GHG Accounting
Delivery Hero

Accounting methodology 2021

Table of Contents

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Acronyms and Abbreviations

BEIS	United Kingdom Department for Business, Energy and Industrial Strategy
CH_4	methane
CO_2	carbon dioxide
CO_2e	carbon dioxide equivalent
GHG	greenhouse gas
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
HFCs	hydrofluorocarbons
kg	kilogram
N_2O	nitrous oxide
PFCs	perfluorocarbons
SF_6	sulphur hexafluoride
t	tonne
T&D	transmission and distribution
WRI	World Resources Institute
WTT	well-to-tank
UNFCCC	United Nations Framework Convention on Climate Change

DELIVERY HERO | GHG ACCOUNTING

Common terms and definitions

Vertical

A vertical is a business line of Delivery Hero that serves a specific client need. This can be either a **restaurant**, a **virtual kitchen**, a **concept kitchen**, a **virtual restaurant**, a **vendor** or a **Dmart**.

Restaurant

A traditional (i.e. physical and public) restaurant offering the possibility of placing orders via Delivery Hero's platform in addition to its traditional business model. **Orders** may be delivered by the restaurant's employees themselves or be compiled by the restaurant's employees and handed over to a rider to deliver to the customers.

Virtual kitchen

A virtual kitchen is a restaurant without the possibility of seating or serving customers in the traditional way (see "Restaurant"). It merely consists of a physical kitchen and is offering the possibility of placing **orders** via Delivery Hero's platform, exclusively. **Orders** are compiled by the kitchen employees, handed over to a rider and delivered to the kitchen's customers.

Concept kitchen

Delivery Hero Concepts are virtual restaurant original brands developed by Delivery Hero for delivery only. The brands are cooked by selected restaurants. **Orders** are compiled by the restaurant's employees, handed over to a rider and delivered to the customers.

Virtual restaurant

A virtual restaurant is a food brand developer with its own food preparation amenities, compiling meals (or parts of it) that are consecutively shock-frosted and sent off to traditional restaurants or virtual kitchens where they are defrosted and finalised on demand via **orders** from Delivery Hero's platform. **Orders** are compiled by the restaurant's or virtual kitchen's employees, handed over to a rider and delivered to the customers.

Vendors

Vendors are third-party stores that offer the possibility of placing **orders** via Delivery Hero's platform in addition to its traditional business model. **Orders** are compiled by the vendor's employees, handed over to a rider and delivered to the customers. Vendors include, amongst others, drugstores and supermarkets.

Dmart

A Dmart is a retail or distribution centre intended exclusively for online purchases of a range of products from categories including, but not limited to, snacks, beverages, grocery and household and personal care products. **Orders** are compiled by the Dmart employees, handed over to a rider and delivered to the customers. Contrary to the third party vendors, Delivery Hero is acting as a principal (and not only as an agent) in this instance.

Baemin Restaurant Supply

Baemin Restaurant Supply is a B2B service available in Korea (i.e. Woowa) intended exclusively for online purchases of a range of products from categories including, but not limited to, food ingredients and products, packaging and kitchen equipment. Orders are compiled and delivered to the restaurants by third-party suppliers.

Baemin Brand Store

Baemin Brand Store is a B2C service available in Korea and Vietnam (i.e. Woowa) intended exclusively for online purchases of own merchandise from categories including, but not limited to, stationary items, clothes, accessories and books. Orders are compiled and delivered to the customers by third-party suppliers.

Baemin Academy

Baemin Academy is an online and offline capacity-building service available in Korea (i.e. Woowa) intended exclusively to provide restaurant owners and entrepreneurs skills on diverse topics including, but not limited to, restaurant business, cooking, finance and legal.

Region

A region describes a part of the world in which Delivery Hero has business activities. Currently the regions include Europe, Latin America (LATAM), Asia-Pacific (APAC) and the Middle East and Northern Africa (MENA).

Entity

An entity describes the brand under which Delivery Hero operates in any given **market**.

Market

A market describes all **entities** of Delivery Hero operating in a specific country.

