

# SALLING GROUP A/S - WHISTLEBLOWER POLICY

This policy takes effect as of 4 February 2026

## 1. Introduction and purpose

This whistleblower policy (**'the Whistleblower Policy'**) applies to Salling Group A/S, CVR-no.: 35955416, Rosbjergvej 33, Årslev, 8220 Brabrand (**'Salling Group'**).

Salling Group is the data controller for the processing of the personal data necessary for the administration of the whistleblower scheme.

Salling Group's contact details are:

Salling Group A/S  
CVR-no. 35954716  
Rosbjergvej 33  
8220 Brabrand  
[www.sallinggroup.com](http://www.sallinggroup.com)

The purpose of Salling Group's internal whistleblower scheme is to enable the company's employees, and any other parties with a work relation to Salling Group, to file confidential reports to an impartial body if there is reasonable suspicion of:

- criminal offences, including violations of any confidentiality obligations, misuse of financial resources, theft, fraud, embezzlement, fraud and bribery,
- serious or repeated violations of law, including laws concerning the use of force, the Public Administration Act, laws regarding access to legal documents and, for example, laws aimed at securing public health, safety in the transport sector and the protection of nature and the environment,
- sexual harassment in the workplace,
- serious personal conflicts in the workplace, for example, gross harassment due to racial, political or religious affiliation, and so on,
- serious violations of workplace safety
- serious violations of data protection law; and
- violations or suspected violations of internal guidelines

The purpose of the Whistleblower Policy is also to inform you about your rights under act no. 1438 of June 29, 2021 concerning whistleblower protection ('**the Whistleblower Act**') as well as the European Parliament and Council's regulation (EU) 2016/679 of April 27, 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data ('**the General Data Protection Regulation**').

The Whistleblower Policy contains a detailed description of how Salling Group's internal whistleblower system works, including which violations can be reported, who can submit a report, how reports are processed and recorded, how the internal whistleblower system can be used and what rights the whistleblower and the person(s) concerned have.

## 2. Scope

### 2.1 Reports covered by the whistleblower scheme

(I) Reports to the whistleblower scheme may be filed concerning (i) violations of EU law, and which are covered by Directive (EU) 2019/1937 of October 23, 2019 on the protection of persons who disclose violations of EU law ('**the Whistleblower Directive**') and (ii) other serious violations of Danish law and EU law as well as other serious matters.

Reports of specific violations of EU acts covered by the scope of the Whistleblower Directive do not require a serious violation. The Whistleblower Directive's scope includes violations of EU acts that are fully listed in part I of the annex to the Directive and concern, inter alia, the following areas: public procurement, financial services, products and markets, prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, food safety, public health, consumer protection, protection of privacy and personal data and the security of network and information systems.

In addition, it includes violations that harm the EU's financial interests, as well as violations related to the internal market, including violations of EU competition and state aid rules.

The Whistleblower Directive can be accessed [here](#).

As mentioned above, reports may also be filed about serious violations of Danish law and EU law as well as other serious matters. You can see examples of issues that may be reported in section 1.

If you are a customer or if you disclose information to the whistleblower scheme that is not covered by the scope of the Whistleblower Act, you will not be covered by the protection rules of the Whistleblower Act, which are described below under point 6.

As a customer, you are welcome to contact Salling Group's customer service if you wish to draw attention to illegal or inappropriate actions. You can find the contact details of Salling Group's Customer Service [here](#).

### 2.2 Matters outside the scope

Reports concerning the whistleblower's own employment conditions will generally fall outside the scope of the whistleblower scheme, unless such a report relates to a serious offence or an otherwise serious matter, for example, gross harassment.

Other circumstances, including information concerning violations of internal guidelines of a less serious nature, including rules on sick leave, alcohol, clothing, private use of office supplies, etc., and information concerning other personal conflicts in the workplace, will generally not be considered as gross violations. Such matters must be reported through the usual communication channels, for example, by directly contacting the line manager, HR department or an employee union representative.

