



PACKAGING INSTRUCTIONS

Fruit & Vegetables



Revision 3.0

Made available online from 4th of September 2026

Valid from 6th of October 2026

Revision control

Revisions version 3.0, valid from 6th of October 2026:

- “New VAT practice” has been added (page 5)
- Appendix C – Handling cost overview has been updated (page 19)

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Introduction

How to use this manual

This manual sets forth Salling Group's general logistical requirements and administrative procedures concerning suppliers' deliveries to its warehouses and/or stores.

You need to use this manual as a guideline on how to choose the right export/box, packing method and delivery method for the product, in close cooperation with the buyer. The manual is divided into two parts:

- Part 1 a general overview of requirements for all warehouses
- Part 2 an overview of requirements for føtex / Bilka / Netto fruit and vegetables warehouses

Both parts are important for all suppliers to read.

There are many details, you have to take into consideration, so please read this manual thoroughly. This manual is a tool for both our buyers and our suppliers and is the basis of all packaging discussions.

This document is always available on www.sallinggroup.com. If you have any questions regarding this manual, please get in touch with your contact person at Salling Group or send an e-mail to logisticsfeebf@sallinggroup.com

The packaging instructions will be reviewed once a year.

Important information

New VAT practice

There is a minor change in our VAT and invoicing practice for penalties, e.g., late delivery, wrong packaging, error in amount of goods, etc.

In Denmark, penalties for delayed or wrong deliveries - such as late delivery fees, contractual fines, or handling costs - typically do not include VAT, because they are generally considered compensation rather than payment for a supply of goods or services and therefore fall outside the scope of VAT.

There might be exceptions where VAT should still apply, e.g., if a penalty includes any compensatory element for additional services provided, or if it's disguised payment for a taxable service.

From January 1st, 2026, our primary invoicing in regard to penalties will not include VAT. Vendors outside Danish territory shall not treat these invoices under the rules of reverse charge, as they are considered outside the scope of VAT.

If you have any questions regarding the change, they should be directed to Salling Group via tax_dk@sallinggroup.com

Part 1 – General instructions

Carton specifications

Carton quality

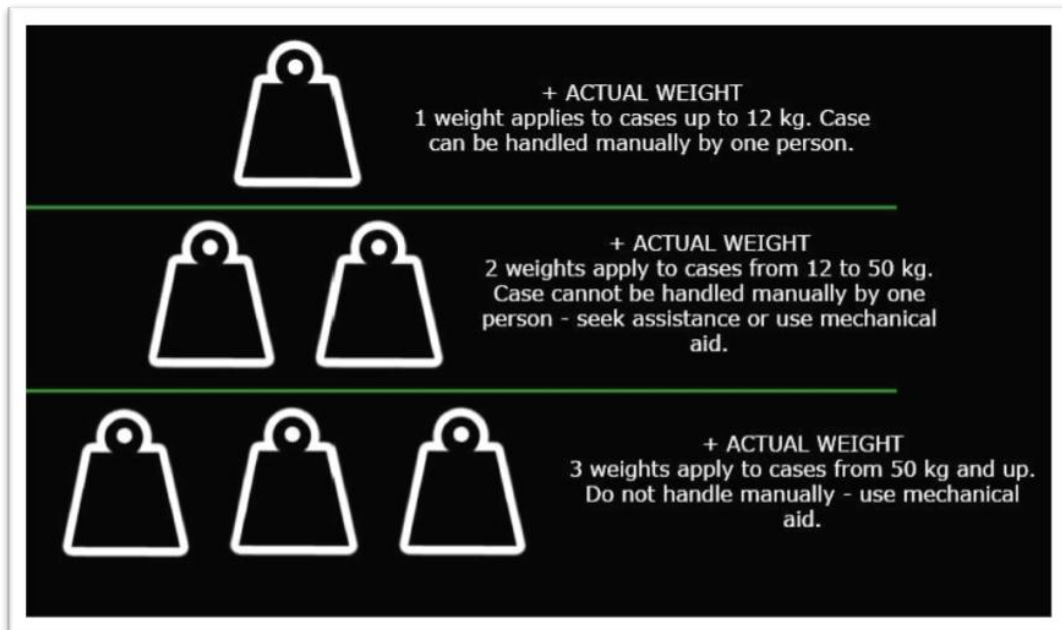
The carton quality must ensure that:

1. The box remains stable during transportation.
2. The box can be stacked in stores, even when a number of products have been removed from the box.
3. The box can support the weight of stacking the cartons up to a height of 2.5m during transport.
4. Lids / perforations of large cartons can withstand vacuum suction.
5. The box fit the goods.
6. Boxes are never too full, thus creating round and unstable boxes.
7. No stacking pins, glue or wax is necessary (or used) to create a stable pallet.

