



sallling

Commitment Statement

Soy is a key source of protein and an important ingredient in animal feed, making it an integral part of many food products sold by retailers. At the same time, soy production can be associated with environmental and social risks, including deforestation, biodiversity loss, greenhouse gas emissions, and adverse impacts on workers, local communities and Indigenous Peoples. As Denmark's largest retailer, Salling Group is committed to supporting the transition towards responsibly produced soy through supplier engagement, collaboration and greater supply chain transparency.

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

All soy imported into Denmark, whether imported directly or embedded in products, is responsibly produced, legally compliant, and does not contribute to deforestation or the conversion of natural ecosystems. Through a joint Danish effort, we also aim to contribute to the continuous improvement of responsible soy production globally.*

Achieving this vision requires coordinated action across the value chain.

Through this action plan, Salling Group outlines how it intends to contribute to the Alliance's ambitions while taking a pragmatic and scalable approach that reflects current market realities and supply chain maturity.

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 aims to ensure that soy production is deforestation- and conversion-free (DCF), aligned with relevant regulatory requirements, while supporting the protection of biodiversity, soil, water and climate.

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 affected by soy production.

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

*Verified as deforestation- and conversion-free and responsibly produced, in line with the Accountability Framework Initiative (AFI)



Definitions

Verified deforestation and conversion free (vDCF) soy is defined by the Accountability Framework initiative (AFi) and monitored, reported and verified in accordance with the guidance herein.

Physical responsible soy is defined as physical soy having been produced according to the criteria set out in the European Feed Manufacturers' Federation (FEFAC) sustainable soy sourcing guidelines, version 2023. The 73 criteria in the guidance define responsible soy production under the following 6 principles

1. Legal Compliance,
2. Responsible Working Conditions,
3. Environmental Responsibility,
4. Good Agricultural Practices,
5. Respect for Legal Use of Land,
6. Protection of Community Relations.

Note: Non-physical Chain of custody models (Book and Claim CoC/ credits and Mass Balance) cannot be referenced as physical responsible soy.

Soy Footprint, traceability and sourcing models

The activities below focus on maintaining a robust soy footprint baseline, improving traceability and transparency, and contributing to collaborative efforts that can strengthen responsible soy sourcing across the value chain

Ambition	Actions	Targets	Time frame
Establish a credible soybean footprint baseline for our current business scope*	• Annual supplier survey • Data validation process • Use estimation methodologies where supplier data is unavailable	▪ Maintain annual footprint calculation ▪ Increase data quality from supplier estimates toward primary supplier data	Already achieved - ongoing
Increase supply chain transparency and traceability within current scope* Progressively improve visibility of soy origins throughout the value chain, starting with feed manufacturer level	• Annual distribution of questionnaires to our suppliers to collect information on the origin of soy • Engage in dialogue with suppliers that are unable to provide traceability to understand the underlying challenges and identify potential solutions • Engage, via the alliance, with different actors in the supply chain to identify and understand where soy traceability is lost	▪ Achieve traceability to feed manufacturer level for soy used in all in-scope animal protein supply chains ▪ Contribute to the identification and closure of key traceability gaps in relevant soy supply chains through collaborative engagement with supply chain actors and Alliance partners	2030
Industry collaboration for increased soy transparency Contribute to increased sector-wide transparency on soy sourcing models represented in FEFAC-aligned supply chains.	• Collaborate through the Alliance to identify transparency gaps associated with FEFAC-compliant soy volumes • Support development of a common approach for reporting sourcing models associated with FEFAC-compliant soy volumes	▪ Identify key transparency gaps preventing classification of FEFAC-compliant soy volumes according to Alliance sourcing model categories ▪ Contribute to sector-wide dialogue on improved transparency of FEFAC-compliant soy sourcing ▪ Establish recommendations for future data collection and reporting where feasible	Ongoing through Alliance participation
Expand the current business scope to include all products containing meat, dairy or soy across all brands	• Assess the readiness of suppliers that are currently out of the business scope • Assess internally how and when we will be able to set requirements for branded products	▪ Conduct an assessment of the readiness of suppliers that are not currently in the business scope. ▪ Create new business scope that includes all products and brands	2032

Supplier engagement and future ambition

The activities below support supplier transition and responsible soy uptake while helping establish the basis for future ambition-setting across the Alliance missions.

