

# NON – FINANCIAL REPORT 2024

Marley Spoon Group SE





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# Introduction

## Letter from the Management Board

Luxembourg, April 2025

Dear Readers,

At Marley Spoon, we believe that long-term success stems from building a sustainable business that creates enduring value for all stakeholders. Our business model has an advantage compared to the traditional supermarket retail model. With our lean made-to-order supply chains and pre-portioned ingredients, we drastically reduce our end consumer's food waste, but also food waste that would accumulate in a traditional supply chain model.

2024 was another year of macroeconomic challenges, marked by inflation and high interest rates that increased the cost of consumer goods and energy, impacting spending behavior. Despite these headwinds, we adapted with agility, maintaining our commitment to customer satisfaction while enhancing operational efficiency. Although softer consumer demand led to revenue stagnation, we successfully improved contribution margins, expanded our product offerings, and elevated customer experience. We also made notable progress on our sustainability agenda, which we are pleased to share in our 2024 Non-Financial Report. Our CEO Daniel Raab personally oversees corporate sustainability efforts, supported by our dedicated Sustainability team.

Celebrating our 10-year anniversary in 2024, we reached major milestones—shipping over 260 million meals, surpassing €1.6 billion in net revenue, and developing more than 100,000 tasty recipes for our customers over the last decade. The year was also transformative, as we acquired bistroMD, a leading doctor-designed ready-to-eat meal service in the United States, marking an important step in our growth and consolidation strategy. Additionally, we entered a strategic partnership with FreshRealm, transitioning our United States manufacturing and fulfillment operations to an asset-light model, enabling us to focus on our direct-to-consumer business. Through these changes, our Sustainability team ensured integration across all key metrics, from carbon accounting to broader KPIs.

We take pride in our sustainability achievements, including refining our carbon emission accounting to reflect organizational changes, enhancing energy efficiency in Europe, and activating solar panels at our Melbourne fulfillment centers. We also expanded sustainable initiatives, such as introducing electric cargo bike deliveries in the Netherlands and transitioning to paper-based packaging for selected ingredients. Notably, our waste diversion rate at our Dutch fulfillment center reached an impressive 87%, bringing us closer to our Zero Waste goal.

We are proud to have an international, diverse team with a balanced team-member gender ratio, and we continually strive to build the best team. We are committed to fostering an inclusive workplace, promoting social responsibility, and supporting local communities through volunteering and donations. 2024 was also a defining year for Work, Health, and Safety (WHS) in Australia, as we made substantial advancements in fostering a safety-first culture and enhancing compliance across our operations. Our efforts were recognized as we earned top ratings in Canstar Blue's latest meal kit rankings for customer satisfaction—a testament to our team's dedication and excellence.

While we have come a long way since packing our first boxes in Germany over a decade ago, we see this as just the beginning of our journey toward becoming a global leader in direct-to-consumer meal solutions. We extend our deepest gratitude to our customers, shareholders, and especially our team members for their dedication and support in 2024. We invite you to explore this report and learn more about our sustainability progress and future ambitions.

Marley Spoon Group SE Management Board

Daniel Raab (CEO), Thorsten Struck (CFO), Federico Rossi (CMO), Nasreen Abduljaleel (CPO/CTO)



## About this report

This annual Non-Financial Report 2024, which covers the reporting period from January 1, 2024, to December 31, 2024, communicates Marley Spoon Group's approach for a set of non-financial topics, major activities, and the related progress made in 2024. This separate report comprises the consolidated Non-Financial Report for Marley Spoon Group SE (further "Marley Spoon" or "Company") as defined in Article 1730-1 of the Luxembourg law of 10 August 1915 on commercial companies, as amended and in Article 68b of the Luxembourg law of 19 December 2002 on the commercial companies register and on the accounting records and financial statements of undertakings, as amended. The mandatory description of the business model refers to the Company's 2024 Annual Financial Report. No specific reporting framework was applied to this Non-Financial Report, as the meal kit industry is not currently addressed directly by common reporting frameworks. Furthermore, this Non-Financial Report 2024 complies with the disclosure obligations under the EU Taxonomy Regulations.

The Company is a European company (Societas Europaea) incorporated and existing under the laws of the Grand Duchy of Luxembourg, is a Luxembourg-governed company whose class A shares are listed on the regulated market of the Frankfurt Stock Exchange. The Company is currently the major shareholder of Marley Spoon SE. As the Company is a holding company, all references made to operations, products, team members, and others relate to Marley Spoon SE and its subsidiaries.

This report contains forward-looking statements based on the assumptions and estimates of the Company. Although we believe these forward-looking statements are realistic, we cannot guarantee they are correct. The assumptions may harbor risks and uncertainties that may cause the figures to differ considerably from the forward-looking statements. Factors that may cause such discrepancies include, among other things, changes in the economic and business environment, changes in the legal and regulatory environment, variations in exchange and interest rates, the introduction of competing products, lack of acceptance for new products or services, and changes in corporate strategy. Please note all numbers and disclosures included herein are unaudited.

As always, we welcome your feedback on this report or sustainability in general ([sustainability@marleyspoon.com](mailto:sustainability@marleyspoon.com)). We believe this is still the beginning for our Company, and we remain committed to solving our consumers' day-to-day problems at home in a sustainable and personalized way. Please see further details of our financial performance in the Marley Spoon Group's 2024 Annual Financial Report.





## About us

Since our founding in 2014, we have helped our customers cook for their families and loved ones and lead easier, smarter, and more sustainable lives. We also felt that there should be a more sustainable way to do home cooking and reduce the food waste that traditional supermarket supply chains generate. We are proud of our five brands — Marley Spoon, Martha Stewart & Marley Spoon, Dinnerly, and Chefgood, as well our newly acquired brand bistroMD — operating across Australia, the United States, and Europe (Austria, Belgium, Germany, and the Netherlands).

In addition to our headquarter in Berlin, Germany, we have additional offices in Amsterdam, Sydney, Lisbon, and New York. At the end of 2024, we had one fulfillment center in Europe and four in Australia (incl. Chefgood). In 2024, we entered into a strategic Asset-light partnership for manufacturing with FreshRealm in the United States, who took over our previous three fulfillment centers for Martha Stewart and Marley Spoon and Dinnerly at the beginning of 2024, but also the 2 fulfillment centers from the newly acquired brand bistroMD throughout 2024.

### Our Global Network in 2024<sup>1</sup>



6	5	5	952	64	€ 330
Countries	Fulfilment centers	Offices	Team members	Nationalities	Net Revenue

### Our Vision and Mission are simple:

Building a better everyday, just for you, just right - We achieve this by building global direct-to-consumer brands that win customers by solving their day-to-day problems at home in a personalized and sustainable way.

### Our Culture and Principles

Since our founding in 2014, we wanted to build a great company with a culture that is defined by autonomy, transparency, and accountability. We are driven by our purpose, we are ambitious, and overall we believe in principles over policies. We want every one of our team members to grow and be their best selves.

<sup>1</sup> Status from 31.12.2024



## Our multi brand-strategy

### Our meal kits



Our direct-to-consumer meal kit service brings fresh ingredients with amazing tasting recipes reliably to our customers every week for a more convenient and flavorful everyday. Marley Spoon simply tastes better. Founded in 2014 in Germany, Marley Spoon is the Company's original brand and is present in all of the Company's markets.

In the United States, Marley Spoon has a licensing and promotion agreement with Martha Stewart Living Omnimedia and is offered as the co-branded 'Martha Stewart and Marley Spoon' meal kit.



Our direct-to-consumer meal kit service Dinnerly brings quick, easy and great tasting recipes reliably to the customer every week at great value. In a nutshell: Dinnerly is faster, easier and cheaper.

Launched in 2017 in the United States, it is also available in Australia and Europe (Germany, Netherlands)

### Ready-to-heat (RTH)



Chefgood is our direct-to-consumer ready-to-heat (RTH) service, that offers premium priced, high quality, healthy and nutritious RTH meals and eating solutions for our wellness and health focused customers. Founded in 2013, acquired by Marley Spoon in 2022, it is offered as a standalone product to consumers and as an add-on to Marley Spoon and Dinnerly meal kits. It is currently only available in Australia.



bistroMD is our direct-to-consumer ready-to-heat (RTH) provider of doctor-designed meal plans in the United States. The leading food-as-medicine subscription service in the United States provides chef-quality ready-to-eat food, balanced nutrition, and adequate lean protein for convenience and health-conscious consumers focused on weight loss, long-term weight management, and special dietary needs, such as gluten-free, heart-healthy, diabetic, and low-sodium diets.

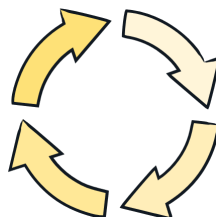
### Our meal kits - How it works



Our culinary team designs a range of varied recipes



Our customers cook and enjoy



Our customers decide what to cook and when



We source ingredients, assemble the boxes, and deliver them to the customer's door



## Current offering

Kid-friendly dishes, quick ones, healthy eats, low-carb recipes, no-dairy, no-added gluten, vegan and vegetarian choices, various meat protein types, and many different regional cuisines. Our meal type choice for our meal kits has expanded over the years, and we increased our recipe selection last year so every customer can find what they like to eat.

We pay specific attention to our customer's needs and desires to offer a wide variety of options. In addition to our standard recipes, our premium and surcharged recipes focus on various needs, such as extra quick and easy prep, extra servings, gourmet recipes, or a main-dessert combo. We are especially proud of our additional recipe customization features for our customers, enabling them to swap specific ingredients in some of our meal kit recipes. For example, they could add additional ingredients, swap ingredients, i.e., from regular wheat flour to a wholegrain option, or elevate their protein selection to organic meat, a plant-based meat replacement, fish, or others.

We also offer Saver recipes, which are straightforward, quick, and easy, contain fewer ingredients, and are therefore offered at a lower price point for our customers in all regions.

Our Ready-to-heat brand Chefgood in Australia offers meal plans focused on everyday wellness or weight loss and also suits a variety of different dietary requirements, including vegetarian, vegan, low carb, low calorie, no added gluten, or no added dairy options—so we have everyone covered! Our customers can also choose from a range of options, from breakfasts, lunches, and dinner meals to snacks and juices.

Our newly acquired Ready-to-heat brand bistroMD offers a total of 8 personalized weight loss programs, such as Signature, Diabetes-Friendly, Gluten-free, Heart Healthy, Menopause Friendly, GLP-1 Optimized, Keto Flex, and Vegan. Each program is created by a registered dietitian. Furthermore, the dedicated snack program offers a variety of 45 different choices that pair with each weight loss program. In 2025, we aim to formally launch the Balance by Marley Spoon Ready-to-heat brand, as a true omnichannel brand that sells in the direct-to-consumer, retail, and B2B channels. The brand will be positioned as a *better-for-you* brand that equally highlights the premium quality nature of the product and the health-oriented attributes. As the brand is being adapted from the bistroMD family, the product shipped at launch will carry forward much of the bistroMD brand's existing dietary and food-as-medicine identity to its target audience.

## 2024 Average weekly recipes for our brands

Brands	Europe	Australia	United States
Marley Spoon (meal kit)	80 +	100+	100+
Dinnerly (meal kit)	50 +	100+	100+
Chefgood (Ready-to-heat)	-	40+	-
bistroMD (Ready-to-heat)	-	-	140

Our Market offers Marley Spoon and Dinnerly subscribers a range of products in addition to traditional meal kit recipes to ensure that their subscription supports them across a range of eating occasions, not just dinner. Customers can find an assortment of shortcut recipes and other food or drink items for a variety of occasions and at a range of price points.

- Recipes products for different meal occasions like breakfast, lunch, desserts, or snacks
- Ready-to-heat options
- Kid-friendly meals
- Fresh Fruits and Vegetables, including a range of seasonal options
- Drink options like juices, smoothies, flavored water, or others
- Grocery items from protein to packaged snacks



### **Plan types**

In 2024, we focused on increasing the different plan types our customers can subscribe to during the sign-up process to better showcase our wide range of recipes and give them the option to customize their menu preferences, so they receive recipes that fit their needs. Depending on the region, we introduced meal plans ranging from quick and easy to low-calorie or healthy, family-friendly, no added gluten/wheat, low-carb, vegetarian, and vegan. We always want to ensure our customers can always easily find what is right for them. Currently, we offer standard 2 or 4-people plans and are working towards offering different portion plans in the future.





## Our sustainability approach

Households throw away roughly 30%<sup>2</sup> of the food they buy at the supermarket. Research has shown that meal kits dramatically reduce food waste in the supply chain and customers' homes and that average greenhouse gas emissions are one-third lower for companies that offer meal kits than average grocery stores<sup>3</sup>. Our meal kits' made-to-order lean supply chain model and pre-portioned ingredients can drastically reduce our end consumer's food waste, but also food waste that would accumulate in a standard supply chain model. With the focus on food waste reduction through our business model, we simultaneously reduce greenhouse gases associated with food production. Therefore, we proudly say that sustainability is not separate from our business strategy or ambitions. It is part of our core product offering and integrated into our management and decision-making processes.

As a global meal kit company, our actions with our various stakeholders and customers can have a positive impact on environmental and social issues. This report reflects our commitment to transparency and provides specific details for our stakeholders on our sustainability progress in 2024 and future ambitions.

## Our Sustainability pillars

Sustainability, which encompasses environmental, social, and governance (ESG) aspects, is a component of Marley Spoon's strategy. We are focusing on the following three pillars: Our Planet, Our People, and Governance.

### Our planet

We care for the planet as well as recognize the urgency of global climate action and that carbon reduction is necessary to fight the climate crisis. We strive to minimize our global carbon footprint, set specific emission reduction goals, and commit to transitioning to renewable electricity consumption within our operations. We believe in circular thinking and protecting our natural resources. We aim to reduce our waste and food waste, reduce or innovate to more sustainable packaging, and understand the need for a more sustainable logistics system. We strive to provide recipes and products that are healthier, more sustainable, and responsibly sourced. Additionally, we want to encourage our customers to evaluate their daily dietary choices' impact on the environment and help them make more informed decisions to reduce their personal carbon footprint.

### Our people

We care about the well-being of our people, our customers, the value chain, and the communities we serve. Our Employer Value Proposition (EVP), "When you grow, we grow," embodies our commitment to the growth and development of our team members. We intentionally foster a diverse and inclusive global culture, prioritizing the health, safety, and well-being of both our team and our customers. We aim to actively engage in programs that support our local communities and collaborate with stakeholders to create a positive impact on the planet. Our dedication to customer satisfaction is at the heart of what we do. By deeply understanding their needs, expectations, and experiences, we are committed to consistently exceeding their expectations and enriching many aspects of their daily lives.

### Governance

Corporate governance is essential for us as a business. It helps us to make formal decisions, manage risk, and ensure compliance, but it also helps to build trust between our shareholders, stakeholders, management, and the Board of Directors. Our approach to corporate sustainability governance involves integrating and balancing the interests of the three pillars of sustainable development: economic, environmental, and social. This encompasses upholding rigorous standards for food safety and quality, implementing essential measures to safeguard customer privacy and data, and enforcing a comprehensive code of conduct that applies to both our business and vendors.

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<sup>2</sup> [https://eufic.org/en/food-safety/article/food-waste-in-europe-statistics-and-facts-about-the-problem?gclid=CjwKCAiAsNKQBhAPEiwAB-1SzZtMUtFco6Jis7ZBqXM8BEeeF0NV1psBp%20%20%20%20%20rI0Emn-jNUmpiwOq1FbbxoCFwkQAvD\\_BwE](https://eufic.org/en/food-safety/article/food-waste-in-europe-statistics-and-facts-about-the-problem?gclid=CjwKCAiAsNKQBhAPEiwAB-1SzZtMUtFco6Jis7ZBqXM8BEeeF0NV1psBp%20%20%20%20%20rI0Emn-jNUmpiwOq1FbbxoCFwkQAvD_BwE)

<sup>3</sup> "Comparison of Life Cycle Environmental Impacts From Meal Kits and Grocery Store Meals", by the University of Michigan



## Commitment to the United Nations Sustainable Development Goals

The United Nations' Sustainable Development Goals (UN SDGs) are 17 global goals. "The Sustainable Development Goals are the blueprint to achieve a better and more sustainable future for all." <sup>4</sup> They were set in 2015 and are to be achieved by 2030. "They recognize that ending poverty must go hand-in-hand with strategies that build economic growth and address a range of social needs, including education, health, social protection, and job opportunities while tackling climate change and environmental protection." <sup>5</sup>

We recognize our responsibility for these standards through our focused actions across the three Environmental, Social, and Governance pillars, aiming for a waste-free and sustainable everyday life for our customers, our community, and our planet.

**We are aiming to make contributions to support the following Sustainable Development Goals:**



## ESG governance and climate risk management

In partnership with the CEO, Executive Management, and other key teams in the Company, the Sustainability team, under the guidance of the Global Head of Sustainability, directs the design, development, execution, and continuous improvement of our sustainability approach, goals, and initiatives. The Sustainability team regularly engages with internal and external key stakeholders, such as team members and NGOs.

The Global Head of Sustainability reports directly to our global CEO, who is responsible for economic, environmental, and social topics at Marley Spoon. The Supervisory Board and Executive Management team receive regular reports on our sustainability strategy, initiatives, and progress toward our goals. Please see more information about Governance at Marley Spoon in the last section.

We recognize that climate change is one of the biggest worldwide challenges of our time. Since 2022, we have formally endorsed the TCFD reporting framework and its 11 disclosure recommendations concerning climate-related matters despite the formal disbandment of the TCFD task force. We continue to consistently assess climate-related issues in our risk management procedures and conduct evaluations throughout the year. For further information about climate risk, refer to the section on climate risk management.

<sup>4</sup> <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>

<sup>5</sup> <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>



## Materiality Assessment

The 2024 Non-Financial Report discloses material non-financial information for Marley Spoon and its stakeholders, determined through Marley Spoon's materiality assessment, particularly relating to environmental, employee, and social matters, respect for human rights, anti-corruption, and bribery. The comprehensive materiality assessments performed in 2021 and 2022 served as the basis for the material topics in the 2024 Non-Financial Report. The materiality assessment was done through surveys with our team members, customers, suppliers, board, and investors, where we listened to their concerns and issues. Through this process, we determined and prioritized the most material environmental, social, and governance issues while also identifying areas in which Marley Spoon has the most significant impact and where we should direct our internal resources.