Handling

Box weight limits

1. The maximum gross weight for a box, as stipulated by Danish authorities, is **12 kg**.
2. The gross weight must be printed on the label to inform employees of the correct handling method.
3. Salling Group uses a special weight-specific handling symbol, which must be placed on each box (or on the shipping mark).



Product registration

When delivering to Salling Group, you must make sure that the correct master data is available to Salling Group. The procedure depends on the type of product you are delivering, such as textile, food or non-food products.

Master data registration is only done for new item numbers, and it is required because both our systems and warehouses are highly dependent on correct master data.

Changes to Master data

If you change the articles and the master data is no longer correct, please contact your Salling Group representative. Changes in GS1 (including updates to durability/shelf life of perishables) should be confirmed by Salling Group, as they are not updated automatically.

Packing of pallets

1. **Products must be kept within the pallet dimensions** – at the bottom as well as the top. No boxes must extend beyond the edges of the pallet.

a.



2. **Products must be placed within the EPS box space and should not exceed the box height.**



3. **$\frac{1}{4}$ and $\frac{1}{2}$ pallets are only accepted (without handling cost), if pallets are created in master data as $\frac{1}{4}$ or $\frac{1}{2}$ pallets and registered as “ready for sale”.** Creation must be made in cooperation with Salling Group.

4. **Weight must be distributed evenly across the pallet – horizontally and vertically meaning boxes must be stacked horizontally or vertically evenly across the pallet.**



5. **Slip sheets must be used between every layer to stabilize the lightweight boxes.** Herbs are excepted.
6. **Pallet must not exceed maximum height incl. pallet, packaging, and foil** - See [Appendix A](#) for more information.
7. **The total weight of a 1/1 pallet must not exceed 1000 kg.**
8. **No individual wrapping of single cartons** is allowed, and no part of the wrapping must get in touch with the pallet.
9. **Wrapping pallets together** using foil or tape upon arrival is not permitted.
10. **Removing the foil around the pallet should not cause a single row or the entire pallet to collapse.**
11. **Base pallets are not accepted at all warehouses** – Please see *Appendix A* for an overview of warehouse-specific pallet requirements.
12. **One item number per pallet** - The pallets should be packed with only one item number. We want to receive clean units to avoid mixing the articles. See below examples of how to pack pallets.



Illustration – Pallets must be wrapped in foil as shown in picture shown to the right.



13. **No mixing of PO numbers** on a pallet is permitted - we want to receive clean units to avoid mixing the articles and orders.
14. **One best-before-date per pallet.** In case of a product recall, we need to identify which best-before dates are on which pallets. For mixed display pallets (RFS display) with more than one best-before

date, **each article** must have **only one best-before date**. The **shortest best-before date** among the articles **must be shown** on the **pallet EAN label**.

15. The labels on all boxes must be visible without splitting up the pallet.

1. There must not be strips, tape or any other material around individual boxes or around the products on an individual 1/1 pallet.

16. Do not place any loose papers/packaging material inside or outside the foil.

17. Articles should always be delivered in the colli size created in Masterdata and loose items are not allowed.

Labelling of pallets

Upon arrival to the warehouse the pallets will be registered by barcode scanning, and therefore there must be a GS1-128 pallet label on each pallet. For the full list of application identifiers and quick guide please see below links*.

