and sustainability expert at Supervisory Board level to strengthen oversight. Information on the qualifications and expertise of Supervisory Board members is provided in the table "Supervisory Board of Delivery Hero SE: Qualification Matrix" of the Corporate Governance section of the Annual Report.

Sustainability IROs are aligned with the Group's ERM framework and are regularly communicated to the Management Board and Supervisory Board for strategic and financial oversight, including in relation to climate action, rider safety, cyber security, and ethics. With the Remuneration Committee, the Supervisory Board sets annual ESG targets for the Management Board's STI and monitors progress quarterly. Information on the Management Board's short-term incentive (STI) is provided in the section "Compensation Report 2025" of the Annual Report.

This governance framework embeds sustainability in our planning, supports business decision-making, and ensures ongoing monitoring.

Sustainability linked incentives

Sustainability performance is a component of the Management Board's STI scheme. The Supervisory Board, supported by its Remuneration Committee, sets annual ESG targets that account for approximately 25–30% of the overall STI weighting, complementing financial growth and profitability criteria (70–75%).

Information on the full methodology and pay mix is provided in the section on "Compensation Report 2025" of the Annual Report.

ESG TARGETS AND RESULTS FOR 2025

Environment Target	Social Target	Governance Target
% of own delivery orders completed by zero emission deliveries by the end of 2025 in select 14 markets	% reduction of rider accident rate (total accidents per 1 million own deliveries)[1]	1) % of global logins secured with MFA, and % of globally managed endpoints using WARP VPN for secure internet access by the end of 2025 2) % of C-Level and C-1 employees globally to complete leadership compliance training in 2025
– Target: 46.9%	– Target: 4%	– 1) Target: 75% – 2) Target: 85%
– Result[2]: 38.6%	– Result: 17.9%	– Result: 86.4% – Result: 92.4%

1 For further information about the target methodology and results, please refer to section "S2: Riders welfare - Health & Safety and adequate earnings - Targets and Progress".

2 2025 results exclude Glovo Spain following operational changes that hindered KPI data collection, except for the first quarter. This led to a result below the initial target.

Due diligence activities

Our commitment to responsible business is demonstrated through the management of environmental and human rights impacts across our value chain. This due diligence is a continuous process of impact assessment, action implementation, monitoring, and communication.

Information on how our due diligence in general is embedded in our strategy, how stakeholders are engaged, impacts are identified, actions taken, and effectiveness tracked is provided in the section “Risk Management System” of the Combined Management Report, while no dedicated mapping of the information provided in this Sustainability Statement about the due diligence process with regard to sustainability matters is disclosed.

Internal controls

In 2025, the Non Financial Reporting and Governance, Risk, & Compliance (GRC) teams put in place the basis of an internal control framework for the sustainability statement, informed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) 2017.

This framework applies to key stages of the sustainability reporting process, including the identification of material topics, data collection and aggregation, and the preparation and review of the Sustainability Statement.

It includes:

- Preventive / detective controls: four-eye validation, reconciliations, standard templates
- Corrective controls: issue tracking, escalation to the Sustainability Steering Committee, continuous improvement

Roles and responsibilities between the Non-Financial Reporting and designated functional leads for specific sustainability topics are defined to support consistent application and oversight. Identified findings are monitored and, integrated into the ERM process to ensure transparency.

About this report

This Sustainability Statement 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 Delivery Hero SE and the Delivery Hero Group for the financial year 2025.

It contains the information required pursuant to section 315c in conjunction with 289c HGB and covers the five non-financial aspects (environmental matters, employee matters, social matters, respect for human rights and anti-corruption and bribery matters), including the related concepts, due diligence processes and results. Environmental matters are addressed in ESRS E1 (Climate Change), E2 (Pollution) and E5 (Circular Economy); employee matters in ESRS S1 (Own Workforce); social matters in ESRS S1 (Own Workforce), S2 (Workers in the Value Chain), S3 (Affected Communities) and S4 (Consumers and End-Users); respect for human rights is embedded across ESRS S1 and S2; and anti-corruption and bribery matters are covered in ESRS G1 (Business Conduct).

Since the requirements of Directive (EU) 2022/2464 (Corporate Sustainability Reporting Directive, CSRD) have not been transposed into German law, Delivery Hero is not legally required to apply the European Sustainability Reporting Standards (ESRS) for FY2025. Nevertheless, preparations for full ESRS application following transposition into German law are ongoing. Accordingly, the disclosures in this Sustainability Statement have been prepared in orientation to the ESRS, with certain omissions.

In addition, our disclosures fulfill the requirements of Article 8 of Regulation (EU) 2020/852. The Group has made use of the simplification options and transitional provisions set out in Commission Delegated Regulation (EU) 2026/73.The Sustainability Statement also contains the information required for a combined non-financial statement in accordance with §§ 315c in conjunction with 289c HGB, including descriptions of concepts, due diligence processes and their results covering the five non-financial aspects.

The Sustainability Statement covers January 1 to December 31, 2025. Time horizons for IROs are defined in the DMA process section. The scope of entities included in our non-financial reporting is the same as the basis for our consolidation, which can be found in the Notes to the Consolidated Financial Statements. Details regarding the scope and applicability for each material topic and its associated metrics are provided in the sections where these topics are covered. Non-financial performance indicators required under § 289c para. 3 no. 5 HGB are disclosed or referenced in the Combined Management Report.

References to external websites are provided for information purposes only. Content available outside this Annual Report is not part of the Sustainability Statement and is not subject to limited assurance.

In compliance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): “Assurance Engagements Other than Audits or Reviews of Historical Financial Information”, this sustainability statement has been reviewed by KPMG AG Wirtschaftsprüfungsgesellschaft to obtain limited assurance. The assurance conclusion and scope are detailed in the Independent Assurance Report from the independent auditor.

Delivery Hero did not omit any information due to intellectual property, know-how, or results of innovation.

Reporting standards

In addition, selected quantitative disclosures are aligned with the SASB sector standards for Internet Media & Services and Food Delivery.

For disclosure requirements in application of the ESRS see ESRS Content Index.

For references within this report on the partial coverage of disclosures under GRI and TCFD (not applied as reporting frameworks) please refer to the Appendices sections.

Incorporation by reference

ESRS 1 section 9.1 allows for incorporation by reference. Please refer to the IRO-2 – List of ESRS Disclosure Requirements / ESRS Content Index in the Appendices sections for an overview of where each ESRS disclosure requirement is covered in this Annual Report.

Data estimation & uncertainties

The use of estimations and their source are disclosed in the relevant metrics sections, where applicable. Unless otherwise specified, the metrics in this statement have been validated solely by our external assurance provider.

Changes in preparation

As FY 2025 is the first year in which the Sustainability Statement is prepared in orientation to the European Sustainability Reporting Standards (ESRS), full comparability with prior-year disclosures prepared under German non-financial reporting requirements (NFR) pursuant to §289b ff. and 315b–315c HGB is limited. Prior-year information was not prepared in orientation to ESRS and, accordingly, comparative prior-year values are generally not presented in this report.

Phase-in & additional topics

Delivery Hero opted for the use of applicable phase-in provisions pursuant to Appendix C of ESRS 1, in particular for selected social topical standards including ESRS S2, ESRS S3 and ESRS S4, as well as permitted phase-in provisions under ESRS S1 in the first year of application. In addition, transitional relief relating to value chain information has been applied under ESRS E2 and ESRS E5.

As the CSRD has not been transposed into German law for the financial year 2025, certain ESRS-specific disclosures have not been included.

Environment

Climate change

Setting the scene

Our climate impact extends across our value chain, from upstream suppliers to downstream delivery operations. It is driven primarily by activities related to energy consumption in offices, Dmarts, and data infrastructure; mobility and delivery operations; purchased goods and services in our grocery supply chain; and the packaging materials used across our brands.

Our strategy and outlook

Climate strategy

Delivery Hero's climate strategy underpins our long-term commitment to decarbonization. It is implemented through the Climate Action Plan, which, according to the Science-Based Targets initiative (SBTi[1]), aligns our Scope 1 and Scope 2 emissions reduction targets with the 1.5 °C pathway in line with the goals of the Paris Agreement while also setting reduction targets for Scope 3 emissions across our value chain.

Consistency between Delivery Hero's science-based targets and its GHG inventory is addressed through the use of an operational-control approach and aligned scope definitions, in line with the GHG Protocol.

Science-Based Targets

Our science-based targets form the core of our Climate Action Plan. Our Scope 1 and Scope 2 targets were validated by the Science-Based Targets initiative (SBTi) as aligned with a 1.5 °C trajectory. By 2032, we are committed to:

- Reducing absolute Scope 1 and Scope 2 greenhouse gas (GHG) emissions by 50.4% from a 2022 base year
- Reducing Scope 3 GHG emissions intensity by 58.1% per million euros of gross profit from a 2022 base year

These targets are being progressively integrated into Delivery Hero's financial and operational processes. Current efforts focus on identifying gaps and implementing key emission reduction initiatives across brands. In preparing the transition plan, we are at an early stage and are assessing our current position, setting up the foundational framework, and mapping out the path forward, including a review of existing climate-related elements and potential external support options.

Decarbonization Levers

To meet our near-term targets, Delivery Hero focuses on four decarbonization levers. These levers were identified in the context of the Climate Action Plan based on key emission drivers across Scope 1, Scope 2 and Scope 3 and reflect areas where initiatives are already in place.

- Renewable Energy – Scope 2: Achieve 100% renewable electricity across owned and leased infrastructure by 2030 through green tariffs, Energy Attribute Certificates (EACs), and Power Purchase Agrements (PPAs).
- Mobility – Scope 3 (Downstream Transport): Increase zero-emission deliveries to 65% of orders by 2032 (15% bike / foot, 50% EV) and bundle 35% of orders.
- Packaging – Scope 3 (End-of-Life Treatment): Promote the use of sustainable materials and reusable solutions with restaurant partners.
- Groceries – Scope 3 (Purchased Goods & Services): Reduce Dmart's supply-chain emissions by 40% by 2032 through supplier engagement and a higher share of climate-friendly products.

These levers will help mitigate Delivery Hero's most material emission sources—purchased goods and services, downstream logistics, and packaging.

Climate Related Risks & Opportunities

At the beginning of 2024, we completed a climate risk assessment to assess physical and transition risks and opportunities,

1 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.

following the recommendations and guidance of the Task Force on Climate-related Financial Disclosures (TCFD).

The 2024 climate risk assessment continues to be applied for the 2025 financial year, as no changes requiring an update were identified.

Physical Risks

The climate risk assessment examined the exposure of our business activities and assets to the physical effects of climate change, using the geolocations of our offices and Dmarts as a proxy for areas with delivery activities, customers, and partners. We used two climate scenarios (+2°C and +4°C) and three time horizons: near term (2025), medium term (2030), and long term (2050). Under both climate scenarios, the most significant hazards to Delivery Hero 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 greatest change in the share of sites and business activities exposed to moderate or higher levels of risk occurs in the warmest scenario (+4°C), in which approximately 20% of assets face elevated exposure. This level remains indicative for 2025, as Delivery Hero's business footprint and operating geographies have not materially changed since the 2024 assessment.

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 assessed from a survey sent to relevant Delivery Hero stakeholders, as well as the expected degree of change under future climate scenarios (< 2° C), we prioritized five transition risks and opportunities for a hotspot climate analysis with a focus on specific relevant markets.

These included incentives for: 1. low/ zero-emission vehicles, 2. low-carbon logistics and deliveries, 3. changing customer preferences toward sustainable diets, 4. circular economy measures for packaging, and 5. investor perception of Delivery Hero's climate ambition and performance.

Using the same time horizons as described above, all five transition risks and opportunities were identified to be high or very high in the medium and / or long term.

Assessment results are integrated into the ERM framework, ensuring climate-related risks and opportunities are consistently monitored and managed alongside other enterprise risks.

Decarbonisation Plan & implementation

Delivery Hero's steps towards decarbonization are guided by the Climate Action Plan, which defines the objectives and key measures supporting the company's transition to a 1.5 °C-aligned pathway. While a standalone climate policy has not yet been adopted, the Climate Action Plan serves as the operational framework for guiding the implementation of climate-related actions across the Group.

Supported by the Management Board and the Chief People & Sustainability Officer (CPSO) since 2022, the plan is embedded in Delivery Hero's broader sustainability governance and processes. The Management and Supervisory Boards, through the Strategy and Audit Committees, oversee progress and alignment with the company's overall corporate strategy.

The Management Board reviews Delivery Hero's Environmental, Social, and Governance (ESG) targets annually as part of the Group's sustainability oversight. The Zero-Emission Deliveries (ZED) target is also part of this review, while progress on the broader emissions reduction is monitored by the Corporate Social Responsibility (CSR) & Sustainability function.

The CSR & Sustainability team tracks progress through annual GHG calculations, updating results to reflect methodological improvements and enhanced data quality.

Oversight of climate-related topics sits with the Management Team, supported by the CSR & Sustainability function, which ensures cross-functional coordination across entities and regions.

By positioning the Climate Action Plan within its governance system, Delivery Hero aims to ensure that climate considerations are progressively embedded into strategic and operational decision-making processes.

Actions & resources

Actions are organised by decarbonisation lever as part of the Climate Action Plan. At this stage, not all actions have quantified greenhouse gas reduction estimates at the initiative level due to data and methodological limitations.

Building on the emission reduction levers outlined in the Climate Strategy Section, Delivery Hero operationalizes these through targeted programs and investments:

Zero-emission mobility and electrification: Delivery Hero continues to expand its zero-emission delivery modes, such as bicycles, e-bikes, and on-foot deliveries (walkers), with electric vehicles (EVs) being one part of this mix. In 2024, brands piloted and deployed EV and e-bike models across Europe and Asia, and in 2025, these initiatives expanded into additional markets. EV scaling has progressed more slowly this year due to changes in incentives schemes, supply-chain and infrastructure constraints, and economic uncertainty impacting rider demand.

Renewable energy and efficiency: Delivery Hero aims to achieve 100% renewable electricity by 2032 for all owned and leased infrastructure. To progress towards this target, Delivery Hero is transitioning electricity sourcing towards renewable sources through green-energy contracts, the use of Energy Attribute Certificates (EACs), and, where feasible, power purchase agreements (PPAs), depending on local market availability.

Sustainable packaging and circular solutions: Packaging remains one of our most material and challenging downstream impacts, as meaningful change often depends on local market conditions and partner adoption. Our brands run initiatives that promote preventive measures like cutlery opt out or promote the use of reusable and low-impact packaging. For example, the Glovo Store e-commerce platform offers eco-friendly packaging alternatives made from sustainable materials.

Low-carbon groceries: Within our Dmart operations, we are working to reduce supply-chain emissions by 40% by 2032 also through our supplier sustainability programs. Actions have included initiatives by Woowa to increase local and regional sourcing in selected markets. In addition, talabat implemented assortment and inventory optimisation measures to address food waste.

Resources and financial planning: Delivery Hero dedicates a mix of financial and non-financial resources including time, influence, and its market reach to support the implementation of its climate strategy. These resources contribute to activities related to expanding access to low-emission mobility options, renewable-energy sourcing, packaging improvements, and participation in industry coalitions such as the United Nations Deliver-E Coalition.

Targets & progress

Delivery Hero monitors the implementation of its validated science-based targets through an integrated set of operational milestones and governance processes. These milestones translate the long-term ambition into measurable actions across logistics, energy, packaging, and supply-chain activities.

GHG EMISSION REDUCTION TARGETS

Scope	Base Year	2032 Goal
Scope 1 & 2	2022	50.4%
Scope 3	2022	58.1%

Progress Monitoring:

In 2025, Delivery Hero responded for the fifth time to the climate change questionnaire of CDP (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 chain. Our submission included our global emission, and in 2025 we received an A- rating, which outperforms the global average, as well as the average within our industry.

Delivery Hero tracks progress through its annual GHG inventory. Performance is monitored by the CSR & Sustainability teams and the overview is communicated to the Chief People & Sustainability Officer (CPSO) and Chief Financial Officer (CFO). Delivery Hero is not excluded from EU Paris-aligned Benchmarks.

Metrics

GHG emissions

GHG EMISSIONS

Indicator	Unit	Result 2025	Scope / Notes
Total GHG market-based	tCO_2e	3,382,787	Sum Scopes 1–3
Scope 1	tCO_2e	69,383	
Scope 2 (Market-based)	tCO_2e	95,854	
Scope 3	tCO_2e	3,217,550	

Energy consumption

Delivery Hero's energy consumption arises primarily from leased offices, Dmarts, and IT infrastructure, as the company operates a predominantly digital platform model and does not directly own any production facilities.

Our energy consumption is composed mainly of purchased electricity used for office operations, data hosting, and Dmarts activities. A smaller share comes from fuels, which are used only for backup generators and a limited number of company vehicles.

Indicator	Unit	Result 2025
Energy		
Total Energy consumption within the organization	MWh	150,107

Pending the CSRD's transposition into German law, Delivery Hero has deferred reporting on certain prescribed ESRS metrics.

Accounting policies

The GHG accounting methodology used by Delivery Hero can be found on our website. The scope of our carbon data collection and reporting from our operations is global, covering our footprint across our regions in Europe, Asia, the Americas, and MENA (Middle East and North Africa). Emission data are consolidated under the operational-control boundary, consistent with the Group's financial reporting perimeter, and reviewed annually by the CSR & Sustainability team.

Delivery Hero selected 2022 as the base year for its GHG emission reduction targets, across Scope 1, Scope 2 and material Scope 3 categories, in line with the GHG Protocol.

Delivery Hero's GHG accounting and reporting procedure is based on the 'The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard – Revised Edition (GHG Protocol) and the complementary Corporate Value Chain (Scope 3) Accounting and Reporting Standard' – the most widely used international accounting tools for government and business leaders to understand, quantify, and manage GHG emissions.

Operational Boundaries: Under the GHG Protocol, emissions are divided into direct and indirect emissions. Direct and indirect emissions are divided into three scopes:

- Scope 1 (Direct Emissions): includes all carbon emissions that can be directly managed by the organisation (direct GHG emissions). This includes the emissions from the combustion of fossil fuels in stationary and mobile sources (heating facilities on office premises, cars and others), carbon emissions generated by chemical and physical processes, as well as fugitive emissions.

  Methodological assumptions: Where primary fuel consumption or refrigerant leakage data are unavailable, emissions are estimated using floor-area benchmarks, vehicle-type extrapolations, and default refrigerant assumptions. Primary data is used where available; for many entities or sources where such data is not accessible, proxy activity data and standardised assumptions are applied in line with the GHG Protocol. These estimations are based on recognised benchmarking tools and are not expected to have a material impact on total reported emissions. For selected small business entities, emissions are estimated using industry-average emission factors due to the absence of primary operational data. This methodology carries significant estimation uncertainties. Approximately half of the total Scope 1 emissions relate to those small business entities.

- Scope 2 (Indirect Emissions): includes indirect GHG emissions from the generation of electricity, steam, heat or cooling purchased from external energy providers by the reporting entity. Scope 2 emissions are calculated using both location-based and market-based approaches, in line with the GHG Protocol.

  Methodological assumptions: Where site-specific electricity consumption data is unavailable, electricity use is estimated using building floor area and building-type benchmarks, an approach applied across a significant portion of brands due to structural limitations in accessing reliable utility data. Scope 2 market-based emissions are calculated in accordance with the GHG Protocol Scope 2 Guidance, applying residual mix emission factors as the primary approach.