Delivery

A delivery includes one or more **orders** from any given **vertical**. Depending on the vertical it can be further specified into **marketplace delivery** or **own delivery**.

Order

An order consists of all the items ordered from any given **vertical** by an individual Delivery Hero customer.

Item

An item describes the smallest quantity of any good that can be ordered from any given **vertical** on Delivery Hero's platform.

Marketplace delivery

A Marketplace delivery is a delivery not conducted by a Delivery Hero rider.

Own delivery

An own delivery is a delivery conducted by a Delivery Hero rider.

Stacking value

The stacking value represents the number of **orders** 'stacked', into a single **delivery**.

Introduction

South Pole, a leading climate protection solutions provider, supports Delivery Hero with defining its GHG methodology and with the GHG accounting of Delivery Hero's emissions.

Delivery Hero's GHG measurement program is being rolled out gradually (see table 1). In 2021 the GHG measurement scope included for the first time the entire global operations across Europe, Latin America (LATAM), Asia (APAC), the Middle East and Northern Africa (MENA).

Table 1: *Greenhouse gas accounting program roll out plan*

Project year	Regions
2019	Europe
2020	Europe, LATAM
2021[1]	**Global:** Europe, LATAM, APAC, MENA

This document includes a detailed description of the methodology used to measure the 2021 carbon footprint of LATAM, MENA, APAC and the European entities in order to identify areas for future reduction measures and disclose the emissions as part of the 2021 Non-Financial Report.

Reporting Guidelines

Reporting Standard

Delivery Hero's GHG accounting and reporting procedure is based on the 'The Greenhouse Gas Protocol: GHG 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. The standards were developed in a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

Unit of measure

For Delivery Hero's GHG accounting, the standardized unit type, tCO_2e (tonnes of carbon dioxide equivalent), is used as defined in the GHG Protocol. tCO_2e is a unit describing the global warming potential of different greenhouse gases as if they were all CO_2. The overall carbon dioxide emissions (i.e. the carbon footprint) is calculated and expressed by multiplying the absolute emissions of each of the six greenhouse gases by their 100 year global warming potential (GWP) value (see Appendix).

Emissions database used for calculations

Databases include well-renowned and publicly available sources from governmental bodies or institutions as well as licensed databases from private sector companies or agencies. In all instances, the most recent available data sets were used.

Publicly available information

- Department for Business, Energy & Industrial Strategy, United Kingdom (BEIS)/Department for Environment Food and Rural Affairs (DEFRA) 2021
- Emissions & Generation Resource Integrated Database (eGRID)

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[1] Each year the GHG methodology is reviewed and refined.

Licensed databases

- The [Ecoinvent 3.7 database](#) (provides well-documented process data for thousands of products)
- [International Energy Agency](#) (IEA)
- [CEDA database](#) (spend-based emission factors; Environmentally-Extended Input-Output Life Cycle Inventory)
- [Association of Issuing Bodies](#) (AIB)
- [Institute for Global Environmental Strategies](#) (IGES)

2021 GHG Accounting at Delivery Hero

Operational boundaries - Introduction

Under the GHG Protocol, emissions are divided into direct and indirect emissions:
1. **Direct emissions** are those originating from sources owned or controlled by the reporting entity.
2. **Indirect emissions** are generated as a consequence of the reporting entity's activities, but occur at sources owned or controlled by another entity.

Direct and indirect emissions are divided into three scopes:

Scope 1 (Direct Emissions)
Scope 1 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.

Scope 2 (Indirect Emissions)
Scope 2 includes indirect GHG emissions from the generation of electricity, steam, heat or cooling purchased from external energy providers by the reporting entity.

