

VEDLEGG 2

Report in accordance with the Norwegian Transparency Act



About the company and its accountability

Introduction

Foodora Norway AS and Delivery Hero Dmart Norway AS (“the company”, or “foodora”) provides online food ordering, quick commerce and other delivery services in Norway and operates from its registered office in Oslo. The company is a subsidiary of Delivery Hero SE headquartered in Berlin, Germany and the Delivery Hero Group is present in over 70 countries across Asia, Europe, Latin America, the Middle East and Africa.

About the business

Foodora

Foodora Norway AS operates as an internet platform under the brand foodora, offering an online food ordering service that connects users to a variety of restaurants and vendors, providing on-demand delivery services. The platform caters to the preferences of local customers, enabling them to choose from an extensive range of menu options from neighborhood restaurants. Orders can be placed through the foodora app or website and are completed using secure online payment methods. Customer orders are fulfilled by a dedicated delivery fleet, which includes both employed riders, freelancers, self-employed riders and independent logistics service providers, as well as partner restaurants.

Q-Commerce

In addition to food delivery, foodora offers quick commerce solutions. It collaborates with local vendors to deliver groceries, electronics, flowers, and other household items. The company also operates Dmarts under the brand “foodora Market” via Delivery Hero Dmart Norway AS. These Dmarts are strategically located in densely populated areas to facilitate the rapid delivery of groceries and convenience products within an hour.

This comprehensive service model not only meets the evolving demands of customers for convenience and speed but also supports local businesses by expanding their reach through foodora’s extensive delivery network.

Throughout the report, when “foodora” refers to both Foodora Norway AS and Delivery Hero Dmart Norway AS together, it is important to note that their risk assessment and due diligence practices are the same. However, any differences or aspects specific to one of the companies will be explicitly stated by referring to either company individually.

Relationship with the Parent Company

On July 1, 2022, the Norwegian Transparency Act (the “Act”) came into force. The objective of this legislation is to promote corporate respect for human rights and ensure decent working conditions throughout the company and its supply chain. In 2022, Foodora Norway AS and Delivery Hero Dmart Norway AS both achieved a turnover and a balance sheet total that classified them as “major enterprises” subject to the reporting requirements of the Act. As subsidiaries of Delivery Hero Group, these companies fulfill their due diligence assessments.

The Norwegian Transparency Act requires companies like foodora to:

- **Perform Due Diligence Assessments:** Companies must establish and maintain policies and processes to prevent violations of human rights and workers’ rights within their operations and across their entire supply chain. These assessments should be regular, proportionate, and risk-based, focusing on identifying and mitigating potential and actual negative impacts.
- **Report on Assessments:** Companies are required to publish annual reports detailing their due diligence assessments, including any severe risks or harmful incidents identified. These reports should include a description of the company’s structure, operations, and the measures taken to address identified risks.
- **Provide Information Upon Request:** Companies must be prepared to respond to information requests from the public about how they manage actual and potential negative human rights impacts.

Foodora and Delivery Hero Group acknowledge their responsibility in a global and dynamic workplace and are actively engaged in promoting responsibility and sustainability. To meet these expectations and responsibilities, it is essential that their business activities align with human rights standards. Therefore a Global Human Rights Policy was rolled out by Delivery Hero Group which applies to all

subsidiaries. Consequently, Delivery Hero Group and foodora have committed to conducting its business in accordance with the following globally recognized standards and principles:

- Principles of the United Nations Global Compact (UNGC): Embracing the ten principles covering human rights, labor, environment, and anti-corruption, Delivery Hero Group integrates these principles into its strategies, policies, and procedures to establish a culture of integrity and responsibility.
- Guidelines of the Organization for Economic Cooperation and Development (OECD) for Multinational Enterprises: These guidelines provide recommendations on responsible business conduct, covering areas such as employment, industrial relations, human rights, environment, anti-corruption, and consumer interests. Delivery Hero Group adheres to these guidelines to foster sustainable development and enhance the well-being of societies.
- Conventions and Recommendations of the International Labour Organization (ILO) on Labour and Social Standards: The ILO conventions and recommendations promote rights at work, encourage decent employment opportunities, enhance social protection, and strengthen dialogue on work-related issues. Delivery Hero Group ensures compliance with these standards to promote fair and equitable treatment of all workers.
- The Universal Declaration of Human Rights of the United Nations: This declaration sets out fundamental human rights to be universally protected. Delivery Hero Group aligns its operations with these rights to respect and support human dignity and freedom in all its activities.
- United Nations Convention on the Rights of the Child: Recognizing the specific rights of children, this convention outlines the rights to protection, education, health care, and good living conditions. Delivery Hero Group incorporates these principles to safeguard and promote the welfare of children in all its business activities.