  Market-based emission factors are sourced from recognised datasets, including Green-e residual mix factors for U.S. grids, European country-level residual mix factors, and Australia National Greenhouse Accounts Factors. Methane (CH_4) and nitrous oxide (N_2O) components are incorporated where applicable, and emissions are converted to CO_2e using IPCC AR6 global warming potentials. Where market-based residual mix factors are unavailable, location-based grid emission factors are applied in line with the GHG Protocol data hierarchy, with market-based factors used as the predominant approach and location-based factors applied only in limited cases where residual mix data is not available. For selected small business entities, emissions are estimated using industry-average emission factors due to the absence of primary operational data. This methodology carries significant estimation uncertainties. Approximately half of the total Scope 2 emissions relate to those small business entities.

Scope 3 (Indirect Emissions): includes the remainder of indirect emissions that are a consequence of the reporting entity's business activities.Scope 3 emissions are calculated using primary data where available, in line with the GHG Protocol.

Methodological assumptions: Methodological assumptions vary by GHG category and emission source. Depending on data availability and relevance, emissions are calculated using a range of activity-based inputs, including physical quantities (e.g. mass, distance, fuel or energy consumption), headcount-based metrics (e.g. number of employees for employee commuting and waste in operations), and area-based metrics (e.g. floor area for upstream and downstream leased facilities). Where applicable, supplier- or partner-provided data and recognised secondary datasets are used, as well as spend-based emission factors.

The extent of primary versus estimated data varies across Scope 3 categories; while primary or category-specific data is used where available, a significant number of categories rely partly or predominantly on secondary datasets, spend-based factors and proxy assumptions in line with the methodologies described below.

Where primary or category-specific data is unavailable, emissions are estimated using industry averages, proxy data, benchmark assumptions, and extrapolations, such as packaging weight estimates, commuting benchmarks, disposal pathway assumptions, and conversions between spend and physical quantities where required. These approaches are applied in accordance with the GHG Protocol and reflect inherent data limitations associated with complex and multi-tier value chains.

In 2025, we used Q1-Q3 actuals and an estimation for Q4 where actual data was not yet available, while incorporating actual Q4 data in cases where it was available, to make our GHG emissions data more accurate and increase efficiency in the data collection process. Management considers the estimation uncertainty to be limited and not expected to materially impact total reported emissions.

Across all scopes, GHG emissions are reported excluding biogenic CO_2 emissions, removals, carbon credits and emission allowances, and Delivery Hero does not participate in regulated emission trading schemes.

Pollution

Setting the scene

As a global delivery platform, Delivery Hero recognizes the impact of transportation on both air quality and greenhouse gas emissions. Vehicles used for last-mile deliveries contribute to urban air pollution, affecting public health and the environment.

In this context, air pollution refers to pollutants emitted from combustion vehicles, including nitrogen oxides (NO_X), sulphur oxides (SO_X), non-methane volatile organic compounds (NMVOC), particulate matter (PM), and carbon monoxide (CO), which degrade air quality and pose health risks in densely populated urban areas.

Acknowledging this, Delivery Hero is actively promoting cleaner last-mile delivery solutions to reduce emissions and combat air pollution.

Our approach and outlook

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. Although we do not yet have a dedicated air-pollution policy in place, the activities described above—derived from the Group's Climate Action Plan— guide our approach to reducing air-pollutant emissions.

Most delivery vehicles are selected and owned or rented by the riders themselves, meaning we do not have a direct influence on their choice of vehicle. However, we aim to encourage and when applicable incentivize riders to transition toward more environmentally friendly and efficient transport modes. In addition, by leveraging our scale through pilots, targeted subsidizing, and strategic partnerships, we help strengthen the business case for EV suppliers, supporting affordability, stimulating demand, and facilitating riders' access to electric vehicles. Many of our brands are advancing sustainable deliveries by increasing the share of zero-emission vehicles, with progress tracked through the Zero-Emission Deliveries KPI. A key focus is scaling electric two- and three-wheelers (EVs), alongside bicycles, walkers, tuk-tuks and delivery robots. These measures aim to expand access, reduce costs, and support the transition toward cleaner mobility across markets.

Delivery Hero leverages the natural synergy between greenhouse-gas reduction and air-pollution mitigation through a unified approach that advances both climate and air-quality goals across its operations and value chain.

Actions & resources

Delivery Hero's pollution-reduction actions center on electrification, modal shift, and operational efficiency within last-mile delivery. These actions are part of the decarbonisation levers outlined in the Climate Strategy Section.

In October 2025, Delivery Hero became a founding member of the Deliver-E Coalition, an industry-led alliance launched under the United Nations Environment Programme (UNEP) to accelerate the shift to zero-emission last-mile deliveries. The Coalition brings together leading delivery platforms including DoorDash, iFood, Mr D, Swiggy, Uber, Wolt, Zomato, and Delivery Hero with the goal of advancing the electrification of delivery fleets, creating green-economy jobs, and reducing air pollution from deliveries.

In its initial phase, the Coalition operates at global level and focuses on accelerating the electrification of two- and three-wheeler delivery vehicles through shared workstreams on evidence-building, technology availability, financing models, and governance. UNEP coordinates the initiative through its Global Electric Mobility Programme, with progress tracked through periodic coalition reporting.

> **"We're delighted to be part of the UN Deliver-E Coalition. From electric bicycles and motorbikes through to tuk-tuks, we're proud to support the use of electric two- and three-wheeled vehicles and play our part in the global push toward more sustainable delivery"**
>
> Eszter Ungar, Vice President of Communications, Public Affairs & CSR at Delivery Hero, during the Coalition's launch in Dubai.

More information is available on the **UNEP Deliver-E Coalition website**.

In addition, the majority of Delivery Hero brands have contributed to measurable progress in reducing tailpipe emissions and localized air pollutants (NO_X, PM, CO). The brand-level initiatives listed below provide illustrative examples of actions implemented by individual Delivery Hero brands in selected markets; their combined progress and impact are not tracked at Group level at this stage.

BRAND LEVEL ACTIONS

Brand	Action
foodora	Testing of autonomous delivery robots alongside e-vehicle partnerships to explore future low-emission delivery models (Norway & Czech Republic). Beyond robot deliveries, we have collaborations with various companies (e.g. GoCimo, Kia and Clean Motion) to expand EVs adoption (3-wheelers, e-mopeds, e-cars) in Sweden.
Glovo	Accelerated fleet electrification through subsidized EV programs from electric two-wheelers in Spain supported by NextGenerationEU funds to affordable electric motorbike leases in Kenya with Zoomo and M-Kopa and electric bikes in Uganda with Zembo. In parallel, scaling order bundling to lower trip frequency.
foodpanda	Onboarding cyclists and pedestrians in the Philippines and Singapore.
talabat	Scaled the use of electric two-wheelers and e-bikes to over 250 EVs and expanded battery-swapping infrastructure in the UAE.
Woowa	Expanded Baemin's pilot of autonomous, electric "Dilly" delivery robots in select Seoul districts, using upgraded third-generation units with greater load and battery capacity.
PedidosYa	Continued small-scale electric delivery pilots across multiple markets, testing scooters, and tuk-tuks through local partnerships as early steps toward cleaner mobility.

Metrics

While Delivery Hero does not currently report on any specific E2 metrics or targets, part of our progress is guided by the company's broader ambition to reach 65% zero-emission deliveries by 2032.

Through the Meal Donation Program, and in collaboration with the Global Foodbanking Network (GFN), we combine technology and logistics to prevent food waste and enhance food access. (Further details are provided under ESRS S3 – Donations).

Circular economy

Setting the scene

Our focus is on reducing waste and promoting circular economy principles specifically in the areas of packaging and food waste.

For Delivery Hero, circularity means keeping resources in use for as long as possible and transforming potential waste streams into valuable inputs, such as redirecting Dmart surplus into donation streams. To advance this approach, we promote sustainable packaging programs and deploy data-driven tools that forecast and reduce food waste across Dmarts.

Our approach and outlook

Delivery Hero's circular-economy approach aims to decouple growth from resource use by embedding circular principles across packaging, food systems, and operations. While Delivery Hero does not have a policy in place, our approach is guided by the Climate Action Plan and the Meal Donation Program and is structured into two levers:

1. **Packaging transition and circular design**, which focuses on lowering packaging intensity and scaling recyclable, compostable, and reusable materials, and
2. **Food-waste prevention and redistribution**, which combines data-driven tools to minimise surplus with partnerships such as the Global FoodBanking Network and local NGOs to keep edible food in circulation.

These programs provide a practical framework that guides brand-level initiatives across markets. Circular-economy initiatives are implemented and coordinated at brand level, reflecting the local nature of this topic. Because packaging regulation, waste-management and disposal infrastructure, and material availability differ by market, our approach is decentralised, with brands adapting actions to local contexts under the general guidance of the Group.

Actions & resources

Sustainable packaging: Delivery Hero promotes circular packaging solutions through prevention, reuse, and the use of sustainable materials. The majority of Delivery Hero brands have implemented at least one packaging initiative targeting reduced single-use materials, higher recyclability, or reusable solutions. Examples include compostable-bag conversions, pilot reusable-container models, recyclable packaging rollouts, supplier collaborations on eco-design and offering sustainable-packaging alternatives via e-commerce channels. Opt-out features for single-use items, such as cutlery, remain available across most markets as a general packaging-reduction measure.

Data-driven food-waste prevention: inventory-management systems in Dmarts forecast demand, adjust purchasing, and reduce overstocking. In many Dmarts, surplus items are flagged and removed from the sales chain before expiry, either discounted for sale or prepared for redistribution. This approach minimizes avoidable waste and ensures that products remain in circulation as long as possible.

Redistribution of edible surplus and in-kind donations: Delivery Hero works with food banks, NGOs, and local community partners to ensure edible surplus is redistributed rather than discarded. Several brands operate structured in-kind donation programmes that remove products from sale before expiration and prepare them for collection by designated NGO partners. For example, PedidosYa and talabat collaborate with local food banks under defined procedures, including agreed collection schedules and traceability expectations. Partnerships with organisations such as the Global FoodBanking Network, and Scholars of Sustenance help scale these redistribution efforts across regions. These programs support both social impact and operational waste reduction across Dmart networks.

Employee and consumer engagement: Campaigns such as World Food Day 2025 mobilise employees, consumers and partners to reduce food waste and support redistribution across own operations and the value chain through in-app “Tech for Good” functions.

“Our goal is to ensure that no good food goes to waste. By connecting our technology, local brands, and communities, we’re building systems that turn surplus into support — creating tangible impact where it’s needed most.”

Dimitra Theodoropulos, Director Sustainability & Corporate Responsibility, Delivery Hero

The brand-level initiatives listed below provide illustrative examples of actions implemented by individual Delivery Hero brands in selected markets; their combined progress and impact are not tracked at Group level at this stage.

BRAND LEVEL ACTIONS

Brand	Action
Glovo	Reinforced food-waste measures in Micro Fulfillment Centers (MFC) by discounting short-expiry items, offering surprise boxes, and NGO donations. The Glovo Store e-commerce platform continues promoting sustainable packaging by offering eco-friendly alternatives based on four key principles: recyclability, responsible paper use, natural plant-based inks, and the exclusion of harmful materials.
Woowa	Expanded BMart’s eco-friendly packaging initiatives by reducing plastic-film usage, lowering dry-ice volumes, improving ice-pack recyclability, and minimising unnecessary packaging components.
PedidosYa	Operated its food donation program in 100% of its stores, positioning itself as Latin America’s first zero-food-waste digital supermarket , meaning that edible surplus is tracked and redirected for donation rather than disposal. In parallel, PedidosYa expanded sustainable packaging across LATAM Dmarts by offering compostable and bio-based biodegradable paper bags.
talabat	Implemented recycled-plastic Dmart bags in selected markets (UAE and Bahrain). Dmart reduced surplus through clearance pricing and, in select markets, redistribution partnerships.
foodora	Expanded “about-to-expire” discount tools across foodora markets using BigQuery data, supported by partnerships such as the Hungarian Food Bank and Too Good To Go (Czech Republic, Norway).
foodpanda	Donated Dmart surplus to food banks and WFP (HK, MY, SG, PK, PH) and advanced packaging initiatives such as recycled-plastic bags (SG), and biodegradable / compostable options (PK).
efood	Partnered with the National Food Bank to redistribute short-expiry food from efood Market. Branded paper bags made from sustainable materials are also sold to vendors, helping reduce single-use plastic.
Hungerstation	Converted all DMart bags to compostable plastic per SASO standard.

Metrics

While Delivery Hero does not currently report any E5 metrics or targets, part of our progress is guided by the Company’s Meal Donation Program described in the Donations chapter.

EU Taxonomy

Delivery Hero’s taxonomy reporting was carried out in accordance with Article 8 of Regulation (EU) 2020/852, taking into account Delegated Regulations (EU) 2021/2178, (EU) 2021/2139, (EU) 2023/2486, and Delegated Regulation (EU) 2026/73.

For the reporting year 2025, 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-taxonomy-aligned economic activities across turnover, 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 Climate Delegated Act and the economic activities of Annex I, II, III, or IV of the Environment Delegated Act, they are considered to be taxonomy-eligible. Taxonomy-eligible economic activities can be considered 'environmentally sustainable' or taxonomy-aligned if they meet certain criteria. The conditions for taxonomy alignment are met as soon as the identified taxonomy-eligible economic activities contribute substantially to an environmental objective by meeting the technical screening criteria, do not significantly harm any of the other five environmental objectives (DNSH criteria), and comply with the minimum safeguards requirements.

Based on our analysis of the economic activities of the Annexes of the two Delegated Acts, potential taxonomy-eligible turnover, CapEx, and OpEx were assessed. The resulting amounts were then calculated against Delivery Hero’s respective totals for the financial year 2025. Pursuant to

Section 315e (1) HGB, Delivery Hero's Consolidated Financial Statements as of December 31, 2025 have been prepared in accordance with IFRS. The amounts used for the calculation of the turnover, CapEx, and OpEx ratios are therefore based on the figures reported in the Consolidated Financial Statements.

In accordance with Article 2 paragraphs 1a to 1c of Commission Delegated Regulation (EU) 2021/2178, we identified specific sectors of economic activities as non-material for this reporting period. Specifically, the activities related to Operation of personal mobility devices, cycle logistics (6.4) and Data processing, hosting and related activities (8.1) have been excluded from the detailed alignment assessment across all KPIs. Additionally, activities 6.5 and 7.7 have been excluded specifically for the OpEx KPI. The absence of materiality for these activities was determined based on the threshold defined in the Regulation: the eligible turnover, CapEx, and OpEx associated with these activities each individually represent less than 10% of the Group's respective total key performance indicators.

All other 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.

In 2025, no activities have been classified as aligned with the EU Taxonomy. We conducted an evaluation of our existing Climate Risk Assessment (CRA) and this demonstrated partial fulfillment of the Do No Significant Harm (DNSH) requirements for Climate Change Adaptation across relevant economic activities, based on the criteria set out in the EU Taxonomy Regulation. However, the geographic scope of the adaptation plan does not yet cover all markets where our eligible economic activities are located. Furthermore, for the markets that are covered, the assessments did not yet meet the technical granularity required by the EU Taxonomy, specifically regarding asset-level vulnerability assessments. Consequently, we are reporting 0% of our turnover, CapEx, and OpEx as taxonomy-aligned for the fiscal year 2025. In the coming years we aim to gather more detailed data and conduct a more in-depth DNSH assessment.

In addition, in 2025 we initiated an assessment of our alignment with the Minimum Safeguards. We are currently working to systematically evaluate our operations and plan to expand this due diligence across our value chain over time.

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.

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 Commission Notice (C/2025/1373) 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 March 5, 2025, have been reviewed as part of Delivery Hero's EU Taxonomy assessment.

Turnover

The total turnover according to IAS 1, paragraph 82(a) for the financial year 2025 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 turnover is analyzed across the Delivery Hero Group to determine whether they were generated from taxonomy-eligible economic activities in accordance with the activities and technical screening criteria established in the Climate Delegated Act (Regulation (EU) 2021/2139) and the Environmental Delegated Act (Regulation (EU) 2023/2486). A detailed analysis of the items included in our turnover is used to allocate the respective turnover to the taxonomy-eligible economic activities. The sum of the turnover of the taxonomy-eligible economic activities for the financial year 2025 forms the numerator. As a result of the analysis, Delivery Hero's turnover from delivery services was classified as taxonomy-eligible through the economic activity 6.5 "Transport by motorbikes, passenger cars and light commercial vehicles" (Annex I). This results in a taxonomy-eligible share of total turnover of 21.7% (24.1% in 2024) for Delivery Hero[2].

CapEx

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 2025. 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

2 The numerator for the turnover ratios of 6.5 is determined through a breakdown of kilometers traveled per delivery vehicle type.

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). This resulted in a taxonomy-eligible share of CapEx of 37.6% for Delivery Hero in 2025 (40.2% in 2024).

OpEx

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 2025 (see notes to the Consolidated Financial Statements for further details on expenses during 2025). The sum of the significant direct non-capitalized costs reflecting taxonomy-eligible operating expenditures forms the numerator of the OpEx ratio.

As a result of the analysis and the application of materiality thresholds, Delivery Hero determined that no individual economic activities met the criteria for detailed OpEx alignment reporting for this period. While activities such as 6.5 and 7.7 were identified as taxonomy-eligible, they were excluded from the detailed assessment as their associated OpEx each individually represent less than 10% of the Group’s total operating expenditures. This resulted in a taxonomy-eligible share of OpEx of 0% for Delivery Hero in 2025[3] (8.2% in 2024).

REPORTED KPI – SUMMARY

Financial year (N) **2025**

KPI (1)	Total (2)	Proportion of Taxonomy eligible activities (3)	Taxonomy aligned activities (4)	Proportion of Taxonomy aligned activities (5)	Breakdown by environmental objectives of Taxonomy aligned activities: Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Proportion of enabling activities (12)	Proportion of transitional activities (13)	Not assessed activities considered non-material (14)	Taxonomy aligned activities in previous financial year (N-1) (15)	Proportion of Taxonomy aligned activities in previous financial year (N-1) (16)
Text	Currency	%	Currency	%	%	%	%	%	%	%	%	%	%	Currency	%
Turnover	14,059,580,849	21.72%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	1.82 %	0	%
CapEx	522,560,732	37.57%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	3.75 %	0	%
OpEx	377,225,194	0%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	9.99 %	0	%

3 Compared to FY 2024, we updated our methodology to ensure alignment with the EU Commission’s definition of 'day-to-day servicing.' As a result, certain non-maintenance lease and rental expenses were excluded from the total OpEx denominator this year, which accounts for the difference in the reported figures compared to prior year.