For the 2024 Non-Financial Report, Marley Spoon's Sustainability team focused on reviewing its material topics and materiality matrix from 2022. As a result of this, no changes to the topics or matrix were identified. All the relevant disclosure requirements, KPIs, and the Sustainability approach overlap with existing material topics: responsible packaging and sourcing, waste & food waste management and reduction, climate change, energy management, food safety for our customers, and the health and safety of our team members, data privacy and cybersecurity.

### Material topics for the 2024 reporting period

Sustainability Pillars	Report section	Identified material topics	Luxembourg law
Our Planet	Taking climate action	Climate change	Environmental matters
	Taking climate action	Energy management	Environmental matters
	Managing our resources	Responsible packaging	Environmental matters
	Responsible sourcing	Animal Welfare; Sustainable and Responsible Sourcing	Environmental matters
	Managing our resources	Waste and food waste management and reduction	Environmental matters
Our People	Quality & safety	Food safety	Social matters
	Employees' health and well-being	Health and safety of our employees	Employee matters
	Supporting team member development	Education and training	Employee matters
	Diversity, equity, and inclusion	Diversity, equity, and inclusion	Social matters
	Having a positive impact on our communities	Community engagement	Social matters
Governance	Ethics and compliance	Data privacy and cybersecurity	Social matters
	Ethics and compliance	Ethics and compliance	Respect for human rights
	Ethics and compliance	Ethics and compliance	Anti-corruption and bribery

# Our Planet







# Our planet

The adoption of sustainable practices is crucial for the preservation of our planet and its natural resources. We strive to give our customers the best quality, nutritious, and healthy meals while aiming to protect the planet and reduce our environmental footprint. To achieve this, we continuously aim to reduce the impact of greenhouse gas emissions, food, packaging, and general waste, and simultaneously collaborate with our suppliers to focus on sustainable sourcing. We also aim to educate and empower our customers, helping them make informed choices that contribute to the planet's health.

The following section outlines the boundaries and adjustments applied to our methodology for calculating the corporate carbon footprint, which is in line with prevailing environmental standards and frameworks. It includes an analysis of the 2024 metrics and identifies the carbon hotspots within our value chain, providing an explanation of why these areas are considered hotspots. Finally, the section describes the strategic initiatives implemented to mitigate our carbon footprint, focusing on the reduction of emissions, waste, food waste, and packaging across our operations and supply chain.

## 1. Taking climate action

The impacts of the climate crisis prompted a call for action from all stakeholders worldwide. With food systems contributing over one-third of worldwide greenhouse gas emissions,<sup>6</sup> Marley Spoon recognizes its role in the challenge and the responsibility to drive change. Acknowledging the urgent need for climate action, we are committed to implementing sustainable practices across our business, reducing our environmental impact, and working alongside our stakeholders to contribute to a more sustainable food system.

### **Corporate Carbon Footprint methodology and changes to reporting boundaries**

At Marley Spoon, our greenhouse gas (GHG) emissions were measured and reported in accordance with the GHG Protocol<sup>7</sup>, defined by the World Resources Institute. The calendar year 2024 is our reporting period, and our unit of measurement is metric tons of CO<sub>2</sub> equivalent (CO<sub>2</sub>e). The carbon intensity (carbon per Euro revenue) measures the metric ton divided by million Euro revenue, while absolute emissions refer to the number of greenhouse gases released into the atmosphere. We utilize a specialized software tool for carbon accounting management to support our data management and carbon footprint calculations.

In 2024, Marley Spoon underwent significant structural changes that impacted the Corporate Carbon Footprint under the operation control approach of the GHG Protocol. These changes involved the transition of manufacturing and fulfillment facilities, directly affecting Scope 1, 2, and 3 emissions and the comparability of the reported data.

As described in the About Us section of the report, we entered into a strategic Asset-light partnership with FreshRealm in the United States, who took over the whole manufacturing process, including sourcing food and packaging, packing our boxes, and taking care of the direct-to-consumer logistics, but as well our operational staff, for Martha & Marley Spoon and Dinnerly meal kit boxes from Quarter 1, 2024 onwards.

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<sup>6</sup> <https://news.un.org/en/story/2021/03/1086822>

<sup>7</sup> <https://ghgprotocol.org>



Another key change was the acquisition of the Ready-to-heat brand bistroMD at the same time as entering into the strategic partnership with FreshRealm. FreshRealm also took over the fulfillment facilities of the bistroMD meals and boxes over the course of 2024<sup>8</sup>. The Greenhouse Gas (GHG) emissions from these bistroMD facilities were accounted for only during the months they remained under Marley Spoon's operation control and were subsequently removed from Scope 1 and 2 after their transition to FreshRealm. As a result, emissions from electricity, fuel use, and other operational activities from the fulfillment centers for the meal-kit brands Martha & Marley Spoon, Dinnerly as well as bistroMD in the United States are no longer included in Marley Spoon's inventory, which directly affects the total reported emissions.

In addition, the transfer of United States fulfillment centers led to the removal of Scope 1 and 2 emissions related to facility operations, accounting only for the months under operations control. Moreover, Scope 3 emissions (specifically those related to purchased goods and services) were adjusted to reflect sourcing and logistics responsibilities changes. This adjustment required updates to the emissions factors and assumptions used in the accounting process.

Further structural changes included the disinvestment in our Netherlands hub, which was fully phased out by May 2024. This affected Scope 2 emissions, as energy consumption from this facility was no longer part of our operational footprint.

Due to these structural changes, the GHG emissions reported for 2024 are not directly comparable to those from previous years. No past Scope 1-3 emissions or renewable energy percentages have been adjusted. Instead, the reported emissions reflect operational changes rather than any efficiency-driven reductions, particularly for the United States and the Netherlands. As the operational changes in the United States took place throughout 2024, we aim to conduct necessary adjustments and recalculations of our past GHG emissions during the financial year of 2025, ensuring alignment with the GHG Protocol. This will include adjustments to Scope 1, 2, and 3 emissions, aligned with our baseline year, to reflect the structural changes in our operations, ensuring a clearer, more consistent year-over-year comparison.

### **Organizational Carbon Footprint and Emissions Disclosure (Our Carbon Emissions)**

We continuously assess our organizational carbon footprint across all scopes under the previously defined methodology to track our progress in reducing emissions. The following section provides a detailed breakdown of our absolute and intensity-based carbon emissions, highlighting reduction, key influencing factors, and areas where further improvements are needed.

Scope 1 absolute emissions decreased by 76% in 2024 compared to 2023 and 86% relative to our 2020 baseline. Changes in our operation structure primarily drove these reductions. The transition of the United States fulfillment centers and bistroMD facilities from Marley's operational control significantly impacted our emissions. While bistroMD, acquired in February, and its 2 facilities transitioned to FreshRealm in September and November, were accounted for during most of the year, the previous United States fulfillment centers for the brands Martha and Marley Spoon as well as Dinnerly, which were handed over to FreshRealm in March, were no longer part of our operations and, therefore, were not included in our inventory for the remainder of the year. Given that the United States Scope 1 emissions accounted for 78% of our total Scope 1 emissions in 2023, the transition of operation control directly contributed to an approximately 63% reduction in our Scope 1 emissions globally in 2024.

Scope 2 absolute emissions<sup>9</sup> registered a 57% increase compared to 2023, while a 26% decrease compared to the baseline year 2020. Our Scope 2 emissions predominantly stem from purchased electricity across our facilities, which accounted for approximately 89% of our total Scope 2 emissions in 2024. These changes are the reflection of a significant decrease in our share of renewable electricity, from 84% in 2023 to 50% in 2024. These reductions were caused by the exclusion of the Hub in the Netherlands and United States fulfillment centers from our carbon inventory, which were operating entirely on renewable energy through REC's in 2023. Also, for the acquisition of bistroMD, we used assumptions on square footage for electricity consumption.

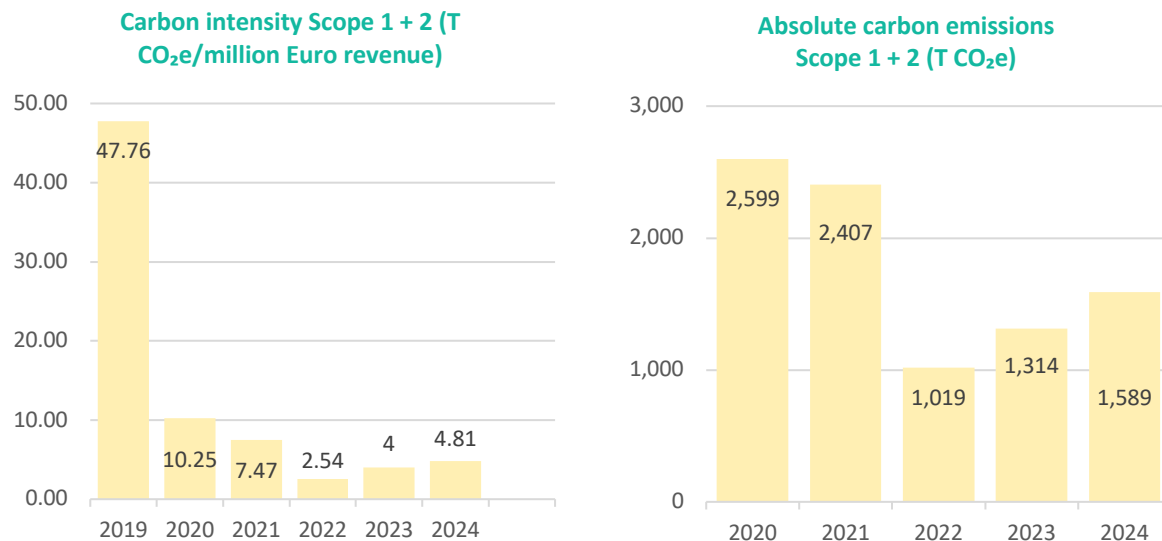
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<sup>8</sup> <https://ir.marleyspoongroup.com/news/marley-spoon-group-se-announces-closing-of-strategic-transactions-to-drive-future-market-consolidation/38629941-8557-4f43-aba7-42fc0c0fed2>

<sup>9</sup> Calculated using a market-based approach. Where contractual data was incomplete, a residual mix was applied to account for untracked energy.



In 2024, despite a significant reduction in Scope 1 emissions, our carbon intensity (Scope 1 + 2) increased compared to 2023, primarily due to higher Scope 2 emissions resulting from a reduced share of renewable electricity.



In 2024, our Scope 3 absolute emissions - which represent the largest portion of our organizational carbon footprint and key carbon hotspots - decreased by 19%, along with a 19% reduction in carbon intensity compared to the previous year. Our Scope 3 emissions remain predominantly associated with food procurement and outbound logistics, highlighting the critical areas of impact within our value chain and our focus on mitigation efforts. These reductions were primarily driven by the interdependence between purchasing and revenue, where a decline in sales directly influenced procurement volumes, subsequently lowering emissions. This effect is further reinforced by our made-to-order lean supply chain model, in which customer orders dictate supplier orders for most of our products, minimizing excess inventory and associated emissions.

In continuation of last year's progress, we further enhanced our efforts to reduce logistics-related emissions, recognizing that it remains our second-largest contributor to Scope 3 emissions, accounting for approximately 9% of total Scope 3 emissions in 2024. By continuously adopting a more comprehensive approach that considers all relevant categories within Scope 3, we aim to mitigate emissions more effectively. For more detailed information about our Scope 3 emissions breakdown, refer to the Assessing our Value Chain section.

Overall, our total absolute carbon footprint decreased in 2024 by 19%, primarily due to changes in food procurement. This accounted for 15% of the total reduction and directly impacted emissions in Category 1 - Purchased Goods and Services, our largest hotspot. On the contrary, Scope 2 emissions increased due to our operations in Australia — including our fulfillment center in Perth and Chefgood — as well as our facility in the Netherlands and two locations from bistroMD, a brand we acquired in 2024. These bistroMD sites were only operational for part of the year and were not yet using fully renewable electricity contracts.



## Absolute carbon emissions in tons by Scope

T CO <sub>2</sub> e <sup>10</sup>	2024 <sup>11</sup>	2023	2022	2021	2020 <sup>14</sup>	Change vs. prior financial year in %
Scope 1	84	351	456	611	580	(76)
Scope 2 (market-based) <sup>12</sup>	1,504	961	562	1,795	2,019	(57)
Scope 1 + Scope 2 (market-based)	1,589	1,314	1,019	2,407	2,599	(21)
Scope 3 <sup>15</sup>	114,281	140,986	154,638	158,209	141,196	(19)
<b>Total Scope 1, 2 and 3 (market-based)</b>	<b>115,870</b>	<b>142,300</b>	<b>155,657</b>	<b>160,616</b>	<b>143,795</b>	<b>(19)</b>

## Carbon intensity in tons by Scope

T CO <sub>2</sub> e / M euro revenue <sup>13</sup>	2024 <sup>11</sup>	2023	2022	2021	2020 <sup>14</sup>	Change vs. baseline year in %
Scope 1	0.25	1.07	1.14	1.90	2.29	(89)
Scope 2 (market-based) <sup>12</sup>	4.56	2.93	1.40	5.57	7.96	(43)
Scope 1 + Scope 2 (market-based)	4.81	4.00	2.54	7.47	10.25	(53)
Scope 3 <sup>15</sup>	346.31	429.18	385.44	491.33	556.81	(38)
<b>Total Scope 1, 2 and 3 (market-based)</b>	<b>351.12</b>	<b>433.18</b>	<b>387.98</b>	<b>498.81</b>	<b>567.06</b>	<b>(38)</b>

**Marley Spoon has already achieved a 61% reduction in Scope 1 and 2 carbon intensity in 2023 (compared to 2020), bringing us closer to our original goal of a 70% reduction by 2025. In 2024, we had a 39% reduction in Scope 1 and 2 carbon intensity compared to our baseline year (2020). Although there was an increase compared to the prior year, mainly due to a reduction in our renewable electricity shares, we are planning the transition to 100% renewable electricity by 2027. Beyond that, Marley Spoon is currently working on setting new carbon reduction goals for future years.**

<sup>10</sup> T CO<sub>2</sub>e: GHG emissions in metric tons

<sup>11</sup> Scope 1 and 2 emissions are calculated based on the period during which the United States fulfillment centers were owned and under operational control, while Scope 3 emissions are reported only for the period of ownership.

<sup>12</sup> Excludes purchased heat, steam, and cooling for the United States facilities.

<sup>13</sup> T CO<sub>2</sub>e/M euro revenue: GHG emissions in metric tons by total million Euro revenue

<sup>14</sup> 2020 serves as the baseline year

<sup>15</sup> Scope 3 emissions include Category 1: Purchased goods and services (purchase of packaging, food and IT services), Category 3: Fuel and energy-related activities not included in Scope 1 and 2, Category 4: Upstream transport and distribution (inbound and outbound logistics), Category 5: Waste generated in operations, Category 6: Business Travel, Category 7: Employee Commuting. Emissions from transmission and distribution losses (Scope 3, Category 3.3.3) are indirectly calculated using the market-based approach. Where contractual data was incomplete, a residual mix was applied to account for untracked energy.





## Climate risk management

As described in the Governance section, our corporate governance structure ensures that climate-related risks are overseen and managed at the highest levels. This structure enables us to effectively integrate climate risks into the company's broader strategy, ensuring that we not only assess these risks but actively work to mitigate their impact.

Climate change presents increasingly frequent and severe extreme weather events, such as floods, heat waves, and droughts, that pose risks to the regions where Marley Spoon operates. These risks, if left unmanaged, can disrupt supply chains, affect ingredient availability, and lead to financial volatility. In 2022, Marley Spoon developed a Climate Risk Assessment (CRA) to evaluate the financial and operational impacts of physical climate risks in accordance with the TCFD framework. Our CRA assesses the likelihood and potential consequences of physical climate risks, such as water stress, drought, and extreme weather events, which can impact agricultural productivity and disrupt supply chain stability. This enables us to mitigate their impact proactively. To strengthen our risk management approach, the CRA is fully integrated into Marley Spoon's risk management framework and employs the same framework for assessing the likelihood and potential consequences of climate-related risks.

### Ongoing Climate Risk Monitoring and Adaptive Strategies

In 2024, we continued to prioritize climate risk monitoring and management, building on the foundation established in 2022 due to the dynamic nature of these events. Our ongoing efforts focus on tracking physical risks (e.g., water stress and drought) tied to the evolving regulatory landscape. Last year, as in the past, we worked closely with the operations team to ensure that our climate risk strategies remain robust and adaptable. Since 2022, we have continuously assessed and refined our Climate Risk Assessment (CRA) to identify and address vulnerabilities in our supply chain, particularly concerning our top globally sourced ingredients. This assessment has led to the development of adaptive strategies to mitigate risks, and these efforts remained a central part of our approach in 2024. Additionally, Marley Spoon acknowledges the constantly changing nature of risks related to climate and beyond. For this reason, we intend to expand our assessment to take into account other factors, including logistics and raw material risks, that could impact our supply chain resilience and sustainability. This holistic approach ensures our readiness to anticipate, mitigate, and adapt to emerging challenges.

### Physical risks

In 2022, in collaboration with the Sourcing team, we assessed the existing and future climate-related risks associated with each of our top ingredients that have a financial material impact and predicted how those risks could evolve over time. We evaluated the level of water stress linked to the identified top ingredient under the RCP8.5 scenario and the current drought conditions in specific regions. We used scientific data from the WRI<sup>16</sup>, IPCC<sup>17</sup>, The Northern Australia Climate Program (NACP), and the US Drought Monitor to determine the probability of these events occurring. Our evaluation revealed a low to medium risk profile for water stress under the RCP8.5 scenario and current drought conditions.