<https://www.gs1.org/standards/barcodes/application-identifiers>

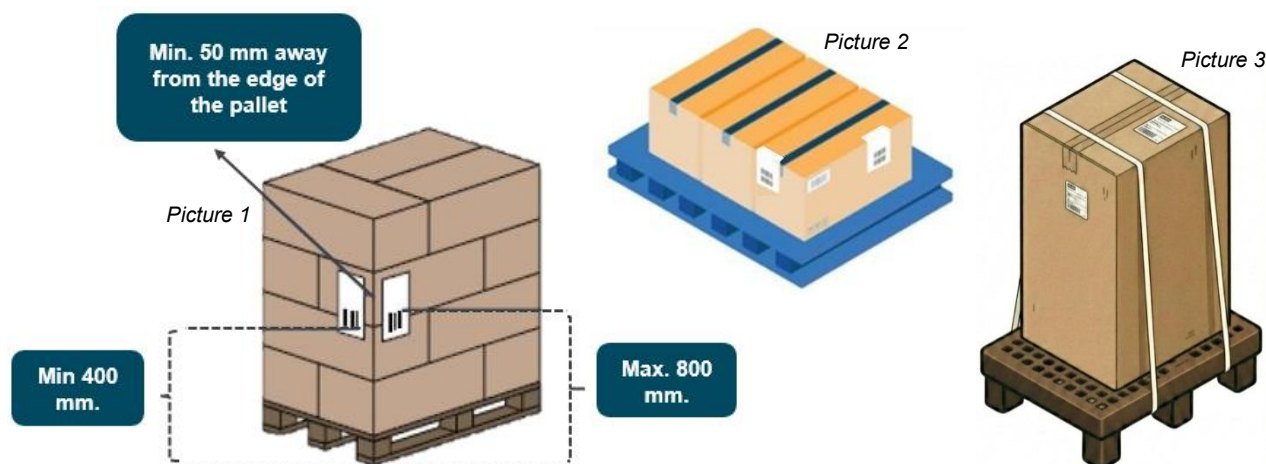
<https://www.gs1.dk/vejledninger/quick-guide-to-the-gs1-128-pallet-label>

The labelling concept and further information can be obtained by contacting GS1 Denmark, or it can be downloaded from GS1 Denmark's website <https://www.gs1.dk/>. GS1 Denmark also supports testing of labels, which we highly recommend.

The GS1-128 pallet label must be placed on the pallet as illustrated in *picture 1* (GS1 requirement). Labels must always be placed vertically.

- On **1/1 pallets**, a label must be placed on both sides of the pallet: one label on the front and one on the long side (see *picture 1*).
- For **single-layer pallets less than 400 mm high**, place the label as high as possible with the barcode oriented vertically. If there is not enough space to place the entire label on the side, position the lower part of the label (where the barcodes are) on the side of the pallet, and allow the upper part of the label to extend onto the top surface of the pallet, as shown in *Picture 2*.
- On **¼ and ½ pallets**, one label must be placed on the top of the pallet and one on the short side (see *Picture 3*).

All labels should have PO number and delivery address in the text field and fresh meat should also have TARA added in text field.



Labelling of pallets - Special requirements for EXW/FCA deliveries

All below information must be added on a separate pallet label or in free text field in GS1-128 pallet label. Pallet label should be in the form of a sticker to prevent interference with warehouse equipment.

1. Salling Group PO number.
2. Salling Group warehouse name.
3. Salling Group delivery address.
4. **No** barcode should be included on this specific pallet label.

Delivery

Delivery deadlines

Our warehouse is staffed based on the planned deliveries each day, and the supply chain depends on orders being delivered on time as agreed. If an order cannot be delivered on the agreed date, you must notify us **no later than 12 PM on the working day before the delivery date**, and preferably earlier, so the date can be updated in our system before it is too late.

Please note that **Saturday and Sunday are not considered working days**.

Opening hours can be found under [Appendix B](#)

Requirements upon arrival

When arriving at our warehouses, the following requirements must be fulfilled:

1. The driver must at all times comply with the rules displayed on the warehouse entrance door and always follow all verbal or written instructions from warehouse employees.
2. The driver must unload the goods themselves at the instructed location indicated by the warehouse employee(s).
3. The driver must wear a high-visibility vest and safety shoes when entering the warehouse and while unloading. Safety clogs without a heel cap are not allowed.



FOR YOUR OWN SAFETY !!

4. The Salling Group 10-digit order number must always appear on all documents related to the delivery (including consignment note and delivery note). The order information must be available to the driver, and therefore must not solely be attached to the pallets in the form of delivery notes etc. For EXW/FCA/FOB deliveries, the documents with the required information, must be handed to the driver upon pickup.