By adhering to these globally recognized standards, foodora and Delivery Hero Group demonstrate their commitment to ethical business practices and their dedication to contributing positively to society.

Guidelines and Procedures for Due Diligence Assessment

Foodora and Delivery Hero Group regularly analyze potential risks of human rights violation within their supply chains. To this end, the company employs a specially developed risk management process that is reviewed at least annually. This process enables the company to:

- 1) Create Transparency: Ensure visibility and transparency in both our business operations and across the supply chain. This transparency is crucial for identifying and mitigating potential human rights risks.
- 2) Identify Human Rights Violations: Proactively identify any existing or imminent human rights violations. This includes monitoring and assessing various stages of the supply chain to detect potential risks early.
- 3) Implement Necessary Measures: Take appropriate and timely actions to address any identified human rights violations. This involves implementing corrective measures to prevent future occurrences and to mitigate the impact of any violations.

By adhering to this due diligence and risk assessment framework, foodora and Delivery Hero Group demonstrate their commitment to upholding high standards of corporate responsibility and human rights throughout their operations and supply chains.

Decentralized Approach to Risk Management

Delivery Hero Group employs a decentralized approach to risk management. The Group's risk management strategy is centrally established and managed at Delivery Hero, while regional and local compliance and sustainability teams support global programs and develop their own initiatives and projects.

This decentralized approach enables Delivery Hero Group to:

- Leverage Centralized Expertise: Utilize centralized risk management strategies to ensure consistency and adherence to high standards across all regions.
- Empower Regional Teams: Empower regional and local compliance and sustainability teams to tailor initiatives and projects to meet the specific needs and challenges of their respective markets.

- **Conduct Comprehensive Assessments:** Performing both global and localized risk assessments to identify and address risks effectively. The annual global risk assessment provides a broad overview, while localized assessments focus on specific regional concerns, ensuring a comprehensive understanding of potential risks.

By combining centralized strategy with localized execution, Delivery Hero Group ensures robust risk management and compliance across its global operations, maintaining high standards of corporate responsibility and sustainability.

We divide our business partners into the following categories:

Delivery Hero Dmart Norway AS

- Dmarts-supplier of goods

Foodora Norway AS

- Restaurants
- Shops
- Freelancer and Third party logistics
- Other suppliers providing goods and services

The third party due diligence process is managed by the respective business functions in Norway. The evaluation of the supplier is made both by screening of external sources by conducting a self assessment with questions relating to human rights and by reviewing the suppliers own declarations and initiatives relating to human rights. Based on the evaluation of each supplier, they are assigned a rating ranging from low to high risk. Supplier due diligence is made for suppliers that are identified as a high risk supplier in the context of human rights. This rating determines the level of additional due diligence measures required. Suppliers identified as higher risk, particularly those with potential human rights violation concerns, undergo further screening through the screening system. This screening process is conducted by the Compliance Team to ensure comprehensive risk management and adherence to ethical standards. By implementing this rigorous evaluation and due diligence process, foodora puts efforts to ensure that all suppliers comply with human rights standards, maintaining the integrity and ethical values of the organization throughout the supply chain.

All third party suppliers are obliged to comply with foodora's Third Party Code of Conduct in order to ensure our values and ethics are applied further down in our supply chain.

Information on Actual Negative Consequences and Significant Risk

Through our due diligence efforts, we have not identified any potential or actual negative impacts on fundamental human rights or decent working conditions within our own operations or supply chain to date. However, we recognize the inherent risks present in our supply chain as described below. We remain committed to conduct human rights due diligence across our supply chain, with the aim of enhancing our understanding and management of these risks.

In the following supplier categories we have identified the following inherent risks:

Dmarts - supplier of goods

Since Delivery Hero Dmart's largest suppliers are wholesalers with many sub-supplier, it is assessed that use of labor in their sub-suppliers is an area with risks of potential violations of fundamental labor rights, decent working conditions, health and safety and in the workplace.

As part of the due diligence process foodora has sent out a questionnaire to Dmart suppliers to provide information on the following topics:

- Child labour
- Slavery
- Minimum wage
- Unequal treatment
- Employee safety
- Freedom of association
- Inspections
- Measures regarding sub-suppliers

Based on the feedback received from the questionnaire, we have not identified any new risks or potential negative consequences. However, we remain vigilant and are closely monitoring the situation to ensure that any emerging risks are promptly addressed. We are

committed to taking proactive measures as necessary to maintain high standards of human rights and working conditions within our Dmarts supply chain.