This assessment has ongoing implications in the long term, as climate change poses risks that extend beyond the immediate future. To improve our resilience, we are actively diversifying the origin of our raw materials, aiming to mitigate potential disruptions in the supply chain.

Assessing long-term supply chain risks is crucial, especially considering environmental challenges. Thus, regular monitoring and assessment of risks in our risk management framework, along with effective communication with stakeholders, are essential for navigating environmental challenges successfully.

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<sup>16</sup> World Resources Institute

<sup>17</sup> Intergovernmental Panel on Climate Change

**Customers affected by extreme weather events**

At Marley Spoon, our incident management process is conducted through an in-house tool designed to address and mitigate any disruptions to our operations caused by internal or external factors. Incidents are considered significant when impacting five customers or more simultaneously or when raising critical safety or website accessibility concerns. As part of this process, we also monitor extreme weather events that affect our customers financially and materially, covering the entire supply chain from harvest problems due to adverse weather conditions to the delivery of our boxes to customers' doorsteps. In 2024, weather-related events posed more disruptions than in the previous year, impacting our customers and operations. The number of customers affected by weather events increased from approximately 43,000 in 2023 to more than 120,000 in 2024. Extreme weather events, including Hurricanes Helene and Milton in the United States, as well as heavy rain and other severe conditions, accounted for 25% of the disruptions. The remaining 75% of events were related to disruptions in our inbound supply chain caused by external factors such as bad weather and poor crop conditions. Despite these challenges, we proactively addressed them by strategically adapting our contingency plans across our value chain through continuous monitoring and collaboration with our suppliers and operations team.

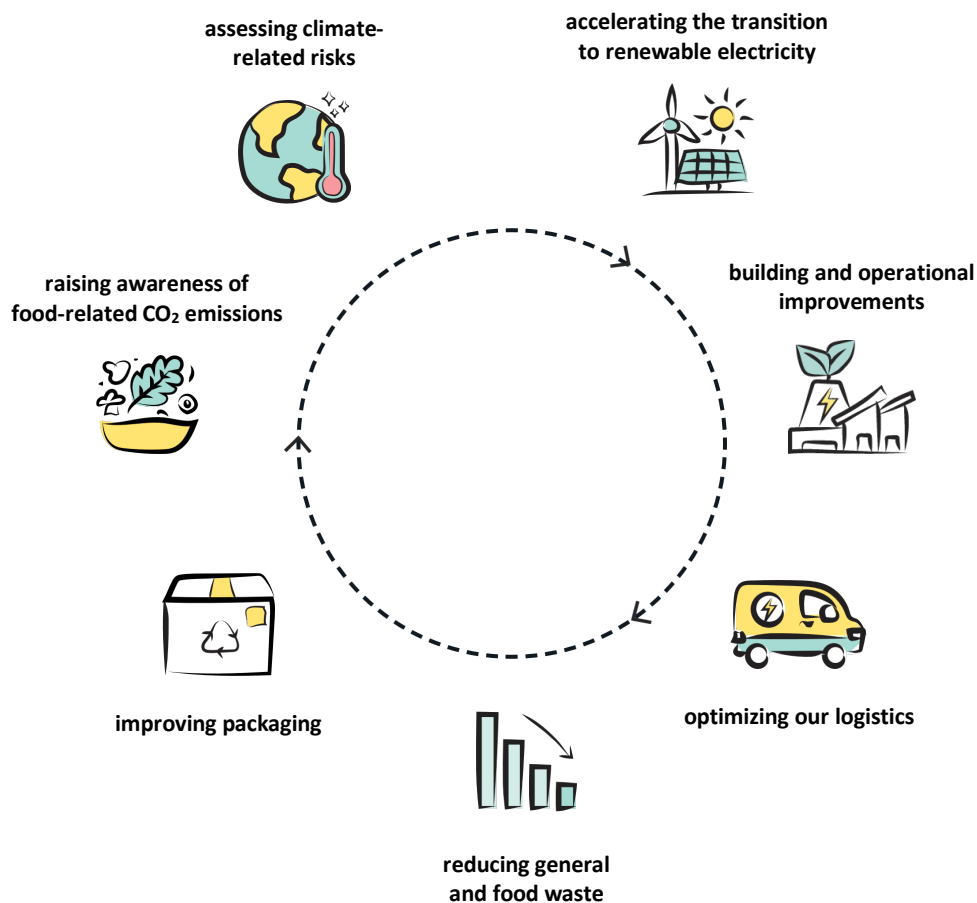


## 2. Reducing our footprint

Minimizing our footprint remains a key priority in our ongoing efforts to combat climate change. Building on the progress made in 2023, we have continued to drive meaningful reductions in emissions across our value chain throughout 2024.

In 2024, we remained focused on implementing innovative solutions to reduce our environmental impact while enhancing the resilience and sustainability of our global direct-to-consumer operations. The image below illustrates our key focus areas in 2024, showcasing the actions we are taking to reduce emissions and build a more sustainable business.

**These are our key focus areas and initiatives for reducing our carbon footprint:**



### Energy Efficiency

To reduce Scope 2 emissions, we aim to focus on optimizing energy consumption and implementing innovative solutions. The ongoing energy crisis, exacerbated by the conflict in Ukraine, has heightened the urgency for our European fulfillment center (FC) to prioritize efficiency measures. Since 2022, we have initiated an energy efficiency project aimed at reducing electricity consumption. This project has been a collaborative endeavor led by a dedicated team at Marley Spoon, including Site, Maintenance, and Project Managers, along with the Global Sustainability Manager, with guidance from The Carbon Zero Club and support from relevant suppliers and the landlord. By the end of 2024, we achieved a 16% reduction in electricity consumption compared to the previous financial year.<sup>18</sup>

<sup>18</sup> Considering only our Dutch fulfillment center



Nevertheless, we remain focused on continuously aiming to improve our energy efficiency and further reducing electricity consumption across our operations. Since 2023, we have introduced several key initiatives at our European FC to achieve these goals:

- LED lighting upgrade: Reduced lighting energy consumption by 43 MWh annually.
- Freezer temperature adjustment: Lowered from -21°C to -19°C for efficiency gains.
- Regular evaporator maintenance: Integrated into maintenance plans, saving 2,414 kWh monthly.
- Improved door management: Minimized temperature differences, enhancing energy efficiency.
- Reflective roof coating: Reduced condensation pressure, particularly beneficial in summer.
- Air leak repairs: Prevented temperature variations, improving cooling efficiency.
- Cooling system upgrade: Switched to electrical components, optimizing compressor efficiency.
- Main cabinet of the cooling system: Aiming for 2025, this initiative is expected to save around 30% of electricity.

Since 2023, our Portugal office has been located in a space managed by a sustainability-focused co-working provider with B Corp certification. This decision allowed us to transition to an office powered entirely by green electricity, complemented by rooftop solar panels. As for Australia, our Sydney FC is equipped with a usable 500kW rooftop solar photovoltaic (PV) system. In addition, the facility utilizes energy-efficient LED warehouse lighting and rainwater harvesting. In December 2022, a 99kW solar photovoltaic (PV) system was installed at our Melbourne fulfillment center, which became operational in January 2024. As a result, we achieved an 11% reduction in energy consumption from the grid compared to the last financial year, 2023. Finally, for our Perth fulfillment center, and as part of our ongoing commitment to reducing our environmental footprint, we aim to install solar panels in the future. These initiatives collectively reduce reliance on external energy sources, minimize environmental impact, and contribute to our broader sustainability goal by enhancing operational efficiency and long-term resilience.

### **Data centers and Google Workspace**

When choosing third-party providers for our data centers, environmental sustainability was one of the consideration points. Our data centers are powered by Microsoft Azure and Amazon Web Services (AWS), with both companies working towards ambitious sustainability targets. Microsoft is committed to achieving carbon negative by 2030<sup>19</sup>, while AWS aims to reach net-zero emissions by 2040.<sup>20</sup> The total carbon emissions from the servers of Amazon and Azure amount to 74.36 T CO<sub>2</sub>e. Additionally, we use Google Workplace - which includes collaborative tools such as Gmail, Drive, and Meet, making a significant part of our daily virtual operations with our stakeholders. In 2024, our Google Workplace activities generated a total of 1.87 T CO<sub>2</sub>e, a reduction of 4.6% compared with the previous financial year.

### **Renewable electricity**

In 2023, we sourced 84% of our electricity from renewable sources. In 2024, this percentage adjusted to 50%, primarily due to the divestment of our United States fulfillment centers, which had been operating entirely on renewable energy through RECs in the past. Additionally, our new 2024 acquired brand bistroMD and its 2 fulfillment centers, was only some months under Marley Spoons operational control in 2024, and we do not have renewable energy contracts or REC's in place for those. While we maintained existing agreements, the dynamic nature of the year, with several acquisitions and divestments, led to a need for additional renewable energy purchase agreements that were not secured at the scale required to offset these changes. Consequently, United States operations accounted for 99% of this global renewable electricity share drop, representing a 37% reduction in the total share of renewable electricity share for the United States compared to the previous financial year, leading to a notable increase in carbon emissions.

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<sup>19</sup><https://cdn-dynmedia-1.microsoft.com/is/content/microsoftcorp/microsoft/msc/documents/presentations/CSR/Microsoft-2024-Environmental-Sustainability-Report.pdf><https://azure.microsoft.com/en-us/explore/global-infrastructure/sustainability/>

<sup>20</sup> <https://sustainability.aboutamazon.com/climate-solutions#Net-zero%20carbon>





As a result of these challenges, we have made the decision to adjust our timeline for achieving 100% renewable electricity on Scope 2. While our goal to transition remains, we now anticipate reaching this milestone by 2027. This revised timeline allows us to stabilize our renewable energy strategy, adjust our past Corporate Carbon Footprint due to the organizational changes, mitigate the impact of divestments, and ensure that we can fully recover and progress toward our long-term sustainability goals.

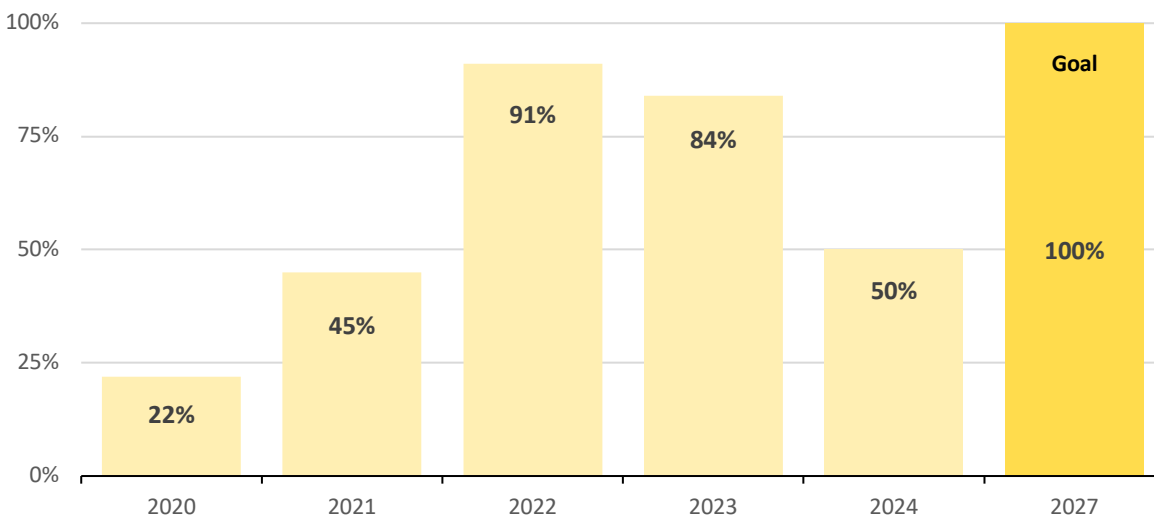
Despite this setback, we keep actively working to address these challenges, aiming to replace non-renewable contracts with green energy agreements, evaluating the potential installation of solar panels at more of our fulfillment centers, and exploring the purchase of renewable energy certificates (RECs) where renewable energy contracts are unavailable. These efforts will help us regain momentum in our renewable energy transition and move close to our goal.

**2/5 of our Fulfillment centers have solar panels installed**

**4/5 of our Fulfillment centers use LED lighting**

**5/5 of our Fulfillment centers use LED lighting in the cooling rooms**

**Our goal is to power our entire operations with 100% renewable electricity by 2027**



### Assessing our value chain

Understanding our carbon footprint means understanding the environmental impact of every stage of our value chain. At Marley Spoon, our value chain - spanning the sourcing of ingredients, packaging, logistics, and operational activities - forms the foundation of our Scope 3 carbon footprint. These two are intrinsically linked: every process, from farm to fork, contributes to the emissions that we measure, manage, and aim to reduce.









Our assessment captures emissions across the entire life cycle of our recipes, including ingredient sourcing, packaging products, and disposal, transportation from our suppliers to our fulfillment centers and then to our customers, and energy consumption in our fulfillment centers and offices.

We acknowledge that most of our emissions stem from Scope 3 activities, with food procurement alone accounting for 85% of our emissions, followed by outbound logistics at 5% and inbound logistics at 4%.

By focusing on the most impactful stages of our value chain, we aim to prioritize meaningful actions, such as collaborating with suppliers to adopt sustainable agricultural practices, transitioning to electric vehicles for last-mile delivery, and innovating with recyclable packaging solutions.

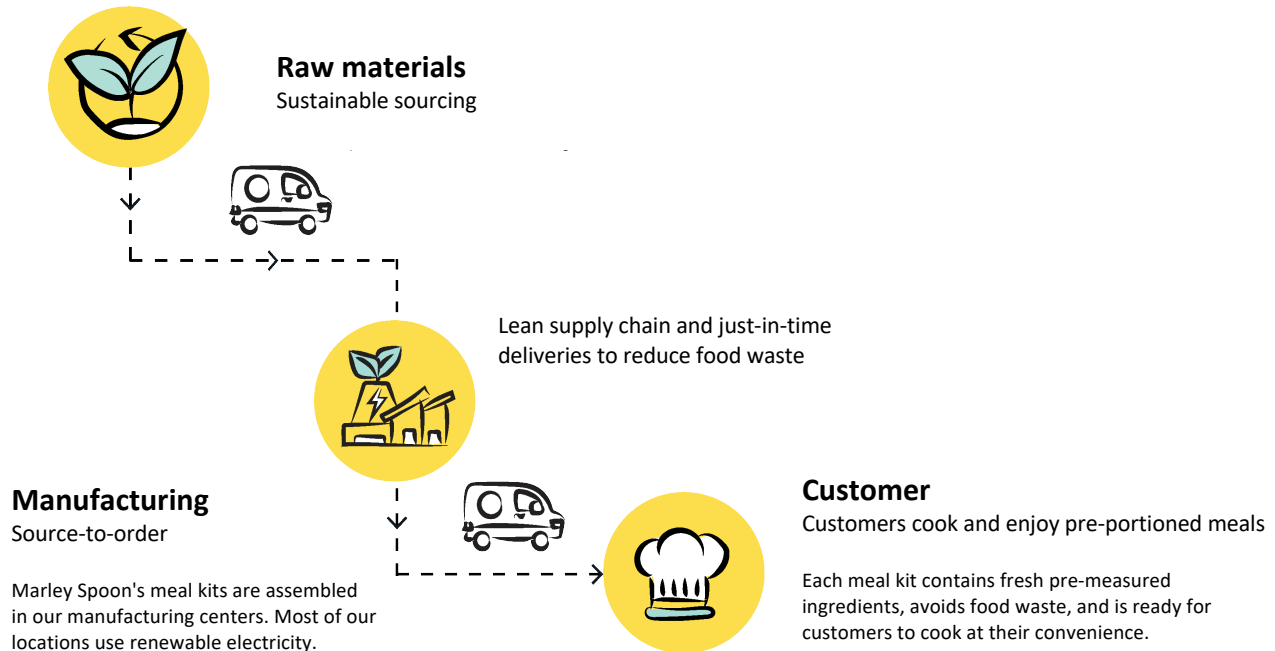


The table below provides a detailed breakdown of Scope 3 emissions by category and highlights the steps we are taking to reduce our carbon footprint. Through this approach, we ensure that our climate strategy reflects the interconnected nature of our value chain and drives impactful, data-driven reductions in emissions.

Scope 3 emissions by category	Description	Scope 3 percentage	Explanations and actions
	 Purchase of food	85%	<ul style="list-style-type: none"> <li>Climate tag for our recipes that encourages customers to choose low-carbon meals.</li> </ul>
	 Logistics outbound	5%	<ul style="list-style-type: none"> <li>In 2024, in the Netherlands, 61% of our orders were delivered via Rivelo. For last-mile delivery, we used our own electric vans and partnered with Tring Tring in Amsterdam, whose cargo bike deliveries helped avoid an estimated 15 tons of CO<sub>2</sub> emissions compared to diesel vans.</li> </ul>
	 Logistics inbound	4%	<ul style="list-style-type: none"> <li>We strive to keep our emissions low by working with regional suppliers and using seasonal ingredients whenever possible.</li> </ul>
	 Purchase of packaging	2%	<ul style="list-style-type: none"> <li>We have been able to increase the percentage of packaging that can be recycled or reused. We are also testing new materials that are more environmentally friendly.</li> </ul>
	 Employee commuting	2%	<ul style="list-style-type: none"> <li>Employee commuting emissions decreased by 34%, attributed to a significant reduction in team size following a partnership with FreshRealm, which assumed control of the facilities and integrated the affected employees.</li> </ul>
	 Waste	1%	<ul style="list-style-type: none"> <li>Our goal is to become Zero Waste by redirecting 90% of facility waste from landfills or incineration, with ongoing cross-functional management and improvement of waste streams tracked globally since 2022.</li> <li>In 2024, we reduced our carbon emissions associated with waste by 53%.</li> </ul>
	 Fuel and energy-related activities	0.01%	<ul style="list-style-type: none"> <li>Reductions will occur as we strive to reach 100% renewable electricity usage by 2027.</li> <li>We reduced our carbon emissions associated with fuel and energy-related activities by 43%.</li> </ul>
	 Business travel	0.3%	<ul style="list-style-type: none"> <li>We minimize business travel to the greatest extent possible, supported by our flexible work policy. Travel is only undertaken when deemed essential.</li> </ul>



## Meal kit supply chain



## Food emissions awareness

As part of our efforts to measure our carbon footprint, we use life-cycle assessment databases<sup>21</sup> to calculate the emissions associated with our recipes. These databases account for the equivalent greenhouse gas emissions of each ingredient throughout its life cycle, from cradle to grave — meaning from raw material extraction through production, transportation, consumption, and end-of-life disposal. However, our assessment considers emissions from key stages of the supply chain, including raw material sourcing, manufacturing, and transportation. **In 2024, we are delighted to announce that our average emission per meal delivered is 2.23 kg CO<sub>2</sub>e<sup>22</sup>**, a figure lower than the average of 5.17 kg CO<sub>2</sub>e per person reported by WWF research<sup>23</sup> and other meal kit businesses in the market. This comprehensive calculation considers the sum of products from all recipes sold, including the protein type, respective emissions, and market share.