Scope 3 (Indirect Emissions)
Scope 3 includes the remainder of indirect emissions that are a consequence of the reporting entity's business activities.
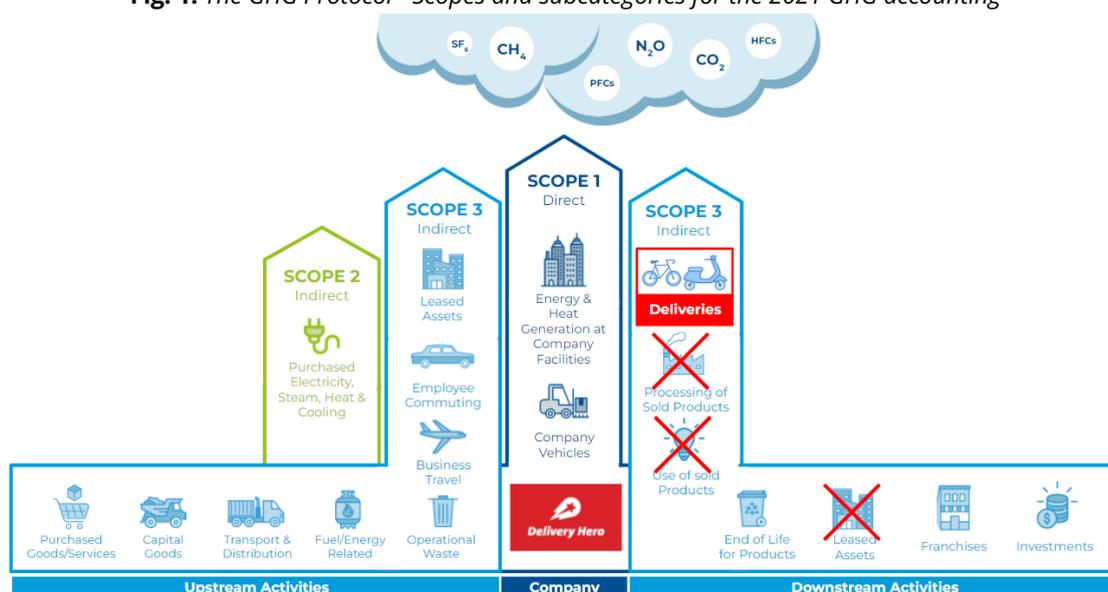
Operational boundaries at Delivery Hero

The following is Delivery Hero's internal differentiation between two types of emissions:

1) **Deliveries emissions** (related to Category 9, under Scope 3: "Downstream transportation and distribution") - These are the emissions created from the deliveries of the food, groceries and other goods ordered via Delivery Hero's platforms and delivered to the customers. These emissions also include restaurants' packaging and the bags in which the groceries and other goods are being delivered in.

2) **Corporate emissions** - All other emissions sources, including Delivery Hero's operational emissions from: (1) Offices (2) Dmarts (including groceries) and (3) Virtual kitchens.

The relevant Scopes and emission sources for Delivery Hero are presented in In Fig. 1. Following a materiality assessment of the emission sources, a range of categories has been identified as either not applicable or irrelevant in the context of Delivery Hero's reporting framework for 2021. All remaining activities and scopes are deemed relevant for the constitution of a comprehensive picture of Delivery Hero's total direct and indirect 2021 GHG emissions. The materiality assessment is conducted every year in light of the previous year's results and the changes in the business activities between the years.

2021 Organisational boundaries at Delivery Hero

The list of Delivery Hero's markets and brands, and the applicable verticals in each one of them, for which emissions were included in the 2021 carbon footprint measurement is presented in Table 2.

Table 2: 2021 Organizational boundaries - Markets, brands and verticals

Market	Brand
APAC	
Bangladesh	*foodpanda*
Cambodia	*foodpanda*
Hong Kong	*foodpanda*
Japan	*foodpanda*
Korea	*Baemin[2]*
	Yogiyo[3]
Laos	*foodpanda*
Malaysia	*foodpanda*
Myanmar	*foodpanda*
Pakistan	*foodpanda*
Philippines	*foodpanda*
Singapore	*foodpanda*
	DH APAC[4]
Taiwan	*foodpanda*
Thailand	*foodpanda*

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[2] The market joined Delivery Hero in March 2021. Baemin Korea has additional verticals, including: Baemin Restaurant Supply (B2B e-commerce), Baemin Brand Store (B2C e-commerce) and Baemin Academy (B2B on site and online Learning Experience).
[3] The market was divested in October 2021.
[4] foodpanda APAC regional headquarters in Singapore.

