



Salling Group A/S

Human Rights Policy

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Sponsor: Executive Vice President (EVP), People, Culture & Sustainability |

Owner: Group Sustainability (GS)

Approved by: Group Leadership Team (GLT)

salling group

Purpose and scope

Respect for human rights is fundamental to how Salling Group A/S operates and creates value. As an international retailer with many employees, suppliers and customers, we recognise that our activities can impact people, communities, and the environment – both positively and negatively. Respecting human rights means treating everyone connected to our business with dignity and respect, preventing and addressing harm, and striving to create a positive impact wherever we operate.

This policy sets out **our commitment and expectations** for employees, suppliers and business partners. It provides a framework for our approach to decision-making and managing risks through **human rights due diligence**, and offering channels for raising concerns and resolving issues through **grievance and remedy**.

This policy applies to all employees, managers and business units within Salling Group as well as our suppliers, contractors, distributors and other business partners. A full list of companies part of Salling Group A/S is available on our [website](#). The expectations for employees in this policy are grounded in our [Employee Handbook](#), while supplier and business partner requirements are based on our [Responsible Sourcing Policy](#) and adopted [Code of Conduct - amfori BSCI](#).

We are committed to making this policy accessible to all employees through our internal communication channels and publicly available to external stakeholders on our website.

While we strive to uphold these commitments throughout our value chain, we recognise that our ability to directly control or influence certain issues—such as working hours or wage levels—may be greater within our own operations than with external suppliers or partners. In such cases, we seek to use our leverage and work collaboratively to promote these standards upstream.

Our commitment

Our commitment to treat everyone with respect is based on internationally recognised standards, including [the International Bill of Human Rights](#), consisting of the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights as well as the International Covenant on Economic, Social and Cultural Rights, the [International Labour Organization's \(ILO\) Declaration on Fundamental Principles and Rights at Work](#)¹ and [ILO fundamental conventions](#) on fair and decent work. As a signatory of the [United Nations Global Compact](#), we support its Ten Principles, including human rights.

To respect human rights, we identify and address human rights risks in our own operations and value chain through ongoing due diligence and grievance mechanisms and remedy. Our approach is guided by international frameworks, including the [UN Guiding Principles on Business and Human Rights](#) (UNGPs), [OECD Guidelines for Multinational Enterprises](#) and [amfori BSCI](#). We comply with local laws² but seek solutions aligned with international human rights standards where conflicts arise.

¹ This includes the freedom of association and the effective recognition of the right to collective bargaining, the elimination of all forms of forced or compulsory labour, the effective abolition of child labour, the elimination of discrimination in respect of employment and occupation and a safe and healthy working environment.

² Netto Germany has established its own Human Rights Policy Statement (Grundsatzserklärung), adopted a dedicated Rules of Procedure (Verfahrensordnung), and operates an independent **Whistleblowing System** to ensure confidential reporting and protection against retaliation. These measures complement Salling Group's overall due diligence approach, while addressing the specific requirements and formal processes mandated by German law under the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG).

Human rights due diligence

Our approach to managing human rights³ is an ongoing process aligned with the UN Guiding Principles on Business and Human Rights. It helps us identify risks, take action and monitor the progress in our own operations and value chain.

It includes four continuous steps:

1. **Identify and assess risks:** We assess risks on an annual basis across our operations to identify and prioritise the most serious human rights at risk – our *salient issues* – those with the greatest potential harm to people through our activities or business relationships.
2. **Prevent and mitigate risks:** We take action to prevent and mitigate risks across the full value chain. This includes strengthening conditions in our own operations, promoting responsible practices among suppliers and business partners, and reducing potential negative impacts on customers and communities. Our actions include responsible purchasing practices, supply chain mapping, third-party assessments, and time-bound remediation plans. We collaborate in multi-stakeholder initiatives to address systemic issues and embed human rights requirements into policies, contracts, and internal procedures. We expect all colleagues and partners to follow our Code of Conduct and relevant policies.
3. **Monitor and track:** We continuously monitor and track progress through internal systems, workplace indicators, customer and community feedback, and ongoing engagement with suppliers and business partners. This enables us to track whether our actions are effective, identify new or emerging risks, and initiate dialogue when improvements are needed.
4. **Communicate:** We report internally and externally on our human rights due diligence, including through our annual reporting.