**According to the Paris Agreement, the UN, and WWF, to meet the IPCC target of 1.5°C, a climate-friendly meal should be equal to or lower than 0.5 kg CO<sub>2</sub>e. To align our commitment to reducing our food emissions with the 1.5°C IPCC target, we introduced a climate-friendly tag on our meals that have a carbon footprint of between 0.1 and 0.5 kg CO<sub>2</sub>e per person since 2022. Our 0.5 kg CO<sub>2</sub>e climate-friendly meals aim to inform customers which recipes are the most sustainable and empower them to make more conscious decisions.**

At the end of 2022, **we launched our climate-friendly meals with a capped carbon footprint of 0.5 kg CO<sub>2</sub>e**, a collaborative effort from teams across Digital, Analytics, Brand, Culinary, and Sustainability. All teams worked together to bring this tag to life for our customers. To start with this project, we have assessed our food items' product carbon footprint (PCF) through a life-cycle assessment food database used in the agriculture and food sector. This process involved matching each ingredient into standard CO<sub>2</sub>e equivalents per kilogram of product.

<sup>21</sup> Databases from Agribalyse and Eaternity

<sup>22</sup> Average total CO<sub>2</sub> emissions per meal sold in 2024 weighted by market

<sup>23</sup> [https://www.wwf.org.uk/sites/default/files/2018-03/Food\\_in\\_a\\_warming\\_world\\_report.PDF](https://www.wwf.org.uk/sites/default/files/2018-03/Food_in_a_warming_world_report.PDF)



We then deployed this information on our Enterprise Resource Planning (ERP) system and developed an algorithm to calculate the emissions per meal, allowing us to assess it at the menu level. After evaluating over 30,000 recipes, we have gained a deeper understanding of which food categories have the most impact on our overall carbon footprint. The 0.5 kg CO<sub>2</sub>e cap serves as a reminder of our commitment to reducing Scope 3 emissions and allows us to increase the share of climate-friendly meals on our menu.

### **Optimizing logistics**

As part of our broader commitment to reducing our footprint, we continuously seek ways to enhance the efficiency and sustainability of our logistics operations. Through our made-to-order lean supply chain model with Marley Spoon and Dinnerly, we aim to foster an eco-friendlier supply chain by minimizing food waste and optimizing transportation routes. These efforts seek to reduce the number of trips required and lower carbon emissions.

To further improve the sustainability of our logistics, we have expanded our efforts to reduce emissions from last-mile deliveries. The Netherlands has been at the forefront of our efforts in sustainable last-mile logistics, where we have sought to integrate more environmentally friendly vehicles, contributing to a reduction in carbon emissions during transportation. We aim to continue expanding our fleet with more sustainable vehicles in this region, reinforcing our commitment to reducing carbon emissions in last-mile deliveries.

### **Rivelo**

A key initiative in our sustainability strategy is Rivelo, our in-house logistics service, designed to optimize delivery routes and integrate electric vehicles wherever feasible. Rivelo operates a fully chilled network in the Netherlands and collaborates with five small-scale third-party last-mile logistics service providers (Local Heroes). In 2024, approximately 120,000 (representing 61% of our orders in the Netherlands) were made with Rivelo. Among these, 4,810 were completed using our own electric van, while 27,000 were facilitated by our partner, Tring Tring, which specializes in cargo bike deliveries in Amsterdam. Our collaboration with Tring Tring is estimated to have resulted in a 15-ton CO<sub>2</sub> emissions reduction when compared to traditional diesel vans.



## Marley Spoon data 2024

Amount of cargo bike routes:

**2,729**

Amount of stops delivered by cargo Bike:

**27,500**

KG CO2 emission saved:

**15,000**



Logistics is essential for driving efficiency and sustainability in our business, along with investing in data-driven customer service and smart automation.

### Looking ahead

As a company with a significant influence over our logistics operations, we recognize our responsibility to drive meaningful change in reducing emissions and improving efficiency. The logistics sector remains a key contributor to our overall environmental footprint, and we are committed to leveraging our position to implement sustainable practices that align with our broader decarbonization strategy.



To achieve this, we will continue integrating advanced analytics to optimize route planning, reduce transportation emissions, and enhance overall efficiency. Additionally, we will strengthen our partnerships with third-party logistics providers that prioritize emissions reduction and actively transition to renewable energy solutions. Recognizing the ongoing reliance on fossil fuels in the logistics sector, we acknowledge the urgency of accelerating this transition.

Looking ahead, we will explore further investments in alternative delivery methods, such as expanding our use of electric vehicles and carbon bikes, while evaluating the feasibility of other low-emissions transport solutions. In 2025, we aim to further expand our sustainability initiatives by:

- Exploring opportunities to increase cargo bike deliveries by approximately 150 additional orders in three new cities: The Hague, Rotterdam, and Haarlem.
- Assessing the feasibility of extending electric van operations to three additional days per week, in our fulfillment center in the Netherlands.
- Enhancing supplier pick-up frequency using our electric van in our fulfillment center in the Netherlands, with the objective of fostering a more sustainable supply chain beyond last-mile delivery.
- Relocating Melbourne box production back to Melbourne, reducing the line haul of 3,500–4,000 boxes per week from Sydney to Melbourne, and cutting transportation-related emissions.

By continuously assessing and adapting our logistics strategy, we aim to mitigate our environmental impact by maintaining a resilient and efficient supply chain.

#### **Carbon offsetting**

From 2017 until 2023, we have supported carbon offsetting initiatives through ClimatePartner, contributing to a diverse range of projects aimed at mitigating climate change. During this period, we successfully offset a total of 70,906.635 tons of CO<sub>2</sub>e emissions.<sup>24</sup>

Our investments spanned a variety of impactful initiatives, including programs that promoted efficient cooking methods in Nigerian and Zambian householders, enhanced renewable energy production in Turkey to reduce reliance on fossil fuels, and supported forest restoration efforts in Borneo, Indonesia, while also improving community health through initiatives such as water filtration and medical care programs. Each of these projects was rigorously certified and audited to meet VCS or Gold Standard requirements, ensuring their effectiveness and credibility. However, in 2023, we made a strategic decision to shift our focus from carbon-offsetting investments to direct carbon reductions within our value chain. This change reflects our commitment to a more sustainable and impactful approach to climate action.

## **3. Managing our resources**

In 2024, Marley Spoon navigated a landscape marked by significant macroeconomic challenges, inflation, and ongoing geopolitical instability. These factors contributed to extended lead times in our supply chains and escalating costs of raw materials. However, amidst these hurdles, Marley Spoon has unwaveringly upheld its commitment to sustainability and the cultivation of a lean supply chain.

Throughout the year, we have proactively managed our resources with a keen focus on responsibility and sustainability. This includes enhancing our packaging solutions and minimizing material and food waste. These efforts underscore our dedication to continuous evaluation and improvement in every aspect of our operations.

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<sup>24</sup> Sum of total carbon emissions offset through ClimatePartner (more information read here)





## Improving packaging

At Marley Spoon, we understand the critical balance between sustainable packaging and ensuring the safety, freshness, and quality of our ingredients throughout the supply chain. Our packaging improvements are carefully designed with environmental sustainability in mind while also aiming to extend shelf life, minimize spoilage, and reduce waste.

We introduced new packaging solutions made from fully renewable materials designed to be recycled or reused. Our commitment to sustainability is evident in the significant increase in the percentage of recyclable or reusable packaging materials we purchase, which has now reached 98% (up from 85% last year) across all our operating countries.<sup>25</sup>

As we continue this journey, we remain resolute in our commitment to meeting both the European Union and Australian targets, aiming for 100% reusable, recyclable, or compostable packaging by 2025 and 2030, respectively.

**We are committed to continuing our efforts to develop more sustainable packaging, especially the exclusive Marley Spoon packaging while working more closely with our food vendors to support them in reducing the environmental impact of their food packaging.**

Percentage of own total purchased packaging weight being reusable or recyclable<sup>26</sup>

**98%**

At Marley Spoon, 98% of all packaging purchased in 2024, by weight, is either reusable or recyclable.<sup>27</sup>

### 2024 Packaging achievements

#### Sustainable Packaging Solutions: Transitioning to Paper-Based Materials in Europe

At Marley Spoon, we are dedicated to innovating our packaging practices to align with our sustainability goals. In 2024, we made a significant leap by focusing on sustainable packaging solutions for grain packaging. Through rigorous testing and phased implementation, we've introduced paper-based materials aimed at reducing our environmental footprint. This initiative involved comprehensive adjustments to packaging design and supply chain processes across our European operations, ensuring seamless integration with our sustainability strategy. By prioritizing these sustainable materials, we are not only enhancing our environmental profile but also reinforcing our broader commitment to sustainable practices across the supply chain.

#### Reducing Carbon Footprint in Shipping: Dry Ice Alternatives in the United States

In the United States, Marley Spoon has taken a proactive step in reducing the use of dry ice for shipping our Ready-to-Heat (RTH) meals under the bistroMD brand. By leveraging the SaaS tool Keep it Cool and refining our planning processes, we have optimized shipping methods to minimize the environmental impact of dry ice. This move not only reduces our carbon footprint but also enhances operational efficiency, demonstrating our ongoing commitment to sustainable practices in both our supply chain and delivery processes.

<sup>25</sup> The calculation is based on the total weight of all packaging materials we purchased being reusable and recyclable post-consumer, excluding Chefgood in Australia and the United States. All packaging purchased is not only for packaging that we ship to customers but also for use within our operations, excluding ice weight.

<sup>26</sup> Non-food packaging and re-packaged food from our fulfillment centers used for, Dinnerly and Marley Spoon boxes shipped

<sup>27</sup> Total purchased packaging divided by sales orders of Marley Spoon and Dinnerly, excluding Chefgood for both 2023 and 2024, as well as the United States for 2024.



### **Eco-Friendly Ice Packs in Europe: Reducing Waste and Enhancing Sustainability**

Since 2020, Marley Spoon has been focused on reducing unnecessary packaging and exploring more sustainable alternatives. We began trialing environmentally friendly ice packs, such as water-based options, in place of traditional gel packs in our meal boxes. This marked the beginning of a transformative shift in our packaging strategy. In 2023, we successfully implemented water ice packs across Europe, significantly reducing the environmental impact of our packaging. Unlike gel packs, which often contain microplastics and pose significant environmental risks when disposed of, our water-based ice packs offer a much safer and more sustainable solution. Building on this progress, in 2024, we eliminated plastic from all cooling pouches in Europe, avoiding the use of more than 2.7 tons of plastic waste—a significant step forward in our commitment to sustainable packaging.

### **New Packaging Experience: Pushing the Boundaries of Sustainability**

As we look towards a greener future, 2024 marks an exciting phase in our sustainable packaging journey. We are making bold strides in Australia by transitioning to eco-friendly insulation bags and exploring innovative paper-based packaging solutions for repacked items. Additionally, we are testing alternative ice packs in Australia and working to manufacture these ice packs in-house at our fulfillment centers, reducing tertiary packaging and contributing to lower CO<sub>2</sub> emissions in our inbound logistics. We're not merely testing concepts – we're committed to implementing practical, sustainable alternatives that have a lasting impact. Additionally, we're exploring the use of 100% recycled materials for our Chefgood sleeves, ensuring that every aspect of our packaging aligns with our sustainability goals.

In Europe, our focus on increasing recyclability is taking center stage. We are actively testing Mono-PP materials for repacked items across our packaging operations. By enhancing recyclability, we are making significant strides in reducing waste and further lowering our environmental impact.

These initiatives are a testament to our unwavering commitment to exceeding sustainability expectations. As we continue to innovate and refine our packaging strategies, we remain focused on creating a positive environmental impact, both now and in the future.

### **Packaging: Protecting Quality, Reducing Waste, and Ensuring Safety**

At Marley Spoon, our packaging portfolio plays a critical role in maintaining the quality and safety of our products, ensuring they reach our customers in the best possible condition. Designed to protect against external damage, moisture, and extreme temperatures, our packaging helps preserve freshness and extends product shelf life. By minimizing food waste, we significantly reduce our carbon footprint, making a positive impact on the environment.

Beyond protection, our packaging acts as a safeguard against contamination and spoilage, ensuring that each meal arrives safe and ready to enjoy. It also provides our customers with essential information, from nutritional facts to important usage instructions, helping them make informed choices while reinforcing our commitment to transparency. Through thoughtful, sustainable packaging, we deliver quality, safety, and a positive environmental impact all in one box.



## Our packaging portfolio

Since 2020, we have assessed the carbon footprint, post-consumer reusability and recyclability, and the overall weight of all non-food packaging materials such as cardboard boxes, ice packs, insulated bags, and liners, as well as repackaged food from our fulfillment centers.

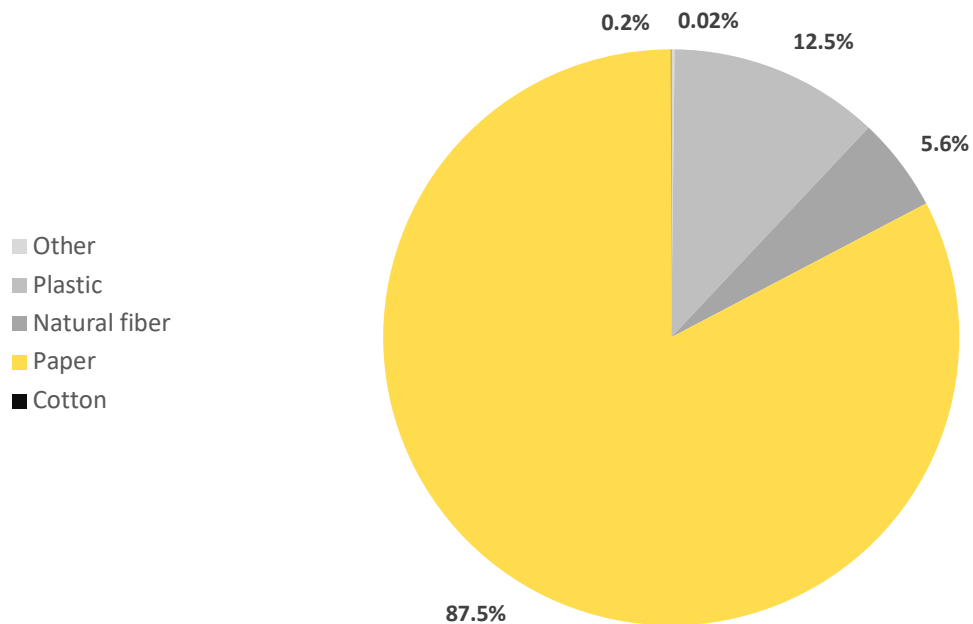
### Purchased packaging per box kg

Market	2024	2023	2022	Change vs. prior year in %
Australia	0.43	0.43	0.51	(13)
Europe	0.95	0.75	0.88	(11)
United States	N/A	1.04	1.07	(-)
<b>Global</b>	<b>0.55</b>	<b>0.76</b>	<b>0.80</b>	<b>(35)</b>

### What kind of material is in our portfolio?

Most of our packaging materials, 88%, are non-plastic. Paper makes up 87.5% of the total, and it is 100% recyclable.<sup>28</sup> As a result of our changes in the cooling sections, we increased paper usage and decreased plastic usage compared to the previous year.

### The chart below shows the global share by category that we purchased in 2024



All of our cardboard materials are sourced domestically, with our European supply being FSC-certified. This certification ensures that our materials come from responsibly managed forests, supporting environmental protection and sustainable sourcing practices.

<sup>28</sup> Total purchased packaging of Marley Spoon and Dinnerly excluding Chefgood and the United States



### Optimizing Ice Usage: Innovation and Expertise in Action

At Marley Spoon, we've developed a cutting-edge ice algorithm to optimize the use of ice packs, ensuring that our products remain fresh while minimizing waste. This algorithm takes into account a variety of factors, such as transport duration, outside temperature, and the composition of the ingredients being delivered. Considering these elements, allows us to tailor the ice quantities for different types of shipments, supply chain lengths, and cooling pouch designs, ultimately reducing excess use of ice.

### Management and reduction of waste and food waste

An estimated one-fifth of food produced for human consumption is lost or wasted globally. Food loss and waste represent an estimated 10% of global greenhouse gas emissions.<sup>29</sup> As mentioned, one of the main reasons our founder started this company was that he believed meal kits are a more sustainable option compared to buying food from grocery stores due to the avoidance of food waste. Fighting food waste is at the Company's core. Our service provides our customers with perfectly portioned meals, so they have all they need at home to cook the recipes and nothing extra, which leads to little to zero food waste at home. We take food waste very seriously and work cross-functionally with all teams to reduce the food waste our operations produce. In that way, we are doing our part in contributing to the UN SDG #12 - Responsible Consumption and Production. Reducing food waste at the retail and consumer level, as well as substantially reducing waste through prevention, reduction, recycling, and reuse, are some of the main areas that contribute to the goal of the UN.<sup>30</sup>

**Our goal is to become Zero Waste, meaning 90% of the waste produced from our facilities is redirected from landfills or incineration.** To better understand our waste streams and how we can more accurately dispose of our materials, we review, manage, and improve them directly in our fulfillment centers and offices on a cross-functional level. We have started tracking our waste diversion rate globally since 2022. A diversion rate measures the percentage of waste that is not sent to landfills or incineration.