Employed riders, Freelancer and Third party logistics

Since one of the most important suppliers of Foodora Norway AS are its riders, the biggest risk is in its operation. In our due diligence processes we have identified health and safety and decent working conditions as our high risks since riders may be exposed to traffic and extreme weather conditions. Furthermore, discrimination from restaurants, customers or employees is identified as a low risk. The worker welfare of freelancers, third party logistics are therefore top priority when it comes to risk mapping. This also applies to the safety of our own employed rider fleet. For our riders the logistics team is responsible for regularly conducting due diligence and identifying and assessing risks and impacts in our own operations. The third party logistics companies are responsible for due diligence of the riders. The due diligence includes age checks, collecting work permits, visa, drivers license and verifying the validity of the documents. The foodora logistics team confirms the results of the due diligence by conducting random document checks in order to ensure compliance. We have elected safety representatives for employed riders that regularly assess risks connected to the work environment and EHS.

Restaurants and shops

The majority of Foodora Norway AS business partners are restaurants and shops. In 2022, foodora reviewed its partner onboarding process to better identify any potential violation of human rights. For all restaurant partners, foodora's routine is to check social fees paid compared to number of employees, number of employees, and the partner is also screened in the database E-innsyn in order to identify any potential human rights violations. The restaurant industry is an area where risk of potential violations in decent working conditions, freedom of associations and working hours are particularly sensitive areas. It is known that there are issues in the restaurant industry where restaurants do not pay their workers properly or not have decent working conditions with unreasonable working hours. Foodora has implemented these risks in our due diligence assessments and follow-up measures of the restaurants and shops.

Other Suppliers

For third parties not classified under specific categories, foodora implements due diligence activities to assess human rights and working conditions using a risk-based approach. Third parties are evaluated based on both quantitative and qualitative criteria. Quantitative criteria focus on significant expenditure or high costs, while qualitative criteria consider the inherent risks associated with the nature of the third party's business, even if they fall outside the quantitative parameters.

During this year's assessments, thus far, we have not identified any specific risks related to human rights or working conditions among our other suppliers. However, we remain diligent in our monitoring efforts and are committed to continuously reviewing and updating our due diligence processes to address any potential or emerging risks. This proactive approach ensures that we maintain high standards of ethical conduct and compliance throughout our supply chain.

Measures to Reduce Risk

Dmarts - supplier of goods

Where any points of improvement or deviation are found in the due diligence process, the supplier will be given a deadline to implement necessary changes. In order to further reduce the risk in the supply chain, foodora has set a long term goal of increasing the number of suppliers we are including in our risk assessment and follow up measures as part of our due diligence process.

Employed riders, freelancers and third party logistics

Health and safety

Delivery Hero has appointed a rider safety team on a global level in order to promote health and safety with a focus on rider safety. The key goal of this approach is to gain an understanding of rider injuries and fatalities. Foodora creates training materials and conducts rider training locally to respond to the identified risks and regulations. A dashboard and reporting tool has been created in order to provide transparency of rider accidents and rider safety. The likelihood of accidents amongst our riders is one we expressly aim to reduce. Our accidents questionnaire, which was rolled out in 2022, aims to help us understand why accidents are happening in our operations and define what contributed to the occurrence of an accident and how it could be avoided in the future. Delivery Hero and foodora are constantly working on improving the data maturity in order to create more accurate data reports.

Working conditions

Our network of riders forms the core of our business and we want to ensure that their working conditions are fair and meet necessary local and international regulatory standards. In order to further ensure decent working conditions amongst our riders, foodora is part of the Global Rider Program, an initiative led by Delivery Hero Group with the goal to improve the flexibility and working conditions amongst our riders regardless of their contractual relationship with foodora. Within the platform industry in Norway, foodora stands alone as the only company with a collective bargaining agreement for riders which covers foodora's employed riders. In 2022 we focused on ensuring compliance with occupational health and safety (EHS) regulations and successfully concluded the election of safety representatives throughout our organisation.

Restaurants and shops

As mentioned, the restaurant business is an industry where labor market crime and violations of labor laws exist. Foodora is committed to continuously improve its onboarding process and ensure that our partners understand and follow Norwegian labor laws. Foodora aims to conduct a due diligence review for all our key accounts by 2025. Being an ethical and responsible business also means working to create a more sustainable restaurant and food delivery ecosystem. To do this, foodora also encourages its business partners to make more sustainable choices by offering them support, education and incentives through environmental programs and initiatives. These programs address topics such as the availability of vegan or vegetarian options, the use of sustainable packaging, and the origin and environmental impact of ingredients in food within restaurants.