Market	Brand
Vietnam[5]	*Baemin*[6]
Europe	
Austria	*mjam*
Bosnia & Herzegovina[7]	*Donesi*
Bulgaria[8]	*foodpanda*
Croatia[9]	*Pauza*
Cyprus	*foody*
Czech Republic	*Dáme Jídlo*
Denmark[10]	*Hungry.dk*
Finland	*foodora*
Germany	*DHSE*[11]
	foodpanda[12]
	Honest Food[13]
Greece	*efood*
	Instashop[14]
Hungary	*foodpanda*
Montenegro[15]	*Donesi*
Norway	*foodora*
Romania[16]	*foodpanda*
Serbia[17]	*Donesi*
Slovakia[18]	*foodpanda*
Sweden	*foodora*
LATAM	
Argentina	*PedidosYa*
Bolivia	*PedidosYa*
Chile	*PedidosYa*
Colombia[19]	*Domicilios.com*
Costa Rica	*PedidosYa*

[5] Baemin Vietnam has an additional vertical: Baemin Studio (B2C e-commerce).
[6] Some of the virtual kitchens in Vietnam purchase their own ingredients (as opposed to the traditional virtual kitchen model where the ingredients are purchased by the kitchen's operators and not by Delivery Hero).
[7] The market was divested in June 2021.
[8] The market was divested in June 2021.
[9] The market was divested in June 2021.
[10] The market joined Delivery Hero in October 2021.
[11] Delivery Hero's headquarters in Berlin.
[12] Delivery entered the market in June 2021 and exited in December 2021.
[13] Honest Food operates as a virtual restaurant.
[14] InstaShop is a MENA brand that operates in Europe (Greece).
[15] The market was divested in June 2021.
[16] The market was divested in December 2021.
[17] The market was divested in June 2021.
[18] Delivery Hero entered the market in September 2021.
[19] The market was divested in March 2021.

Market	Brand
Dominican Republic	*PedidosYa*
Ecuador	*PedidosYa*
El Salvador	*PedidosYa*
Guatemala	*PedidosYa*
Honduras	*PedidosYa*
Nicaragua	*PedidosYa*
Panama	*PedidosYa*
Paraguay	*PedidosYa*
Peru	*PedidosYa*
Uruguay	*PedidosYa*
Venezuela	*PedidosYa*
MENA	
Bahrain	*HungerStation*
	InstaShop
	talabat
Egypt	*InstaShop*
	talabat
Iraq	*talabat*
Jordan	*talabat*
Kingdom of Saudi Arabia	*DH KSA*
	HungerStation
	InstaShop
	talabat
Kuwait	*InstaShop*
	talabat
Lebanon	*InstaShop*
Oman	*InstaShop*
	talabat
Qatar	*InstaShop*
	talabat
Turkey	*Yemeksepeti*
United Arab Emirates	*InstaShop*
	talabat
	Zomato

2021 GHG Emission sources

Table 3 displays all the relevant emission sources for Delivery Hero's 2021 GHG accounting from direct and indirect sources. For more details about each emission source and the methodology used to calculate its carbon footprint, please refer to the column "Calculation Methodology (brief)".

Table 3: *2021 Emission sources from Delivery Hero's activities according to GHG Protocol*

Scope	Activity/Category	Organizational/Operational Scope	Description	Calculation methodology (brief)
Scope 1 GHG emissions from sources owned or controlled by the company	Stationary combustion	• Offices • Virtual kitchens • Virtual restaurants • Dmarts	Fuels consumption for owned heating systems	Calculations based on primary input data (if available) or extrapolated based on regional averages per vertical (if primary data was unavailable).
	Mobile combustion	• Offices • Virtual kitchens • Virtual restaurants • Dmarts	Emission from the usage of vehicles (leased and owned cars)	Calculations based on primary input data (if available) or extrapolated based on regional averages per vertical (if primary data was unavailable). Emission factors are based on distance, fuel type or spend information.
	Fugitive emissions	• Offices • Virtual kitchens • Virtual restaurants • Dmarts	Cooling agents used by refrigeration and air conditioning installations	Calculations based on primary input data (if available) or extrapolated based on regional averages per vertical (if primary data was unavailable). Emission factors are based on the cooling agent's GWP values from the IPCC.
Scope 2 Electricity indirect GHG emissions	Electricity consumption	• Offices • Virtual kitchens • Virtual restaurants • Dmarts	Electricity consumption	Calculations based on primary input data (if available) or extrapolated based on regional averages per vertical (if primary data was unavailable). Emission factors (market-based emissions as default) are country and/or grid-specific (e.g. EIA, AIB).
	District heating/cooling	• Offices • Virtual kitchens • Virtual restaurants • Dmarts	Energy consumption from external heating/cooling system	Calculations based on primary input data. Emission factors are based on supplier-specific information used as proxies per region.