Reports of issues to the whistleblower scheme that are not covered by the scope of the scheme do not oblige Salling Group to take further action. However, Salling Group will follow up on all serious reports, even if they fall outside the whistleblower scheme. If an inquiry falls outside the scheme, it will be dealt with in a separate case.

If a matter clearly falls outside the whistleblower scheme but remains relevant to report and follow up on, the report can instead be filed by the whistleblower by contacting, for example, the HR department, an employee union representative or a departmental manager who is responsible for the area, for example, IT, quality department, etc.

If you are in doubt about whether the report falls within or outside the whistleblower scheme, Salling Group encourages you to file a report, as in each case a concrete assessment will be made of whether the report falls within the scope of the whistleblower scheme, whilst all serious inquiries will be processed even if they fall outside the scheme.

### **2.3 The right of reporting to the whistleblower scheme**

All Salling Group employees can disclose information to the whistleblower scheme. Salling Group has voluntarily decided that the following groups of people may also disclose information about violations that have been obtained in connection with their work-related activities:

- self-employed business owners,
- executive board members,
- board members
- volunteers,
- paid and unpaid interns,
- employees of contractors,
- subcontractors and suppliers,
- former employees, and
- newly hired employees whose employment conditions have not yet begun and who disclose information concerning violations obtained during the hiring process or other pre-contractual negotiations.

You can submit reports to the whistleblower scheme even if you do not have evidence of the reported information. However, any information reported must be reported in good faith

concerning its accuracy in order to enjoy protection under the Whistleblower Act, cf. details of the protection conditions under point 6.1.

You have the right to file a report to the whistleblower scheme regardless of whether or not you are a Danish citizen.

Please note that as a customer you are not covered by whistleblower protection law and are not covered by Salling Group's whistleblower scheme.

If as a customer you wish to make Salling Group aware of inappropriate or illegal activities, you can contact Salling Group's customer service.

You can find the contact details of Salling Group's Customer Service [here](#).

## **2.4 Persons concerned**

Reports may be filed in relation to persons concerned who have committed actions or omissions that are unlawful under EU law or constitute a serious offence or other serious matter, or which allow the purpose of those rules to be circumvented. A person concerned is thus the natural or legal person indicated in the report to Salling Group's whistleblower scheme as the person to whom the violation can be attributed to or has a connection with.

## **3. The reporting procedure**

### **3.1 The Whistleblower system**

Reports to the whistleblower scheme are filed electronically by completing and submitting an online report form. The reporting system is provided by an external supplier (Formalize ApS) who is a data processor for Salling Group and with whom a data processing agreement has been made in accordance with GDPR art. 28.

An external law firm screens all the reports in order to assess whether or not the reports fall within the scope. The law firm is an independent data controller in accordance with the Danish Data Protection Agency's practice in this area.

The reporting system can be accessed via a link on this page [here](#) (web page in Danish).

#### **Using the incorrect reporting channel**

Reports cannot be filed by any other means than the electronic reporting system. This is to say, no reports may be filed by sending an e-mail to the person responsible for the whistleblower scheme, for example.

#### **Confirmation of report receipt**

If you file an electronic report, you will receive an automatic confirmation of receipt.

### **3.2 Anonymity**

You should be aware that Salling Group is not obliged or voluntarily committed to processing and following up on anonymous reports to this whistleblower scheme.

However, anonymous reports can be processed if Salling Group deems it necessary. However, the chosen IT solution does not enable anonymous two-way communication between you and Salling Group. Therefore, Salling Group is not obliged to observe the Whistleblower Act's confirmation, follow-up and feedback obligation, as well as the other obligations in the Whistleblower Act, if Salling Group voluntarily chooses to process your anonymous report.

If you want complete anonymity, you should avoid disclosing via:

- a) work computers or other devices made available by Salling Group,
- b) the workplace internet connection and similar employer-managed internet connections.