So, at Marley Spoon, we focus on reducing food waste and waste in general. Our guiding principles for both our waste and food waste management strategy are divided into three areas: **reduce, reuse, or donate, and divert from landfills and incineration.**

Marley Spoon food waste and donation	2024 <sup>31</sup>	2023 <sup>31</sup>	2022 <sup>31</sup>	2023 <sup>32</sup>	2022 <sup>32</sup>
Total waste and food waste disposed <sup>33</sup>	563 tons	503 tons	469 tons	1048 tons	1472 tons
Total non-food waste diverted from disposal <sup>34</sup>	390 tons	483 tons	436 tons	1813 tons	2167 tons
Food donated	153 tons	278 tons	408 tons	333 tons	549 tons
Total donation diversion rate	13%	21%	9%	10%	13%
Food waste diverted from disposal <sup>35</sup>	53 tons	78 tons	25 tons	224 tons	147 tons
Total food waste diversion rate from disposal	5%	6%	2%	7%	3%
Total waste and food waste diversion rate from disposal	51%	63%	65%	69%	66%

<sup>29</sup> <https://www.wfp.org/stories/5-facts-about-food-waste-and-hunger>

<sup>30</sup> <https://www.un.org/sustainabledevelopment/sustainable-consumption-production/>

<sup>31</sup> Excluding US based manufacturing facilities and offices

<sup>32</sup> Including US based manufacturing facilities and offices

<sup>33</sup> Landfill or incineration

<sup>34</sup> Recycling of cardboard/paper, Co-Mingle/mixed Recycling, Recycled Plastic and/or Construction and Demolition Waste

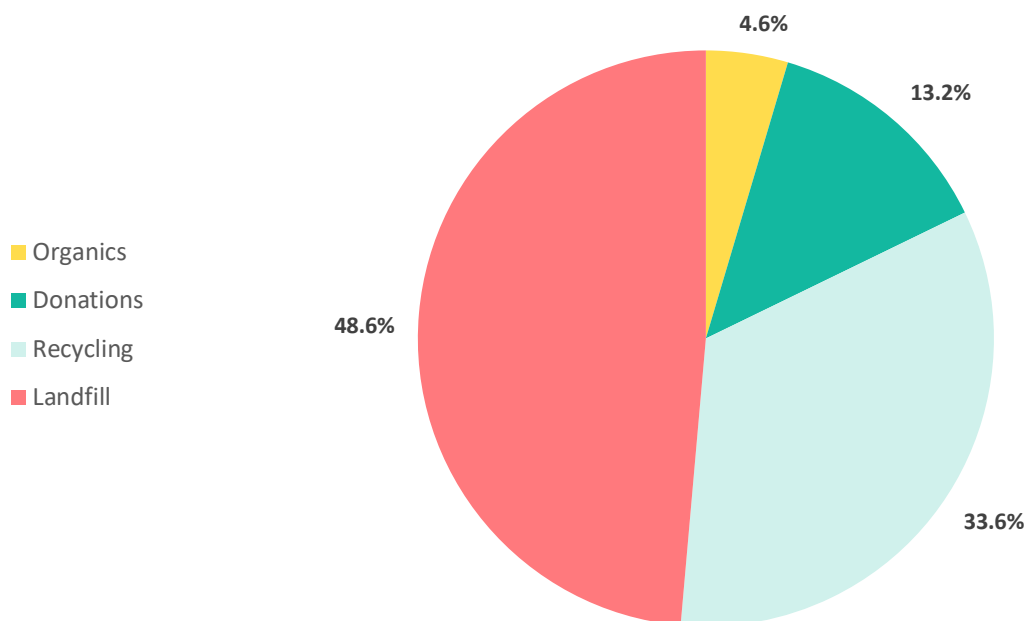
<sup>35</sup> Composting, anaerobic digestion, application or others



In 2024, we entered a strategic Asset Light partnership with FreshRealm, who now handles all US-based fulfillment centers for our three US-based brands—Martha and Marley Spoon, Dinnerly, and bistroMD. These changes involved the transition of fulfillment facilities, directly affecting waste management data and its comparability. As a result, our waste management reporting now excludes US operations in 2024, allowing for a more accurate assessment of performance across our remaining fulfillment centers. As these operational changes took place throughout 2024, we aim to conduct necessary adjustments and recalculations of our past GHG emissions during the financial year of 2025, ensuring alignment with the GHG Protocol. This will include adjustments to our baseline year, to reflect the structural changes in our operations, ensuring a clearer, more consistent year-over-year comparison.

The total waste and food waste diversion rate in non-US operations declined compared to 2023. A decrease in food donations significantly impacted diversion rates, while reductions in recycling waste processing, further contributed to the decline. Although total waste generation decreased overall, these challenges led to a higher proportion of waste being directed to landfills, negatively impacting overall diversion performance. To address these challenges, Marley Spoon will aim to reinforce food recovery efforts, optimize waste separation processes, and ensure recyclability solutions are in place for all waste streams, including organic waste, plastics, and other materials.

#### 2024 Waste Diversion Rate (in %) – all without offices<sup>36</sup>



#### Food waste

Our Company's business model is a good way to reduce the amount of food wasted at home. ReFED, a well-recognized nonprofit dedicated to ending food loss and waste in the United States, promoted meal kits as a solution to curb consumer waste.<sup>37</sup> Since this is such a strong pillar for our Company, we want as little food wasted within our operations as possible.

<sup>36</sup> Excluding US based manufacturing facilities and offices

<sup>37</sup> <https://insights-engine.refed.org/solution-database/meal-kits>



**Our strategy to reduce Food Waste** is centered on intelligent menu planning. In 2024, our food waste percentage was 1%<sup>38</sup>. We mitigate waste by accurately predicting customer preferences and aligning purchasing forecasts accordingly. Additionally, we design our recipes to incorporate ingredients at risk of being wasted, further optimizing resource utilization.

**Reuse or Donate - Food that cannot reach our boxes finds its way into hungry bellies.**

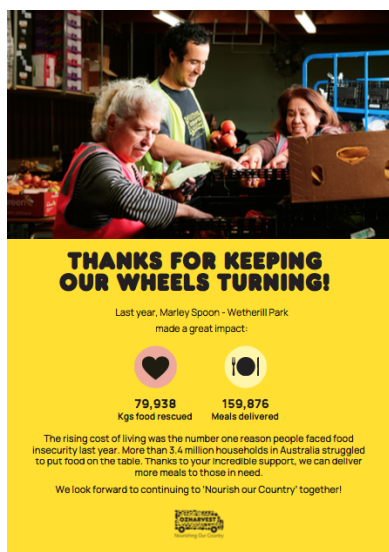
That's why we either donate the products to our team members or a local non-profit organization near our fulfillment centers.

**We are involved with many local nonprofit organizations, and last year alone, we donated around 153,000 kilograms of food.**

All rescued food from our fulfillment centers is inspected prior to being handed off to a third party to ensure it meets quality and safety standards. Below are a few examples of the different organizations that received some of our excess food at our different locations.

**Europe** - Our Dutch fulfillment center contributes excess food to Instock, which is a social enterprise that rescues food from farmers and companies like ours. Products are picked up weekly from our fulfillment center and sold at a discount to local restaurants and caterers to ensure the food is being used. Other food of ours that cannot be resold is given to the Salvation Army, which cooks meals with donated food or distributes the food to people who are not able to buy food.

**Australia** - We support Ozharvest's mission of reducing food waste by donating our food leftovers to them so they can redistribute the resources to the food insecure in the surrounding areas. All three of our Australian fulfillment centers work with this 'yellow army' of volunteers.



## Waste

As mentioned before, we do not only focus on reducing food waste as much as possible; we also manage other waste sources as best as possible. We follow several principles to manage and improve the waste streams in our fulfillment centers. Firstly, we ensure that we have adequate tools and equipment for the various waste sources, from different color-coded waste bins and balers to press large amounts of waste like cardboard, plastic, or tins. Secondly, a lean deployment of all bins ensures they are located at the correct place within our facilities and can be transported most efficiently. Proper training, Standard Operating Procedures (SOPs), and signs are other important areas, so all staff members know how to handle which type of waste in the best possible way. Lastly, controls are in place to ensure that the waste management system is followed, with correction and improvement steps if necessary.

<sup>38</sup> Total amount of food sent to landfills or incinerators compared to the total amount of food purchased for operations across all markets (calculated by purchase value).





## Recycling

Cardboard makes up a large part of our operations, primarily due to how we receive our product. All of our facilities globally are equipped with cardboard waste streams. In all of our Australian facilities, we have co-mingled waste recycling bins for plastic bottles/containers, cans, or glass. We aim for no single-use items within our operations and avoid those by transitioning to multi-use pieces to prevent more waste than necessary. An example of one of these items would be our crates. These crates are washed and sanitized after carrying different products to avoid cross-contamination and eliminate the need for cardboard in many of our operations.

**We aim to set up organic recycling at all of our locations and are proud that 4 of our 5 locations<sup>39</sup> have organic recycling, and we can give a second life for any uneaten food. For any inedible product, we aim to have it turned into nutrient-rich compost or renewable energy.**

### Waste diversion rate improvement by 7% in our European facility

In 2024, our European facility team members focused especially on our waste management strategy principles, reusing or donating and diverting as much waste in the correct way as possible from landfill and incineration through internal training and controls. Our waste diversion rate increased from 80% in 2023 to an impressive 87%, which represents a 7 % improvement year over year. In 2025, the European team will continue to focus on a recycling waste stream for mono foil in our Dutch facility.

### CHEP Australia Partnership to increase reusability

In partnership with CHEP Australia, we actively share and reuse packaging resources, including Timber Pallets, Reusable Plastic Containers (RPCs), and Folding Bins. Our efforts over the 12 months ending December 2024 resulted in significant environmental savings:

- 1,256 tonnes of solid waste avoided—equivalent to 11,508 wheelie bins (240L).
- 31,660 kilolitres of water were saved.
- 5,226 tonnes of CO<sub>2</sub>e emissions prevented—comparable to planting 7,842 trees.

## 4. Responsible sourcing

Through our meal kit and Ready-to-Heat brands, we sent out more than 45 million meals last year - fresh, tasty, and high-quality ingredients for our customers are most important to us. Therefore, we carefully select our suppliers and expect them and all of our partners to act according to the core values, ethical standards, and policies outlined in our Marley Spoon SE's code of conduct. Our goal for responsible sourcing is to build strong, long-term relationships with suppliers while favoring those who actively manage their environmental and social impact and strive to source from sustainable agriculture, fisheries, manufacturing, and animal farming.

In 2024, the cost and availability of ingredients and other important resources continued to be severely affected by various factors, accelerated by the war in Ukraine from 2022 and the resulting higher energy costs and inflation in many parts of the world. Global warming has impacted our business, especially the record heat waves, droughts, and wildfires in the United States and Europe. We are working closely with our suppliers to be better prepared in this challenging landscape and to diversify through alternative offers.

### Creating a transparent and sustainable supply chain

We strive to build a transparent and sustainable supply chain at Marley Spoon. By collaborating closely with our suppliers, we believe we can ensure that our goods are sourced more sustainably. We use a global vendor portal to collect and manage information from our vendors. Next to our supplier onboarding questionnaires, we collect various quality and safety metrics and requirements from our supplier, as well as product specifications and certifications like MSC (Marine Stewardship Council), ASC (Aquaculture Stewardship Council), GAP (Good Agricultural Practices), and others.

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<sup>39</sup> Fulfillment center numbers on 31.12.24, incl. two in Melbourne, otherwise one in Sydney, Perth and one in the Netherlands



## Animal Welfare and Better Chicken Commitment

Delivering high-quality proteins to our customers plays a significant role for us. We work closely with the suppliers from which we source traditional animal proteins to ensure adherence to high animal welfare standards and support improvements within livestock farming. We are also diversifying our range of proteins, including vegetarian and plant-based alternatives, to make it easier for our customers to choose from a wide range and more sustainable options. Another critical area is understanding the emission concerning protein and collaborating with suppliers and consumers to reduce Scope 3 emissions.

### Poultry - Better Chicken Commitment

In 2020, we committed to improving chicken welfare. For our meal kit brands, we aligned with both the Better Chicken Commitment (BCC) and the European Chicken Commitment (ECC), policies based on science and supported by numerous animal welfare organizations. Targets include specific standards for stocking density, litter quality, lighting, environmental enrichments, controlled atmosphere stunning, and higher-welfare breeds, and we aim to verify compliance through third-party auditing.

To reach this commitment, we collaborate with Compassion in World Farming<sup>40</sup>, a global animal welfare organization, to drive progress toward achieving these commitments. We also tracked our suppliers' progress in compliance with the Better/ European Chicken Commitment (BCC/ECC) standards globally.

In 2024, we continued to face many macro challenges within our supply chain, originating in the Ukraine crisis, leading to higher food and energy costs. As a Company, we must ensure that our orders are fulfilled while at the same time controlling our costs and ensuring the sustainability of our business. Despite the challenges, we also worked on increasing the quality of our products throughout the year and offering more variety to our customers. Below, we highlight some of the changes in our poultry offering that occurred in 2024.

- **Europe:** We are very proud to have given our customers the choice to upgrade the chicken to an organic SKAL-certified product in some of our recipes. In 2024, we increased the organic chicken offering, so that customers can upgrade to an organic SKAL certificate product in even more recipes.
- **United States:** As described, we entered a strategic partnership with FreshRealm to manufacture our boxes and procure ingredients. In 2024, we focused on the transition of all our brands' operations to the United States. We developed a US Better Chicken Commitment Roadmap for the BCC in 2023 and aim to continue working on this together with FreshRealm in the future.
- **Australia:** The poultry that we source is from a privately owned company called Baiada Poultry, which has been in business for over 80 years. Marley Spoon has been associated with Baiada for close to 10 years, and we purchase the Lilydale brand, which is Free Range and is audited regularly by FREPA. Baiada never compromises on quality and adheres to all food standards. They utilize all their wastewater by treating this within irrigation farms onsite and reusing it within the sites or providing water to the community. Baiada has also committed to 50% carbon reduction by 2030 and diverting 100% of waste from landfills by 2030. Baiada is the most advanced supplier in Australia, offering atmosphere gas stunning instead of the traditional electrical stunning method, which is more humane and less aggressive for chickens.

### Organic meat options for our customers in Europe

In 2023, we introduced additional recipe customization features for our customers, as one of our key focus areas is to fulfill as many customers' wishes as possible and increase the choices for our customers. We enabled our customers to swap or upgrade specific ingredients in the recipes. In Europe, our customers could elevate their protein selection with organic meat in certain recipes as an alternative to our current offering, and they were able to upgrade to organic options for certain beef, poultry, and pork products.

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<sup>40</sup> [www.ciwf.com](http://www.ciwf.com)



## Sustainable and seasonal sourcing

### Fish

Fish stocks around the world are under increasing strain from overfishing. We are committed to responsibility and sustainability in sourcing fish and seafood products for our meal kit boxes. We aim to source all our fish and seafood products from responsibly managed fisheries and aquaculture, which have a minimal impact on the wider marine environment and are certified through recognized organizations like Marine Stewardship Council (MSC), Aquaculture Stewardship Council (ASC), Best Aquaculture Practices (BAP) or equivalent.

**In 2024, 100% of the raw fish and seafood we purchased for our meal kits in Europe and Australia was certified through the MSC and ASC labels.**

Since 2023, we have provided our customers with the option to upgrade their fish and seafood proteins in certain recipes for Marley Spoon and Dinnerly. In Australia, we offered Blue Mussels from South Australia, and Bluefin Tuna from Port Lincoln for the Australian market in 2024.

### Local and seasonal sourcing

Since our menus change weekly, we aim to always offer the most seasonal ingredients in our recipes. Our dedicated recipe developers and Sourcing teams are in constant communication to guarantee our offerings are as seasonal as possible. Sourcing locally is also very important for us. Our "Australia First" policy aims to increase the percentage of ingredients sourced in Australia. In 2023, 74% of our ingredients for Marley Spoon and Dinnerly recipes came from Australia. We are actively working to increase this percentage year over year by switching to Australian-made/grown products and working with Australian-based companies.

### Palm oil

Palm oil has a reputation for contributing to deforestation in the global south and endangering communities and wildlife. However, it is still found in countless products as it is the most versatile oil grown and has the highest yield compared to rapeseed, sunflower, or coconut oil. Therefore, we aim to source ingredients that contain palm oil, where the palm oil is Roundtable on Sustainable Palm Oil (RSPO)<sup>41</sup> certified or choose alternative products without palm oil.

**In 2023, 100% of our purchased products and ingredients within our Marley Spoon and Dinnerly recipes containing palm (kernel) oil in Australia and Europe came from Roundtable on Sustainable Palm Oil (RSPO) certified sources.**

### 100% organic and cage-free whole-shell eggs in Europe

Our whole-shell eggs for the European market are organic and local to our fulfillment center in the Netherlands. We ship them in a carton box that is easy to recycle and sturdy enough to arrive undamaged to our customers. To support the local job market, community members with disabilities are employed to help repack the cartons. The eggs come from our cooperation with the organic farmers of Biomeerwaarde. We do not offer whole-shell eggs in the United States and Australian markets.

### Vertical Farming

Climate change, marked by extreme weather events and rising temperatures, is already disrupting food supply chains and food security, with these challenges expected to escalate. To ensure long-term resilience, agriculture and food systems must adapt by embracing innovation, improving efficiency in production and processing, and reducing food waste and water usage.<sup>42</sup>

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<sup>41</sup> <https://rspo.org/why-sustainable-palm-oil/>

<sup>42</sup> <https://www.ipcc.ch/srccl/chapter/chapter-5/>



In Australia, we have partnered with Phyllome<sup>43</sup>, a leader in modular, tech-enabled systems for indoor, short-run production of leafy greens. Since 2024, we've been sending baby spinach grown at their facility to our customers from our Sydney FC. Their vertical farming approach optimizes space while minimizing environmental impact through water and fertilizer recycling, along with the elimination of pesticides. The result is not just a more sustainable product, but one that has been independently verified to contain up to six times more nutrients than traditionally grown spinach, with enhanced flavonoid content for improved taste.