Response to Human Rights Violations

by Third Parties

In the event that a human rights violation by any third party (including but not limited to suppliers, business partners, or riders) comes to foodora's attention, the company will allow the third party time to rectify the situation and implement necessary improvement measures. However, in more severe cases, actions may include the termination of the respective business relationship.

Key measures include:

- **Audits and Monitoring:** Audits can be conducted upon request by foodora, especially when a high-risk supplier or a violation is identified. Access to audits is stipulated in contracts with third parties. The primary aim of these audits is to reduce risk and ensure compliance with human rights standards.
- **Remediation and Improvement:** Third parties are given an opportunity to address and rectify the identified human rights violations. They are expected to implement corrective measures to prevent future occurrences.
- **Severe Case Actions:** In cases of severe violations, foodora may terminate its business relationship with the offending party. This decisive action underscores the company's commitment to maintaining high ethical standards throughout its operations and supply chain.

By maintaining these response mechanisms, foodora ensures that any potential or actual human rights violations are promptly addressed, reinforcing its dedication to ethical business practices and the protection of human rights throughout its operations and supply chains.

Within foodora's Own Business

Foodora is equally committed to address human rights violations within its own operations. In the event that a human rights violation is identified within the company, foodora will take immediate action to solve the situation and implement necessary improvements.

Key measures include:

- **Whistleblower System:** Establishing a confidential whistleblower system where employees can report any human rights violations without fear of retaliation. This system ensures that violations are reported and addressed promptly.
- **Remediation and Improvement:** Should a violation be identified, foodora will take swift action to implement corrective measures and prevent future occurrences. This includes revising internal policies and procedures as necessary.
- **Zero Tolerance Policy:** In severe cases, foodora maintains a zero-tolerance policy towards human rights violations. Disciplinary actions, including termination of employment, may be enforced to uphold the company's commitment to ethical standards.

By maintaining these response mechanisms, foodora ensures that any potential or actual human rights violations are promptly addressed, reinforcing its dedication to ethical business practices and the protection of human rights throughout its own business.

The Way Forward - planned actions

Foodora expressly promotes respect for human rights in all its internal and external activities, and expects relevant third parties to adhere to the same principles. This commitment is embedded in the company's core values and operational practices, ensuring that human rights are a fundamental aspect of its business conduct. Foodora integrates human rights principles into its internal policies and procedures, ensuring that all employees are aware of and adhere to these standards. The company extends its commitment to human rights beyond its immediate operations by expecting suppliers and partners to uphold the same principles. This expectation is formalized through codes of conduct that require compliance with human rights standards.

An example of these efforts are internal compliance trainings covering Human Rights topics and we aim to train all our employees in this field. Furthermore, Delivery Hero Group has implemented a global human rights surveillance system designed to identify and mitigate risks within its operations and supply chain which ensures continuous monitoring and mitigation of potential human rights violations. In addition, Foodora is committed to developing a corporate culture that aims to respect human rights. Foodora is aware that implementing human rights due diligence in the business operations as well as in the supply chain is an ongoing process. Therefore, the company is committed to regularly review and assess the effectiveness of the operational practices and measures and improve them continuously. This includes the efforts to also work towards improving the human rights situation of third parties with whom the company has business relationships.

Further actions with regards to its preparedness for the Transparency Act are as follows:

Reporting and communication:

Foodora has established clear processes and procedures to effectively respond to requests for information. This ensures transparency and compliance with relevant regulations.

Key components of this process include the task force which is responsible for managing information requests comprises the Regional GRC Team of Delivery Hero Group along with local teams from foodora, including Legal, Sustainability, and Finance Departments. Also, foodora has defined an approach to handle information requests, ensuring timely and accurate responses. This structured approach facilitates the efficient management of requests, maintaining transparency and accountability across all operations.

All information requests can be forwarded to designated email address humanrights@foodora.no

Enhancing downstream due diligence:

Foodora has established robust due diligence processes for its own operations. However, the company recognizes the need to increase visibility over downstream human rights due diligence. Delivery Hero Group, including foodora, is actively working to enhance its due diligence process by developing procedures for mapping suppliers and assessing actual and potential negative impacts on fundamental human rights and decent working conditions. Since last year's report, we have implemented several new measures, including an updated supplier mapping system that provides more detailed insights into our supply chain, updating our supplier questionnaire to capture more detailed information, and improving our reporting mechanisms to ensure more accurate disclosures.

Key initiatives include:

Supplier mapping: Foodora is continuously improving its procedures for mapping suppliers to gain a deeper understanding of the entire supply chain. This involves identifying all relevant suppliers and their roles within the supply chain, thereby increasing transparency and accountability.