Scope	Activity/Category	Organizational/Operational Scope	Description	Calculation methodology (brief)
Scope 3 Indirect GHG emissions caused by Delivery Hero's activities but owned / controlled by another	Category 1: Purchased Goods and Services: *Dedicated hardware*	• Restaurants • Vendors • Virtual kitchens • Dmarts	Dedicated hardware items that were paid for in 2021 and are used to process the orders from the platforms	Calculations based on primary input data (if available) or extrapolated based on regional averages per vertical (if primary data was unavailable). Emission factors are based on South Pole internal databases and Ecoinvent 3.7.
	Category 1: Purchased Goods and Services: *Rider equipment*	• Own deliveries (OD) (i.e. Restaurants, Vendors, Virtual kitchens, Dmarts)	Any equipment for the use of Delivery Hero's riders, that was paid for in 2021	Calculations based on primary input data (if available) or extrapolated based on regional averages per vertical (if primary data was unavailable). Emission factors are based on South Pole internal databases and Ecoinvent 3.7.
	Category 1: Purchased Goods and Services: *Marketing materials*	• Restaurants • Virtual kitchens • Virtual restaurants • Dmarts	Marketing material items (including Delivery Hero's packaging) for the use of the applicable verticals, that were paid for in 2021	Calculations based on primary input data (if available) or extrapolated based on regional averages per vertical (if primary data was unavailable). Emission factors are based on South Pole internal databases and Ecoinvent 3.7.
	Category 1: Purchased Goods and Services: *Groceries for Dmarts*	• Dmarts	Groceries, i.e. retail's products paid for in 2021	Calculations based on primary input data (if available) or extrapolated based on regional averages per vertical (if primary data was unavailable). Cost-based emission factors by CEDA were applied.
	Category 1: Purchased Goods and Services: *Ingredients*	• Virtual restaurants	Food ingredients used by Virtual restaurants and paid for in 2021	Calculations based on primary input data (if available) or extrapolated based on regional averages per vertical (if primary data was unavailable). Cost-based emission factors by CEDA were applied.
	Category 1: Purchased Goods and Services: *Cloud services*	• Global operations	Emissions from the use of cloud services due to energy consumption	Emissions based on primary sources by the provider.

Scope	Activity/Category	Organizational/Operational Scope	Description	Calculation methodology (brief)
Scope 3 Indirect GHG emissions caused by Delivery Hero's activities but owned / controlled by another	Category 1: Purchased Goods and Services: *Other*	N/A Identified as not significant to the overall carbon footprint and as not relevant to stakeholders decision making	All other purchased goods and services, e.g. office supplies, catering, cleaning services, maintenance services, etc.	N/A
	Category 2: Capital goods *Kitchens' equipment*	• Virtual restaurants	Virtual restaurants' equipment is used to produce the products they are selling to the restaurants, therefore, they are considered as capital goods	Calculations based on primary input data (if available) or extrapolated based on regional averages per vertical (if primary data was unavailable). Emission factors are based on South Pole internal databases and Ecoinvent 3.7.
	Category 2: Capital goods IT hardware	• Offices • Virtual kitchens • Virtual restaurants • Dmarts	IT hardware items owned by the company and paid for in 2021	Calculations based on primary input data (if available) or extrapolated based on regional averages per vertical (if primary data was unavailable). Emission factors are based on South Pole internal databases and Ecoinvent 3.7.
	Category 2: Capital goods *Dmarts equipment*	• Dmarts	Dmarts' equipment that was paid for in 2021	Calculations based on primary input data (if available) or extrapolated based on regional averages per vertical (if primary data was unavailable). Emission factors are based on South Pole internal databases and Ecoinvent 3.7.
	Category 3: Energy-related Activities	Calculated based on the energy consumption in Scope 1	Well-to-tank (WTT) emissions of fuels used in combustion engines or other energy-generating machinery	Calculations corresponding to data and extrapolations for Scopes 1 and 2. Emission factors are based on the BEIS 2021 database and/or country and/or grid-specific factors (e.g. EIA, AIB).
		Calculated based on the energy consumption in Scope 2	Well-to-tank (WTT) emissions of fuels used in combustion engines or	