REPORTED KPI – TURNOVER

Financial year (N)	**2025**												
					Environmental objective of Taxonomy aligned activities								
Economic Activities (1)	Code (2)	Taxonomy eligible KPI (3)	Taxonomy aligned KPI (Currency) (4)	Taxonomy aligned KPI (%) (5)	Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Enabling activity (12)	Transitional activity (13)	Proportion of Taxonomy aligned in Taxonomy eligible (14)
Text		%	Currency	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	21.72%	0	0%	0%	0%	0%	0%	0%	0%			0%
Sum of alignment per objective					**0%**	**0%**	**0%**	**0%**	**0%**	**0%**			
Total KPI (Turnover)		**21.72%**	**0**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**			**0%**

REPORTED KPI – CAPEX

Financial year (N)	**2025**													
						Environmental objective of Taxonomy aligned activities								
Economic Activities (1)	Code (2)	Taxonomy eligible KPI (3)	Taxonomy aligned KPI (Currency) (4)	Taxonomy aligned KPI (%) (5)	Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Enabling activity (12)	Transitional activity (13)	Proportion of Taxonomy aligned in Taxonomy eligible (14)
Text		%	Currency	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Acquisition and ownership of buildings	CCM 7.7	37.57%	0	0%	0%	0%	0%	0%	0%	0%			0%
Sum of alignment per objective					**0%**	**0%**	**0%**	**0%**	**0%**	**0%**			
Total KPI (CapEx)		**37.57%**	**0**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**			**0%**

REPORTED KPI – OPEX

Financial year (N)	**2025**												
					Environmental objective of Taxonomy aligned activities								
Economic Activities (1)	Code (2)	Taxonomy eligible KPI (3)	Taxonomy aligned KPI (Currency) (4)	Taxonomy aligned KPI (%) (5)	Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Enabling activity (12)	Transitional activity (13)	Proportion of Taxonomy aligned in Taxonomy eligible (14)
Text		%	Currency	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Sum of alignment per objective					**0%**	**0%**	**0%**	**0%**	**0%**	**0%**			
Total KPI (OpEx)		**0.00%**	**0**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**			**0%**

Social

Own workforce

Setting the scene

We are dedicated to making Delivery Hero a safe and equitable place to work for our over 54,000 employees worldwide (as of December 31, 2025), fostering an environment where individuals can thrive, grow, and continuously develop their careers. Our employees work mainly in our offices and at our Dmarts, and a minority work as riders. They all play a crucial role in fulfilling our mission of "always delivering an amazing experience".

Our central and brand-level People and Legal teams work together to create and continuously improve the processes and tools that support, protect, and empower our employees.

Our strategy & approach

Strategy

Delivery Hero's business model relies on a diverse, skilled, and engaged workforce across multiple functions and geographies. As a result, constantly improving working conditions, promoting fair working arrangements, and building an inclusive workplace culture are closely connected to our strategy and business model.

Our strategy for our employees is built on the belief that diversity and inclusion are key to fostering creativity and building a thriving business. We therefore aim to make Delivery Hero an inclusive place to work, where everyone feels a sense of belonging.

Our Global Diversity, Equity, and Inclusion (DEI) strategy, aimed at creating a dynamic and innovative work environment, focuses on three key priorities related to hiring, developing, and retaining employees:

- Increase representation: We want to create a workplace that is diverse and that mirrors the customers we serve.
- Enhance equitable structures and systems: We want to ensure that all our employees have an equal chance to thrive in their careers from the moment they join us.
- Promote inclusive behavior: We want all our employees to help us foster a culture where everyone can be themselves at work.

While the strategy has a global reach, we deploy it through 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. We manage material impacts on our workforce through a dual-resource model of central expertise and localized execution. People department consists of dedicated teams who provide the technical guidance and policy frameworks necessary to mitigate risks. Financial resources are distributed via a mix of group-level and brand-specific budgets. This funding supports targeted mitigation tools, such as educational budget for DHSE and professional coaching platforms like BetterUp for all the brands.

To support our DEI strategy we place a strong focus on Training and Skill Development. Our strategy is built on proactive career enablement and structured learning platforms. We support equitable growth through the global Career Framework Guideline, a document defining a consistent Job Architecture, standardized Levels, and a Competency Framework. The Talent and Culture team drives execution through a bi-annual performance management process and a learning infrastructure including online platforms, specialized leadership training, targeted coaching and mentoring initiatives.

This commitment to equity, respect and continuous development is formalized in our policies and is later detailed in the Diversity section. We have adopted a framework that supports the consistent respect and enforcement of our measures to safeguard working conditions and related rights. These include measures such as secure employment and a working time policy, which apply to Tech and Product departments. A cornerstone of these efforts is our approach to work-life balance. Our organization aims to promote this balance by taking into account the needs and life events of our employees. This is reflected in how working time is organized. Delivery Hero has deliberately opted for trust-based working hours to allow employees flexibility. We have refrained from giving specific regulations on the start and end of working hours so that the personal interests of our employees can be taken into account as far as possible.

This flexibility is complemented by our aims to support a safe, healthy, and inclusive working environment for our entire workforce, promoting wellbeing and striving for compliance with regulations across all operational areas. Safety management at Delivery Hero is decentralized to ensure maximum responsiveness to local conditions, meaning our local entities are responsible for defining their specific health and safety procedures in line with legal requirements and their unique operational risks.

Our commitment to our workforce extends beyond their physical and mental wellbeing to include the protection and privacy of their personal data. Managing our information assets is essential to conducting our business at a global level. We are therefore committed to meeting our obligations as an employer by providing the legally required information on employees' legal rights under the General Data Protection Regulation (GDPR) and other applicable privacy laws. This means protecting employee information by implementing a privacy framework to safeguard personal data, ensuring we process it lawfully, fairly, and transparently to maintain its availability, integrity, confidentiality, and resilience.

Processes to manage material workforce risks are integrated into our Enterprise Risk Management (ERM) framework. Risk identification and assessment are conducted through regular consultation with senior management, who provide oversight on a quarterly basis.

Processes to engage

We value employee perspectives and actively incorporate employees' insights into our decision-making. Our global employee engagement survey targeting mainly our office employees and part of our operational employees is conducted using Peakon and measures how much employees are mentally focused on, emotionally invested in, and adequately equipped for their work. It includes questions linked to inclusion and diversity, health and safety, and training and skills development. We have a variety of other channels available for our employees like surveys, direct interaction at all-hands meetings, direct contact with managers and people partners, and possibility to raise any concerns via the compliance portal.

Peakon

The Peakon survey is conducted at least twice per year[4], under the leadership of the Chief People & Sustainability Officer. The results are evaluated by management, discussed in all-hands meetings, and reviewed to determine where action is needed. In addition, employees always have the opportunity to contact their line managers directly, or to raise concerns or make suggestions for improvement via our established compliance channels.

To support our goal of being a competitive and attractive employer, we also benchmark our engagement results and underlying drivers against both the tech industry and broader market data. This external comparison helps us understand where we stand relative to our peers, identify best practices, and continuously enhance our employee experience and engagement strategy.

Employee Resource Groups

To reinforce our commitment to inclusion, we support several globally accessible Employee Resource Groups, internally referred to as HeroCommunities. These communities connect underrepresented groups directly with senior leadership, enabling management to make informed decisions that ultimately better the working experiences of all employees.

SE Works Council and Delivery Hero Local Works Council

The SE Works Council exists to ensure the right to information and consultation for all employees of Delivery Hero SE Group in the European Union/EFTA.

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 conducting regular information and consultation meetings monthly and annually.

The local Works Council located in Berlin represents the interests of the employees at the headquarters of Delivery Hero.

We track the effectiveness of engaging with employees and of addressing material impacts related to them through monitoring and evaluation mechanisms like survey results, number of reported incidents, the response and resolution timelines, and employee feedback in our compliance portal and in meetings.

The steps mentioned above aim at ensuring that DH's practices do not cause or contribute to material negative effects on the own workforce.

Processes to remediate

Delivery Hero has established channels for our own workforce as well as for third parties to raise concerns regarding negative impacts and also established an internal investigations process that aims to identify negative impacts and implement appropriate remedial actions.

Offering multiple complaint mechanisms ensures that employees can choose the one that works best for them based on their specific circumstances. Some of those are:

a) Confidential dialogues with managers or People Partners

The Central Compliance team offers tailored training to people partners on managing employee relations, delivering guidance, support, and an impartial perspective on addressing issues. Local and regional compliance teams are also working to implement these processes on a local level to ensure effective collaboration.

b) Compliance contact

Delivery Hero has compliance contact points on the local, regional, and central levels who are responsible for oversight of internal investigations and take the lead with regard to matters related to human rights, bribery, corruption, conflict of interest, embezzlement, and fraud.

c) Anonymous third-party Speak Up Portal

Delivery Hero offers all internal and external reporting persons worldwide a secure, anonymous third-party Speak Up Portal for providing information on possible material compliance concerns. The Speak Up portal provides the option to report anonymously, facilitated by a reputable third-party provider. Clear information about the complaint mechanisms is communicated through various platforms, including the Delivery Hero official website, compliance portal, and internal communications channels. This ensures that everyone is aware of the available mechanisms for raising concerns and understands how to use them effectively.

4 Delivery Hero HQ (Berlin) participated in a single survey cycle in 2025, differing from the broader Group's frequency.

Delivery Hero has established an Internal Investigations Policy and Guidance for Speaking Up to protect individuals who use these channels against retaliation. We strictly prohibit any form of retaliation and take appropriate actions to address any instances that may occur. For additional information on the Speak-up portal please refer to the section "Governance".

Secure Employment

Policies

Delivery Hero's Global Human Rights Policy is the foundation for providing good working conditions for our workforce. It is complemented by the Code of Conduct and they both affirm our commitment to internationally recognized labor standards. For additional information about the Code of Conduct, please refer to the section "Governance". Delivery Hero does not have a formal group-wide policy specifically related to secure employment.

Actions

The majority of employees have permanent contracts in place, and therefore enjoy social security benefits in accordance with relevant regulatory frameworks, in addition to complementary benefits provided by Delivery Hero. Existing practices to mitigate possible risk refer to the application of local labor law protections, and the regular review of workforce composition.

Working time

Policies

To ensure continuous operations and deliver uninterrupted products and services to our customers, we must be able to remedy any technical or product malfunctions at any time and without delay. It is therefore essential to organize some employees' working schedules under a dedicated Working On-call Duty Policy which governs duties outside regular working hours. It applies primarily in the Tech and Product departments, with accountability resting with senior leadership, including the Chief Product Officer (CPO) and Senior Vice President (SVP) Engineering. This policy is made available internally and communicated to all affected employees.

For other employee groups, working time compliance is addressed through locally implemented working time arrangements, including trust-based working hours and compensated overtime, which are implemented considering relevant local labour laws. These arrangements are not governed by a single global working time policy.

Actions

We prioritize making working time as flexible as possible within our subsidiaries, guided by their local legal requirements. This allows employees the freedom to choose when they work, but our local brands enforce legal stops on how much they work. Flexibility in working hours is also emphasized across our brands through practices like trust-based working hours and compensated overtime.

To prevent risks related to unrecorded or uncompensated working time, several of our European locations have already implemented time recording systems while others are in process of implementation.

Diversity

Policies

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 other factors. It also considers European Union regulations and national laws, extending protections for individuals based on pregnancy, parenthood, and health conditions.

To translate our anti-discrimination and DEI policies into practice, we have an established framework focused on prevention, detection, and remediation. We aim at preventing discrimination by embedding inclusive principles throughout the employee lifecycle, utilizing standardized recruitment guidelines and mandatory training on bias and harassment. Potential violations are detected through secure, confidential grievance channels, such as our "Speak Up" whistleblowing platform, alongside anonymous annual surveys like the Peakon. Once an incident is identified, we follow a defined remediation protocol involving independent investigations and a zero-tolerance approach to disciplinary action.

Actions

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. For additional information on the Diversity Advisory Board and Leadership program please refer to the section "Corporate Governance" of the Annual Report.

DEI training
We have introduced a voluntary Diversity, Equity, and Inclusion (DEI) training for all Delivery Hero office employees at the managerial level and above. This scenario-based training ensures employees can identify and address inappropriate behaviors in their daily interactions. The training is available to employees on an ongoing basis. 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 all employees through our internal platforms.

Inclusive recruitment
Increasing representation starts with recruiting candidates from diverse communities that can bring varied perspectives to our workplace. Our recruitment team across all brands 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 employees and their managers can request and collect 360-degree feedback all year round, gaining a clear picture of their achievements and areas for growth. Calibration rounds and management meetings ensure cross-departmental alignment on the fair rating and promotion of employees.

Global Inclusion Window
The Global Inclusion Window is an initiative through which Delivery Hero creates a shared moment dedicated to reinforcing an inclusive culture across all brands. Recognizing the importance of localized relevance, the initiative encourages each brand to bring DEI to life with tailor-made programs, focusing on dimensions most relevant locally, whether that includes gender, culture, caregiving, or accessibility.

Supporting female leadership
We are committed to fostering an inclusive leadership culture by providing leaders from diverse backgrounds with the tools, resources, and support they 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 designed to strengthen the leadership capabilities of women in our organization. This program offers executive coaching, workshops led by external experts, and peer learning opportunities to support women's professional growth and career progression.

Training and skill development
Policies
Training initiatives and skills development are managed on a decentralized basis in response to specific operational needs. Therefore, Delivery Hero does not have a formal, group-wide policy on training and skills development. To support transparency, fairness, and clear development paths for our employees, the company has an established job leveling criteria that apply to all employees across the Delivery Hero Group. These ensure that our employees understand what is expected from them at any job level and what are the skills, competencies and experiences they require to move to a next level.

Actions
At Delivery Hero, employee development programs are managed by the Talent & Culture team, which is part of our People & Culture department.

Educational budgets
We provide a dedicated annual budget for external learning and development to employees across several of our brands, with amounts differing based on location or employment status.

Performance management
Delivery Hero is deploying a standard performance management process that aims to ensure that employees across all markets have a consistent experience and their growth is aligned to the organizational goals. The performance management review is conducted twice a year to address development opportunities, outline future training needs, and discuss compensation.

Growth planning is a key focus in this process and it has a strong foundation in the job leveling criteria that define role expectations across job functions and management levels. The aim is to provide employees with clear performance expectations and outline the skills needed for career growth. Managers have regular one-on-one meetings with their team members to support their individual growth.

Coaching and mentoring
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 2025, employees globally invested a total of 2,584 hours in coaching with BetterUp.

Learning opportunities
LinkedIn Learning is our main global online learning platform. Our global employees spent an average of 108 minutes per viewer on the platform in 2025.

The Talent & Culture team at Delivery Hero continued to organize numerous leadership programs, including the Global Senior Leadership Program. The vision of this program is to equip senior leaders with advanced core skills to become more effective and inclusive, especially during periods of sustainable growth and rapid change. In 2025, 45 business leaders from different entities participated in the program.

Health and safety

Policies

Delivery Hero does not currently have a formal group-wide Health and Safety (H&S) policy. Safety management is decentralized, meaning local entities define and implement specific procedures in line with local legal requirements and unique operational risks.

Actions

We prioritize the health and safety of our Dmart employees by aiming to ensure a secure and compliant working environment where local management can respond effectively to specific risks. Given our decentralized operational model, the following actions represent the tailored, localized efforts undertaken by our brands to meet specific regulatory standards and unique operating conditions.

Regional strategies focus on proactive risk mitigation and infrastructure by regularly updating Dmarts' practices to meet regulatory standards. Safety audits are critical to identifying hazards, which in turn inform our implementation of ongoing maintenance and infrastructure improvements including the functioning of lighting, ventilation, and security systems. A strong safety culture and feedback loop are central to this approach, ensuring employees have an opportunity to provide their input, which enables us to react promptly. We are using centralized tools, such as Dmart Portfolio Management tool, to systematically capture asset maintenance features and therefore aim to minimize health and safety issues.

Furthermore, local Dmart entities maintain stringent hygiene and illness prevention protocols, which include regular sanitation, access to clean drinking water, the provision of Personal Protective Equipment (PPE) where necessary, and a focus on cleanliness.

Finally, comprehensive Training and Emergency Preparedness programs empower Dmart employees to identify hazards and follow safety best practices, supported by fire safety training, first aid, and evacuation drills. The mandatory character and frequency of the programs depend on the brand and prevalent legal regulations. Ongoing monitoring and reporting cultivate a culture of accountability, allowing employees to report safety concerns without fear of retaliation.

Further Actions

Building upon this foundation Delivery Hero is working to introduce a Group-wide Health and Safety Management System (HSMS) that will serve as a unifying framework, centrally guided by Delivery Hero, to standardize governance, risk management, incident reporting, and training across all brands. Implementation of the HSMS will take place at the regional and local level. The plan is to leverage existing local knowledge while harmonizing practices across the Group.

Data Privacy

Policies

Our Group Data Protection Policy sets standardized rules for processing personal data and ensuring its proper protection across the Delivery Hero Group. The policy outlines the rights that our platforms' users, including our own employees, may exercise on request under relevant legal requirements such as GDPR and other international data protection laws. Within our Group privacy framework, specific safeguards have been established to ensure the lawful processing of users' personal data, which is processed by the Group as part of its business operations. The Head of Data Protection is instrumental in shaping strategic decisions, providing input for the Audit Committee and Supervisory Board meetings, and participating in various steering committees.

The employee privacy notice was drafted based on 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 establishes the principles governing the processing of employee personal data-including collection, storage, and use-and provides the legally required information on employees' legal rights under GDPR. Entities must transpose this notice based on the applicable laws in their jurisdiction and their local needs.

Actions

Our management of data privacy is supported by a framework of accountability, awareness, and compliance, actively mitigating risks related to data processing across Delivery Hero.

Responsibility for privacy and data protection at the Group level lies with the registered Data Protection Officer (DPO) for European entities and locally registered Data Protection Officers in other entities where required by applicable privacy laws. The Central DPO team actively promotes data privacy awareness across the organization. For instance, they conduct a global mandatory 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. Furthermore, new joiners are required to complete a dedicated data protection training as part of their onboarding process.

In case of any incidents, such as data breaches or unlawful access, we have implemented a Group Data Breach Response Plan. This defines a standard course of action for assessing risks, defines roles and responsibilities, and provides a standard approach for responding to data breaches. The local brands are responsible for implementing this response plan in their respective entities. The Data Breach

Response Plan has been rolled out in several brands in the past, with Woowa completing its rollout in 2025, and full roll-out across the remaining brands planned by the end of 2026.

Delivery Hero actively manages risks related to the processing of personal data across the Group, focusing on proactive risk identification, regulatory compliance, and continuous process improvement, which includes proactive risk mitigation via regular Data Protection Impact Assessments (DPIAs).

Targets

Delivery Hero's strategy for addressing impacts, risks and opportunities is supported by a dynamic Objectives and Key Results framework designed to measure the effectiveness of our policies and actions. While we acknowledge that formalized, quantitative targets are still under development, we maintain processes to monitor performance against material impacts, risks, and opportunities.

Our level of ambition is currently two-fold: for foundational topics like working conditions and employment security, we strive to maintain and incrementally improve performance in line with regulatory compliance and best-in-class operational standards, with effectiveness continuously tracked through quarterly functional reviews. For strategic people topics, our ambition is guided by focused initiatives, such as the qualitative goal of increasing female representation in key leadership and technology roles to drive diversity. For security and compliance topics we employ specific quantitative indicators: our primary objective is to foster a culture of strong awareness and we therefore measure it by tracking the completion rate for compliance training on Data Protection & Code of Conduct.

For targets related to riders, please refer to the Targets section of the Workers in the value chain chapter.

Metrics

INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

Metrics	Results
Total number of reported discrimination incidents, including harassment	3
Total number of complaints filed	319
Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0
Amount of fines[1], penalties, and compensation for damages as result of incidents of discrimination, including harassment and complaints filed	0

1 A € 500,000 threshold has been applied.

Pending the CSRD's transposition into German law, Delivery Hero has deferred reporting on certain prescribed ESRS metrics.

Workers in the value chain

Setting the scene

Delivery Hero maintains an ecosystem where key stakeholders have the opportunity to grow. Through our technology platform we enable a vast network of approximately 1 million vendors to access new earning opportunities leveraging targeted advertising solutions and transparent business communication that drives both order volume and operational efficiency. Simultaneously, approximately 1 million riders worldwide utilise our platform to access new income opportunities through different engagement models.