This collaboration enables us to offer more stable pricing and quality, unaffected by extreme weather events, and supports our efforts to mitigate the negative effects of climate change on our supply chain.

### **Meat-free options**

14.5% of the worldwide greenhouse gas emissions come from meat production<sup>44</sup>. A single action an individual can do to reduce their carbon footprint is to reduce the amount of meat they consume. We want to give our customers that option and entice them with fun new ways to make their meatless meals even easier. How can we help our customers make more environmentally conscious decisions and diversify our protein range? Increase and diversify our offerings. We expanded our menu this year and increased the number of meals that are either vegan or vegetarian in all regions for all our meal kit brands. Since 2023, we are very proud to have introduced additional recipe customization features for our customers, and they can now easily swap their proteins in certain recipes. They can now choose a vegetarian protein instead of a meat or fish protein for certain recipes, which so far only contained a meat or fish protein. This ultimately increases the flexibility and choice in our offering.

Another way we attract our customers to eat more plant-based food is by onboarding new suppliers that offer innovative and enticing new meat alternatives. This keeps the quality of our recipes high and the carbon footprint low. Below are two vendors we want to highlight specifically this year despite having more meat alternatives in all markets.

### **Impossible Burger Patties**

Who doesn't love a good burger? Our customers in the United States love their burgers, and they can enjoy an amazing alternative to traditional beef patties - the Impossible™ Burger Patty. A new study from a Life Cycle Assessment suggested that choosing Impossible Burger over ground beef from cows uses 96% less land, generates 91% less greenhouse gases that cause global warming and uses 92% less water than's better left to nature and people.<sup>45</sup> It's not only better for the environment, it also tastes better.

### **Heura Foods**

We are working with Heura Foods as an alternative to traditional chicken meat products in Europe. We currently offer two different types of plant-based chicken chunks, and vegan chorizo sausage. Compared to other plant-based options, the products from Heura Foods also contain high-quality Mediterranean ingredients like olive oil, which adds nutritional value and has incredible taste. As Heura Foods likes to say, they make "100% plant-based meat made from legumes".<sup>46</sup>

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<sup>43</sup> <https://www.phyllome.com/>

<sup>44</sup> <https://www.fao.org/news/story/en/item/197623/icode/>

<sup>45</sup> <https://impossiblefoods.com/blog/small-actions-for-big-change>

<sup>46</sup> <https://heurafoods.com/know-us>

## Our People





# Our people

With almost 1,000 team members globally and 64 unique nationalities across all our locations, we are a truly international team. We are incredibly proud of our purpose-driven, performance-oriented, and principles-led culture. Our values and principles have been a critical part of our culture throughout the last ten years and will evolve with us as we explore new ways to make our customers' lives better everyday.

**In 2024, we proudly served more than 45 million meals to our loyal customers. Therefore, we** have a responsibility not only to our teams but also to our customers, who are the reason for our existence and the communities surrounding us.

This section is dedicated to all our team members who constantly inspire us to strive for a better world and to highlight the connections to our customers and communities that define us.

## 5. Caring about our team members

We are driven by our purpose to constantly create an inclusive and purpose-driven environment that enables growth and high performance.

Our culture is defined by autonomy, transparency, and accountability. Its purpose-driven, performance-oriented, and principles-led. We want every Marley Spooner to be their best self and simultaneously feel fulfilled yet challenged. Our team is dedicated to our Employer Value Proposition (EVP) **"When you grow, we grow"** to attract the best talent and ensure that working at Marley Spoon is a great environment to grow and develop a career. In 2024, we have further developed meaningful initiatives for our team members to further contribute to this EVP.

Besides the development and growth of our diverse and inclusive team, their health, safety, and well-being are a top priority for us and are covered in more detail in this section.

**Our goal is to rigorously build the best, diverse team, to constantly grow and develop our team members.**

### Employee Value Proposition (EVP)

After launching our EVP in 2022, we continued our commitment to understanding and enhancing the employee experience through a variety of initiatives in 2024. We aimed to foster growth, engagement, and a sense of belonging within our team. Building upon the foundation laid in the previous year, we focused on amplifying our EVP through strategic channels and targeted programs. Reinforcing engagement and assessment practices in order to provide individuals with growth opportunities has been our way to win.





"When you grow, we grow" remains at the heart of our EVP, symbolizing our dedication to nurturing individual and collective advancement within the Marley Spoon community and to the outside by various employer branding campaigns and activities across our offices and fulfillment centers. We are all responsible for building the best and most diverse team. An authentic employer brand and its EVP are best spread through the employee's voice.

### **Team member engagement**

Throughout 2024, we created meaningful initiatives to engage and delight our team members. One of our initiatives was the continuous implementation of our Engagement Calendar, designed to curate a diverse range of activities and events aimed at fostering connection, collaboration, and well-being among our team members.

The Engagement Calendar functioned as a strategic guide for fostering a dynamic and inclusive workplace culture at Marley Spoon. These initiatives were globally coordinated and locally implemented as deemed appropriate.

Some highlights from 2024:

- March was all about Diversity & Inclusion and celebrating our diverse cultures and backgrounds. We hosted panel discussions for International Women's Day globally, where some of our women in leadership positions shared powerful insights on how to navigate the workplace challenges often faced by women.
- Throughout May 2024, we celebrated Marley Spoon's 10-year anniversary in Europe and our 9-year anniversary in Australia - each of our office locations hosted an event for their team members and cheered for the milestones reached since 2014.
- In September, we focused on mental and physical well-being and hosted multiple sessions on thriving under stress, building resilience, and burnout prevention seminars for our European team. 52 Marley Spooners took over 14 million steps, engaged in 4 fun weekend competitions, and supported each other through teamwork and encouragement.
- In November, we spotlighted Marley Spoon's culinary team with the Hungry Spoons month in our European offices. From a Master Class on the art of scone baking to a seminar on intuitive eating, Spooners got to benefit from the knowledge of the team that makes our meal kit so special. Traditionally, we also hosted the 'Great Marley Spoon Bake Off' and a cooking challenge we call the 'Ready Steady Cook Challenge'.

Our overall goal is to create a company culture that aligns with our values and principles and an environment where every Marley Spooner feels valued and empowered to contribute their best work.



## Total rewards package and remuneration

At Marley Spoon, we believe in fostering an environment where every team member feels valued, motivated, and empowered. Our Employee Value Proposition (EVP) is built on fair compensation, shared purpose, personal growth, and an inclusive culture. We strive to offer meaningful rewards that reflect our team's contributions and position us as an employer of choice.

Our pay philosophy attracts, motivates, and retains diverse talent to drive sustainable growth and deliver our business strategy and culture. By recognizing high performance and fostering ownership, we empower team members to create value for customers and shareholders alike.

We aim to provide fair and competitive pay and may also include long-term incentives. Since 2019, our equity program has enabled team members to share in the Company's success and align with long-term growth goals. Throughout 2024, following Marley Spoon's relisting on the Frankfurt Stock Exchange, we have been refining our equity program to enhance transparency, reduce complexity, and align with market standards.

In 2024, we took significant steps to strengthen our total rewards strategy, emphasizing fairness and sustainability:

- **Annual Compensation Reviews:** We introduced data-driven pay reviews, aiming to ensure fairness and alignment with performance evaluations.
- **Salary Bands:** We implemented a structured framework with defined salary bands for each job level, adjusted regionally to reflect local market conditions.
- **Policy Enhancements:** We streamlined processes to adapt reward programs effectively and sustainably.
- **Enhanced Equity Programs:** Throughout 2024, we have been redesigning our equity program to align with market expectations, simplify administration, and improve transparency.
- **Annual Job Levelling Reviews:** We continuously evaluate and categorize roles based on responsibilities and impact while ensuring consistency and alignment across regions.

## Gender Pay Gap

Diversity, equity, and inclusion are core to Marley Spoon's identity. We are dedicated to fostering a culture where every team member has equal opportunities to grow and succeed.

We conduct annual gender pay gap analyses, comparing salaries, equity opportunities, and career progression for male, female and diverse employees in similar roles. These reports, reviewed by the Supervisory Board, help us identify disparities and implement meaningful changes.

To promote pay equity:

- **Data-Driven Adjustments:** Address gaps with salary corrections, promotion process updates, or bias training.
- **Equal Opportunities:** Ensure all team members, regardless of gender or background, have access to training, development, and career advancement.
- **Ongoing Accountability:** Regular reviews and reporting ensure transparency and progress.

At Marley Spoon, we believe every team member deserves respect, fair compensation, and a supportive environment to thrive—regardless of gender, background, or role.



## **Supporting team member development**

Our culture is defined through autonomy, transparency, and accountability. It's purpose-driven, performance-oriented, and principle-led. We feel proud, energized, and a sense of belonging. "Building the best team!" That is not just a saying but one of our core principles guiding us in developing, growing, and empowering our team members to deliver on our customer promise and Company vision.

### **Mobile learning platforms**

Through EdApp, team members gained access to a wealth of interactive and personalized training modules, spanning topics ranging from leadership development and technical skills to diversity awareness and cultural competency. The global rollout of EdApp underscores our commitment to empowering our team members with the tools and resources needed to thrive in an ever-evolving work environment.

### **Workshops, seminars, and lunch and learn sessions**

With a combination of in-house workshops and external seminars, we aimed to equip our team members with the skills, knowledge, and insights necessary to excel in their roles, and advance their careers within Marley Spoon and invest in the growth and development of our most valuable asset – our people.

We successfully migrated to bi-annual performance evaluations in 2024 to align the performance conversations and goal setting with each team's objectives and key results cycle. These performance reviews present the opportunity to plan for and set objectives to further develop each team member's career. Performance management also helps team members gain insights into additional training and development needs or mentoring opportunities, which can act as a basis for career and succession planning.

### **Marley Spoon Leadership Academy (MSLA)**

In 2024, Marley Spoon revamped and successfully delivered the Marley Spoon Leadership Academy (MSLA) across Europe and the United States, with 61 Team Leads participating in the program. MSLA is a dedicated internal training initiative designed to equip Team Leads with the skills, knowledge, and mindset necessary to excel in their leadership roles. The program focused on key leadership competencies, including effective coaching, performance management, talent development, and operational excellence. Delivered through four structured weekly sessions in October, MSLA provided Team Leads with practical insights and tools to support their teams, drive engagement, and foster a culture of continuous improvement. By investing in leadership development, Marley Spoon ensures that its leaders are well-prepared to navigate challenges, inspire their teams, and contribute to the company's ongoing success.

## **Diversity, equity & inclusion**

One of our key values at Marley Spoon is to "Rigorously build the best, diverse team and constantly grow". We want multiple perspectives and to always challenge the status quo. We are looking for entrepreneurs who aren't afraid to speak up and share their ideas with the rest of us. Whether that results in success or failure, we celebrate all ideas and different perspectives. To obtain these perspectives, we need to create a diverse workplace. We want to ensure all our team members feel safe, valued, and comfortable sharing their ideas. Regardless of gender, sexual orientation, race, age, ethnicity, disability, or any diverse background, we aim for all team members to feel valued and comfortable. We think our diverse workforce is something to celebrate, which is what we do. All team members are handed our code of conduct during onboarding, which includes harassment, discrimination, and retaliation prevention.

At Marley Spoon, we cherish our team's diversity and the varied perspectives it brings. Our commitment to diversity extends to creating a workplace where all team members feel safe, valued, and comfortable sharing their ideas, regardless of background. Last year, across our European, and Australian locations, we celebrated diversity through engagement months, honoring Pride, Women's History, and more with interactive events and educational sessions.



**With over 58% of our workforce being female and over 48% of all senior roles, incl. management, executive roles, and individual contributors held by women, we strive for an inclusive, equitable environment.** We combat implicit bias by allowing hiring managers to review resumes anonymously and promote openness through initiatives like our Diversity and Inclusion Engagement Month, which fosters inclusion. We encourage all team members to speak up through an open environment and an online platform for anonymous feedback directly to leadership during our meetings, as well as our whistleblower tool, where all team members can post comments anonymously, and their remarks go straight to the CEO and the regional Head of People Operations.

#### **2024 in numbers**<sup>47</sup>

952 team members at Marley Spoon globally

64 unique nationalities are represented at Marley Spoon

58% female/male ratio

48% of senior roles, including management and individual contributor, are held by females

50% of senior executive roles are female<sup>48</sup>

33% of Supervisory board positions at Marley Spoon Group SE are held by females

#### **Board diversity**

Since the Business Combinations Agreement, the listing of Marley Spoon Group SE at the Frankfurt Stock Exchange in 2023, and the delisting of Marley Spoon SE from the Australian Stock Exchange, we have two Supervisory Boards, one for Marley Spoon SE, and one for the Marley Spoon Group SE, listed in Frankfurt, the German stock exchange. At the end of 2024, we had a share of 33% of the Supervisory board members being female at Marley Spoon Group SE and a share of 50% of the board members being female at Marley Spoon SE.

We believe that diversity on our Supervisory Boards contributes to developing a strong culture of diversity, equity, and inclusion. As part of our culture, we will guarantee equal opportunities for all, as it is the most sustainable path to achieve gender equality.

#### **Employees' health and well-being**

Our team members are the foundation of this Company and the entrepreneurs who create such an amazing product. Without their hard work and innovative ideas, Marley Spoon would not exist in the same amazing way it does today. We aim to foster an environment that is safe and enjoyable and allows our team members to develop their skills and enhance their careers.

#### **Investing in health and safety**

2024 marked a defining year for Work, Health, and Safety (WHS) at Marley Spoon in Australia, as we made substantial advancements in fostering a safety-first culture and enhancing compliance across our operations.

Our primary focus was on transforming and enhancing the WHS training experience to ensure it not only meets but exceeds safety expectations. A pivotal development in this effort was the introduction of a more structured training process for higher-risk tasks, particularly machine operation. This newly revamped program blends theoretical learning with hands-on practical application. Before employees are authorized to operate machinery, they undergo a comprehensive theoretical training session, followed by a practical sign-off. This ensures that every team member not only grasps the critical safety protocols but also gains the practical experience needed to operate machinery with confidence and precision. By embedding this dual approach into our training, we significantly reduce operational risks and reinforce our commitment to operational excellence.

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<sup>47</sup> Excluding temp workers and contractors (data from December 31, 2024)

<sup>48</sup> Senior executive roles comprise the Company's management team, for example, the management board and the other members of the executive team



In addition to this, we launched specialized training programs tailored to key operational roles, including wave picker and manual high-reach courses, paired with task-specific safety guidance. These initiatives were designed to elevate the capabilities of our frontline teams, ensuring they are not only proficient in safety protocols but empowered to apply them effectively in real-time scenarios. This holistic approach to training ensures our teams are not just prepared, but excel in maintaining a safe and efficient workplace.

Our safety perception survey provided valuable insights, giving us a clearer understanding of areas where we could improve. This initiative was critical for refining our approach, as it allowed us to respond directly to team feedback, build trust, and foster a culture where safety concerns can be openly addressed. This data-driven approach will continue to guide our safety improvements in the coming years.

Key to our operational improvements was the introduction of Drug & Alcohol (D&A) testing, which not only ensures the safety and well-being of our workforce but also sets a clear expectation for behavior and professionalism across the organization. Paired with the streamlining of our WHS induction process, which reduced delivery time while focusing on critical safety essentials, we ensured that new hires and current employees alike received the information they needed to work safely, quickly, and effectively. These efforts enable us to onboard new team members with confidence, knowing they have a solid foundation in safety from day one.

We also rolled out revised Golden Safety Rules, supported by a detailed handbook. This initiative was designed to ensure that safety expectations were clear and consistent across teams, regardless of location or function. By providing employees with a clear set of safety standards and easy-to-follow guidelines, we empower them to take ownership of their own safety and the safety of others in the workplace.

In alignment with our Respect@Work (Australian workplace sexual harassment prevention framework) focus, we undertook a comprehensive review of our Anti-Discrimination, Harassment, Bullying, and Equal Opportunity Policy in Australia, resulting in the development of a new workplace behavior procedure. This initiative was aimed at enhancing clarity, accountability, and consistency in how we address workplace behavior issues. It was critical to ensure all employees felt respected and valued and had clear pathways to report concerns. Additionally, the introduction of pulse checks on diversity, inclusion, and reporting mechanisms reinforced our ongoing commitment to cultivating a workplace that is both respectful and inclusive, ensuring that every voice is heard. To further enhance our commitment to holistic workplace well-being, we strengthened our WHS reporting by introducing psychological safety Key Performance Indicators (KPIs). This was an important step in recognizing that mental health is just as critical as physical safety. By embedding psychological safety into our reporting structure, we aim to create an environment where employees feel supported, valued, and empowered to speak up without fear of stigma or retaliation. This work arose from our ongoing commitment to improving the psychological aspects of the workplace, as well as the evolving legal landscape around psychological health and the prevention of sexual harassment in the workplace.

Operationally, we conducted a full risk register review for our fulfillment centers in Australia and undertook a new review of our Chefgood facility as part of our broader commitment to proactive risk management. These reviews helped us identify and address potential risks before they could escalate, safeguarding both our employees and the business. We also conducted comprehensive risk assessments on repacking machinery, developing new machine operation procedures to ensure the safe and efficient operation of critical equipment.

While our WHS initiatives in Australia saw significant advancements, our European team faced resource constraints that limited the capacity for new program rollouts. Despite these challenges, the EU team's focus remained steadfast on strengthening the safety culture and ensuring the ongoing well-being of our team members. The priority was on maintaining our high safety standards and supporting a work environment where our employees felt safe, valued, and empowered.