Scope	Activity/Category	Organizational/Operational Scope	Description	Calculation methodology (brief)
Scope 3 Indirect GHG emissions caused by Delivery Hero's activities but owned / controlled by another			other energy-generating machinery (upstream) Transmission and Distribution losses (T&D) from power lines (downstream)	
	Category 4: Upstream Transportation and Distribution	• Rider equipment • Dedicated hardware • Marketing materials	Sea, air, rails and road transportation from Tier-1 suppliers, Including inbound and outbound shipments	Calculations based on primary input data (if available), extrapolated data or conservative assumptions (if primary data was unavailable). Emission factors are based on BEIS 2021, shipping routes are calculated via seametrix, road and rail distances are calculated via Google Maps.
	Category 4: Upstream Transportation and Distribution	• Virtual restaurants	Transportation of ingredients coming into the kitchens and transportation of frozen products from kitchens to restaurants	Calculations based on primary input data (if available), extrapolated data or conservative assumptions (if primary data was unavailable). Emission factors are based on BEIS 2021.
	Category 5: Waste	• Offices • Virtual kitchens • Virtual restaurants • Dmarts	Daily waste from offices, virtual kitchens and Dmarts & emissions from the disposal of riders equipment, dedicated hardware, IT hardware and kitchens and Dmarts equipment	Calculations based on primary input data (if available), extrapolated data or conservative assumptions and extrapolations based on regional averages per vertical (if primary data was unavailable). Emission factors are based on BEIS 2021 and regional waste management scenarios by waste category (World Bank Report).
	Category 6: Business travel:	• Offices • Virtual kitchens	Business flights	Calculations based on primary input data (if available), extrapolated data or conservative

Scope	Activity/Category	Organizational/Operational Scope	Description	Calculation methodology (brief)
Scope 3 Indirect GHG emissions caused by Delivery Hero's activities but owned / controlled by another	*Air travel*	• Virtual restaurants • Dmarts		assumptions (if primary data was unavailable). Emissions based on DEFRA 2021 (RFI = 1.9).
	Category 6: Business travel: *Ground transportation*	• Offices • Virtual kitchens • Virtual restaurants • Dmarts	Rental cars, taxis, buses, trains, etc. and use of employees' cars (i.e. reimbursed costs)	Calculations based on primary input data (if available), extrapolated data or conservative assumptions (if primary data was unavailable). Emission factors are based on BEIS 2021.
	Category 6: Business travel: *Hotel overnight stays*	• Offices • Virtual kitchens • Virtual restaurants • Dmarts	Hotel overnight stays	Calculations based on primary input data (if available), extrapolated data or conservative assumptions (if primary data was unavailable). Emission factors are based on South Pole internal databases.
	Category 7: Employees commuting	• Offices • Virtual kitchens • Virtual restaurants • Dmarts	Employee ground transportation to and from work. The data was obtained via an employees online-survey	Calculations based on primary input data collected via qualtrics for commuting and work from home patterns, and extrapolated for the total headcount by country. Emission factors are based on BEIS 2021 databases and mobitool.ch. Incremental emissions from working from home were calculated following the Anthesis 2021 methodology.
	Category 8: Upstream leased assets	• Offices	Emissions from the use of shared office spaces (managed externally, no operational control)	Calculations based on primary input data (if available), extrapolated data or conservative assumptions (if primary data was unavailable). Emissions factors are extrapolated.
	Category 9: Downstream transportation and distribution	• Own deliveries (OD) (i.e. Restaurants, Vendors, Virtual kitchens, Dmarts) • Marketplace deliveries (MD) (i.e. Restaurants)	Deliveries emissions from Delivery Hero's own deliveries and from Marketplace deliveries	Calculations based on primary input data from Delivery Hero's databases (distances) and a survey (stacking value). Emission factors are based on BEIS 2021 (distances). Stacking value and marketplace mobility types has been estimated based on a survey.