5. Only documents relevant for the products actually delivered must accompany the pallets.
6. The driver must state whether the order number is delivered via central warehouses, warehouse hotel or has been transhipped to another carrier in transit.
7. If the driver delivers products for several order numbers, all order numbers must be advised.
8. In case of part delivery of an order number, it must appear clearly on the documents which order number that specific delivery concerns. The order number must appear at both consignment note and delivery note.
9. If the delivery note does not cover the entire order, it must be stamped "Part delivery". A copy of the delivery note must be attached to each consignment note. Further a clear indication of which products that are being partly delivered and how many of each article is required.
10. The delivery note must state the exact amount of ordered units delivered.
11. A consignment note indicating the precise part consignment delivered in EUR 1/4, 1/2 or full (1/1) pallets must be made out for each delivery.
12. Delivery notes and freight documents must **always** be included for each delivery. Upon arrival the truck driver must hand in the physical documents to a warehouse employee. Kindly note digital freight letters are not accepted as a valid document and therefore not proof of delivery.

Delivery note information

Delivery notes must contain below information:

1. Header: "Følgeseddel" or "Delivery note"
2. Supplier name and address
3. Delivery address
4. Delivery date
5. PO number
6. Article name per article
7. One line per item showing total delivered quantity in ordering unit
8. Weight for each article if the article is catchweight

We accept combined delivery notes/CMR's, if they contain below information:

1. Header: "CMR og følgeseddel" or "CMR/delivery note"
2. Supplier name and address
3. Delivery address and date
4. PO number
5. Field for signature and stamp
6. Document creation date
7. Article name per article
8. One line per item showing total delivered quantity in ordering unit
9. Delivered pallet quantity

Pallet vouchers & swapping of pallets

Please note that all pallets will be handled immediately upon arrival. If pallets are not purchased, the driver will either receive return pallets or a pallet voucher. With a pallet voucher, the pallets can be picked up within 60 days. It is the driver's responsibility to obtain the voucher in physical form before leaving the warehouse. Vouchers cannot be transferred to other suppliers or forwarded.

Goods reception control

To ensure compliance with deliveries, our 'Goods In' department will inspect every delivery.

Non-compliance by suppliers with the requirements outlined in this manual may result in Salling Group incurring costs due to delays, additional work/handling, and/or administration.

Suppliers who do not adhere to the requirements of this manual will be charged handling costs to the extent that Salling Group incurs costs as a result. A complete list of handling costs can be found in Appendix C

Note! Not all warehouses accept base pallets or ¼ pallets - Please refer to appendix A for warehouse specific information on pallets.

Requirements to freshness

Regarding Salling Group's order, the products must be at Salling Group's disposal as agreed with the Commercial team.

Salling Group does not accept delivery of products with an earlier expiry date than similar products previously delivered by the Supplier.

Without affecting any other rights Salling Group may have in connection with the order, Salling Group reserves the right to accept or reject the delivered order at its discretion if the aforementioned expiry date condition is not met.

In the event of rejection, the goods will be returned at the Supplier's expense and risk.

Destruction and/or return to suppliers

Goods identified as damaged or otherwise not in compliance with the agreement – either during goods receipt processes or later in our warehouse - must be returned to the supplier. The supplier will be informed about the pick-up of the goods from our warehouse. If the supplier does not pick up the goods within the informed deadline, our warehouse will proceed with the destruction of the goods. Any additional handling costs incurred will be charged to the supplier, and an invoice will be issued.

If it is agreed that Salling Group should destroy the goods due to damage or other errors, an invoice will be issued to the supplier for both handling and destruction costs in our warehouse. See [Appendix C](#) for details.

Part 2 – Fruit & Vegetables instructions

Delivery

Food warehouses

Salling Group has 4 warehouses, which provides Bilka, føtex and Netto with Fruit and vegetables products. The warehouses are located in Holme, Netto Køge and Netto Årslev. They each stores different type of goods. These are the following warehouses:



Holme

The food warehouses in Holme is both an automated warehouse, which handles groceries and a manual warehouse for fruit & vegetables.

Gate 101-108	Fruit & veg.
Gate 208-212	Bakery
Gate 201-206	Grocery
Gate 301-304	Grocery
Gate 306-312	Grocery ¼ pl RFS + cross dock
Gate 332-334	Return goods
Gate 401-403	Packaging department



Netto Køge

The Netto warehouses in Køge is an automated warehouse, which handles groceries, chilled/meat, fruit & vegetables. and nonfood.