Risk assessment: The company is focused on assessing both actual and potential negative consequences for fundamental human rights and working conditions. This assessment helps to identify and understand the various risks associated with different stages of the supply chain.

Risk Management and Mitigation: Based on the risk assessments, foodora aims to determine and implement possible measures to manage and mitigate identified risks. This proactive approach ensures that risks are effectively addressed, enhancing the overall sustainability and ethical standards of the supply chain.

By continuously improving these due diligence processes, foodora demonstrates its commitment to protecting human rights and ensuring decent working conditions throughout its supply chain. These efforts contribute to a more responsible and transparent business operation.

Other internal actions

Adherence to international standards, as well as the Norwegian Transparency Act, foodora has developed comprehensive guidelines and principles. These guidelines include specific goals and measures that our employees and business partners are required to follow. Key elements of these guidelines are:

Code of Conduct: This code outlines the ethical standards and behaviors expected from all employees and business partners. It serves as a foundational document to ensure integrity and accountability across all operations.

Human Rights Policy: This policy details the company's commitment to respecting and promoting human rights within its operations and supply chain. It includes specific measures to identify, prevent, and mitigate human rights risks.

Third Party Code of Conduct: This code sets forth the expectations for third parties regarding compliance with human rights, labor standards, and environmental practices. It ensures that third parties adhere to the same high standards that foodora upholds in its own operations.

The Delivery Hero Group, including foodora, is committed to regularly reviewing and updating these guidelines. This review process ensures compliance with changes in laws, regulatory requirements, and the evolving activities of the Delivery Hero Group. By doing so, foodora maintains its dedication to ethical practices and continuous improvement in alignment with international standards and the Norwegian Transparency Act.

Foodora is dedicated to preventing or mitigating negative human rights impacts associated with its operations, products, or services, even in cases where foodora has not directly contributed to those impacts. The company consistently strives to use its influence to address adverse human rights impacts arising from its business relationships.

Foodora partnered with Amnesty International to increase awareness around human rights and create an inclusive workplace governed by mutual respect. This collaboration included several key initiatives:

Amnesty International Collaboration:

- **Bracelet Sales:** Foodora commenced selling Amnesty International's bracelets on the foodora platform without taking any commission, ensuring all proceeds support Amnesty's initiatives.
- **Seminar Sessions:** Amnesty International visited foodora to deliver a course on human rights, enhancing employees' understanding and commitment to these principles.
- **Ad Spot Donations:** Foodora donated advertising spots within the foodora app to Amnesty to further promote their cause.
- **Vendor Outreach:** Foodora reached out to its vendors, encouraging them to donate to Amnesty.
- **Social Media Engagement:** Frequent posts about the collaboration on social media platforms to raise awareness and engagement.

Foodora also dedicated significant efforts to celebrate and promote inclusion during Pride Month through various internal campaigns and activities:

- **Pride Committee:** Establishing a dedicated Pride committee within foodora to plan and organize various initiatives throughout Pride Month.
- **Internal Campaigns:** Conducting internal campaigns to promote diversity and inclusion among employees.
- **Pride Afterwork:** Organizing Pride Afterwork events to foster a sense of community and celebration among employees.
- **Parade Participation:** Watching the Pride parade together as a group of employees to show solidarity and support.

Reporting Mechanism

Foodora, as a part of Delivery Hero Group, has established a comprehensive whistleblower reporting system. This system allows employees and third parties to report potential violations of human rights and applicable laws at any time. All employees are required to report any serious situations occurring inside or outside the company that are likely to cause harm to natural or legal persons. All potential and actual violations that must be reported include breaches of Human Rights Policy, Code of Conduct, or other relevant standards.

Confidential reporting: all complaints received through the whistleblower system are treated with the utmost confidentiality, this encourages open and honest reporting without fear of exposure or breach of privacy.

Protection against retaliation: Foodora commits that no retaliation of any kind will be taken against individuals who make reports in good faith. This protection is crucial to maintaining a safe and supportive environment for whistleblowers, fostering a culture of transparency and accountability.

Mandatory reporting: all employees are obligated to report any serious incidents that could potentially harm individuals or violate company policies and legal standards. This mandatory reporting requirement ensures that all significant issues are promptly addressed and resolved.

In 2023, Delivery Hero Group made improvements to the existing categories within their whistleblower reporting system to place greater emphasis on addressing human rights violations. The whistleblower system now includes more detailed categories that aimed to identify and address human rights violations.

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Oslo, 27 June 2024

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