If you want complete anonymity and attach documents, you should also remove associated metadata.

If your report gives rise to an investigation by an external body, for example, the police, Salling Group may be required by law to disclose your identity to the extent that Salling Group is aware of it. If a lawsuit is initiated against the person concerned, then you can be called as a witness in the trial.

### **Two-way Communication for Anonymous Reports**

When making an anonymous report, you as a whistleblower have the option to communicate anonymously with Salling Group through the Whistleblower Scheme. This allows Salling Group to communicate with you regarding your report—for instance, if we wish to request or require additional information to process the case.

When you submit an anonymous report, it is not possible for Salling Group to identify you in any way.

Please also note that the option for anonymously communication through the Whistleblower Scheme does not change the fact that Salling Group is not obligated to process anonymous reports but may choose to do so based on a specific assessment of the report.

## **3.3 Corrections and additions**

If you become aware that incomplete or incorrect information has been reported, then simply file a new report with reference to the previous report and with a description of what needs to be corrected.

## **4. Administration of reports**

### **4.1 Salling Group's internal Whistleblower Unit**

Salling Group has appointed a number of employees in Internal Audit, the HR Department and the Group Legal Department ('**the Whistleblower Unit**') to administer Salling group's internal whistleblower scheme impartially. The Whistleblower Unit is designed to ensure independence

and the absence of conflicts of interest, and employees in the Whistleblower Unit may not receive instructions on how the employees should process and follow up on specific reports. They are also subject to confidentiality, c.f. point 5.1.

#### **4.2 Receipt of incoming reports**

Entrusted employees of the law firm receive and forward the incoming reports to members of Salling Group's Whistleblower Unit and ensure that the reports are not forwarded to a member to whom a report could relate.

#### **4.3 Registration of incoming reports**

Salling Group is obliged to register your report and all documents that Salling Group has received from you in connection with your report.

The registration is made in accordance with Salling Group's duty of confidentiality, which is further described under point 5.1. This means that your report is recorded in a way that ensures confidentiality about, inter alia, your identity.

The purpose of the registration is, inter alia:

- to support the securing of the received report's evidence so that information received through reports can, where appropriate, be used as evidence in enforcement proceedings,
- to ensure the right of the person concerned to an effective defence in criminal or other cases where the information provided is part of the evidence; and
- to ensure the possibility of linking together information from multiple reports on the same matter in cases where such linking would enable an appropriate follow-up and response that would not be possible on the basis of a single report.

The registration of your report is carried out in accordance with applicable data protection legislation. For an explanation of the criteria used to determine the storage period, please refer to 8.6 in this Whistleblower Policy.

#### **4.4 Obtaining documentation**

We may need to obtain additional information from you to process the case. In such instances, we will contact you if you have provided us with your contact information. The documentation may consist of correspondence, documents, pictures, meeting minutes, telephone recordings, emails, expense sheets, internet history, etc.

#### **4.5 Feedback for the whistleblower**

If you have chosen not to be anonymous and have provided your contact details, Salling Group will ensure that you receive feedback on your report as soon as possible and no later than three months from the confirmation receipt of your report.

As long as it is in accordance with applicable law, including relevant rules on confidentiality, you will be informed of the measures taken or intended to be taken as a follow-up to the report and of the reasons for choosing such a follow-up. This can, for example, consist of information that

a police report has been filed, an internal investigation has been initiated or a notification has been made to the relevant supervisory authority.

In the event that Salling Group has not determined the appropriate follow-up within three months from the confirmation of receipt, you will be informed accordingly and of any further feedback you may expect.

#### **4.6 Notification of persons concerned**

In accordance with the General Data Protection Regulation, there is normally an obligation to notify persons concerned, who must be informed of the report within one month at the latest. If there is a real risk that such a notification will jeopardise the ability to effectively investigate the matter, the notification may be postponed for as long as the risk persists, cf. point 8.4 below.