As this ecosystem expands, we consider the aim to focus on the welfare of the riders who power our platform, whether they engage with us as freelancers, employed riders, or through third-party providers (3PLs). We support riders through preventive safety technology, continuous training and proactive wellbeing support.

Delivery Hero recognizes that dignity, fairness, and equality are fundamental freedoms. Guided by the German Supply Chain Due Diligence Act (LkSG) we aim to uphold human rights across our entire value chain. This includes a zero-tolerance policy toward child labor and forced labor, guided by established reporting channels, including anonymous whistleblowing, and reserving the right to suspend or terminate violating contracts. By proactively managing these risks, we protect the integrity of our business model and fulfill our responsibility to the workers, vendors, and partners who are the backbone of our global operations.

New Earning Opportunities

Our strategy & approach

Strategy

The expansion of our business contributes to the expansion of commercial growth opportunities for vendors and riders. The generation of earning opportunities is a direct consequence of the Company's platform business model. While business partners fall outside the formal ESRS definition of 'workers in the value chain', we have included them in this entity-specific sub-topic to capture the extent of our influence and material impact.

When it comes to vendors we provide the technical infrastructure meant to support their orders and growth. We leverage our platform to offer access to a wide range of consumers and end users, supporting them to gain operational efficiency insights from our platform operations and providing advertising solutions to increase their visibility and reach.

Our engagement with riders is driven by the operational demand for delivery logistics. This business model creates diverse and flexible earning opportunities.

In 2025 Delivery Hero partnered with the Centre for Economics and Business Research (CEBR) to set up and run a socio-economic impact study with the main purpose of measuring the value Delivery Hero brings to local economies.

Policies

Our approach to facilitating new earning opportunities in a sustainable manner is reinforced by our policies that apply both internally and across our value chain. Policies such as the Third Party Code of Conduct and Human Rights Policy set the mandatory labor standards and rights that underpin every opportunity we create. Please refer to Appendix - Policy Repository for more information.

Actions

We develop features within our platform to expand our ecosystem, by leveraging technology to create new revenue streams for our partners and in that process better understand and address their needs and support their daily operations.

Empowering Our Vendors

Our commitment to our vendors is manifested through continuous improvements guided by feedback received from our partners. As an example, Delivery Hero conducts the Customer Satisfaction (CSAT) survey quarterly with the main focus of assessing vendor perceptions across key operational tasks and benchmarking our tools against competitors.

Securing Financial Trust and Clarity

One of the primary feedback areas from our partners was around better visibility and transparency on earnings calculations and financials. To address this, we initiated the Vendor Financial Clarity Initiative, which aims to provide full transparency on fees and deductions at the payout and order level. As a result, partners were able to find answers to their questions with more ease, which could lead to a drop in help desk contacts related to billing inquiries.

Scaling Revenue through AdTech

To help vendors thrive in an increasingly competitive digital marketplace, Delivery Hero is evolving its AdTech suite into a comprehensive growth engine. Our narrative for vendor success centers on three core pillars: visibility, performance, and intelligence. Our AdTech product suite covers all steps of the marketing funnel:

- DisplayAds are designed to provide awareness through high visibility placements to boost reach and brand recall.
- Sponsored Listings, provide visibility in lists and search by boosting the ranking of the vendors.
- Performance via deals: Beyond just being seen, we enable vendors to drive actual conversion. Our deals offer targeting capabilities to improve spend efficiency as well as visibility boosting options.
- Intelligence through the Data Insights Platform (DIP): This tool offers Consumer Packaged Goods (CPGs) partner brands market insights and sales performance analytics, enabling data-driven decisions regarding their investments.

Enhancing Operational Control

We have launched a new feature aimed at enhancing the menu management experience for our vendors. We aim to make it easier and faster for vendors to create and update products using AI-powered tools for tasks like text review and product descriptions, as well as auto-translation generation. This is targeted towards operational efficiency to our vendors.

Supporting Riders

Beyond our vendors, our Social Impact Strategy focuses on managing the social impacts associated with our rider ecosystem.

Global Principles for the Platform-Enabled Economy

Delivery Hero is a co-developer and signatory of the Global Principles for the Platform-Enabled Economy, an industry supplement to the World Economic Forum's Good Work Standard. These principles are intended to foster deeper dialogue around platform work and the contribution to labour markets around the world and responsible leadership that empowers platform workers.

Transparent and Timely Earnings

From an operational standpoint, riders receive information regarding their earnings and benefits.

- Upfront Visibility: Riders receive information on earnings before accepting a task, supported by information that highlights base pay and incentives.
- Wallet Integration: We provide an integrated Earnings & Wallet system that offers real-time updates for gross earnings and detailed, in-app transaction histories for better financial planning.
- Tipping: We encourage consumers and end users to tip riders through the app, occasionally with promotional campaigns to increase tipping penetration. In markets where consumers and end users can tip at checkout, we give visibility to riders on the tip amount before they accept a task.

Operational Efficiency

- Heatmaps: We provide real-time demand “Heatmaps” to help riders identify high-volume areas, allowing them to minimise idle time and position themselves for better earning opportunities.
- Last Stop Feature: We are rolling out a “Last Stop” functionality across most of our brands that allows riders to select a preferred end point for their session, with our algorithm offering a final order as close to that location as possible to reduce unpaid travel time and enhance rider autonomy.
- Quests: This “Quests” feature available within the majority of our brands gives riders real-time visibility into extra earning opportunities. By setting clear goals—like bonuses for busy hours or returning to the platform—we help riders make informed choices about when to work so they can maximize their take-home pay.

Targets & progress

Delivery Hero measures the success of this topic by tracking the effectiveness of our policies and actions, rather than against a single fixed target. The effectiveness of policies is measured through the implementation of policies at a local level. The effectiveness of actions is measured by tracking partner satisfaction, support inquiry volumes, and the adoption rates of new platform features.

Our current ambition is qualitative: to foster the growth of our ecosystem, our policies act as foundational safeguards while our platform actions facilitate commercial growth and flexible income for our vendors and riders. We track the development of our stakeholder base to understand the reach of our business model. As of 2025, we engaged with approximately 1 million riders and approximately 1 million vendors.

Riders welfare - Health & Safety and adequate earnings

Our strategy & approach

Strategy

Rider welfare is a core pillar of the company's strategic objectives and is integrated into our overall sustainability strategy. While the creation of economic opportunities arises directly from our platform business model, we recognize that our reliance on delivery logistics creates inherent health and safety and labor rights impacts; these impacts have shaped our strategy to prioritize rider welfare alongside operational growth. The topic has become increasingly material to key external stakeholders, who evaluate how platform companies manage gig workers' welfare and social protection as part of long-term value creation and risk management. Through initiatives aimed at reducing accidents and preventing injuries, the company aims to support riders' protection against physical harm, loss of income, and financial vulnerability. These efforts are intended to support business resilience, mitigate reputational and operational risks, and help maintain stakeholder confidence in the company's social performance.

Policies

Delivery Hero maintains several policies and principles that address health, safety, and labor standards for workers in its value chain, including riders. The Third Party Code of Conduct (TPCoC) applies to all third parties contracted to provide goods or services to the Delivery Hero Group.

In response to the German Supply Chain Due Diligence Act (LkSG), Delivery Hero introduced a Human Rights Policy and issued a Human Rights Statement in 2023, committing to upholding internationally recognized human rights across its suppliers, business partners, and 3PL and Freelancer Riders. Please refer to Appendix - Policy Repository for more information.

Actions

Delivery Hero's actions to identify, monitor, prevent, and mitigate adverse impacts on its riders focus on technology, training, fair compensation, and governance, leveraging the company's global scale and local brand presence.

<u>Health & Safety Initiatives</u>

Preventive technology

The Rider Safety Telematics tool is a key component of Delivery Hero's preventive safety strategy. This voluntary, smartphone-based technology provides riders with a personalized "Safety Score" and real-time feedback on driving behaviors such as speed, acceleration, and braking, helping them develop safer driving habits. Aggregated insights enable brands to design targeted safety interventions and improve crash detection. As of July 2025, over 200,000 riders across five major brands, including foodora, foodpanda, Glovo, HungerStation, talabat, use this tool.

Safety training

Beyond technology, Delivery Hero's brands actively promote rider safety and general welfare through global awareness campaigns and structured support programs. These include safety training sessions, road safety events, and continuous education on accident prevention. The frequency, scale, and mandatory nature of these initiatives are determined and managed at the local brand level to follow regional operational requirements. In selected regions, rider training infrastructure is in place under formats like Experience Centers or Hero Academies. These either support the entire rider lifecycle—including onboarding, equipment management support, walk-in issue resolution, storage, and general operational training—, or offer more specific support focused on specialized safety-training programs, often run in partnership with external driving-school experts. Complementing these efforts, brands also have their own initiatives like talabat introducing the SOS helpline to provide immediate assistance to riders during accidents.

Partnership for safety

Woowa procured over 35,000 pieces of safety delivery gear—including winter apparel, summer cooling items, and rainwear—to support riders and invested in the Delivery Service Mutual Aid Cooperative to offer riders insurance at reduced rates compared to the private market.

Support for wellbeing

In regions with extreme climatic conditions, such as the Middle East and North Africa (MENA), Delivery Hero provides additional support for rider wellbeing. For example, we are expanding rest stations and organizing summer safety activities across markets like the UAE, Bahrain, Qatar, and Egypt. These initiatives include the provision of cooling packs, protective gear, and welfare giveaways to mitigate the impact of heat.

<u>Fair Compensation (Adequate Earnings)</u>

Delivery Hero promotes fair and adequate compensation through transparent, technology-driven mechanisms embedded in its platform. Transparent algorithms show riders their expected earnings per order before they accept a task, enabling them to make informed choices.

Dynamic pay and pricing models adjust compensation based on distance, supply and demand, time of day, and local market conditions, ensuring responsiveness to operational realities. In applicable markets, the platform supports flexible, percentage-based or fixed tipping options that enable consumers and end users to contribute directly to rider earnings.

Beyond direct compensation, Delivery Hero's brands leverage their scale to improve riders' access to affordable, and in some cases free, products and services through key partnerships. This helps reduce operating costs, including fuel, vehicle maintenance, safety equipment, and upskilling opportunities.

The effectiveness of rider-related actions is supported through a dual approach: the Compliance team oversees the Speak Up Portal for any potential compliance incidents or breaches, while the Logistics and Sustainability teams monitor riders' safety performance. Rider accident data is collected locally and consolidated into a central dashboard to track our performance against targets. For further information regarding rider accident data collection and methodology, please refer to "Targets & progress".

Delivery Hero also operates a secure and anonymous Speak Up Portal (whistleblowing tool) that allows individuals to report potential concerns or compliance issues. Reported cases are tracked, investigated, and resolved through a structured and transparent process that reinforces accountability and continuous improvement across the organization.

Targets & progress

Delivery Hero is committed to reducing the rider accident rate, calculated as the percentage reduction of reported rider accident rate (total reported accidents per 1 million own deliveries). We count all reported accidents involving a rider while they are active in delivery activities (including traveling to, executing, or returning from a delivery) across all included markets and brands. An exception applies to Woowa, where, due to local legal regulations, we only include accidents confirmed by local authorities that lead to an absence of at least 3 days. "Own deliveries" is defined as a delivery conducted by a rider in the Delivery Hero ecosystem covered by different engagement models (e.g. hired, freelancers, 3PLs) - excluding marketplace deliveries which are fulfilled through restaurants. Reported rider accident data is collected locally through reporting channels at different stages of maturity ranging from monthly surveys sent to riders to Incident Management Systems with 2-step validations and telematic for further validation. The data collection processes are still maturing leading to a significant degree of volatility in reported accidents.

In 2025, we reached an accident rate of approx. 49.1 reported accidents per 1 million own deliveries and therefore surpassed our ESG social target by achieving a reduction of approx. 17.9% compared to the target baseline[5].

Target	Description	Target 2025	Result 2025
Rider Accident Reduction	% reduction of reported rider accident rate (total reported accidents per 1 million own deliveries)	-4%	-17.9%

Forced & child labor

Our strategy & approach

Strategy

The company promotes respect for human rights both internally and externally. All external suppliers are required to acknowledge and comply with the TPCoC. While most indirect suppliers are onboarded via the Ariba system using a standardized process, direct suppliers typically follow localized onboarding procedures. The TPCoC outlines Delivery Hero's expectations regarding human rights, labor standards, and health & safety, including the explicit prohibition of child and forced labor. Recognizing the potential for forced and child labor, our strategy is informed by these potential impacts to work towards ensuring proactive prevention and mitigation. By aiming to ensure compliance across its value chain, Delivery Hero aims to reduce the risk of adverse human rights impacts that could damage its reputation and operations. Delivery Hero evaluates suppliers based not only on economic criteria but also on compliance practices.

Policies

Delivery Hero has public commitments in place regarding child labor and forced labor, which are incorporated into its overarching Human Rights Policy and Third Party Code of Conduct. The Human Rights Policy sets out the commitments and responsibilities of the entire Delivery Hero Group, including all direct and indirect subsidiaries and affiliated companies, with respect to promoting and protecting human rights.

Child Labor: Delivery Hero prohibits the hiring of underage individuals or those under the local legal minimum working age. Any approved younger workers (interns or apprentices) are strictly forbidden to work on tasks that threaten their health or safety, or interfere with their education or training, and must comply with applicable legislation.

Forced Labor: Delivery Hero strictly prohibits forced labor and human trafficking, targeted towards ensuring that no forced, bonded, or involuntary labor, including slave labor or human trafficking, is used in its operations.

Please refer to Appendix - Policy Repository for more information on the policies mentioned above.

5 The baseline for the 2025 target is distinct from the final 2024 year-end achievement as the following parameters were approved upon the creation of the KPI:
- Yemek and Hungerstation are excluded from the scope due to the immaturity of their data collection processes.
- For Woowa the baseline was set to Q1-3 2024 data due to time lags in the data collection process completed through the government.
- For talabat the baseline was set to data from Q1-3 2024 due to the migration of the incident management system in Q4/2024.

During 2025, there was one material adjustment to the baseline: for Glovo, the baseline was adjusted to Q1 2025 due to the migration of Glovo riders to DH's rider application, which impacted the comparability of reported accidents. All the above baseline parameters and the adjustment were approved by the Supervisory Board.

Actions

Delivery Hero has established an approach to minimize risk and remediate any potential incidents related to forced labor and child labor:

Identification and reporting:

- **The Speak Up Portal** and Compliance email address (compliance@deliveryhero.com) are available for internal and external stakeholders to raise concerns or report violations confidentially, with the option to remain anonymous.
- Reported cases are reviewed and investigated by the Compliance team, which is responsible for initiating measures intended to address substantiated concerns.

Monitoring:

- Pre-onboarding screening through the Ariba system assesses indirect suppliers in integrated markets for potential human rights or ethical risks, such as modern slavery and fair labor practices.
- Risk questionnaires are used to evaluate the compliance practices of high-risk suppliers and identify vulnerabilities.
- Human rights clauses in all external commercial contracts set out expectations regarding fair labor practices, wages, working hours, and prohibitions on forced or child labor.

Remediation and consequences:

- If a potential or actual human rights violation is identified, Delivery Hero will engage the relevant third party to implement corrective actions.
- Where remediation is not possible or cooperation is refused, Delivery Hero reserves the right to suspend or terminate violating contracts.
- Human rights violations by third-party providers will lead to immediate disciplinary action, such as termination of the commercial relationship.

Prevention and mitigation:

- Human rights expectations are integrated into all external supplier contracts and reinforced through the TPCoC.
- All external suppliers are required to acknowledge and comply with human rights principles. While indirect suppliers acknowledge this systematically via the Ariba system, direct suppliers follow localized onboarding procedures
- For suppliers that fail to align, DH reserves the right to suspend or terminate contracts.

Targets & progress

In line with the fundamental human rights principles, Delivery Hero's ambition is to maintain a zero-tolerance stance on child and forced labor. We use our anonymous Speak Up portal to monitor incidents of child and forced labor across own operations and value chain.

Target	Description	Target 2025	Result 2025
Incidents of Child and Forced Labor	Confirmed incidents of child or forced labor	0	0

Affected communities

Setting the scene

For Delivery Hero addressing the challenge of global food insecurity is a strategic focus. We recognize that reducing food loss and enhancing food access are critical responsibilities that align with our operational scope. Food donation initiatives are supported by our business activities and underscore our focus on responsible corporate conduct. To execute these efforts, we established partnerships with over 500 non-governmental organizations (NGO) and charities. In these collaborations we mainly leverage our resources and core skills as a tech platform company to bring together consumers and NGO through facilitating monetary contributions from end consumers on our platform and external companies to NGO. In addition, we facilitate NGO operations both through provision of services (e.g. logistics) and redirection of surplus inventory from our Dmarts. Through this, we are contributing, to the extent of our reach, to the global effort to mitigate food inequity and waste.

Our strategy & approach

Strategy

Delivery Hero's business strategy accounts for the material impacts of food insecurity and waste by embedding what we call our Meal Donation Program into our platform-based business model. Recognizing that our operations inherently interact with these issues, we have adapted our strategic framework to operationalize food redistribution as a standard part of our logistics capability. This program leverages our network—engaging consumers, restaurant partners, riders, and NGO—to achieve positive social (addressing food insecurity) and environmental (minimizing food waste) outcomes. By treating these impacts as core to our business model rather than peripheral, the strategy captures shared economic and non-financial value, specifically working to strengthen stakeholder trust and reinforce community relations.

This strategic alignment is directly driven by our position in the food value chain. Consequently, addressing hunger and waste prevention are intrinsically linked to our long-term strategy of delivering an outstanding customer experience responsibly. This requires systematically embedding these social and environmental considerations into our platform and logistics infrastructure. Furthermore, as food waste is a primary contributor to greenhouse gas (GHG) emissions, minimizing food loss through our donation program is a strategic component of our broader sustainability goals.

Our program mainly concentrates on facilitating donations to foodbanks and other NGO with the following main sources:

- User donations: These consist solely of monetary contributions made by consumers and end users through our applications or other external platforms through our external tech-for-good solutions, providing an opportunity for millions of users to directly support affiliated NGO in fighting food insecurity. While these donations do not represent direct donations from DH to NGO, we facilitate fundraising through our core competencies as a leading platform provider.
- Corporate donations: Driven by Delivery Hero and its entities, these include both:
  - in-kind provision of services to NGO free of charge (e.g. logistics services),
  - in-kind product donations from Dmarts to prevent food waste,
  - and monetary contributions made by Delivery Hero and its entities to fund partner NGO.

Policies

Delivery Hero operates under a formal Donations & Sponsoring Policy that governs all donation-related activities across the Group. The policy requires that all corporate donations by DH, whether monetary or in-kind, be conducted transparently and in compliance with applicable anti-corruption and anti-bribery regulations. This policy is accompanied by Meal Donations Program guidelines which provide guidance on operational strategy and KPI measurement.

Our donation policy pre-approves a list of reputable humanitarian partners – including the United Nations (UN) **World Food Programme** (WFP), Médecins Sans Frontières (MSF), Direct Relief, the International Rescue Committee (IRC), and Save the Children. Please refer to Appendix - Policy Repository for more information.