Gate 10-19	Storage goods
Gate 20-26	1/1 and ¼ pallet goods
Gate 28-33	½ pallets goods
Gate 34-44	Dry colonial goods
Gate 49-53	SPOT
Gate 54-61	Meat
Gate 62-69	Chilled
Gate 70-78	Fruit & veg.



Netto Årslev

The Netto warehouses in Årslev is a manual warehouse, which handles groceries, chilled/meat, fruit & vegetables.

Gate 301-307	Return
Gate 308-313	Chilled
Gate 314-319	Meat
Gate 320-328	Fruit & veg.
Gate 329-338	Palletspot
Gate 339-352	SPOT
Entrance 1	Return and Chilled
Entrance 2	Chilled, Meat and fruit & veg.
Entrance 3	Fruit & veg.
Entrance 5	Palletspot and SPOT

Pallet specification

The pallet specifications for the terminals is different from terminal to terminal. Please refer to appendix A for further details, and for an overview of which type of pallets is accepted by which terminal.

Please notice: $\frac{1}{4}$ and $\frac{1}{2}$ pallets are only accepted, if pallets are created as $\frac{1}{4}$ or $\frac{1}{2}$ pallets and registered as “ready to sale”. Creation must be made in cooperation with Salling Group.

Height of pallets and stacking height

Salling Group aims to optimize processes and strives to create the best possible working conditions in warehouses and stores. This is done in close collaboration with suppliers and buyers.

In terms of stacking a pallet must never be so high, that it cannot support itself, otherwise the products may be damaged. This includes ensuring that the edge stiffness is sufficiently high. You should only use corner protection and similar when it is absolutely necessary. Straps or foil around any single box is not allowed.

The pallets must also be packed ensuring that no articles with a weight from 12 kg and higher are stacked higher than 1400 mm.

The total weight of a pallet must not exceed 1000 kg.

All pallets	
	If you pack on EUR 1/1 pallets , the maximum allowed height is 1800 mm , including the pallet, packaging, and foil.
	If you pack on EUR 1/2 pallets , the maximum allowed height is 1600 mm , including the pallet, packaging, and foil.
	If you pack on EUR 1/4 pallets , the maximum allowed height is 1400 mm , including the pallet, packaging, and foil.

Appendix A – Pallet Overview per warehouse



Type of pallets that can be handled	Warehouse	Holme – F&V	Netto Køge	Netto Årslev
	<i>Automatic or manual</i>	<i>Manual</i>	<i>Automatic</i>	<i>Manual</i>
EURO type	1/1 pallets 80 x 120	180 cm	180 cm	180 cm
	1/2 pallets 80 x 60	160 cm	170 cm	170 cm
	1/4 pallets 40 x 60	140 cm	180 cm	180 cm
	UK 100 x 120			
CHEP (blue pallets)	1/1 pallets 80 x 120	180 cm	180 cm	180 cm
	1/2 pallets 80 x 60	160 cm	170 cm	170 cm
	1/4 pallets 40 x 60	140 cm	180 cm	
	UK 100 x 120			
LPR (Red pallets)	1/1 pallets 80 x 120	180 cm	180 cm	
	1/2 pallets 80 x 60	160 cm		
	1/4 pallets 40 x 60	140 cm		
	UK 100 x 120			
One way pallets	1/1 pallets 80 x 120			
	1/2 pallets 80 x 60			
	1/4 pallets 40 x 60			
	UK 100 x 120			
Special requirement for the use of 1/2 and 1/4 pallets		Do not place 1/4 or 1/2 pallets on top of a full 1/1 EURO pallet, and they must not be wrapped together.	4x 1/4 - pallets must be stacked on top of a base 1/1 EURO pallet. Do not place 1/2 pallets on top of a full 1/1 EURO pallet, and they must not be wrapped together. Chilled inbound does not accept 1/4 or 1/2 pallet	Do not place 1/4 or 1/2 pallets on top of a full 1/1 EURO pallet, and they must not be wrapped together.