#### **4.7 Violation of the Anti-Money Laundering Act**

In cases of suspected violations of the Anti-Money Laundering Act (legislation concerning preventive measures against money laundering and terrorist financing), the law firm that assists us may be obliged to report potential violations, as well as any related information, to the public prosecutor for Special Economic and International Crimes (Særlig Økonomisk og International Kriminalitet). Such reports will therefore be handled in accordance with the rules of the Anti-Money Laundering Act.

### **5. Confidentiality**

#### **5.1 Duty of confidentiality**

The employees of Salling Group's Whistleblower Unit and employees of the law firm who assist with the administration of the whistleblower scheme have a duty of confidentiality with regard to information included in reports to the whistleblower scheme. The duty of confidentiality also applies to other authorised employees who are responsible for receiving or following up on reports and who, during the processing, become aware of your identity or other information covered by the duty of confidentiality.

#### **5.2 Disclosure of information concerning your identity**

Information about your identity and other information from which your identity can be directly or indirectly derived may not be disclosed without your explicit consent to anyone other than authorised employees of Salling Group who are responsible for receiving or following up on reports. You can choose to withdraw your consent at any time. However, withdrawal does not affect the legality of forwarded information based on consent prior to the withdrawal.

Information about your identity may be forwarded to public authorities without your consent when the forwarding is made in order to counter violations that fall within the scope of the Whistleblower Act or in order to ensure the persons concerned the right to a defence. If Salling Group intends to forward information from which your identity can be directly or indirectly deduced, Salling Group must notify you of this prior to the forwarding unless the notification would endanger related investigations or legal proceedings.

Information from reports other than that which cannot reveal your identity as a whistleblower may only be forwarded to persons outside Salling Group's Whistleblower Unit and the law firm when this is done as part of the follow-up to a report or to counter violations within the scope of the Whistleblower Act. The receiving party will be subject to the same duty of confidentiality regarding the content as members of Salling Group's Whistleblower Unit and the law firm.

## **6. Protection of whistleblowers**

### **6.1 Conditions of protection**

The Whistleblower Act contains special provisions concerning the protection of whistleblowers against reprisals etc.

As a whistleblower, you are only covered by the protection of the Whistleblower Act if you had reasonable grounds to believe that the reported information was correct at the time of the report and that the reported information falls within the scope of the whistleblower scheme, which is described above. If, in good faith, you disclose incorrect information concerning violations, you will also be covered by the protection.

You do not enjoy protection under the Whistleblower Act if you knowingly disclose false information or disclose information concerning violations that are manifestly baseless, including unfounded rumours and gossip. The consequences of disclosing a report in bad faith are further described under point 7.1.

You cannot legally waive the rights that you have under the Whistleblower Act.

### **6.2 Protection details**

#### **6.2.1 Freedom from responsibility for violations of duty of confidentiality and the collection of information**

If you meet the protection conditions, you will not be deemed to have breached a statutory duty of confidentiality and you will not incur any liability for this, provided that you had reasonable grounds to believe that the report was necessary to reveal a violation within the scope of the Whistleblower Act. Furthermore, you will not be liable for gaining access to the information that has been reported, provided such action taken does *not* constitute an independent criminal offence.

#### **6.2.2 Protection against reprisals**

If you meet the protection conditions, you will be covered by the Whistleblower Act's protection against reprisals, including threats or attempted reprisals as a result of filing a report, and you must not be prevented, nor may any attempt be made to prevent you, from making reports.

Reprisals are understood as any action or omission, whether direct or indirect, that occurs in a work-related context and that results from internal or external reports, or instances that cause or may cause unjustified harm to the whistleblower.

#### **6.2.3 Application for case dismissals**

You have the right to put forward a report to seek the dismissal of a case, provided that you had reasonable grounds to believe that the report was necessary to reveal a violation that falls within the scope of the Whistleblower Act.