Actions

Delivery Hero implements a multi-layered approach to help combat food insecurity across its global markets. Under the umbrella of our Meal Donation Program, our actions leverage our platform technology and network of local partners to contribute toward our social and environmental goals through both monetary and non-monetary (in-kind) donations as well as the provision of services to facilitate consumers to directly donate to NGO.

User Donations

Consumers and end users can donate directly within the app through integrated partnerships with NGO, for example embedded microsites or optional “round-up” contributions at checkout. Delivery Hero brands collaborate with the WFP’s ShareTheMeal initiative or the Global Foodbanking Network (GFN), allowing consumers and end users to share meals with those in need at the tap of a finger.

While not donating directly, Delivery Hero’s role is to provide the underlying technology, payment infrastructure, and marketing support tailored to the specific needs of local markets and NGO partners. This enables and promotes these contributions by applying the company's core technological capabilities to facilitate social impact. In some markets, such as through talabat, charity partners are set up as vendors within the platform, allowing donation data to be extracted directly from order databases for greater accuracy.

Worldcoo, acquired by Delivery Hero in 2023, is a technology platform that enables micro-donations by connecting companies and digital platforms with NGO and social projects. Through solutions such as checkout “round-up” donations, Worldcoo mobilizes small contributions at scale. In addition to supporting Delivery Hero’s own donation programs, the platform enables external companies outside the DH network to integrate micro-donation solutions, contributing to Delivery Hero’s broader meal donation and social impact initiatives.

Corporate Donations (Monetary)

Most of our brands allocate corporate funds to support NGO and social organizations across their operating markets. These contributions reinforce the Group’s commitment to addressing hunger and advancing social progress.

Corporate Donations (In-Kind)

In selected markets we utilize technology to predict future expiration dates in real-time and remove products from the sales chain before expiry. These items are removed from our inventory, which automatically generates a real-time alert to the preferred, near to the Dmart location non-profit organization (NGO). This process facilitates product retrieval and advances our objective of achieving zero food waste. By leveraging these in-kind donations, we simultaneously advance our sustainability objectives and boost operational efficiency. For example, PedidosYa transformed potential food waste into over a million meals in 2025, directly benefiting food-insecure communities.

Core Programs and Partnerships

We seek to drive our actions through partnerships across our global network, designed to increase the scale of community contribution and enhance food-rescue activities. Our strategy includes several approaches to combating food insecurity, including reducing food waste, expanding food-rescue programs, and partnering with local food banks and nonprofit organizations to redistribute surplus food before it becomes waste.

- PedidosYa (Latin America) collaborates with the GFN, supporting more than 30 food banks across the region.
- foodpanda (Asia) partners with organizations such as Scholars of Sustenance in the Philippines, and Foodlink Foundation in Hong Kong.

Tech-Enabled Solutions

Technology plays a central role in Delivery Hero's food-rescue strategy, helping us monitor, forecast, and prevent food waste before it occurs.

- PedidosYa launched a real-time tracking system in 2025 to monitor donations and improve coordination with food banks.
- Building on its 2024 achievement of becoming the first minimal-food-waste supermarket in Latin America, PedidosYa Dmarts continues to strengthen and expand this model in 2025 through structured donation processes and digital traceability systems.
- Glovo leverages the proprietary platform Glovo Access, which supports last-mile logistics for donated essential goods.
- Forecasting tools are used across our entities to help optimize purchasing decisions and reduce over-stocking.

Emergency-Response Relief

We have established a formal Emergency Response Framework to guide our actions during humanitarian crises. The framework enables the rapid mobilization of people, technology, and the Dmart network to provide essential goods and facilitate donations via Delivery Hero's platforms. It applies to qualifying emergencies such as natural disasters, armed conflicts, or large-scale public-safety incidents.

Monitoring Effectiveness of Donations

We monitor the effectiveness of these actions quarterly, setting objectives and technology-driven processes aimed at supporting community impact and transparency for internal oversight bodies. Performance is tracked through the Delivery Hero Global Meals Donation Tracker, a centralized system that consolidates data across all entities and donation channels.

Beyond quantitative monitoring, entities also carry out periodic follow-ups with partner organizations to verify the proper distribution of donations and to collect qualitative testimonials, which help us assess the broader social impact of Delivery Hero's initiatives.

Planned Changes and New Initiatives

Future development of the Meal Donation Program will prioritize improvements in data integrity, automation of tracking, and expanding impact measurement. We have planned actions to help us achieve two key objectives over the medium and long term:

- Medium-term objective: By 2026, establish a standardized global process to classify all corporate donations by source, clearly distinguishing between financial contributions and in-kind food donations. This will improve traceability, enable more accurate reporting, and ensure consistency across entities.
- Long-term objective: Explore opportunities to enhance automation of donation performance tracking through a centralized dashboard, with the longer-term aim of integrating other indicators such as communities reached into Delivery Hero's broader performance reporting systems.

Targets & progress

To measure its donations program impact, Delivery Hero is converting all donations, including both corporate donations and user donations into a uniform measure named Meal Donations[6]. Progress is measured using the target of meals donated globally. Annual targets are established during Q4 of the preceding year based on projected order growth and food loss projections.

6 Due to the absence of industry-standard conversion benchmarks, the translation of financial and in-kind donations into meal donations remains an internal calculation rather than a publicly established metric. Therefore, we use auxiliary conversion factors of 15 meals per Euro or 342 grams of donated or facilitated products per meal for approx 90% of our Meal Donations. These factors are in orientation to conversion factors published by The Global Foodbanking Network (GFN) based on 2020 data and based on their entity specific cost rate. For the conversion of the remaining donations we use various conversion factors proposed by the NGO receiving contributions.

Metric	Description	Result 2025
Meal Donations	Source: Corporate donations[1]	20 million
	Source: DH brands user donations	4 million
	Source: Worldcoo user donations	43 million

1 Approximately 12% of these donations consist of logistics services, while the remaining 88% are monetary and in-kind donations.

Target	Description	Target 2025	Result 2025
Meal Donations	Total corporate donations and user donations converted into meals donated	111 million	67 million

Consumer & End Users

Data privacy

Setting the scene

At Delivery Hero, operating a global digital platform means privacy is not just a compliance requirement – it is a fundamental responsibility and a core enabler of our business. Privacy ensures we respect and protect the personal data of the users of our technology, whether they are individual consumers, corporate entities or any other stakeholder. Delivery Hero is involved with these material impacts primarily through the direct operations of our digital platform. We engage our consumers and end users through privacy statements, dedicated support channels, and relevant tools.

Our strategy & approach

Strategy

Our operations require the collection of significant amounts of personal data—including precise geolocation, payment details, and behavioral preferences—to facilitate deliveries. The potential for privacy violations is a direct result of our platform-to-consumer business model. Our strategy addresses potential negative impacts and risks by focusing on consumer trust through minimizing data retention, maintaining executive oversight of privacy initiatives, and localized communication to mitigate reputational risks and sustain user loyalty.

We consider customers important external stakeholders, and our engagement with them starts with providing information about how their personal data is handled. The first level of engagement with our customers is the privacy statement, which is available for them to read when they register. The second level of engagement is through our customer service channels and a dedicated data protection channel managed by our local privacy specialists. Customers can exercise their rights under the GDPR and other applicable laws in their jurisdictions. Some Delivery Hero applications also offer a self-service option that enables customers to delete their user information on the application with one click. In the EU region, customers can also download their data in a machine-readable format.

Local supervisory authorities are important external stakeholders, and we work with them on data protection-related matters. They oversee and enforce applicable data protection laws, they conduct audits and assessments if there is a potential risk to customers' rights and freedoms. We report data breaches that may pose a risk to individuals, as well as high-risk processing activities. While required by regulation, we see this as an essential part of protecting customers who could be affected.

Policies

While a standalone policy has not been adopted, the following documents provide guidance and frameworks for our global privacy management.

Our Consumer Privacy Statement applies to every jurisdiction where we conduct business operations and is available for consumers to read on each platform. The document aims to clarify what personal data Delivery Hero Group processes, why we process it, who may receive it, and how our customers and users can exercise their legal rights. It takes into consideration the GDPR requirements in the EU region and applicable privacy laws in regions where Delivery Hero Group has subsidiaries.

The Data Breach Response Plan is a document that is binding to all entities in the Delivery Hero Group. It outlines the standard procedure for addressing data breaches, including the associated roles and responsibilities, as well as the method for assessing data protection risks related to such incidents. The plan applies to all users of our technology platforms, including consumers, employees, and riders. Delivery Hero recognizes and respects the right of consumers to compensation when appropriate, whether determined through internal procedures or judicial processes.

The rollout and localisation efforts are monitored and assessed through our privacy assessment program. The privacy assessment principles outline how privacy assessments should be conducted and clarify the collaboration between the Central Privacy Assessment Team, local Data Protection Coordinators (DPCs), regional Data Protection Managers (DPMs), and the local management. It serves as the framework guiding our assessment approach and the associated rollout actions.

Actions

To manage the impacts and risks of our data protection, we have a dedicated Central Data Protection team overseeing a comprehensive program. Our actions focus on governance, user transparency, process improvements, and continuous awareness.

Governance and Risk Management - we proactively identify and mitigate privacy risks through formal processes:

- Data Protection Impact Assessments (DPIAs): We conduct DPIAs for high-risk[7] processing activities, such as those involving new technologies or user monitoring.
- Risk Register: The Central DPO team maintains a risk register to log and categorize potential issues. We prioritize high-impact risks, which directly inform our objectives and key results planning and mitigation strategies.
- Management Reporting: We provide the Management Board with a detailed annual report on privacy matters, and we collect legal risks from all group entities on a quarterly basis.

User Transparency and Rights - we are committed to providing users with clear information and control over their data:

- New Privacy Statements: A new, more transparent Data Privacy Statement was drafted in 2025 and is being localized by our entities to reflect all current processing activities. We target completion for 2026.
- User Controls: Users are given a choice over tracking through a consent banner and can submit one-click deletion requests. They can also download their personal data for free.
- Assessing Communication: We are conducting User Experience research, including interviews with customers and customer care agents, to assess the effectiveness of our communication channels.

Data Breach Management and Incident Response - we implement technical and organizational measures to protect data and respond effectively to incidents:

- Incident Response: A formal Data Breach Response Plan is being rolled out across all DH Group entities to ensure a standardized and effective approach to potential data breaches. We target completion for 2026.
- Account Security: We have implemented two-factor authentication in our European markets and use email verification to protect customer accounts from unauthorized access.

Training, Awareness, and Partner Management - we work to embed data privacy awareness across DH Group:

- Employee Training: We are deploying an updated, global mandatory privacy training module to cover emerging trends, such as AI and new regulatory requirements. This is designed to mitigate the risk of data mishandling.
- Specialized Guidance: A Customer Care Handbook, along with specific guidelines for riders, is being adopted across the group to ensure the proper handling of personal data. We target completion for 2026.
- Partner & Rider Management: A new Rider Privacy Statement has been drafted to reflect new logistics features and data processing activities and we are strengthening our third-party management by adding data breach clauses to all new agreements with our restaurant partners. We target completion for 2026.

Targets

Setting clear, measurable objectives for customer data deletion is crucial for demonstrating regulatory compliance and ensuring accountability. It shifts our commitment from a policy intention to a measurable operational reality. Though we have not set official targets in relation to this topic, our internal objective for the customer data deletion process is established and monitored through the Data Protection Office's Objectives and Key Results (OKRs). As an example, one objective is to establish a reporting framework through which we track and report Key Performance Indicators (KPIs), that also includes all customer deletion requests. The target is to achieve 80% reporting completeness by the end of 2026.

The General Counsel oversees progress on a quarterly basis through scheduled check-ins to ensure continued alignment and oversight.

Metrics

To track our progress and performance in data protection, we monitor the total number of data breaches identified. This metric serves as a high-level indicator of the integrity and confidentiality of our information systems, excluding minor[8] incidents that pose no real risk.

Metric	Results
Total number of data breaches identified	10

Governance

Business conduct

Setting the scene

Responsible business conduct is fundamental to maintaining stakeholder trust and ensuring the long-term resilience of Delivery Hero. Our approach is guided by two core components: fostering ethical culture and maintaining information security standards throughout our global operations. This dual focus on ethical governance and digital protection is crucial for mitigating risks, securing highly sensitive data at scale, and strengthening compliance readiness globally.

7 'High-risk activities' are defined in line with GDPR Art. 35 and include large-scale profiling or automated decision-making, large-scale processing of sensitive or criminal data, and large-scale monitoring of publicly accessible areas.
8 Minor incidents are personal data breaches assessed as unlikely to pose a risk to individuals' rights and freedoms, typically involving limited data, low impact on affected users, and/or promptly contained exposure.

Ethical culture & integrity

Our strategy & approach

Strategy

Our strategy prioritizes the effective management of impacts, risks, and opportunities (IROs) to maintain a high-integrity culture across our operations, business units, and stakeholders worldwide. A central challenge is ensuring that our global ethics standards are locally relevant across all markets, in order to maintain employee wellbeing and trust. Addressing this challenge creates a path for improvement: comprehensive ethical training increases employee awareness of potential misconduct, aiming to reduce the risk of legal and regulatory breaches and reinforcing stakeholder trust. To ensure alignment with our corporate strategy, senior management compliance training is established as a Group ESG target linked to executive remuneration and monitored by the Supervisory Board.

Delivery Hero identifies relevant IROs through its DMA methodology. The results of the DMA are then checked for alignment and gaps against the integrated Enterprise Risk Management framework, which connects compliance, governance, and sustainability processes.

The Governance, Risk, & Compliance (GRC) function leads the overall process of risk identification and assessment. Within this structure, the Risk Assurance team manages the Risk Management Policy, while the Compliance team acts as the risk owner for key compliance-related topics. Information on the role and expertise of administrative, management, and supervisory bodies related to business conduct is provided in the section “Risk Foundations: Risk Culture, Strategy, and Organization” of the Combined Management Report. The Management Board holds overall responsibility for the CMS and actively sets the “Tone at the Top,” preventing and not tolerating non-compliant behavior.

The Supervisory Board monitors the effectiveness of the risk management system while the Audit Committee is mandated to maintain an independent oversight function.

Delivery Hero aims to ensure that its administrative, management, and supervisory bodies possess and continually enhance the necessary expertise to fulfil these roles. In particular, the Audit Committee must possess the necessary expertise of accounting, internal control, risk management, and the auditing aspects of sustainability reporting. Expertise is maintained through mandatory training sessions for new Supervisory Board members and recurring annual training for the full Supervisory Board and Management Board on corporate governance, GRC, and business conduct.

Policies

We have established policies to govern our relationships with customers, business partners, and employees.

Code of Conduct

The Code of Conduct (CoC) is the foundational document that sets behavioral standards and guides ethical actions across our global operations. It applies to all employees, contractors, managers, and Management Board members across the entire Delivery Hero group.

The CoC requires all these groups to act within a framework of ethics, integrity, and applicable laws. Leaders are expected to lead by example and strive to ensure that compliance is not compromised in the pursuit of business results. The CoC affirms Delivery Hero’s adherence to applicable laws, commits us to upholding all internationally recognized human rights (including a zero-tolerance approach to modern slavery and child labor), and details our commitment to competition and antitrust laws.

All employees are required to submit a binding acknowledgment of the CoC.

Anti-Bribery & Anti-Corruption Policy

The Anti-Bribery & Anti-Corruption (ABC) Policy sets out Delivery Hero's position of zero tolerance against corruption and bribery and provides detailed guidance to employees. This applies to all full- and part-time employees, contractors, managers, and Management Board members of Delivery Hero SE and all its subsidiaries.

Internal Investigations Policy

Our Internal Investigations Policy applies globally to all entities and business activities under Delivery Hero's effective control and it is informed by the European Union (EU) Whistleblower Protection Act and the German Whistleblower Protection Act (Hinweisgeberschutzgesetz).

Please refer to Appendix - Policy Repository for more information.

Actions

In April 2025, Delivery Hero launched six Leadership Principles to provide a framework for internal conduct and corporate culture alignment .

- Own It: We solve problems, go the extra mile, and always think long term. We’re intentional about how we use our resources to drive success.
- Dive Deep: We challenge the data and strive to understand how things really work. We’re hands on and we never shy away from getting into the details.
- Deliver Value Fast: We focus on what matters most to our customers and partners, embracing change and adapting quickly in a fast-paced industry.
- Bring Good Vibes: We support and celebrate each other, staying positive even in challenging times.
- Raise the Bar: We set ambitious goals, build high-performing teams, and deliver feedback that pushes everyone to grow.
- Stay Humble: We stay open minded, grounded, and grateful for our successes, always looking for ways to improve and evolve.

To facilitate the reporting of material compliance concerns, Delivery Hero offers internal and external reporting persons an anonymous third-party Speak Up Portal. The anonymity of the portal is supported by an external provider.

In the workplace, we support the availability of reporting channels like Speak Up Portal, global and local compliance contacts through various initiatives. Delivery Hero promotes a culture of open communication, encouraging employees to express their concerns without fear of retaliation. As well as offering training via our learning platforms, we conduct regular awareness campaigns to motivate all employees to speak up, emphasizing that their voice matters. These campaigns include Speak Up posters featuring a QR code that provides easy access to the third-party platform and messages published through workplace channels. In awareness campaigns, we select a senior leader as an ambassador to effectively set the “Tone at the top”. Outside of the campaigns, information about the complaint mechanisms is made available through various platforms, including the official Delivery Hero website, the Speak Up Portal, and internal communications channels.

When concerns are raised, they are tracked and addressed through a centralized case management system and are investigated when sufficient information has been provided. If concerns are confirmed, we apply necessary disciplinary actions, new controls, and/or mitigation measures to address the issue. During the investigation, relevant subject-matter experts – such as human resources representatives, managers, and legal advisors – are involved to ensure a comprehensive and unbiased approach. The effectiveness of the complaint mechanisms and remediation measures is evaluated through per-case central Compliance team reviews, alignment with the Risk Assurance team on root causes, and post-investigation follow-ups to ensure reporting persons are protected from retaliation. We conduct regular review cycles of our policies and processes. We track remedial actions centrally (e.g., in our Jira case management system) to ensure implementation.

Delivery Hero is committed to providing effective remedies for negative impacts on our workforce. To protect individuals who raise concerns against retaliation, we leverage the Internal Investigations Policy and the Guidance for Speaking Up and Collaborating in Internal Investigations. We strictly prohibit any form of retaliation and take appropriate actions to address any instances that may occur.

Delivery Hero’s strategy for preventing, detecting, and effectively addressing allegations of corruption or bribery relies on a structured, risk-based training program. The objective is to reinforce employee awareness and ensure strict adherence to all necessary policies. Recognizing that risk exposure varies across the organization by country, role, and function, the training is tailored in nature, scope, and depth. This includes broad- compliance based e-learnings for general awareness and targeted session-based training specifically designed for country specific, high-risk functions such as procurement, sales, and senior management, or similar. This ensures that training addresses the specific compliance risks, such as corruption and bribery, to which personnel are exposed in their roles. Furthermore, we proactively inform all employees about anti-corruption rules, provide them with the definitive CoC, and run regular awareness campaigns to ensure their general understanding of and contribution to the overall CMS. In 2025 we rolled out a specialized Ethical Leadership Training, which targets all DH Group C-Level and their direct reports globally to ensure a strong 'Tone at the top'. This training is designed to empower senior leaders with practical tools to identify and prevent risks, fostering compliant and sustainable business operations. Commitment at the top of our organization is demonstrated through dedicated resources: the Management Board's short-term incentive (STI) bonus incorporates key environmental, social, and governance (ESG) target setting and monitoring, and Supervisory Board members receive mandatory training on core integrity topics, such as the management of related parties and conflicts of interest.