Ambition	Actions	Targets	Time frame
Supplier engagement and transition planning within current business scope* Drive the transition towards certified, verified or low-risk soy through supplier engagement and time-bound transition planning.	Actions and belonging approach are elaborate on in slide 5	100% of suppliers of soy-containing products documented as either certified, verified or low-risk 100% of relevant suppliers covered by a time-bound transition plan	2032
Supporting a level playing field for responsible soy Ensure that suppliers investing in responsible soy sourcing are not commercially disadvantaged compared with suppliers that have not yet taken equivalent action	▪ Increase awareness of responsible soy sourcing among relevant buying functions ▪ Encourage discussion of responsible soy progress and transition effort in supplier dialogue and sourcing discussions ▪ Assess the potential for strategic collaborations with civil society, suppliers and other relevant stakeholders to test emerging approaches that incentivize uptake of responsible soy	▪ Relevant buying functions receive guidance on Salling Group's responsible soy ambitions ▪ Responsible soy sourcing is included in dialogue with priority suppliers ▪ Complete an assessment of at least one potential collaboration or pilot that could support incentives for responsible soy uptake	2028
Building the foundation for advanced sustainability outcomes Establish a baseline understanding of supplier performance against the Alliance's advanced environmental and social outcomes to support future prioritisation, supplier engagement and ambition-setting	▪ Collaborate through the Alliance to define the methodology and framework for assessing supplier performance against the advanced requirements. ▪ Through collaboration within the alliance, engage with relevant certification schemes to encourage the integration of environmental and social requirements into their standards	▪ Common assessment framework developed and ready for implementation	2028-2030
	These steps are contingent upon successful completion of the outlined steps above: ▪ Map supplier participation in advanced sustainability initiatives, and assess performance against the Alliance framework (current business scope) ▪ 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 business scope) ▪ Key opportunities and challenges identified ▪ Recommendations developed for post-2029 action plan and future ambition setting	2030 and onwards

Supplier engagement | Stepwise and differentiated effort

Given the large number of products covered by Salling Group's Responsible Soy Policy, supplier engagement will follow a prioritised approach. During 2026-2028, engagement efforts will primarily focus on Group 1 suppliers, reflecting their greater potential to contribute directly to Salling Group's responsible soy targets. As progress is achieved, engagement efforts will gradually expand to relevant Group 2 suppliers from 2028 onwards, while maintaining the overall ambition of achieving Salling Group's responsible soy targets by 2030.

Group 1: Drive uptake of responsible soy among priority suppliers (active transition management)

Group 1 comprises products containing direct soy ingredients and products consisting of 100% meat or fish. As these suppliers represent the most direct opportunity to increase responsible soy volumes, engagement efforts will focus on accelerating the transition towards certified, verified, or lower-risk soy.

To support this transition, Salling Group will:

- Conduct annual follow-ups with suppliers delivering products documented as containing certified, verified or low-risk soy.
- Assess supplier progress against Salling Group's responsible soy requirements and transition commitments.
- Work with relevant suppliers to establish, implement and monitor time-bound transition plans with measurable milestones.
- Monitor progress towards increased uptake of certified, verified or low-risk soy volumes.
- Share guidance, tools and best practices to support implementation.

Group 2: Build readiness for responsible soy transition (awareness and preparation for future transition)

Group 2 comprises dairy products, eggs, convenience foods, pet food, and other products with embedded soy in more complex supply chains. Engagement will focus on strengthening supplier awareness, commitment, and preparedness, while creating the foundation for future improvements in soy sourcing practices.

To support this objective, Salling Group will:

- Conduct annual dialogue with suppliers regarding Salling Group's responsible soy expectations.
- Promote awareness and understanding of responsible soy sourcing requirements.
- Encourage suppliers to develop or strengthen responsible soy policies/action plans and improve transparency regarding soy sourcing practices.
- Share guidance, tools and industry insights to support future progress.
- Prepare suppliers for future implementation of responsible soy requirements.

Scaling Responsible Soy Through Governance, Collaboration and Continuous Improvement



Governance and continuous improvement

Effective governance and continuous improvement are essential to delivering on Salling Group's responsible soy commitments. Salling Group will establish appropriate governance mechanisms to oversee implementation, monitor progress and support accountability, while regularly reviewing and adapting its approach as responsible soy markets, traceability systems and verification methodologies continue to evolve. This will help ensure that actions remain effective, credible and aligned with both the Danish Alliance for Responsible Soy's vision and Salling Group's long-term sourcing objectives.

Supportive actions

- Develop an overarching deforestation policy as part of Salling Group's work with the Science Based Targets initiative (SBTi).
- Review and update the action plan annually to incorporate learnings, emerging best practices and evolving market conditions.
- Actively participate in the Danish Alliance for Responsible Soy and relevant working groups.
- Explore opportunities and tools to strengthen verification of both deforestation-free and conversion-free soy within relevant supply chains.
- Assess whether current ambitions, supplier engagement activities and transition plans are effectively supporting progress towards the Alliance's vision and Salling Group's responsible soy objectives.
- Contribute to the development of practical guidance and best practices that support suppliers in establishing, implementing and managing effective transition plans.

Driving progress today and building future ambition

Salling Group recognizes that increasing the uptake of responsible soy requires action across complex global supply chains where transparency, supplier maturity and market availability vary considerably.

Our approach is therefore guided by four principles:

- I. Understand the challenge through foot printing, traceability and supplier mapping.
- II. Focus efforts where impact is greatest by prioritizing suppliers and product categories with the greatest potential to increase uptake of responsible soy.
- III. Create the conditions for progress through supplier engagement, buyer awareness, transparency and industry collaboration.
- IV. Build the foundation for future ambition through continuous learning, supplier assessment and development of common methodologies.

Together, these principles provide a pragmatic pathway towards Salling Group's 2032 ambitions while creating the foundation for future ambition-setting and continued progress beyond 2032.