



salling

Palm oil Plan of Action | October 2026

Commitment statement

Palm oil is an important ingredient in many food products sold by retailers and plays a significant role in global agricultural value chains. When produced responsibly, palm oil can contribute to efficient land use and economic development. However, its production can also be associated with environmental and social challenges, including deforestation, biodiversity loss, greenhouse gas emissions, land rights conflicts, and adverse impacts on workers, local communities and Indigenous Peoples.

As Denmark's largest retailer, Salling Group recognizes the importance of contributing to more responsible palm oil value chains. Given the complexity of global palm oil sourcing and the varying levels of transparency that exist today, Salling Group is committed to continuous improvement through supplier engagement, collaboration and increased supply chain transparency.

Salling Group is a member of the Danish Alliance for Responsible Palm Oil and supports the Alliance's vision that:

All palm oil imported into Denmark, both in raw form and embedded in products, is responsibly produced, legally compliant and does not contribute to deforestation or the conversion of other natural vegetation. Through a joint Danish effort, it is also our vision to contribute to continuous improvements in responsible palm oil production globally.

Achieving this vision requires coordinated action across producers, traders, manufacturers, retailers and other stakeholders. Through this action plan, Salling Group outlines how it intends to contribute to the Alliance's vision while taking a pragmatic and scalable approach that reflects current market realities, supply chain maturity and available data. The plan focuses on strengthening understanding of palm oil sourcing and traceability, supporting supplier engagement and contributing to collective efforts that can advance responsible palm oil production over time.

To guide collective action towards the Alliance's vision, members work across three interconnected missions addressing environmental sustainability, human rights and accountability in the value chain:

Mission 1: Biodiversity, Regeneration and Climate Action This mission seeks to promote palm oil supply chains that support the protection of forests and natural ecosystems while contributing to biodiversity conservation, climate resilience and responsible land use.

Mission 2: Better Livelihoods for Workers, Local Communities and Indigenous Peoples This mission focuses on protecting human rights, promoting safe working conditions, and respecting the rights and interests of workers, local communities and Indigenous Peoples connected to palm oil production.

Mission 3: Accountability in the Value Chain This mission focuses on strengthening transparency, traceability and accountability throughout the value chain, ensuring that responsible palm oil requirements are effectively implemented and upheld by relevant stakeholders.

Palm oil Footprint, certification and traceability

The actions below focus on strengthening Salling Group's understanding of palm oil volumes, certification coverage and traceability levels, while supporting supplier engagement and identifying opportunities for future progress

Ambition	Actions	Targets	Time frame
Maintain a baseline of palm oil footprint within current scope*	Continue annual supplier survey and data collection and validation proces	Annual footprint calculation and certification coverage	Already achieved - ongoing
Maintain uptake of certified palm oil within current scope*	Continue annual certification collection and verification	Maintain ~ 100% RSPO-certified volumes, preferring SG level where feasible**	Already achieved - ongoing
Improve understanding of palm oil traceability levels and barriers to increased supply chain transparency within current scope*	- Continue collection of traceability data, prioritizing country-of-origin information as the minimum traceability level and pursuing mill-level data where feasible - Investigate main barriers linked to further traceability	- Country-of-origin information available for all private label products containing direct and indirect palm oil (excluding derivatives), with mill-level traceability where feasible - Deliver input to mission 3 for future Alliance recommendations/Alliance working group	Through 2027 and 2028
Establish a supply chain baseline for palm oil within an expanded scope***	For A-branded product: initial supplier survey focusing on volumes, certification status, traceability, and potential belonging barriers	- Baseline of volumes, certification coverage, traceability levels and barriers - Determine availability and commercial feasibility of RSPO-certified supply in relevant categories to inform future supplier engagement and potential transition pathways	Initiated in 2027/2028
	- For embedded palm in animal protein products: initial supplier survey focusing on volumes, certification status, traceability, and potential belonging barriers - Explore estimation methodologies and apply these where supplier data is unavailable regarding volumes	- Baseline of volumes (primary data or estimates), certification coverage, traceability levels and barriers - Determine availability and commercial feasibility of RSPO-certified supply in relevant categories to inform future supplier engagement and potential transition pathways	Initiated in 2028/2029

*Current business scope: referring to our private label products containing direct, and indirect palm oil (incl. derivatives)

**Salling Group is currently requiring minimum Segregated supply chain model for food products, and Mass balance supply chain model for nearfood, and nonfood products. Where feasible we will encourage suppliers of nonfood and nearfood products to advance from MB to SG.