Our response to incidents focuses on remedy and prevention. The investigation process is designed to be independent and objective. This process applies to all business conduct matters, including specific incidents of corruption and bribery. The teams and experts involved in an investigation are kept separate from the specific line of management associated with the reported matter, ensuring an unbiased approach and adhering to the principles outlined in the Internal Investigations Policy. The action taken and its nature is intended to be proportional to the misconduct, ranging from coaching to severe disciplinary measures, for example, termination. Remedies include the implementation of GRC measures (such as policy updates, training, and enhancement of internal controls) to address root causes. If the breach is a criminal offense, Delivery Hero takes external legal action by notifying the relevant public authorities.

Targets & progress

Delivery Hero reinforces its commitment to ethical business through measuring the adoption of its Global Compliance Training program introduced in 2025. The training covers the Code of Conduct and Data Protection and is rolled out via Workday for DHSE employees excluding those reporting to regional entities. Regional entities manage local training rollouts based on central guidelines.

Target	Description	Target 2025	Result 2025
Training Adoption	Completion rate of core General Compliance Training	90%	84%

Metrics

Our business conduct metrics track both the preventive measures we take and the outcomes of our anti-corruption and anti-bribery efforts.

Metric	Results
% of functions-at-risk covered by anti-corruption and anti-bribery training[1]	0%
Number of convictions for violation of anti-corruption and anti-bribery laws[2]	0
Amount of fines for violation of anti-corruption and anti-bribery laws[2]	0

1 Training is planned for 2026 in certain high risk countries.
2 A € 500,000 threshold has been applied.

Information security

Our strategy & approach

Strategy

Information security is embedded in the global strategy of the company and viewed as both a protective and an enabling function, supporting innovation, digital transformation, and operational efficiency within our technology-driven business model, which relies on the secure processing of personal data. Our information security strategy operates according to a risk-based and business-driven model, aligning closely with corporate objectives. Access to systems and data is managed under the least-privilege and need-to-know principles, ensuring that entitlements are time bound and strictly controlled. Our Information Security Roadmap 2025 defines the path we are taking to strengthen resilience and compliance readiness across Delivery Hero's entities, focusing on integrating security into product engineering, cloud infrastructure, and business operations.

Delivery Hero's Information Security Strategy is centered on building a security-first, resilient, and compliant global technology ecosystem (comprising the Group's infrastructure, networks, and applications). We anchor our resilience measures with our Global Security Regulation Framework, and conformity is verified by GRC and Internal Audit.

Key elements of our strategy include:

- Leadership commitment: Senior management promotes organization-wide understanding and ownership of security risks, contributing to adherence to policies, standards, and objectives.
- Security by design and zero trust: Security and privacy are embedded from the development phase, guided by zero-trust principles, and maintained via the security management system (SMS).
- Risk-based approach: Decisions and controls are prioritized by likelihood, impact, and business relevance, aligning with our defined risk appetite.
- Compliance and governance: Chief Information Security Officers (CISOs) ensure fulfillment of legal, regulatory, and security obligations across all entities.
- Continuous improvement: Our security posture is regularly reviewed and enhanced through monitoring, audits, training, and corrective actions.

Looking ahead, Delivery Hero will continue to elevate its security posture to match the complexity of its global operations. Key areas of focus will be the further automation of compliance and risk reporting, and the broad application of artificial intelligence (AI)-driven tools to enhance threat detection and response efficiency.

Policies

Delivery Hero has a Global Cyber & Information Security Policy that defines overarching principles, rules, and standards for information security management. This policy forms the foundation of our global security framework and is supported by sub-policies such as:

- Network Security Policy
- Encryption & Key Management Policy
- Security Incident Response Policy
- Identity & Access Management Policy
- Secure Software Development Life Cycle (SSDLC) Standards

Policies are complemented by procedural guidelines and mandatory security awareness and training programs, which include onboarding, annual refreshers, and phishing simulations (e.g., during cybersecurity awareness months).

The policy underlines the three lines of assurance that Delivery Hero uses to support information security governance:

- First line: Business and engineering teams implement and operate security controls within their respective processes and systems.
- Second line: The Information Security Management function oversees security governance functions, including policy development, security architecture, and control assurance, to ensure that security controls are effectively designed, implemented, and adhered to across the organization.
- Third line: Internal Audit conducts independent assessments of compliance, control effectiveness, and security maturity.

The information security framework applies across all Delivery Hero markets and entities, covering both headquarters and local operations. Please refer to Appendix - Policy Repository for more information.

Actions

Delivery Hero's Information Security Management function implements, monitors, and continuously enhances security controls (e.g. access management, cloud security, Endpoint Security, etc.) across all global operations. It is guided by the Global Cyber & Information Security Policy, the Information Security Roadmap 2025, and supporting initiatives such as central asset risk profiling, unified vulnerability management, and threat detection and incident response. Together, these frameworks support a consistent, measurable, and regulation-conscious approach to cyber security across all entities.

Information Security Management initiatives are implemented globally but tailored to local contexts based on risk profiles and regulatory environments. The Advanced Phishing Protection program is operational across all major entities, while technical safeguards such as multi-factor authentication (MFA) and WARP VPN are progressively deployed to enhance endpoint and network security.

Processes and Training

Delivery Hero maintains a Security Awareness & Phishing program, mandated by the Global Cyber & Information Security Policy and rolled out annually across all entities. The program includes interactive e-learning modules, phishing simulations, and specialized workshops for developers and system administrators. All employees and contractors must complete cyber security training during onboarding and through annual refreshers, while phishing resilience tests are conducted periodically. Completion rates and performance outcomes are tracked centrally through internal dashboards to ensure accountability and full coverage.

In parallel, Delivery Hero operates standardized incident response and crisis management procedures designed to ensure rapid detection, escalation, and containment of security incidents. These processes are globally harmonized and supported by automated reporting workflows integrated into the company's internal systems. Oversight of training programs, incident management, and process standardization lies with the Information Security Management team, which aims at aligning global policies with local execution.

Information Security Management further supports these efforts by managing security architecture, monitoring, and operations, as well as coordinating incident response functions across all regions. This structure is designed to embed cyber security awareness, prevention, and response at every operational level.

Monitoring of Effectiveness and Continuous Improvement

Delivery Hero continuously monitors the effectiveness of its security measures through its Security Management System (SMS). This evaluation includes a combination of performance reviews, control testing, vulnerability assessments, and penetration testing.

We deploy standardized Group-wide security KPIs to track maturity levels, incident resolution times, vulnerability closure rates, and completion of mandatory cyber security training. These indicators are reviewed by the Global CISO.

Additional oversight is provided by Internal Audit, as the third line of defense, which performs periodic audits to verify the correct application of security controls and policies. The Information Security GRC team conducts control and maturity gap assessments, with three formal engagements completed in 2025. Insights from these reviews, alongside audit findings, inform the continuous improvement cycle and guide future investments in governance and technology.

Programs and Initiatives

Delivery Hero's ongoing and upcoming initiatives maintain and evolve the organization's digital security framework. Examples include:

- Advanced security awareness: Expanding targeted phishing simulations for critical roles, including at the executive and management levels, to strengthen defense against social engineering threats.
- Compliance automation: Implementing automation of compliance processes, enabling real-time monitoring and faster reporting cycles.
- NIS2 compliance: Implementing the necessary governance and technical controls to achieve compliance with the NIS2 Directive across all EU Member States.
- Complementary initiatives: Our work on managed device management (MDM) and identity and access management aims to reinforce secure access and robust asset management practices across systems.

Targets & progress

Delivery Hero aims to strengthen its overall security resilience by reaching 75% achievement for its organization of Advanced Phishing Protection by the end of 2025. Progress is measured by giving equal weighting to each of two critical components: the percentage of global logins secured with MFA and the percentage of globally managed endpoints using WARP VPN for secure internet access.

Target	Description	Target 2025	Result 2025
Phishing Protection	Overall achievement score (Weighted MFA + WARP)	75%	86.4%
MFA Adoption	% of global logins secured with Multi-Factor Authentication	75%	96.2%
WARP Deployment	% of endpoints using WARP for secure access	75%	76.6%

GRI CONTENT INDEX

Statement of use	Delivery Hero has reported the information cited in this GRI content index for the period January 1 to December 31, 2025. The report is prepared with reference to the GRI Standards, with partial coverage of the respective GRI disclosures.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organizational details	Group strategy & business model
	2-2 Entities included in the organization's sustainability reporting	About this report
	2-3 Reporting period, frequency and contact point	About this report
	2-4 Restatements of information	About this report – Changes in preparation
	2-5 External assurance	About this report
	2-6 Activities, value chain and other business relationships	Group strategy & business model Value chain
	2-7 Employees	Own workforce – Setting the scene
	2-8 Workers who are not employees	Value chain Workers in the value chain
	2-9 Governance structure and composition	Sustainability governance – Governance bodies
	2-10 Nomination and selection of the highest governance body	Sustainability governance – Governance bodies Corporate Governance
	2-11 Chair of the highest governance body	Corporate Governance
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability governance – Governance bodies
	2-13 Delegation of responsibility for managing impacts	Environment – Decarbonisation Plan & implementation
	2-14 Role of the highest governance body in sustainability reporting	Sustainability governance – Governance bodies
	2-15 Conflicts of interest	Governance – Ethical culture & integrity Corporate Governance
	2-16 Communication of critical concerns	Sustainability governance – Governance bodies Corporate Governance

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GRI CONTENT INDEX (CONTINUATION)

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	Governance – Ethical culture & integrity Corporate Governance
	2-18 Evaluation of the performance of the highest governance body	Sustainability governance Integration with corporate strategy Corporate Governance
	2-19 Remuneration policies	Sustainability governance – Sustainability linked incentives Corporate Governance Compensation Report
	2-20 Process to determine remuneration	Sustainability governance – Sustainability linked incentives Corporate Governance
	2-22 Statement on sustainable development strategy	Sustainability priorities & targets Integration with corporate strategy
	2-23 Policy commitments	Policies repository
	2-24 Embedding policy commitments	Appendix - Policies repository Governance – Ethical culture & integrity - Strategy
	2-25 Processes to remediate negative impacts	Own workforce – Processes to remediate
	2-26 Mechanisms for seeking advice and raising concerns	Own workforce – Processes to remediate
	2-27 Compliance with laws and regulations	Governance – Business conduct
	2-28 Membership associations	Sustainability priorities & targets Pollution – Actions & resources
	2-29 Approach to stakeholder engagement	Stakeholders engagement
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Double Materiality Assessment (DMA) – Process
	3-2 List of material topics	Double Materiality Assessment (DMA) – Results
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Consolidated Statement of Profit or Loss and Other Comprehensive Income
	201-2 Financial implications and other risks and opportunities due to climate change	Environment – Climate Related Risks & Opportunities
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Workers in the value chain – New Earning Opportunities
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Governance – Metrics
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Risk and Opportunity Report - Compliance Risks - Competition Law Related Risks
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Environment – Metrics – Energy consumption

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GRI CONTENT INDEX (CONTINUATION)

GRI Standard	Disclosure	Location
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environment – Metrics – GHG emissions
	305-2 Energy indirect (Scope 2) GHG emissions	Environment – Metrics – GHG emissions
	305-3 Other indirect (Scope 3) GHG emissions	Environment – Metrics – GHG emissions
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Circular economy – Setting the scene
	306-2 Management of significant waste-related impacts	Circular economy – Actions & resources
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health and safety – Actions
	403-2 Hazard identification, risk assessment, and incident investigation	Health and safety – Actions
	403-3 Occupational health services	Health and safety – Actions
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health and safety – Actions
	403-5 Worker training on occupational health and safety	Health and safety – Actions Riders welfare - Health & Safety and adequate earnings - Actions
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Riders welfare - Health & Safety and adequate earnings – Actions
	403-9 Work-related injuries	Riders welfare - Health & Safety and adequate earnings – Targets & progress
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Training and skill development – Actions
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and skill development – Actions
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability governance – Governance bodies
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Own workforce – Metrics
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Affected communities – Setting the scene Affected communities – Actions
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data N	Consumer & End Users – Metrics

SASB CONTENT INDEX – INDUSTRY: INTERNET MEDIA SERVICE

Topic	Accounting Metric	Code	Unit of Measure	Disclosure 2025
Environmental Footprint of Hardware Infrastructure	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	TC-IM-130a.1	kWh %	1) 179579000 kWh 2) Percentage sourced from grid: 90.96% 3) Percentage sourced from renewables: 9.04%
	1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	TC-IM-130a.2	Thousand cubic metres (m^3), Percentage (%)	Global information currently unavailable.
	Discussion of the integration of environmental considerations into strategic planning for data center needs	TC-IM-130a.3	n/a	Global information currently unavailable.
Data Privacy, Advertising Standards & Freedom of Expression	Description of policies and practices relating to behavioral advertising and user privacy	TC-IM-220a.1	n/a	Sustainability Statement - Social - Consumers & end users - Data privacy - Our strategy & approach - Policies.
	Number of users whose information is used for secondary purposes	TC-IM-220a.2	Number	Global information currently unavailable.
	Total amount of monetary losses as a result of legal proceedings associated with user privacy	TC-IM-220a.3	€	6,000 GEL (approximately 1883,78 EUR) related to proceeding in Glovo
	(1) Number of law enforcement requests for user information, (2) Number of users whose information was requested, (3) Percentage resulting in disclosure	TC-IM-220a.4	Number and Percentage (%)	Global information currently unavailable.
	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	TC-IM-220a.5	n/a	Global information currently unavailable.
	Number of government requests to remove content, percentage compliance with requests	TC-IM-220a.6	Number	Global information currently unavailable.
Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	TC-IM-230a.1	Number	(1) Number of data breaches: 10 (2) percentage involving personally identifiable information (PII), 100% (3) number of users affected: 8008
	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	TC-IM-230a.2	n/a	Sustainability Statement- Social - Consumers & end users - Data privacy - Our strategy & approach Sustainability Statement - Governance- Business Conduct - Information Security - Our strategy & approach

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SASB CONTENT INDEX – INDUSTRY: INTERNET MEDIA SERVICE (CONTINUATION)

Topic	Accounting Metric	Code	Unit of Measure	Disclosure
Employee Recruitment, Inclusion and Performance	Percentage of employees that require a work visa	TC-IM-330a.1	%	~68% in Germany
	Employee engagement as a percentage	TC-IM-330a.2	Percentage (%)	Participation: 88% (survey targeting mainly office and part of operational employees) Global Employee NPS: 22
	Percentage of (1) gender and (2) diversity group representation for (a) executive management (b) non-executive management (c) technical employees and (d) all other employee	TC-IM-330a.3	Percentage (%)	(1a) - 25% (Germany) (1b) - 28.46% (Germany) (1c) - 29.63% (Germany)
Intellectual Property Protection & Competitive Behavior	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	TC-IM-520a.1	€	332,089,791.23 EUR

SASB CONTENT INDEX – INDUSTRY: INTERNET MEDIA SERVICE (CONTINUATION)

Activity / Metric	Code	Unit of Measure	Disclosure
Entity-defined measure of user activity	TC-IM-000.A	Number	At DH we measure the "Monthly average order frequency" (i.e. the number of successful orders placed during a calendar month, divided by the number of unique users who placed those orders). The average of the 12 months in 2025 is 4.67 and covers all DH markets.
(1) Data processing capacity, (2) percentage outsourced	TC-IM-000.B	See cell with more information	Global information currently unavailable.
(1) Amount of data storage, (2) percentage outsourced	TC-IM-000.C	Petabytes, Percentage (%)	Global information currently unavailable.

TCFD DISCLOSURE

Topic	Disclosure	Location	CDP reference
Governance Disclose the organization's governance around climate-related risks and opportunities.	a. Describe the board's oversight of climate-related risks and opportunities.	Sustainability governance – Governance bodies Environment – Decarbonisation Plan & implementation	4.1.2
	b. Describe management's role in assessing and managing climate-related risks and opportunities.	Environment – Decarbonisation Plan & implementation	4.3
Strategy Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Double Materiality Assessment (DMA) – Results Environment – Climate Related Risks & Opportunities	2.1, 3.1, 3.1.1, 3.6, 3.6.1
	b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Strategy & sustainability integration – Integration with corporate strategy Environment – Climate change – Our strategy and outlook – Climate strategy Environment – Climate change – Resources and financial planning	3.1.1, 3.6.1, 5.1.2, 5.2, 5.3.1, 5.3.2, 5.14, 5.14.1
	c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Environment – Climate change – Climate Related Risks & Opportunities	5.1, 5.1.1, 5.1.2
Risk Management Disclose how the organization identifies, assesses, and manages climate-related risks.	a. Describe the organization's processes for identifying and assessing climate-related risks.	Double Materiality Assessment (DMA) – Phase 2: Identification & Phase 3: Assessment Environment – Climate Related Risks & Opportunities	2.1, 2.2.1, 2.2.2, 2.2.5, 2.2.6, 2.2.8, 2.2.9
	b. Describe the organization's processes for managing climate-related risks.	Environment – Decarbonisation Plan & implementation Environment – Climate Related Risks & Opportunities	2.1, 2.2.1, 2.2.8, 2.2.9
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Double Materiality Assessment (DMA) – Phase 3: Assessment Environment – Climate Related Risks & Opportunities	2.1, 2.2.1
Metrics and Targets Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Environment – Metrics Environment – Targets & progress	7.52, 7.54, 7.54.1, 7.54.2
	b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	Emissions: Environment – Metrics – GHG emissions Risks: Double Materiality Assessment (DMA) - Results	7.6, 7.7, 7.8
	c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Sustainability priorities & targets Environment – Targets & progress	7.53, 7.53.1, 7.53.2, 7.53.4, 7.54, 7.54.1, 7.54.2

ESRS CONTENT INDEX

DR	Cross-cutting / Topical standard	General Disclosures	Reference	Incorporation by Reference or Disclosed within the Sustainability Statement	Notes (any additional information to indicate / provide)
BP-1	ESRS 2	General basis for preparation	About This Report	–	–
BP-2	ESRS 2	Disclosures in relation to specific circumstances	About This Report	–	-
GOV-1	ESRS 2	Role of administrative, management and supervisory bodies	Sustainability Governance - Governance Bodies	Partially disclosed within the Sustainability Statement, Incorporation by Reference	Incorporated by reference – Corporate Governance Statement (Qualification Matrix)
GOV-2	ESRS 2	Information provided to and sustainability matters addressed by bodies	Sustainability Governance - Governance Bodies	Partially disclosed within the Sustainability Statement	-
GOV-3	ESRS 2	Integration of sustainability-related performance in incentive schemes	Sustainability Governance - Sustainability Linked Incentives	Incorporation by Reference	Incorporated by reference – Compensation Report (STI ESG targets)
GOV-4	ESRS 2	Statement on due diligence	Sustainability Governance - Due Diligence Activities	Partially disclosed within the Sustainability Statement, Incorporation by Reference	Incorporated by reference – Risk Management System Section
GOV-5	ESRS 2	Risk management and internal controls over sustainability reporting	Sustainability Governance - Internal Controls	Partially disclosed within the Sustainability Statement	-
SBM-1	ESRS 2	Strategy, business model and value chain	Strategy & Sustainability Integration - Group Strategy & business model	Partially disclosed within the Sustainability Statement	Annual Report – Combined Management Report: B. Economic Report: 2.Business Performance: a) Performance, Annual Report – Consolidated Financial Statements: Consolidated Statement of Profit or Loss and Other Comprehensive Income
SBM-2	ESRS 2	Interests and views of stakeholders	Strategy & Sustainability Integration – Group Strategy & business model; Double Materiality Assessment – Stakeholder Engagement	-	-
SBM-3	ESRS 2	Material IROs and their interaction with strategy and business model	Strategy & Sustainability Integration - Group Strategy & business model	Partially disclosed within the Sustainability Statement	-
IRO-1	ESRS 2	Description of the process to identify and assess material impacts, risks and opportunities	Double Materiality Assessment (DMA) - Process	Disclosed within the Sustainability Statement	Disclosed within the Sustainability Statement - Double Materiality Assessment (DMA) - Value Chain
IRO-2	ESRS 2	Disclosure requirements in ESRS covered by the undertaking sustainability statement	Double Materiality Assessment (DMA) - Results Appendix: ESRS content index Appendix: Datapoints that derive from other EU legislation	-	-
E1 GOV-3	ESRS E1	Integration of sustainability-related performance in incentive schemes	Environment - Climate Change - Decarbonisation plan & Implementation	-	-