## **7. Possible outcomes of a report**

### **7.1 Consequences for whistleblowers**

Reports submitted in good faith will not have adverse consequences for you.

However, you may face consequences as an employee if you deliberately disclose incorrect information; for example, for the purpose of harassing or otherwise harming other employees or members of the board of directors.

Persons who file a report in bad faith may be subject to disciplinary, civil (including contractual), criminal, administrative and employment penalties.

### **7.2 Consequences for the persons concerned**

Depending on the circumstances, a filed report may result, for example, in the following consequences for the persons concerned:

- a disciplinary action against employees that could lead to a warning or the termination of the employment relationship,
- a case against board members that may lead to the termination of the board position,
- a police report of the persons concerned and subsequent criminal prosecution; or
- contractual consequences for business partners, for example, termination of contract

As a rule, a report will not lead to consequences for the persons concerned if the assertions in the report are not supported by evidence or by further investigations of the report.

## **8. Violation of the Anti-Money Laundering Act**

In cases of suspected violations of the Anti-Money Laundering Act (legislation concerning preventive measures against money laundering and terrorist financing), the law firm that assists Salling Group will be obliged to report potential violations to the public prosecutor for Special Economic and International Crimes (Særlig Økonomisk og International Kriminalitet) as well as any related information. Such reports will therefore be handled in accordance with the rules of the Anti-Money Laundering Act.

### **8.1 Brief note on external whistleblower schemes**

An external whistleblower scheme is understood as a whistleblower scheme that is embedded in public authorities and established in accordance with a legal provision that requires the relevant authority to establish an external whistleblower scheme.

Pursuant to the Whistleblower Act, an external whistleblower scheme has been established at the Danish Data Protection Agency where the entire group of people protected in the Act (and

not only employees) has the opportunity to submit reports on all the matters that can also be reported in Salling Group's internal whistleblower scheme, including reports on violations of EU law and reports that otherwise relate to serious offences or other serious matters. You can access the external whistleblower scheme [here](#).

In addition, a number of public authorities have established external whistleblower schemes for reporting violations of special legislation. These include, inter alia, the Danish Financial Supervisory Authority, the Danish Working Environment Authority, the Danish Environmental Protection Agency and the Danish Business Authority.

## **8.2 The reporting procedure for external whistleblower schemes**

An external whistleblower scheme allows for both written and oral reports, and, at your request, reports can be filed via a physical meeting within a reasonable time.

If you choose to disclose to an external whistleblower scheme, you will receive confirmation of the report within seven days of its receipt, unless you have expressly requested otherwise or there are reasonable grounds to believe that confirmation of the disclosure would jeopardise the protection of your identity.

The public authority will provide you with feedback on your disclosure within a reasonable period and not exceeding three months from the acknowledgement of receipt or six months in duly justified cases.

You will be notified of the final outcome of investigations triggered by the report if such notification is not provided within the feedback.

If the public authority intends to forward information from which your identity can be directly or indirectly deduced, the authority must notify you of this unless the notification would endanger related investigations or legal proceedings.

An external whistleblower scheme may reject reports that do not fall within the scope of the Whistleblower Act and is not obliged to forward these to another authority. An external whistleblower scheme may, in the event of a large influx of reports, decide that reports of a more serious nature should be prioritised.

## **8.3 Choice of reporting channel**

You can choose whether you want to submit your report to Salling Group's whistleblower scheme, a relevant external whistleblower scheme or both. However, we would like to encourage you to use Salling Group's internal whistleblower scheme in cases where the violation can be effectively dealt with internally and where you consider that there is no risk of reprisals.

## **9. Questions and comments to the whistleblower scheme**

Questions and comments to the whistleblower scheme are very welcome and can be directed to [privacy@sallinggroup.com](mailto:privacy@sallinggroup.com).

10. The Whistleblower Policy was last revised 4 February 2026