## Health and safety performance

In 2024, our Total Recordable Injury Frequency Rate (TRIFR)<sup>49</sup> improved to 1.20, reflecting continued progress in enhancing workplace safety. This marks a significant decrease of 70% compared to the previous year's TRIFR of 3.98, showcasing a remarkable reduction in the frequency of recordable injuries. This positive trend highlights the ongoing effectiveness of our safety initiatives, including robust training programs, comprehensive hazard identification, and our proactive approach to risk management. With the exclusion of the US from this year's data, the decrease in TRIFR demonstrates our steadfast commitment to fostering a safer work environment and prioritizing employee well-being. This achievement further reinforces Marley Spoon's dedication to continuous improvement and safety excellence across our operations.

### Global TRIFR per 200,000 hours worked

2023 including US	2024 excluding US	Change vs. prior year in %
3.98	1.20	(70)

## Employee well-being

Our vision for team member well-being is to create a sustainable work environment that supports and invests in our team members' physical, mental, social, and financial well-being.

Our well-being principles:

- No "one size fits all" approach to well-being: localize and offer options for choice
- Be proactive, not reactive: focus on preventing well-being issues like burnout
- Inspire and empower all team members to take responsibility for their well-being and "walk the talk", we want our leaders to be role models

Globally, we are committed to supporting our team members in four areas of well-being: physical, mental, social, and financial. What we offer varies by region, office, and fulfillment center. We are very proud to provide all salaried team members globally with a large number of discounted boxes from either Marley Spoon or Dinnerly, five paid annual training days, and a generous number of holidays. We have one month of engagement and educational activities dedicated to the topic of mental and physical health.

In Europe, we had multiple workshops on topics like stress resistance, resilience, and burnout prevention. In Australia, we had a specific R U OK? Day - a day dedicated to checking in with those around us and starting meaningful conversations. We wanted to encourage our team members to take some time out of their day to ask "R U OK?" and stay connected. The past four years have been particularly unsettling for many due to the after-effects of the pandemic and the overall situation worldwide. The stigma around mental health issues may make it difficult for someone to disclose these feelings. Therefore, we must make it as easy as possible for our colleagues, friends, and family to share how they're feeling.

At Marley Spoon, we follow the concept of hybrid working globally - that means working in the office and giving the flexibility to work remotely. We believe meaningful interactions and face-to-face collaboration between team members and the entire Marley Spoon team are crucial to building and maintaining an amazing and high-performing Company culture.

Another way we support well-being is by offering access to Employee Assistance Programs globally, also known as EAPs. We want to ensure that our team members are provided with the support and resources they need in case they are going through a rough time, which we all are from time to time. Whether mental, physical, social, or financial well-being issues, they can find many great support options through our anonymous EAPs.

<sup>49</sup> TRIFR = Number of recordable incidents / total number of employee hours worked in a year) x 200,000 . Based on a 40-hour work week.





## 6. Caring about our customers and communities

Our vision at Marley Spoon is building a better everyday, just for you, just right — and our most fundamental internal Company value is “Do EVERYTHING to delight our customer”. Our relationship with our customers is of the highest importance to us. In this section, we highlight how we keep our customers safe, with a focus on food safety. We also describe our internal relationship with our customers in order to collect feedback and improve our offering based on this continuously, and how we aim to improve the quality of life in our immediate and internal communities.

### Quality and safety

#### Food Safety Regulatory and Compliance Risks

As highlighted in our materiality assessment, food safety ranks as one of the highest priorities across all boards. Ensuring that our customers can trust and safely enjoy our products is our number one goal. We are committed to exceeding customer expectations, and that starts with a steadfast focus on their safety. Our team meticulously monitors and examines every product entering our fulfillment centers. We leverage advanced data and analytics at every stage of the supply chain to track incident rates and proactively mitigate risks before they arise. This allows us to maintain the highest standards and guarantee that every product meets our rigorous food safety requirements.

#### Incident and Complaint Management

While product recalls are rare, we are fully prepared to manage such situations with speed and precision. Our recall management process is robust, and we conduct annual mock recall activities across all sites to ensure readiness. If a recall is necessary, we act swiftly—isolating the product, tracing it back to every storage location, and communicating with all affected parties. We aim for a response time of under two to four hours, depending on the region, with a 98% or greater efficiency rate because we know how critical it is to keep our customers informed and confident in our products.

In the rare event that a national recall does not impact our products, we’ve proactively informed customers to alleviate any concerns, ensuring them that the quality and safety of their food are uncompromised. We are always vigilant, monitoring food safety concerns as they arise. If a customer reports a quality issue, such as food safety, damaged products, or spoiled ingredients, we immediately launch a real-time investigation. Time is of the essence in these situations, and we act with urgency to contain any isolated issues and resolve them swiftly, so our customers can continue to trust us with their food safety needs.

#### Supplier Guiding Principles (aka Onboarding and audits)

At Marley Spoon, food safety and quality control are fundamental to our operations, and we ensure the highest standards across all regions. In both Australia and Europe, we follow a rigorous approach to supplier compliance, guided by our Vendor Approval and Monitoring Program.

In Australia, our process begins with onboarding suppliers through a comprehensive food safety questionnaire. This helps us assess their HACCP and prerequisite programs, ensuring alignment with our stringent food safety standards. The FSQA team reviews these responses and, depending on the risk assessment, may carry out a supplier audit as part of the onboarding process. We continuously monitor supplier performance through key KPIs, including product safety and quality, on-time and in-full delivery. Non-compliance in any of these areas results in Non-Conformance Reports (NCRs) or Quality Issue Notifications (QINs), prompting corrective action.

Similarly, in Europe, we require all suppliers to meet certifications like GFSI, HACCP, GlobalGap, Fair Trade, MSC, ASC, and BIO, with a thorough review of their food safety and quality assurance documentation before being approved, in line with the 'Regulation (EC) No 178/2002' of the European Parliament. We also leverage virtual audits to assess supplier performance, expanding these to all logistics service providers and on-site contractors.

By holding ourselves and our suppliers to these rigorous standards, we ensure that our customers receive the best in quality, safety, and consistency every time.



## Quality Excellence

We are committed to delivering the highest quality in everything we do. Compliance with standard laws and regulations is just the baseline for us—our dedication to excellence goes much further. This is why we have a Quality Excellence pillar, where we prioritize the voluntary international HACCP certification to demonstrate our unwavering commitment to food safety and quality for our customers.

In Australia, our Sydney site achieved HACCP certification in 2024, building on its previous HACCP status before transitioning away from SQFI certification to streamline and strengthen our food safety practices. Our Melbourne site has proudly held HACCP certification since 2018, and our Perth FC became HACCP-certified in 2024. Our Chefgood site received HACCP certification in 2020. While our EU operations are not HACCP-certified, we uphold the highest level of quality excellence, which is aligned with HACCP standards, ensuring that our customers receive the best in food safety and quality. Additionally, we are proud to highlight that our US partner holds BRCGS Certification for all their operational sites, further reinforcing our commitment to the highest standards of food safety and quality across our global operations

## Product health and nutrition

We are passionate about providing our customers with fresh, high-quality food they can cook at home with family and friends. Our customers often tell us that the simple cooking process positively impacts their mental and physical health. Therefore, we focus especially on the health factor and a balanced nutrition portfolio in our recipes and overall offering. What more can you ask for? Creating positive, fun, social engagement and healthy eating habits drives us to get better every day.

Our recipes are provided with a calculated nutrition profile so customers can choose which meals best fit their eating habits. We list the nutritional values (per serving) of each recipe - including energy, protein, fat, and carbohydrates - which can be found in the app, online, and on the printed recipe cards. Furthermore, we provide our customers with the option to view the label information about each ingredient from a recipe of their choice in our online “Ingredient Hub” per market. Here, we list the breakdown of ingredients, country of origin, and allergens for every ingredient used in our recipes.

In all three regions, we offer a designated healthy or balanced menu that covers a range of nutritional profiles.

In the United States, we offer a weekly assortment of recipes that meet various dietary preferences, including low-calorie, low-carb, gluten-free, dairy-free, and keto-friendly options. We continue to make healthful eating a priority in our ingredient sourcing and during our recipe development process. Our “nutritious” recipes boast a high nutritional value and contain minimally processed ingredients. In addition, we recently introduced our “Mediterranean diet” category focused on heart health. These recipes are lower in saturated fat and sodium and feature high-fiber vegetables, whole grains, lean proteins, and healthy fats. With our newly acquired brand bistroMD brand in the United States, we provide chef-quality, ready-to-heat meals that offer convenient and balanced nutrition for consumers focused on weight loss, long-term weight management, and special dietary needs, such as gluten-free, heart-healthy, diabetic, menopause friendly, keto and vegan. In total, we offer eight personalized programs designed by a registered dietitian in addition to a dedicated snack program with products such as shakes, protein bars, and others.

In Europe, nearly all of our recipes contain a minimum of 250g of vegetables per portion, with our Fit and Healthy recipes additionally containing whole grain and healthy carb sources, lean and veggie protein choices, and focusing on minimally processed ingredients. We also offer a range of low-carb, under 650kcal recipes, no added gluten, no added dairy, and High vegetable content recipes.

In Australia, we are incredibly proud to offer a wide range of general healthy recipes and those with a more targeted focus. We offer a range of carb-conscious, calorie-conscious, and nutritious recipes. We aim to ensure a minimum of 2.5 vegetables served per portion for all recipes on the Marley Spoon menu. Customers can also tweak some of their recipes by selecting a leaner cut of meat for a ‘healthier’ option. We have also introduced a healthy menu range that includes Gut Health, Immunity Friendly, Mediterranean diet, and Glow-up recipes. We also initiated a new low-sodium tag that customers can filter for in the menu. With our brand Chefgood, we offer nutritionally balanced Ready-to-Heat meals made with locally sourced, wholefood ingredients.



Also, in our meal kits Marketplace in Australia and the United States, we provide a range of healthier snacks and drinks, cold-pressed juices made from whole fruit and vegetables, and others.

## Customer-centric approach

Feedback from our customers is critical to us in all business areas. Our Customer Communication team responds to every customer feedback. Feedback occurs when customers proactively contact us to give additional feedback or resolve an issue and when customers provide additional feedback on our Customer Satisfaction Surveys (CSAT) and Net Promoter Score (NPS). This feedback is then collected and shared in real-time with the relevant teams so they can take action where improvements are needed (or just to let them know that our customers appreciate their work!). Our dedicated Customer Insights team is responsible for different types of customer data collection. We currently have two types of voluntary participation customer surveys: ongoing/transactional and ad-hoc/one-time surveys. Ongoing/transactional surveys are used to collect customer feedback and ratings on their experience with our brand, ratings on recent experiences, and additional feedback on a specific event. Ad-hoc/one-time surveys are used to learn more about our customers and gain additional insights on specific topics or projects (for example, what dietary requirements customers would like to see on our menus). We also have a dedicated specific team—the Customer Communication & Insights Outbound team—that conducts more detailed, in-depth phone interviews with our customers. All of it helps us to understand our customers' needs and wants even better.

Our Customer Communications and Insights team is a multiple award-winning provider of world-class frontline services and customer insights analytics. We offer everyone a wide range of contact channels without restrictions and ensure that regardless of which one they use, their voice is heard, and they get support and resolution quickly.

## Having a positive impact on our communities

At Marley Spoon, making a meaningful contribution to the communities where our team members live, work, and thrive is at the heart of what we do. We are committed to enhancing the quality of life in our local and global communities through food donations and hands-on volunteer opportunities that align with our core values.

### Donations: A Commitment to Giving Back

We believe in the power of giving back and see every donation as an opportunity to make a tangible difference. Whether it's sharing excess food with our team members or local non-profit organizations, we ensure our contributions have a lasting impact. Our community donations are part of our broader social responsibility efforts to fight hunger and reduce food waste.

We have partnered with local organizations in Europe and Australia to distribute excess food. For example, in Australia, we've collaborated with WA Wildlife, a leading wildlife rescue and rehabilitation service in Perth, providing them with our surplus food to support their important work. Prior to our strategic partnership with FreshRealm in the United States, we also donated consumable food to non-profits near our fulfillment centers, helping local communities thrive.

**In 2024, we proudly donated 153,000 kilograms of food to various causes, contributing to food security in the regions where we operate.<sup>50</sup>** For more details, refer to the [Waste and Food Waste section](#) of this report.

### Volunteering: Turning Commitment Into Action

We believe that true impact comes from not just giving, but also rolling up our sleeves and engaging directly with the community. In Europe, our team members dedicated their time and effort to Berliner Tafel e.V., a non-profit organization that supports over 400 social facilities, including soup kitchens and shelters for children in need. Our team sorted rescued food and packed bags of groceries for those who need it most, helping to fight hunger and support vulnerable communities.

We are incredibly proud of our team's dedication to supporting those in need and making a real difference. At Marley Spoon, we firmly believe that by working together, we can build a better, more compassionate world for everyone

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<sup>50</sup> Excluding the United States



# Governance





# Governance

In this section, we provide a summary of our Company's sustainability and corporate governance policies and principles, which meet the listing requirements in Frankfurt, Germany, as a Luxembourg company. We recognize the significance of corporate governance in our business as it enables us to make formal decisions, manage risk, and maintain compliance. Moreover, it supports us in building trust and credibility among our shareholders, stakeholders, team members, management, and Board of Directors.

## 7. Corporate governance

Marley Spoon Group SE is a European company (Societas Europaea), incorporated and existing under the laws of the Grand Duchy of Luxembourg, is a Luxembourg-governed company whose class A shares are listed on the regulated market of the Frankfurt Stock Exchange. Marley Spoon Group SE is currently the major shareholder of Marley Spoon SE. As Marley Spoon Group SE is a holding company, all references made to operations, products, team members, and others relate to Marley Spoon SE and its subsidiaries.

The corporate governance of Marley Spoon Group SE is established in accordance with the relevant Luxembourg Law, its articles of association, and the rules of procedure governing the Management Board, the rules of procedure of the Supervisory Board as well as the rules of procedure of the Audit Committee.

The Supervisory Board and the Audit Committee of Marley Spoon Group SE are composed of non-executive directors, while the Management Board consists of executive directors. These boards operate independently of one another.

The Supervisory Board appoints the members of the Management Board and advises and monitors the Management Board in its management of the company. The Supervisory Board shall oversee the Management Board's implementation of the Company's strategic objectives, the Company's values, and the Management Board's performance generally, in particular with a view to creating long-term sustainable value for its shareholders. The Supervisory Board shall supervise the development, implementation, compliance with and effectiveness of the Company's overall framework of governance, internal control and compliance, continuous disclosure, securities trading, remuneration, code of conduct, diversity, external communications, access to management and information, internal reporting and whistleblowing.

The Management Board was composed of the Chief Executive Officer (CEO), the Chief Financial Officer (CFO), Chief Marketing Officer (CMO), and Chief Product and Tech Officer at the end of 2024, and it is under the supervision of the Supervisory Board. The Management Board's main focus is managing the Company's day-to-day business, strategic development and implementation, finances, resource allocation, risk management, and control. The Management Board complies with the relevant legal requirements and the Rules of Procedure of the Management Board, which subject certain transactions to the Board's prior approval.

For more information about our corporate governance statements, leadership, independence, skills, and other information about our board—as well as other financial disclosures such as the remuneration of our board and management—please visit our website for [Marley Spoon Group SE](https://marleyspoongroup.com).



## 8. Sustainability governance

At Marley Spoon, we are committed to creating a more sustainable and equitable economy and society. We also aim to ensure that our business strategy aligns with the Paris Agreement's goal of keeping global warming to 1.5°C. To this end, in 2021, we created a dedicated Sustainability team led by a Head of Sustainability who directly reports to our CEO, Daniel Raab. Daniel Raab is responsible for economic, environmental, and social topics at the executive level, ensuring accountability and progress. In partnership with the CEO, the Executive team, and other key teams in the Company, the Sustainability team directs the design, development, execution, and continuous improvement of our sustainability approach, goals, and initiatives. The Sustainability team regularly engages with internal and external key stakeholders, including team members, NGOs, and external consultants. The Supervisory Board, the Management Board, and the Executive team receive regular reports on our sustainability strategy, initiatives, and progress toward our goals. Our ultimate goal is to enable our customers and other stakeholders to live and operate in a more sustainable way. Through our unique business model, we aim to reduce waste and greenhouse gas emissions.

### Climate Risks

The Company has a comprehensive approach to risk management, which covers many areas, such as strategic, financial, operational, legal, regulatory, and human capital. Our risk management framework stores information on potential impact and likelihood of occurrence, allowing for informed decision-making and appropriate response to identified risks. Since 2022, we have included climate-related risks in the risk management framework. The CFO, CEO, and Executive team are updated on climate-related issues. The risk management framework is regularly updated by the Executive team, reviewed by the CFO and Management Board, and presented to the Supervisory Board. The Management Board of Marley Spoon SE meets regularly to discuss, review, and approve risks as well as provide guidance. If there are any urgent matters, ad-hoc reporting is used in addition to the cyclical reporting process.

The CEO is primarily responsible for managing climate-related issues across Marley Spoon's global operations, supported by the Global Head of Sustainability. The Global Head of Sustainability oversees the global Sustainability team, which leads much of Marley Spoon's work on assessing and managing climate-related risks and opportunities, including programs such as carbon accounting and reporting and our carbon commitments. Identified climate-related issues are documented in the risk management framework and discussed at the Executive team level, ensuring that they are integrated into organizational strategy, plans of action, and objectives. More information about our climate-related risk management can be found in section 1. Taking Climate Action on the 2024 Non-Financial Report.

## 9. Ethics and compliance

Marley Spoon is committed to fostering a Company culture that values honesty, integrity, and ethical responsibility, which is essential for achieving success in our sustainability initiatives. The Marley Spoon SE [code of conduct](#) details the values, commitments, ethical standards, and policies to ensure that our values are upheld. The code applies to all team members, suppliers, partners, and the Management Board and outlines the expected conduct standards while considering the legal and stakeholder obligations.

The code provides guidelines on expectations for conflicts of anti-bribery and gifts, discrimination, bullying, harassment, and disparagement, health and safety, compliance with laws and regulations, responsibility to shareholders and the financial community, and insider trading.