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ESRS CONTENT INDEX (CONTINUATION)

DR	Cross-cut-ting / Topical standard	General Disclosures	Reference	Incorporation by Reference or Disclosed within the Sustainability Statement	Notes (any additional information to indicate / provide)
E1 SBM-3	ESRS E1	Material IROs and their interaction with strategy and business model	Environment - Climate Change - Climate-related Risks & Opportunities	Partially disclosed within the Sustainability Statement	Climate-related IROs and their interaction with the business model and strategy are described in the E1 chapter
E1 IRO-1	ESRS E1	Description of the processes to identify and assess material IROs	Environment - Climate Change - Setting the scene Environment - Climate Change - Climate-related Risks & Opportunities	Partially disclosed within the Sustainability Statement	Climate-related IRO identification and assessment process aligned with DMA
E1-1	ESRS E1	Transition plan for climate change mitigation	Environment - Climate Change - Our strategy & outlook	Not disclosed	Delivery Hero is in the process of preparing a transition plan; the Climate Action Plan serves as the operational framework
E1-2	ESRS E1	Policies related to climate change mitigation and adaptation	Environment - Climate Change - Decarbonisation plan & Implementation	Partially disclosed within the Sustainability Statement	No standalone climate policy adopted; climate-related policies and measures are embedded in the Climate Action Plan
E1-3	ESRS E1	Actions and resources in relation to climate change policies	Environment - Climate Change - Action & Resources	Partially disclosed within the Sustainability Statement	Full disclosure planned after transposition of CSRD into German law
E1-4	ESRS E1	Targets related to climate change mitigation and adaptation	Environment - Climate Change - Targets & progress	Partially disclosed within the Sustainability Statement	Science-based targets validated by SBTi and operational targets aligned with the Climate Action Plan
E1-5	ESRS E1	Energy consumption and mix	Environment - Climate Change - Metrics	Partially disclosed within the Sustainability Statement	Energy consumption data and methodology disclosed
E1-6	ESRS E1	Gross Scopes 1, 2, 3 and Total GHG emissions	Environment - Climate Change - Metrics	Partially disclosed within the Sustainability Statement	-
E1-7	ESRS E1	GHG removals/mitigation projects financed through carbon credits	Not material	Not material	-
E1-8	ESRS E1	Internal carbon pricing	Not material	Not material	-
E1-9	ESRS E1	Anticipated financial effects from physical / transition risks	Not applicable	Not disclosed	Not Disclosed - Phase in
E2 IRO-1	ESRS E2	Description of the processes to identify and assess material IROs	Not applicable	Not disclosed	Pollution of air from delivery vehicles was identified as a material impact through the DMA.
E2-1	ESRS E2	Policies related to pollution	Environment - Pollution - Our approach & outlook	Partially disclosed within the Sustainability Statement	Pollution is addressed through the Climate Action Plan rather than a standalone policy
E2-2	ESRS E2	Actions and resources related to pollution	Environment - Pollution - Action & resources	Partially disclosed within the Sustainability Statement	Actions focus on electrification, modal shift and operational efficiency
E2-3	ESRS E2	Targets related to pollution	Environment - Pollution - Metrics	Partially disclosed within the Sustainability Statement	Our progress is guided by the company's broader ambition to reach 65% zero-emission deliveries by 2032
E2-4	ESRS E2	Pollution to air, water and soil	Not applicable	Not disclosed	Not Disclosed - Phase in

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ESRS CONTENT INDEX (CONTINUATION)

DR	Cross-cutting / Topical standard	General Disclosures	Reference	Incorporation by Reference or Disclosed within the Sustainability Statement	Notes (any additional information to indicate / provide)
E2-5	ESRS E2	Substances of concern and substances of very high concern	Not material	Not material	-
E2-6	ESRS E2	Anticipated financial effects from pollution-related risks	Not applicable	Not disclosed	Not Disclosed - Phase in
E3 IRO-1	ESRS E3	Description of the processes to identify and assess material IROs	Not material	Not material	-
E3-1	ESRS E3	Policies related to water and marine resources	Not material	Not material	-
E3-2	ESRS E3	Actions and resources related to water and marine resources	Not material	Not material	-
E3-3	ESRS E3	Targets related to water and marine resources	Not material	Not material	-
E3-4	ESRS E3	Water consumption	Not material	Not material	-
E3-5	ESRS E3	Anticipated financial effects from water / marine-related risks	Not material	Not material	-
E4 SBM-3	ESRS E4	Material IROs and their interaction with strategy and business model	Not material	Not material	-
E4 IRO-1	ESRS E4	Description of the processes to identify and assess material IROs	Not material	Not material	-
E4-1	ESRS E4	Transition plan and consideration of biodiversity/ecosystems	Not material	Not material	-
E4-2	ESRS E4	Policies related to biodiversity and ecosystems	Not material	Not material	-
E4-3	ESRS E4	Actions and resources related to biodiversity and ecosystems	Not material	Not material	-
E4-4	ESRS E4	Targets related to biodiversity and ecosystems	Not material	Not material	-
E4-5	ESRS E4	Impact drivers of biodiversity loss	Not material	Not material	-
E4-6	ESRS E4	Anticipated financial effects from biodiversity-related risks	Not material	Not material	-
E5 IRO-1	ESRS E5	Description of the processes to identify and assess material IROs	Not applicable	Not disclosed	Sustainable packaging and food-waste impacts were identified as material through the DMA.
E5-1	ESRS E5	Policies related to resource use and circular economy	Environment - Circular Economy - Our approach & outlook	Partially disclosed within the Sustainability Statement	No standalone circular-economy policy; approach is guided by the Climate Action Plan and Meal Donation Program.
E5-2	ESRS E5	Actions and resources related to resource use/circular economy	Environment - Circular Economy - Action & resources	Partially disclosed within the Sustainability Statement	Actions focus on sustainable packaging, food-waste prevention and redistribution.

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ESRS CONTENT INDEX (CONTINUATION)

DR	Cross-cutting / Topical standard	General Disclosures	Reference	Incorporation by Reference or Disclosed within the Sustainability Statement	Notes (any additional information to indicate / provide)
E5-3	ESRS E5	Targets related to resource use and circular economy	Environment - Circular Economy - Metrics	Partially disclosed within the Sustainability Statement	No standalone E5 targets, progress track under ESRS S3
E5-4	ESRS E5	Resource inflows	Not material	Not material	-
E5-5	ESRS E5	Resource outflows	Not applicable	Not disclosed	Transitional provisions applied
E5-6	ESRS E5	Anticipated financial effects from resource-related risks	Not applicable	Not disclosed	Not Disclosed - Phase in
S1 SBM-2	ESRS S1	Interests and views of stakeholders	Double Materiality Assessment (DMA) - Stakeholders engagement; Social - Own workforce - Processes to engage	-	-
S1 SBM-3	ESRS S1	Material IROs and their interaction with strategy and business model	Social - Own workforce - Our strategy & approach - Strategy	-	-
S1-1	ESRS S1	Policies related to own workforce	Social - Own workforce - Secure Employment - Policies Social - Own workforce - Working time - Policies Social - Own workforce - Diversity - Policies Social - Own workforce - Training and skill development - Policies Social - Own workforce - Health and safety - Policies Social - Own workforce - Data Privacy - Policies"	Disclosed within the Sustainability Statement	Appendix: Policies Repository
S1-2	ESRS S1	Processes for engaging with own workforce stakeholders	Social - Own workforce - Processes to engage	-	-
S1-3	ESRS S1	Processes to remediate negative impacts and grievance channels	Social - Own workforce - Processes to remediate	Disclosed within the Sustainability Statement	Disclosed within the Sustainability Statement - Business Conduct - Actions
S1-4	ESRS S1	Taking action on material impacts and managing risks/ops	Social - Own workforce - Secure Employment - Actions Social - Own workforce - Working time - Actions Social - Own workforce - Diversity - Actions Social - Own workforce - Training and skill development - Actions Social - Own workforce - Health and safety - Actions Social - Own workforce - Data Privacy - Actions	Partially disclosed within the Sustainability Statement	-
S1-5	ESRS S1	Targets related to managing material impacts, risks and ops	Social - Own workforce - Targets	-	-

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ESRS CONTENT INDEX (CONTINUATION)

DR	Cross-cutting / Topical standard	General Disclosures	Reference	Incorporation by Reference or Disclosed within the Sustainability Statement	Notes (any additional information to indicate / provide)
S1-6	ESRS S1	Characteristics of the undertaking employees	Not applicable	Not disclosed	-
S1-7	ESRS S1	Characteristics of non-employees in own workforce	Not applicable	Not disclosed	Not disclosed - phased in
S1-8	ESRS S1	Collective bargaining coverage and social dialogue	Not material	Not material	-
S1-9	ESRS S1	Diversity metrics	Not applicable	Not disclosed	-
S1-10	ESRS S1	Adequate wages	Not material	Not material	-
S1-11	ESRS S1	Social protection	Not applicable	Not disclosed	Not disclosed - phased in
S1-12	ESRS S1	Persons with disabilities	Not material	Not material	-
S1-13	ESRS S1	Training and skills development metrics	Not applicable	Not disclosed	Not disclosed - phased in
S1-14	ESRS S1	Health and safety metrics	Not applicable	Not disclosed	-
S1-15	ESRS S1	Work-life balance metrics	Not material	Not material	-
S1-16	ESRS S1	Compensation metrics (pay gap and total compensation)	Not applicable	Not disclosed	-
S1-17	ESRS S1	Incidents, complaints and severe human rights impacts	Social - Own workforce - Metrics	Partially disclosed within the Sustainability Statement	-
S2 - ESRS2.17 (a)	ESRS S2	List of matters and business model and strategy connection	Social - Workers in the value chain - Our strategy & approach - Strategy	-	Phased in topic
S2 - ESRS2.17 (b)	ESRS S2	Targets	Social - Workers in the value chain - Targets & progress	-	Phased in topic
S2 - ESRS2.17 (c)	ESRS S2	Policies	Social - Workers in the value chain - Policies	-	Appendix: Policies Repository - Phased in topic
S2 - ESRS2.17 (d)	ESRS S2	Actions	Social - Workers in the value chain - Actions	-	Phased in topic
S2 - ESRS2.17 (e)	ESRS S2	Metrics	Social - Workers in the value chain - Targets & progress	-	Phased in topic
S3 - ESRS2.17 (a)	ESRS S3	List of matters and business model and strategy connection	Social - Affected communities - Our strategy & approach - Strategy	-	Phased in topic
S3 - ESRS2.17 (b)	ESRS S3	Targets	Social - Affected communities - Targets & progress	-	Phased in topic
S3 - ESRS2.17 (c)	ESRS S3	Policies	Social - Affected communities - Policies	-	Appendix: Policies Repository - Phased in topic

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ESRS CONTENT INDEX (CONTINUATION)

DR	Cross-cutting / Topical standard	General Disclosures	Reference	Incorporation by Reference or Disclosed within the Sustainability Statement	Notes (any additional information to indicate / provide)
S3 - ESRS2.17 (d)	ESRS S3	Actions	Social - Affected communities - Actions	-	Phased in topic
S3 - ESRS2.17 (e)	ESRS S3	Metrics	Social - Affected communities - Targets & progress	-	Phased in topic
S4 - ESRS2.17 (a)	ESRS S4	List of matters and business model and strategy connection	Social - Consumer & End Users - Our strategy & approach - Strategy	-	Phased in topic
S4 - ESRS2.17 (b)	ESRS S4	Targets	Social - Consumer & End Users - Targets	-	Phased in topic
S4 - ESRS2.17 (c)	ESRS S4	Policies	Social - Consumer & End Users - Policies	-	Phased in topic
S4 - ESRS2.17 (d)	ESRS S4	Actions	Social - Consumer & End Users - Actions	-	Phased in topic
S4 - ESRS2.17 (e)	ESRS S4	Metrics	Social - Consumer & End Users - Metrics	-	Phased in topic
G1 GOV-1	ESRS G1	The role of the administrative, supervisory and management bodies	Governance - Business conduct	Partially disclosed within the Sustainability Statement, Incorporation by Reference	"Incorporation by Reference - Risk Foundations: Risk Culture, Strategy, and Organization Incorporation by Reference - Corporate Governance: Compliance, compliance management and the Code of Conduct of Delivery Hero SE Incorporation by Reference - Corporate Governance: Supervisory Board of Delivery Hero SE: Qualification Matrix 2025
G1 IRO-1	ESRS G1	Description of the processes to identify and assess material impacts, risks and opportunities	Governance - Business conduct - Ethical culture & integrity - Our strategy & approach - Strategy	Partially disclosed within the Sustainability Statement	-
G1-1	ESRS G1	Business conduct policies and corporate culture	Governance - Business conduct - Ethical culture & integrity - Policies	-	Appendix: Policies Repository
G1-2	ESRS G1	Management of relationships with suppliers	Not material	Not material	-
G1-3	ESRS G1	Prevention and detection of corruption and bribery	Governance - Business conduct - Ethical culture & integrity - Actions	-	-
G1-4	ESRS G1	Incidents of corruption or bribery	Governance - Business conduct - Ethical culture & integrity - Actions Governance - Business conduct - Ethical culture & integrity - Metrics"	Partially disclosed within the Sustainability Statement	-
G1-5	ESRS G1	Political influence and lobbying activities	Not material	Not material	-
G1-6	ESRS G1	Payment practices	Not material	Not material	-

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DATA POINTS DERIVED FROM OTHER EU LEGISLATION

ESRS Standard	Disclosure Requirement	Paragraph	Data Point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section	Additional Information
ESRS 2	GOV-1	21(d)	Board's gender diversity	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		Governance bodies	Disclosed (incorporation by reference)
ESRS 2	GOV-1	21(e)	Percentage of board members who are independent			Delegated Regulation (EU) 2020/1816, Annex II		Governance bodies	Disclosed (incorporation by reference)
ESRS 2	GOV-4	30	Statement on due diligence	Indicator number 10 Table #3 of Annex 1				Governance bodies	Disclosed (incorporation by reference)
ESRS 2	SBM-1	40(d)(i)	Involvement in activities related to fossil fuel activities	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (28) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Group Strategy and Business Model	Not applicable
ESRS 2	SBM-1	40(d)(ii)	Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not applicable	Not applicable
ESRS 2	SBM-1	40(d)(iii)	Involvement in activities related to controversial weapons	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 (29), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not Applicable	Not applicable
ESRS 2	SBM-1	40(d)(iv)	Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not Applicable	Not applicable
E1	E1-1	14	Transition plan to reach climate neutrality by 2050				Regulation (EU) 2021/1119, Article 2(1)	Climate change - Climate strategy	Partially disclosed
E1	E1-1	16(g)	Undertaking excluded from EU Paris-aligned Benchmarks		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article12.1 (d) to (g), and Article 12.2		Climate change - Targets and Progress	Disclosed

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DATA POINTS DERIVED FROM OTHER EU LEGISLATION (CONTINUATION)

ESRS Standard	Disclosure Requirement	Paragraph	Data Point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section	Additional Information
E1	E1-4	34	GHG emission reduction targets	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Climate change - Targets and Progress	Partially disclosed
E1	E1-5	38	Energy consumption from fossil sources disaggregated by sources	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				Energy Consumption & Mix	Not applicable
E1	E1-5	37	Energy consumption and mix	Indicator number 5 Table #1 of Annex 1				Energy Consumption & Mix	Partially disclosed
E1	E1-5	40–43	Energy intensity associated with activities in high climate impact sectors	Indicator number 6 Table #1 of Annex 1				Not Applicable	Not applicable
E1	E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		GHG Emissions	Disclosed
E1	E1-6	53–55	Gross GHG emissions intensity	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		GHG Emission and Intensity Metric	Partially disclosed
E1	E1-7	56	GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)	Not Applicable	Not applicable
E1	E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not Applicable	Not applicable because phase-in/ quick fix applied

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DATA POINTS DERIVED FROM OTHER EU LEGISLATION (CONTINUATION)

ESRS Standard	Disclosure Requirement	Paragraph	Data Point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section	Additional Information
E1	E1-9	66(a)	Disaggregation of monetary amounts by acute and chronic physical risk		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Not Applicable	Not applicable because phase-in/ quick fix applied
E1	E1-9	66(c)	Location of significant assets at material physical risk		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Not Applicable	Not applicable because phase-in/ quick fix applied
E1	E1-9	67(c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34;Template 2:Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Not Applicable	Not applicable because phase-in/ quick fix applied
E1	E1-9	69	Degree of exposure of portfolio to climate-related opportunities			Delegated Regulation (EU) 2020/1818, Annex II		Not Applicable	Not applicable because phase-in/ quick fix applied
E2	E2-4	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation emitted to air, water and soil	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not disclosed	Transitional provisions applied for Value chain
E3	E3-1	9	Water and marine resources	Indicator number 7 Table #2 of Annex 1					Not material
E3	E3-1	13	Dedicated policy	Indicator number 8 Table 2 of Annex 1					Not material
E3	E3-1	14	Sustainable oceans and seas	Indicator number 12 Table #2 of Annex 1					Not material
E3	E3-4	28(c)	Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1					Not material

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DATA POINTS DERIVED FROM OTHER EU LEGISLATION (CONTINUATION)

ESRS Standard	Disclosure Requirement	Paragraph	Data Point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section	Additional Information
E3	E3-4	29	Total water consump-tion in m 3 per net revenue on own operations	Indicator number 6.1 Table #2 of Annex 1					Not material
E4	SBM-3	16(a)(i)	ESRS 2 SBM-3-E4	Indicator number 7 Table #1 of Annex 1					Not material
E4	SBM-3	16(b)	ESRS 2 SBM-3-E4	Indicator number 10 Table #2 of Annex 1					Not material
E4	SBM-3	16(c)	ESRS 2 SBM-3-E4	Indicator number 14 Table #2 of Annex 1					Not material
E4	E4-2	24(b)	Sustainable land / agriculture practices or policies	Indicator number 11 Table #2 of Annex 1					Not material
E4	E4-2	24(c)	Sustainable oceans / seas practices or policies	Indicator number 12 Table #2 of Annex 1					Not material
E4	E4-2	24(d)	Policies to address deforestation	Indicator number 15 Table #2 of Annex 1					Not material
E5	E5-5	37(d)	Non-recycled waste	Indicator number 13 Table #2 of Annex 1				Circular Economy - Metrics	Transitional provisions applied for Value chain
E5	E5-5	39	Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex 1				Circular Economy - Metrics	Transitional provisions applied for Value chain
S1	ESRS 2- SBM3	14 (f)	Risk of incidents of forced labour paragraph	Indicator number 13 Table #3 of Annex I					Not material
S1	ESRS 2- SBM3	14 (g)	Risk of incidents of child labour	Indicator number 12 Table #3 of Annex I					Not material
S1	S1-1	20	Human rights policy commitments (own workforce)	Indicator number 9 Table #3 and Indica-tor number 11 Table #1 of Annex I				Own workforce – Secure Employ-ment – Policies	Disclosed
S1	S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conven-tions 1 to 8			Delegated Regulation (EU) 2020/1816, Annex II			Disclosed