*** Expanded scope: referring to A-branded products containing palm oil (directly, indirectly or in the form of derivatives), and embedded palm in animal feed

Building the foundation for stronger accountability and sustainability outcomes

The activities below focus on building the evidence, insights and common approaches needed to support the next phase of responsible palm oil action, both within Salling Group and through Alliance collaboration

Ambition	Actions	Targets	Time frame
Supplier engagement and transition planning within current scope*	• Work with suppliers using conventional palm oil to establish time-bound transition plans/agreements • Explore opportunities with Nonfood and Nearfood suppliers to increase uptake of RSPO Segregated palm oil in relevant product categories	▪ 100% of suppliers are documented as either sourcing RSPO-certified palm oil or operating under a time-bound transition plan/agreement ▪ Opportunities to increase uptake of RSPO Segregated palm oil identified and discussed with relevant suppliers	Already achieved - ongoing Through 2027 and 2028
Building the foundation for advanced sustainability outcomes	• Collaborate through the Alliance to define advanced sustainability outcomes and associated assessment criteria • Through collaboration within the Alliance, engage with relevant certification schemes to promote alignment with the Alliance's advanced sustainability outcomes and assessment criteria	▪ Alliance definition of advanced sustainability outcomes agreed, including performance criteria, evidence requirements and assessment methodology ▪ Initial alignment discussions completed with relevant certification schemes, and pathways for integration of advanced sustainability outcomes identified	Through 2027 and 2028
	These steps are contingent upon successful completion of the outlined steps above: • Map supplier participation in advanced sustainability initiatives using the agreed Alliance assessment methodology (current scope + A-brands) • Identify common evidence gaps and development needs • Use findings to inform collective engagement actions	▪ Baseline established showing the share of suppliers participating in advanced initiatives (current scope + A-brands) ▪ Key opportunities and challenges identified ▪ Recommendations developed for post-2028 action plan and future ambition setting	Initiated in 2028
Identifying solutions to transparency and accountability challenges	• Identify key transparency barriers and accountability challenges through Alliance collaboration • Share best practices and emerging approaches • Use findings to inform future engagement priorities	▪ Common understanding of key transparency barriers and opportunities established ▪ Priority transparency and accountability actions identified for the post-2028 period	2028

Creating the conditions for future ambition



Building the foundation for advanced sustainability outcomes

Before advancing outcome-based approaches, Alliance members must align on what constitutes advanced sustainability performance and how progress should be assessed. This work will establish the frameworks, methodologies and practical guidance needed to support credible implementation, while leveraging existing audit and certification schemes as a foundation.

Once established, it will enable members to develop meaningful baselines within their own supply chains, providing a stronger foundation for target-setting, supplier engagement and measuring progress over time.

Identifying solutions to transparency and accountability challenges

Transparency and traceability are important enablers of accountability. However, visibility beyond country-level sourcing information remains limited across parts of the value chain.

Through Alliance collaboration, Salling Group will help identify common transparency barriers and explore practical solutions that can strengthen traceability, accountability and future risk management efforts.

Looking beyond 2029

This action plan introduces activities designed to improve transparency, supplier engagement and understanding of sustainability performance across a broader set of supply chains. The focus over the coming years is on building the knowledge, frameworks and experience needed to support credible future ambition-setting, while also identifying key implementation barriers and opportunities through engagement with Alliance members. The insights generated through this work will inform the next phase of Salling Group's approach, including consideration of expanded engagement activities, strengthened requirements and additional targets, while helping Alliance working groups explore practical solutions that can drive meaningful sustainability progress over time.