All pallet heights are including the pallet

****Holme only accepts 1/4 and 1/2 pallets as ready-for-sale. For storage pallets, only 1/1 pallets are accepted**

Appendix B – General Warehouse information



General Warehouse information:

Format	Warehouse	Automatic or manual	Terminals addresses	Opening hours (deliveries) Order must be fully unloaded before closing time	Contact information	Peak hours Expect waiting time in inbound
Bilka / fætex	Holme	Manual	Terminal Holme Axel Gruhnsvej 7 8270 Højbjerg Denmark	F&V: Every day of the week 06:00 - 11:00	N/A	N/A
Netto / Bilka / Fætex	Køge	Manual	Netto DC Køge Mimersvej 1 4600 KøgeDenmark	F&V: 7 days a week 00:00 - 06:00	N/A	03:00-06:00
Netto	Aarslev	Manual	Netto DC Årslev Rosbjergvej 35-37 8220 Brabrand Denmark	F&V: 7 days a week 23:00 - 05:30	N/A	05:00-06:00

Public holidays /Bank closing days

If the delivery date on the PO is on a Danish public holiday/bank day, kindly note som of our warehouse is open for delivery's. If any questions pls. contact your contact person in Supply chain or commercial

Appendix C – Handling cost overview

Types of errors	Min. handling cost (DKK)	Handling cost per pallet, per error (DKK)	Min. handling cost (EUR)	Handling cost per pallet, per error (EUR)	Sites
Errors on EAN pallet label	2100	105	280	14	Årlev, Holme, Køge
Goods not properly secured to the pallet	2100	105	280	14	Årlev, Holme, Køge
Item numbers mixed on pallet	2100	105	280	14	Årlev, Holme, Køge
Missing CMR or Delivery Note*	2100	N/A	280	N/A	Årlev, Holme, Køge
Missing EAN label	2100	105	280	14	Årlev, Holme, Køge
Missing product information on boxes or product	2100	105	280	14	Årlev, Holme, Køge
Multiple EAN labels on same pallet	2100	105	280	14	Årlev, Holme, Køge
Pallet too broad or unstable	2100	105	280	14	Årlev, Holme, Køge
Pallet too tall or Missing split pallet	2100	105	280	14	Årlev, Holme, Køge
Wrinkled EAN label	2100	105	280	14	Årlev, Holme, Køge
Wrong delivery date or time*	5250	N/A	700	N/A	Årlev, Holme, Køge
Wrong pallet type	2100	105	280	14	Årlev, Holme, Køge
Wrong placement of EAN label	2100	105	280	14	Årlev, Holme, Køge
Wrong or missing information on CMR or delivery note*	2100	N/A	280	N/A	Årlev, Holme, Køge

Types of errors	Min. handling cost (DKK)	Handling cost per started handling hour, per error (DKK)	Min. handling cost (EUR)	Handling cost per started handling hour, per error (EUR)	Sites
Sorting of goods	500	500	67	67	Årlev, Holme, Køge

Types of errors	Min. handling cost (DKK)	Handling cost per KG (DKK)	Min. handling cost (EUR)	Handling cost per KG (EUR)	Sites
Destruction	1000	10	133	1,33	Årlev, Holme, Køge
Return to Supplier	1000	10	133	1,33	Årlev, Holme, Køge

*Each "Types of errors", will be given as an extra handling cost, no matter any previous handling cost on same PO

The aforementioned examples of handling costs are exclusive of VAT and constitute genuine pre-estimates of the costs that Salling Group is likely to incur as a result of the stated non-compliance.

The above is not an exhaustive list and Salling Group reserves its right to claim additional damages in accordance with the provisions of Danish law.

Appendix D – Received with reservations overview

A visual view of the “Received with reservations” stamp from SallingGroup warehouses.
The type of error box is marked with “X”



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Received With Reservations

Foil	☐	CMR / Delivery Note	☐
Pallet	☐	Wrapped Together	☐
EAN	☐	Wrong BBD	☐
Other	☐	Breached Units	☐

The different error types can be categorised into the following:



Foil	Pallet Defective pallet Item numbers mixed on pallet Pallet too broad or unstable Pallet too tall Wrong pallet type	EAN Errors on EAN label Missing product information on boxes Missing EAN label	Other ASN Not described by other boxes
CMR/DN Missing Delivery Note Wrong/missing information on delivery note	Wrapped Together 1/4 or 1/2 pallets wrapped together	Wrong BBD Wrong best before date	Breached Units Breached units