The Management Board is responsible for developing, maintaining, and continually enhancing our compliance program, including regular communication, policy management, and reporting and investigating ethics-related concerns. All our suppliers and partners are expected to align with the fundamental values and commitments outlined in our code of conduct. In the event that we discover any unethical labor practices, such as animals being cruelly exploited or forced labor in our supply chains, we would terminate the relevant supplier relationship and report these activities to the appropriate authorities.





### **Whistleblower policy**

At Marley Spoon, we work in an environment that promotes transparency and open communication by implementing a flat hierarchical structure. To ensure these concerns are addressed, the Whistleblower Policy is accessible on the [Marley Spoon SE website](#). We empower our team members to raise any concerns that they encounter that they perceive as unjust or unethical by communicating with their direct team lead, reaching out to our People and Culture team directly, or reporting via the Whistleblower system. This online platform is anonymous and enables complaints and issues to be reported and addressed.

### **Anti-Bribery and Corruption**

Marley Spoon SE's code of conduct provides a strict policy on anti-bribery and gifts. Directors, officers, and team members must not offer secret commissions or bribes to further business interests nor accept money or other benefits that could be seen as an incentive, secret commission, or bribe. Furthermore, any hospitality, entertainment, or gifts accepted above what is necessary for the normal conduct of business must be handled with caution to avoid the perception of attempting to gain an advantage or improperly influencing an official decision. The Management Board is responsible for informing the Supervisory Board of any violations of the anti-bribery and corruption policy.

### **Freedom of association and collective bargaining**

Marley Spoon respects the legal right to freedom of association and collective bargaining, including unionization, where legal under local law. Any attempt to delay or interfere with such processes directly conflicts with Marley Spoon's values. We additionally make efforts to ensure that the voices of our team members are heard by other means, including representation, mediation, and conflict resolution.

In 2022, our team members started a process to form a SE People Council (SEPC) for Marley Spoon SE. This representative body of team members was elected and formed in 2023 for Marley Spoon SE. The SEPC comprises up to 9 team members from the three European countries in which Marley Spoon is present. The SEPC's function is to communicate with the Company's Management Board on behalf of the team members regarding policies that directly affect them within a scope defined by the Agreement on the Involvement of Employees at Marley Spoon SE dated 31 January 2023 (the "SEPC Agreement"). The SEPC Agreement covers specific rules and responsibilities of the SEPC and of the Management Board regarding its relationship with the SEPC, and the SEPC is entitled to ask the Management Board for and provide the team members with information following principles of information, consultation, and participation. Regular meetings are held between the SEPC and the Management Board. After those or other consultation/information meetings, the outcome is shared with all European team members (unless the information provided in a meeting is ruled classified by the Management Board), providing an extra unprecedented layer of transparency.

### **Child labor**

We take a zero-tolerance view on child labor on Marley Spoon employees – we will make absolutely no exceptions to this behavior. No children under the age of 15 or the minimum age of employment under local law may be employed – whichever is higher. Furthermore, children must complete any compulsory education. All team members under the age of 18 must have additional protections in comparison to adult team members, particularly regarding overtime and hazardous work. Proof of age must be reviewed prior to employment.

### **Modern Slavery in Australia**

At Marley Spoon, we recognize that modern slavery has no place in ethical business practices, and we are unwavering in our commitment to eradicating it from our supply chains. Beyond compliance, we are actively fostering a culture of integrity, accountability, and respect—values that shape every decision we make.

To uphold the highest ethical standards, we require all Australian suppliers to complete a Modern Slavery Questionnaire. This rigorous assessment allows us to proactively identify and mitigate risks, ensuring that our supply chain aligns with our zero-tolerance approach to exploitation. Education is a cornerstone of our strategy. We provide an online modern slavery training module to equip our team members with the knowledge to identify, prevent, and report any potential risks. Participation is continuously tracked to drive awareness and accountability across our workforce.





We also develop, review, and publish our Modern Slavery Statement annually, demonstrating transparency and accountability in our efforts to address and prevent modern slavery. By prioritizing responsible sourcing and strengthening our due diligence processes, we are taking decisive action to eliminate modern slavery risks.

Marley Spoon reports transparently in accordance with the Modern Slavery Act 2018 (Cth), reinforcing our commitment to ethical supply chain management and human rights protection.

### **Data Privacy**

We take the data privacy of our stakeholders seriously and are committed to protecting their personal information. As outlined in our code of conduct, our team members follow stringent data privacy regulations for our customers, suppliers, team members, and other stakeholders. We regularly review and modify our procedures to meet legal requirements, such as the EU General Data Protection Regulation (GDPR), the California Consumer Privacy Act (CCPA), the California Privacy Rights Act (CPRA), and the Australian Privacy Principles (APPs). We have designated a third-party Data Privacy Officer (DPO) to oversee our compliance with the GDPR and other EU data protection laws as part of our compliance efforts. Together, our CTO, legal counsel, and external DPO support the Management Board, ensuring privacy and data security on the executive level.

Our risk management framework plays a role in reviewing potential risks associated with data privacy breaches. We have technical and organizational measures in place to handle personal data securely, and we extend this responsibility to all teams that deal with customers' and suppliers' personal data. Additionally, we conduct regular external penetration testing to review our systems and have measures in place to alert us to potential security threats in our software applications. We started implementing procedures to ensure information security in outsourced data processing with our third-party processors. We constantly strive to improve our procedures to maintain customers' trust and confidence.



# EU Taxonomy

The EU Taxonomy is a classification system that helps companies and investors identify “environmentally sustainable” economic activities to make sustainable investment decisions. Environmentally sustainable economic activities are described as those which “make a substantial contribution to at least one of the EU’s climate and environmental objectives, while at the same time not significantly harming any of these objectives and meeting minimum safeguards.

For the reporting year 2024, 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-aligned economic activities across revenue, capital expenditures, and operating expenditures for the published environmental objectives in accordance with Art. 8 of the Taxonomy Regulation and Art. 10 (2) of the Art. 8 Delegated Act.

The Commission Delegated Regulation (EU) 2022/1214 amending Delegated Regulation (EU) 2021/2139, the Commission Delegated Regulation (EU) 2021/2178, and the new approved, in principle, set of economic activities in 2023 were considered for the purposes of the Taxonomy disclosure. The EU Commission published additional FAQs on the Climate Delegated Act and Article 8 Delegated Act, which have also been reviewed for this report along with the EU Taxonomy Compass.

If Marley Spoon’s business activities can be matched to the economic activities corresponding to the six environmental objectives in the Delegated Acts, they are considered to be taxonomy-eligible. If the activities considered to be eligible meet the criteria for alignment, they are considered taxonomy-aligned.

Marley Spoon reported only on the percentage of eligibility, and the assessment of eligible activities was conducted for the second time for the financial year 2024, based on a complete analysis of the economic activities, and potential taxonomy-eligible revenues/capital expenditures (CapEx) /operating expenses (OpEx) were assessed.

The resulting amounts were then calculated against the respective totals of Marley Spoon for the financial year 2024. Marley Spoon’s Consolidated Financial Statements as of December 31, 2024, have been prepared in accordance with IFRS (International Financial Reporting Standards). The amounts used for the calculation of the revenue are accordingly based on the figures reported in the Consolidated Financial Statements. We have excluded activities that represented less than 0.1% of their respective KPIs (turnover, CapEx and OpEx).

## Turnover

The total turnover is defined as net turnover according to International Accounting Standard (IAS 1, paragraph 82(a)) and is based on Marley Spoon’s 2024 Group Revenue, which was EUR 330 million for FY 2024. The core revenue source for the Marley Spoon from the sale of meal kits and Ready-to-Heat services cannot be classified as eligible as described in the EU Taxonomy.



Turnover	FY 2024			Substantial contribution						Do not significant harm								
Economic Activities	Code(s)	Absolute Turnover (€ millions)	Proportion of turnover	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Category enabling activity	Category transitional activity
A. Taxonomy-eligible activities																		
A.1 Environmentally sustainable activities (Taxonomy-aligned)																		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)																		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)																		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)																		
A. Turnover of Taxonomy-eligible activities (A.1 + A.2)																		
B. Taxonomy-non-eligible activities																		
Turnover of Taxonomy-non-eligible activities (B)		330	100%															
Total (A+B)		330	100%															



## CAPEX

The total CapEx defined by the EU taxonomy shall cover additions to tangible and intangible assets during the financial year considered before depreciation, amortization, and any re-measurements, for the relevant financial year and excluding fair value changes (IAS 16, 38, 40,41, IFRS 16) as well as additions to tangible and intangible assets resulting from business combinations.

The total of Marley Spoon's CapEx KPI includes additions to property, plant, equipment, and intangible assets during the financial year 2024. Acquired goodwill is not included. 0.2% of Marley Spoon's CapEx is considered to be eligible under the definition of the EU Taxonomy.

Marley Spoon identified taxonomy-eligible expenditures through one of the following economic activities: Activity 6.5: Transport by motorbikes, passenger cars, and light commercial vehicles; Examples of these activities include long-term leasing vehicles for our last-mile delivery fleet.

In 2023, we also disclosed taxonomy-eligible expenditures through "Activity 7.3: Installation, maintenance, and repair of energy efficiency equipment ", which have not further occurred in 2024.



CapEx	FY 2024			Substantial contribution						Do not significant harm								
Economic Activities	Code(s)	CapEx (in k €)	Proportion of CapEx (in %)	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Category enabling activity	Category transitional activity
A. Taxonomy-eligible activities																		
A.1 Environmentally sustainable activities (Taxonomy-aligned)																		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)																		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)																		
Transport by motorbikes, passenger cars and light commercial vehicles	6.5 CCM	14.3	0.2%															
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		14.3	0.2%															
A. CapEx of Taxonomy-eligible activities (A1+A2)		14.3	0.2%															
B. Taxonomy-non-eligible activities																		
CapEx of Taxonomy non-eligible activities (B)		7025.7	99.8%															
Total A+B		7039	100%															



## OpEx

The total OpEx defined by the EU taxonomy shall cover direct non-capitalized costs that relate to research and development, building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant, and equipment by the undertaking or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets. Research and development costs already accounted for in CapEx shall not be counted as OpEx (for instance, development costs for intangible assets, IAS 38). The OpEx definition by the EU Taxonomy is different from the standard definition of OpEx commonly used in financial reporting.

13.32% of Marley Spoon's OpEx under the EU Taxonomy definition is considered to be eligible under the definition of the EU Taxonomy. Marley Spoon identified taxonomy-eligible expenditures through one of the following economic activities: Activity 5.5: Collection and transport of non-hazardous waste in source segregated fractions; 8.1: Data processing, hosting and related activities. Examples of these activities include server rents and segregated recycling costs, among other things.



OpEx	FY 2024			Substantial contribution						Do not significant harm						Minimum safeguards	Category enabling activity	Category transitional activity
	Code(s)	CapEx (in k €)	Proportion of CapEx (in %)	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems			
<b>Economic Activities</b>																		
<b>A. Taxonomy-eligible activities</b>																		
A.1 Environmentally sustainable activities (Taxonomy-aligned)																		
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)																		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)																		
Collection and transport of nonhazardous waste in source segregated fractions	5.5 CCM	35.8	0.87%															
Data processing, hosting and related activities	8.1 CCM	514.9	12.45%															
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)		550.6	13.32%															
<b>A. OpEx of Taxonomy eligible activities (A1+A2)</b>		550.6	13.32%															
<b>B. Taxonomy-non-eligible activities</b>																		
<b>OpEx of Taxonomy non-eligible activities (B)</b>		3584	86.68%															
<b>Total (A+B)</b>		4134.6	100%															





### **2024 Assessment**

The EU Taxonomy analysis performed in 2024 focused again primarily on the identification of activities and its associated revenue, CapEx or OpEx being eligible under the Taxonomy definition, meaning that the activity has the potential when fulfilling specific criteria to be sustainable as defined by the EU Taxonomy. The Supplementary Delegated Act 2022/1214 with regard to nuclear and gas power is not applicable to Marley Spoon. Therefore, we refrain from disclosing the specific reporting table.



# Appendix

## Environmental metrics

Category	Unit	2024	2023	2022	2021	2020
<b>Absolute greenhouse gas emissions</b>						
Scope 1	tCO <sub>2</sub> e	84	351	456	611	580
Scope 2 (market-based) <sup>51</sup>	tCO <sub>2</sub> e	1504	961	562	1,795	2,019
Scope 3 (1, Category 3, 4, 5, 6, 7) <sup>52</sup>	tCO <sub>2</sub> e	114,281	140,986	154,638	158,209	141,196
Total Scope 1, 2, and 3 (market-based) <sup>54</sup>	tCO <sub>2</sub> e	115,870	142,300	155,657	160,616	143,795
<b>RECs and Carbon Offset Impact</b>						
Electrical energy compensated for by renewable energy certificates	MWh	16,320	7,056	8,538	N/A	N/A
Emissions compensated for by carbon credits	tCO <sub>2</sub> e	0	0	2,729	9,018	2,729
<b>Carbon intensity</b>						
Carbon intensity Scope 1 and Scope 2 per unit of revenue (market-based) <sup>54</sup>	tCO <sub>2</sub> e/ million Euro revenue	4.81	4.00	2.54	7.47	10.25
Carbon intensity Scope 1, Scope 2, and Scope 3 (1, Category 3 market-based, 4, 5, 6, 7) per unit of revenue (market-based) <sup>54</sup>	tCO <sub>2</sub> e/ million Euro revenue	351.12	433.18	387.98	498.81	567.06
Carbon intensity Scope 1, Scope 2, and Scope 3 (1, Category 3 market-based, 4, 5, 6, 7) per megawatt-hour of energy consumed (market-based) <sup>54</sup>	tCO <sub>2</sub> e/MWh	19.93	12.95	13.14	18.18	20.55

<sup>51</sup> Calculated using a market-based approach. Where contractual data was incomplete, a residual mix was applied to account for untracked energy.

<sup>52</sup> Emissions from transmission and distribution losses (Scope 3, Category 3.3.3) are indirectly calculated using the market-based approach. Where contractual data was incomplete, a residual mix was applied to account for untracked energy.



Category	Unit	2024	2023	2022	2021	2020
<b>Energy</b>						
Total electricity consumption	MWh	5,813	10,991	11,850	8,837	6,999
Share total renewable electricity consumption	%	50	84	91	45	22
<b>Waste</b>						
Waste diversion	%	51	63	65	N/A	N/A
Total organic diversion rate	%	5	6	2	N/A	N/A
Total donation diversion rate	%	13	21	9	N/A	N/A
<b>Packaging</b>						
Total purchased packaging by weight being reusable or recyclable <sup>53</sup>	%	98	85	74	N/A	N/A
<b>Packaging portfolio based on global share by category that we purchased</b>						
Paper (including corrugated cardboard) <sup>55</sup>	%	87.47	81	71	69	N/A
Plastic <sup>55</sup>	%	12.51	13	13	31	N/A
Organic material <sup>55</sup>	%	0.02	6	16	N/A	N/A
Other <sup>55</sup>	%	0	0.2	0.5	N/A	N/A

<sup>53</sup> The calculation is based on the total weight of all packaging materials we purchased being reusable and recyclable post-consumer, excluding Chefgood (FY 2023 and 2024) and the United States (FY 2024). All packaging purchased is not only for packaging that we ship to customers but also for use within our operations.



## Social metrics

### Workplace metrics

#### Headcount and gender of Board of Non-Executive Directors <sup>54</sup>

Supervisory Boards	Female	Men	Different term	Total	% of female representation
Marley Spoon Group SE Supervisory Board	2	4	0	6	33%
Marley Spoon SE Supervisory Board	2	2	0	4	50%

#### Headcount and gender by region and gender<sup>55</sup>

Region	Female	Men	Non-binary	Total	% of female representation
Australia	324	190	0	514	63.04%
Europe	202	183	2	387	52.20%
United States	N/A	N/A	N/A	51	N/A
<b>Total</b>	<b>559</b>	<b>391</b>	<b>2</b>	<b>952</b>	<b>58.72%</b>

<sup>54</sup> Status from 31.12.2024

<sup>55</sup> Status from 31.12.2024., excluding contractors, casuals, board Members, temps, interns. Certain team members have the gender field not filled out in our HR systems



#### Unique nationalities per region<sup>56</sup>

Region	Numbers of unique nationalities
Australia	33
Europe	57
Total Number of unique nationalities across all regions	64

#### Female representation by employment category<sup>57</sup>

Employment category	Gender		Total	% of female representation <sup>58</sup>
	Female	Men		
Management Board	2	2	4	50.00%
Senior executive roles <sup>59</sup>	4	4	8	50.00%
All senior roles, including management, executive roles and individual contributors	67	72	139	48.20%
Junior management positions	229	154	383	59.79%

<sup>56</sup> Status from 31.12.2024., excluding contractors, casuals, board Members, temps, interns. Certain team members have the gender field not filled out in our HR systems

<sup>57</sup> Status from 31.12.2024., excluding contractors, casuals, board Members, temps, interns

<sup>58</sup> Excluding Non-binary and No gender

<sup>59</sup> Senior executive roles comprise the Company's management team, for example, the Management Board and the other members of the executive team



## Work-related injuries

### Regional TRIFR (Our Total Recordable Injury Frequency Rate) and TRI results

Region	TRI	Total man hours	TRIFR per million	TRIFR per 200,000 hours worked
Australia	13	593,241	21.91	4.38
Europe	1	1,741,162	0.57	0.11
Global	14	2,334,403	6.00	1.20

### Global TRIFR, LTIFR and LTIR

	2024 excl. US	2023 incl. US	2022 incl. US	Change vs. prior year in %
Global TRIFR (Our Total Recordable Injury Frequency Rate) per 200,000 hours worked	1.20	3.98	6.63	(-70)
Global LTIFR (Lost-Time Injury Frequency Rate, n/million hours worked)	2.14	6.64	14.68	(-67)
Global LTIR (Lost-Time Incident Rate) per 200,000 hours worked	0.43	1.33	2.94	(-68)

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