Scope	Activity/Category	Organizational/Operational Scope	Description	Calculation methodology (brief)
Scope 3 Indirect GHG emissions caused by Delivery Hero's activities but owned / controlled by another	Category 10: Processing of sold products	N/A - Not unique to our service - will occur anyway when cooking at home or eating at a restaurant	I.e. emissions from food production and from cooking the food	N/A
	Category 11: Use of sold products	N/A - Not unique to our service - will occur anyway when cooking at home or eating at a restaurant	I.e. emissions from food waste	N/A
	Category 12: End-of-life treatment of sold products	• Delivery Hero's food packaging materials • Restaurants/virtual kitchens packaging materials	Emissions from the waste disposal and treatment of sold products, i.e. food packaging and the emissions from the disposal of marketing materials (which includes mostly Delivery Hero's packaging materials, i.e. bags, food packaging, etc.)	Calculations based on extrapolated input data. Emission factors based on secondary sources (World Bank Report).
	Category 13: Downstream leased assets	N/A - Identified as not relevant to Delivery Hero's operations - will be re-evaluated next year	Assets that are owned by the reporting company and leased to other entities	N/A
	Category 14: Franchises	Scope 1 and 2 emissions of Virtual kitchens and Dmarts that operate by 3rd parties under Delivery Hero's branding	Delivery Hero's concept kitchens, as well as a number of Dmarts are considered as franchises since the restaurants' partners are benefiting from Delivery Hero's branding (e.g. packaging, advertising, recipes, etc.), however, are responsible	Scope 1 and 2 emissions from these sites are covered, calculated based on secondary data (regional averages per vertical of owned facilities).

Scope	Activity/Category	Organizational/Operational Scope	Description	Calculation methodology (brief)
Scope 3 Indirect GHG emissions caused by Delivery Hero's activities but owned / controlled by another			for the operations of the sites.	
	Category 15: Investments	Scope 1 and 2 emissions of the companies Delivery Hero invested in during 2021	Emissions associated with Delivery Hero's investments in 2021.	Financed emissions of Delivery Hero's investments are covered based on secondary emissions data for the invested amounts by sector, in accordance with the Category 15 guidance of the GHGP and PCAF guidance for financed emissions from equity investment.

Appendix

Supplementary Information

Global Warming Potential (GWP)
Global Warming Potential (GWP) is a measure of the climate impact of a GHG compared to carbon dioxide over a specified time horizon. GHG emissions have different GWP values depending on their efficiency in absorbing longwave radiation, and the atmospheric lifetime of the gas. The GWP values used in GHG accounting include the six GHGs covered by the United Nations Framework Convention on Climate Change (UNFCCC) and Kyoto Protocol and combinations of these, as presented in Table 2. These are the GWPs used by the UK Department for Business, Energy and Industrial Strategy (BEIS) and are based on the 'Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4)'. Although the 'AR5' is more recent, it has not been accepted internationally by all stakeholders.

Appendix: *Applied global warming potentials (GWP)*

GHG	GWP (100 years)	Unit
Carbon dioxide (CO_2)	1	$kgCO_2e/kg$
Methane (CH_4)	25	$kgCO_2e/kg$
Nitrous oxide (N_2O)	298	$kgCO_2e/kg$
Hydrofluorocarbons (HFCs)	See IPCC AR4 – Table 2.14	$kgCO_2e/kg$
Perfluorocarbons (PFCs)	See IPCC AR4 – Table 2.14	$kgCO_2e/kg$
Sulphur hexafluoride (SF_6)	22,800	$kgCO_2e/kg$

(**Source**: IPCC AR4, 2007)

References

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