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DATA POINTS DERIVED FROM OTHER EU LEGISLATION (CONTINUATION)

ESRS Standard	Disclosure Requirement	Paragraph	Data Point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section	Additional Information
S1	S1-1	22	Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I					Not disclosed
S1	S1-1	23	workplace accident prevention policy or management system	Indicator number 1 Table #3 of Annex I					Disclosed
S1	S1-3	32(c)	Grievance/complaints handling mechanisms	Indicator number 5 Table #3 of Annex I				Own workforce – Processes to remediate	Disclosed
S1	S1-14	88(b)-(c)	Number of fatalities and number and rate of work-related accidents	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II			Not disclosed
S1	S1-14	88(e)	Number of days lost to injuries, accidents, fatalities or illness	Indicator number 3 Table #3 of Annex I					Transitional provisions applied
S1	S1-16	97(a)	Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II			Not disclosed
S1	S1-16	97(b)	Excessive CEO pay ratio	Indicator number 8 Table #3 of Annex I					Not disclosed
S1	S1-17	103(a)	Incidents of discrimination	Indicator number 7 Table #3 of Annex I				Own workforce – Metrics	Disclosed
S1	S1-17	104(a)	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Own workforce – Metrics	Disclosed
S2	ESRS 2- SBM3	11(b)	Significant risk of child labour or forced labour in the value chain	Indicators number 12 and n. 13 Table #3 of Annex I				Double Materiality Assessment (DMA) Results Workers in the value chain – Forced & child labor – Actions	Disclosed - phased in applied
S2	S2-1	17	Human rights policy commitments	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				Appendix - Policies repository	Disclosed - phased in applied

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DATA POINTS DERIVED FROM OTHER EU LEGISLATION (CONTINUATION)

ESRS Standard	Disclosure Requirement	Paragraph	Data Point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section	Additional Information
S2	S2-1	18	Policies related to value chain workers	Indicator number 11 and n. 4 Table #3 of Annex 1				Appendix - Policies repository	Disclosed - phased in applied
S2	S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Appendix - Policies repository	Disclosed - phased in applied
S2	S2-1	19	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8			Delegated Regulation (EU) 2020/1816, Annex II		Appendix - Policies repository	Disclosed - phased in applied
S2	S2-4	36	Human rights issues and incidents connected to upstream and downstream value chain	Indicator number 14 Table #3 of Annex 1				Workers in the value chain – Forced & child labor – Targets & progress	Disclosed - phased in applied
S3	S3-1	16	Human rights policy commitments (own workforce)	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Appendix - Policies repository	Disclosed - phased in applied
S3	S3-1	17	Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)			Disclosed - phased in applied
S3	S3-4	36	Human rights issues and incidents	Indicator number 14 Table #3 of Annex 1					Not material
S4	S4-1	16	Policies related to consumers and end-users	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1					Not disclosed
S4	S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)			Not disclosed
S4	S4-4	35	Human rights issues and incidents	Indicator number 14 Table #3 of Annex 1					Not disclosed

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DATA POINTS DERIVED FROM OTHER EU LEGISLATION (CONTINUATION)

ESRS Standard	Disclosure Requirement	Paragraph	Data Point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section	Additional Information
G1	G1-1	10(b)	United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex 1					Partially disclosed
G1	G1-1	10(d)	Protection of whistle-blowers	Indicator number 6 Table #3 of Annex 1					Not Applicable
G1	G1-4_01	24 (a)	Fines for violation of anti-corruption and anti-bribery laws paragraph	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)			Disclosed
G1	G1-4_02	24 (b)	Standards of anti-corruption and anti- bribery	Indicator number 16 Table #3 of Annex 1					Disclosed

POLICY REPOSITORY (THIS POLICY REPOSITORY FORMS PART OF THE SUSTAINABILITY STATEMENT)

Policy	Key Content	Scope	Governance	Third-party standards	Stakeholder Consideration in Setting / Review	Availability	Mentions
Third-Party Code of Conduct	Objective: To ensure that external business partners uphold ethical, environmental, and social standards consistent with Delivery Hero's values. Sets ethical and legal requirements for third parties related to: Human Rights, Labor (including minimum wage), Environmental Impact, Business Ethics, Sanctions, Data Protection & Security, and Food Safety. It aims to mitigate risks along the supply chain by making these principles contractually binding.	Applies to all Third Parties (company or individual) contracted by DH Group to provide services or goods. Third Parties are expected to promote compliance along their own supply chain (including sub-contractors and sub-suppliers).	Owner: Compliance Manager. Approved by: General Counsel, and the Executive Board (CEO, CFO, COO). Responsibilities: Third Parties must ensure compliance and notify DH of any non-compliance or data breach. DH reserves the right to suspend/terminate contracts upon non-compliance.	Consideration of the German Supply Chain Act (LkSG). Adherence to three UN Conventions (Minamata, Persistent Organic Pollutants, Basel) for chemical handling. Food safety must meet GFSI benchmarked standards.	The TPCoC is binding on all Third Parties (suppliers, vendors, etc.). The company requires them to promote compliance along their supply chain, integrating their interests directly into the policy's scope. The revisions also included updates on human rights, environmental protection, and GDPR requirements, intended to reflect legal / regulatory stakeholder concerns. Furthermore, the policy was set to specifically safeguard the interests of workers and communities in the supply chain to be free from exploitation and environmental harm.	Affected Stakeholders (Third Parties): Publicly available (Confidentiality is "External"). The policy is applied by making it binding in contracts with all Third Parties. This includes any external party (company or individual) contracted to provide services or goods, such as suppliers, partners, riders, agents, and representatives.	S2
Human Rights policy	Objective: To affirm a group-wide commitment to internationally recognized human rights and establish clear responsibilities for their protection across all operations. Commitment to all internationally recognized human rights, focusing on Child Labor, Forced Labor, human trafficking, working hours, wages, freedom of association, and occupational health and safety. The policy addresses the risk of potential adverse impacts on vulnerable groups and mandates ongoing monitoring in compliance with the German Supply Chain Act (LkSG)	Applies to all Delivery Hero companies (SE, subsidiaries, and affiliates over which DH has effective control). Includes own business activity and third-party operations across the upstream and downstream value chain (suppliers, partners, riders, and consumers).	Owner: Manager, Compliance. Approved by: General Counsel, and the Executive Board (CEO, CFO, COO). Responsibilities: Everyone in DH has the duty to avoid and protect human rights, support dissemination, and monitor. Employees who violate rights face disciplinary action up to termination.	Emphasizes adherence to the UN Guiding Principles on Business and Human Rights (UNGPs), OECD Guidelines for Multinational Enterprises, German Supply Chain Act (LkSG), ILO's Declaration on Fundamental Principles and Rights at Work, and the International Bill of Human Rights consisting of the Universal Declaration of Human Rights and the two Covenants that implement it.	The policy is directly based on the German Supply Chain Act (LkSG) and ILO core labor standards, inherently reflecting the protection interests of workers and affected communities. It also includes measures considering the rights of vulnerable people or groups (indigenous peoples, women, children, migrant workers). It reflects the expectations of civil society and international bodies by aligning business operations with the universal interest in human dignity and freedom of association.	Affected Stakeholders (External): Publicly available (Confidentiality is "External"). Compliance is expected from employees, suppliers, partners, customers and riders.	S2, S1

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POLICY REPOSITORY (CONTINUATION)

Policy	Key Content	Scope	Governance	Third-party standards	Stakeholder Consideration in Setting / Review	Availability	Mentions
Donations & Sponsoring Policy	Objective: To ensure all contributions serve legitimate purposes, are transparent, and comply with anti-bribery laws. Governs monetary and in-kind contributions; prohibits payments to disguise bribery. Establishes due diligence criteria (Red Flags, Prohibited lists).	Applies to all donation and sponsorship activities across the Delivery Hero Group (DH SE and all subsidiaries).	Owner: Compliance Officer Approved by: Management Board (CEO, CFO, COO) and General Counsel .Responsibilities: Compliance: Conducts due diligence, approves requests, and maintains the central register. Business Owner (CSR / Marketing): Defines strategy, budget, and business purpose.	Aims for compliance with anti-corruption/bribery regulations. Streamlined approval for "Reputable Charities" listed in Annex II (e.g., WFP, MSF, IRC, Save the Children).	The policy is guided by the Anti-Bribery and Anti-Corruption (ABAC) laws and the Code of Conduct, inherently reflecting the protection interests of the company, shareholders, and the general public against corrupt practices. It aims to verify that philanthropic activities serve legitimate social causes (e.g., humanitarian aid, disaster relief) and the common good, rather than serving private interests or political agendas. It reflects the expectations of regulators and civil society.	The policy is applicable to all employees, contractors, and management at every level of the Delivery Hero Group (including subsidiaries).	S3
Code of Conduct	Objective: To provide a foundational framework for ethical decision-making that guides the global workforce in living the company's values daily. Sets ethical standards and key commitments for daily tasks, guiding right decisions in line with values. Covers integrity, corporate responsibility (diversity, human rights), business relationships (corruption, conflicts), market commitments, and asset protection (cybersecurity, privacy, IP). It establishes the "tone at the top" and sets management expectations for leading with integrity.	Applies to all full / part-time employees, contractors, managers, and the members of the C-Level and executive board across the DH Group are in scope.	Owner: Compliance Team / General Counsel. Approved by: General Counsel and the Executive Board (CEO, COO, CFO, CPSO, CPO, CTO). Responsibilities: All employees must know and follow the code. Leaders must model ethical behavior, raise awareness, and report misconduct.	Aiming for adherence to applicable laws, ethics, and integrity.	The Code includes a Message from Management reaffirming commitment to responsible business and earning the trust of customers and partners. Its principles emphasize diversity and a safe, inclusive work environment, directly addressing the interests of employees. The policy setting process balanced these internal interests with the interests of shareholders and partners in maintaining a reputation for integrity and long-term business viability.	Implementing Stakeholders (Employees, Management): Available internally to all employees via the company Intranet and Compliance Portal. All employees are provided with the Code (e.g., during onboarding) and are required to submit a binding acknowledgment.	G1, S1
Anti-Bribery & Anti-Corruption Policy	Objective: To maintain a zero-tolerance culture toward corruption and bribery, protecting the company and its stakeholders from legal and reputational risks. Sets the zero tolerance for bribery / corruption. Prohibits offering or accepting bribes (direct/indirect); requires caution with gifts/hospitality and avoidance of Facilitation Payments. It provides guidance on identifying "red flags" and mandates strict due diligence for business relationships.	Applies to all employees of Delivery Hero SE and its direct / indirect subsidiaries / affiliated companies ("Local Entities").	Owner: Compliance Specialist. Approved by: General Counsel, and Management Board (CEO, CFO, COO). Responsibilities: Local Entities must implement risk-adjusted Anti-Bribery & Anti-Corruption processes. Managers must promote a strong tone from the top.	Adherence to the German Penal Code, principles of the US Foreign Corrupt Practices Act (FCPA), and the UK Bribery Act. Aligned with ISO 37001 Standard.	The policy aims for alignment with ISO 37001 and is set in accordance with German, US (FCPA), and UK (Bribery Act) legislation, reflecting compliance and investor interests. It addresses the risk of damaged reputation and image in the eyes of employees, customers, suppliers, financial service providers and the general public if corruption occurs. It is designed to support the interests of society and fair markets by mitigating the distortion of competition through bribery.	Implementing Stakeholders (Employees, Management): Internal Use Only. The policy is made available to all employees via the company Intranet and Compliance Portal. Employees are provided with information and guidance on how to recognize and deal with corruption issues.	G1

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POLICY REPOSITORY (CONTINUATION)

Policy	Key Content	Scope	Governance	Third-party standards	Stakeholder Consideration in Setting / Review	Availability	Mentions
Global Cyber & Information Security Policy	Objective: To protect the company's information assets, data, and services through a business-driven and risk-based security management system. Governs the approach to Cyber and Information Security, defining principles and requirements across the domains of Cyber, IT Risk, and Information Security. Focuses on maintaining Confidentiality, Integrity, Availability, and Resilience of all assets. Key principles include Security by Design, Zero Trust, Identity & Access Management, Security Incident Management, and Security Awareness.	Applies to Delivery Hero SE, its controlled subsidiaries, and / or affiliated companies. Binding for all employees (permanent and temporary), suppliers, contractors, and others who interact with Delivery Hero information and the assets used to store and process the information.	Owner: Global Chief Information Security Officer (Global CISO). Approved by: Global CISO, CTO, Senior Vice President Finance, COO, and CEO. Oversight: Global CISO reports periodically to the Global Tech Council, Risk Management, and Audit Committee on security risks and program status. Responsibilities: Global CISO sets global rules and steers the security organization. Local CISOs implement the global policy and ensure local regulatory compliance. Senior Management is responsible for overseeing employee information and training.	Requirements are developed with reference to international professional guidelines. Requires compliance with all legal and statutory requirements. Security measures for contractors and suppliers must be checked via third-party risk assessment.	The approval section includes Works Council review, to facilitate that employee representatives' opinions are sought on security matters that impact the workforce. The policy explicitly prioritizes the confidentiality, integrity, availability, and resilience of data, protecting the core security and privacy interests of customers, employees, and investors. It also addresses the operational stability interests of business partners by mandating resilience against cyber threats.	Implementing Stakeholders (Employees, Management): Internal Use Only. The policy is made available to all employees via the company Intranet and Compliance Portal. Employees are required to complete mandatory security awareness training (within 30 days and annually recurring).	G1
Anti-discrimination & Anti-harassment Policy	Objective: To foster a professional work environment rooted in dignity and respect, where all employees are protected from violence, harassment, and bias. 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 pregnancy.	Applies to all employees at every level of the organization, including permanent and temporary staff, management, and board members.	Owner: Senior D&I Specialist. Approved by: The Management Board, CFO, COO, CEO	Requirements are informed by international professional standards.	The Compliance (GRC) team is responsible for the framework of internal investigations and works closely with subject matter experts in the People team to look into the matters that are potentially falling within the scope of the Anti-Discrimination and Anti-Harassment Policy and where relevant keeping oversight. Crucially, the policy content was shaped by the interests of underrepresented and marginalized employee groups to ensure they can work in an environment free from bias and hostility.	Implementing Stakeholders (Employees, Management): Internal Use Only. The policy is made available to all employees via the company Intranet and Compliance Portal. Employees are provided with information and guidance on how to recognize and deal with discrimination issues.	S1

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POLICY REPOSITORY (CONTINUATION)

Policy	Key Content	Scope	Governance	Third-party standards	Stakeholder Consideration in Setting / Review	Availability	Mentions
Working On-call policy	Objective: To maintain sustained operational readiness by ensuring technical and product malfunctions are remedied promptly without delay. Defines on-call duty ("Rufbereitschaft") as being reachable outside of regular hours, requiring an employee to acknowledge a call within 15 minutes and start working within 30 minutes. It mandates compliance with the German Working Hours Act, specifically ensuring mandatory rest periods between assignments.	Applies to Delivery Hero SE in all departments where sustained operational readiness is necessary in order to maintain all business processes and systems.	Owner: Legal Counsel, Employment Law Approved by: CPO and Senior Vice President, Engineering	The German Working Hours Act ("Arbeitszeitgesetz").	The policy was prepared by the Employment Law team which consulted the GRC and People teams. This consultation process was essential to support the health and work-life balance interests of employees (by mandating rest periods) while taking into account the operational needs of the business.	Implementing Stakeholders (Employees, Management): Internal Use Only. Employees are required to complete mandatory security awareness training (within 30 days and annually recurring).	S1
Group Data Protection Policy	Objective: To establish a comprehensive framework of guarantees that protect the privacy of data subjects and ensure lawful data processing group-wide. Sets standardized rules for processing personal data and aims to ensure its proper protection across the Delivery Hero Group. It outlines their rights that our platforms' users, including our own employees, may exercise on request under relevant legal requirements such as GDPR and other international data protection laws.	Applies to all Delivery Hero companies (SE, subsidiaries, and affiliates over which DH has effective control).	Owner and prepared by: Group Data Protection Officer Approved by: General Counsel, COO, CEO	Aiming for adherence with "EU Data Protection Laws" means the GDPR and any national legislation thereunder as well as current and future ePrivacy laws, including any amendments to or replacements for such laws and "Non-EU Data Protection Laws" means any data protection laws other than EU Data Protection Laws.	The approval section includes Works Council review, aiming to ensure employee representatives' opinions are sought on security matters that impact the workforce. The policy explicitly prioritizes the confidentiality, integrity, availability, and resilience of data, aiming to protect the core security and privacy interests of customers, employees, and investors. It reflects the interests of regulators in enforcing lawful data processing and the expectations of business partners for secure data transfers.	Implementing Stakeholders (Employees, Management): Internal Use Only. The policy is made available to all employees via the company Intranet and Compliance Portal. Employees are provided with information and guidance on how to recognize and deal with data protection issues.	S1

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POLICY REPOSITORY (CONTINUATION)

Policy	Key Content	Scope	Governance	Third-party standards	Stakeholder Consideration in Setting / Review	Availability	Mentions
Internal investigations policy	Objective: To strengthen a culture of transparency and trust while minimizing financial, legal, or reputational risks by providing an objective and diligent framework for handling compliance breaches. Defines internal and external reporting channels (Speak Up portal, People Partners) and provides for mandatory safeguards for involved parties, including confidentiality, non-retaliation, and the presumption of innocence. It outlines a rigorous preliminary assessment process based on scope, substance, and severity before opening a formal investigation supported by subject matter experts to gather evidence and draw fact-based conclusions.	Applicable to Delivery Hero SE and all Group entities. Applies to anyone wishing to report a breach, including employees, contractors, management, riders, customers, and suppliers.	Owner: Compliance Team. Approved by: General Counsel and Executive Board (CFO, COO, CEO). Responsibilities: Compliance leads investigations with support from Subject Matter Experts (SMEs).	Aiming for adherence to the German Whistleblower Protection Act (HinSchG), EU Whistleblower Protection Directive, GDPR, and the Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). The policy is informed by ISO 37301-2021	The policy establishes safeguards reporting persons, witnesses, and subjects. It incorporates feedback mechanisms to build trust and provides for communication of high-level outcomes to reporting persons to demonstrate the process is fair. The policy setting considered the safety and anonymity interests of whistleblowers and witnesses to encourage a “Speak Up” culture without fear of retaliation. It also protects the due process rights of subjects of investigation through the presumption of innocence . The framework was designed to meet the transparency expectations of legal authorities and the Audit Committee while safeguarding the company from unchecked compliance risks.	Implementing Stakeholders (Employees, Management): Internal Use Only. Employees are encouraged to report via managers, People Partners, or the Speak Up Portal. Available in local translations.	S1, G1