Our principles

Our principles define how we respect and uphold human rights across our operations and value chain. We respect all internationally recognised human rights and prioritise the human rights risks that are most *salient*. These current focus issues are based on risk assessments, industry analysis and stakeholder input. We plan to update them in 2026 to ensure they reflect changes in our business and the external context. They include:

1. **Discrimination and Harassment:** We strive to create an inclusive and respectful workplace, free from discrimination and harassment as outlined in our Policy to prevent offensive behaviour in the workplace. We ensure equal opportunities in recruitment, development, and advancement, and actively support accessibility and the inclusion of people with disabilities.
2. **Fair Wages and Working Hours:** We are committed to fair compensation, adequate wages, benefits, including paid leave, work/life balance and reasonable working hours in line with national laws and ILO standards.
3. **Health and Safety:** We prioritise safe and healthy working environments by identifying and addressing risks, and providing appropriate training and protective equipment in accordance

³ Currently, the grocery chain Rimi in Estonia, Latvia and Lithuania has its own established process for due diligence and grievance management, which it actively applies within its operations and value chain.

with national and international standards as well as internal policies and procedures outlined in our [Employee Handbook](#).

4. **No Forced Labour or Modern Slavery:** We do not tolerate any form of forced labour, including slavery, debt bondage, and human trafficking in our operations and throughout our value chain, in alignment with ILO Conventions and Protocols.
5. **Child Protection and No Child Labour:** We recognise the rights of children and follow minimum age standards aligned with relevant laws and ILO Conventions. Young employees may work at Salling Group through company-approved, part-time apprenticeships, internships or other programs if they do not interfere with their physical or mental health, education and they are protected from hazardous work. We have special rules detailed on our [website](#). We strictly prohibit the use of child labour in any part of our value chain, consistent with ILO Conventions.
6. **Freedom of Association:** We respect the rights of all workers to join or form trade unions and engage in collective bargaining without fear of retaliation and intimidation in accordance with local laws and ILO conventions.
7. **Environmental Responsibility:** We are working to systematically integrate environmental risks such as deforestation, pollution, and the depletion of natural resources into our human rights due diligence processes recognising their impact on health and livelihoods.
8. **Land Rights and Indigenous Peoples:** We respect the rights of local communities and indigenous peoples, including their rights to land, resources, and free, prior, and informed consent (FPIC) in all relevant business activities.
9. **Privacy:** We respect the privacy and security of personal information and data processing for all individuals in our value chain. This is governed by our [Data Ethics Policy](#), Group GDPR Policy and [Privacy Policy for Employees](#). Our suppliers, business partners and consumers are covered through a separate [Privacy Policy](#). We comply with all relevant standards and laws.
10. **Consumer Health and Responsible Marketing:** We ensure our products meet quality, hygiene, and safety standards, provide transparent labelling and do not target children in any of our paid advertising, in compliance with national and international laws and standards.

Grievance mechanisms and remedy

We are committed to ensuring that anyone affected by our business activities can raise concerns about harm, unethical behaviour, or policy violations safely and confidentially. **Employees** are strongly encouraged to report concerns to their leader, People & Culture (HR), relevant employee representatives, or through our confidential [grievance mechanism](#). **Supply chain workers** can use external platforms such as the amfori Speak for Change platform and the International Accord channel. **Consumers and communities** can contact customer service or use our [online contact points](#).

We recognise that effective grievance channels may not always be available for all workers in our supply chain. We strive to promote their availability and encourage suppliers and partners to provide or facilitate such mechanisms wherever possible. In our own operations, we encourage a culture where reporting wrongdoing is supported by acting without delay and appropriately as recognised in our [Whistleblower Policy](#).

Where we identify that we have caused or contributed to harm, we will seek to provide or cooperate in providing remedy. If we are directly linked to harm, we will seek to use our business leverage to prevent

and mitigate the adverse impact. Our approach is dialogue-based: we first investigate and gather insights, then develop a more detailed plan to address the non-compliance.

Finally, we are committed to cooperating with both judicial and non-judicial mechanisms to support access to remedy when harm occurs, in line with international standards.

Governance and accountability

Accountability for this policy rests with the Group Leadership Team (GLT), sponsored by the Executive Vice President (EVP) of People, Culture & Sustainability (PC&S). Together with Group Sustainability, the EVP oversees the strategic development and annual review of this policy.

Implementation responsibilities are distributed across departments and functions best positioned to lead specific processes. **Responsible Sourcing** communicates and implements this policy in the upstream supply chain, conducts due diligence, and ensures grievance and remedy mechanisms. **People & Culture (HR)** applies this policy in our own operations, conducts due diligence, and provides grievance and remedy for employees. **Legal** advises on updates to ensure compliance with Danish and international legal requirements. **Local Leadership Teams and Format Management Teams** communicate this policy to employees and ensure compliance at local and national levels. **All employees** are expected to comply with this policy. The GLT reviews this policy annually to ensure compliance with evolving Danish, EU, and international legal requirements, as well as the UN Guiding Principles on Business and Human Rights (UNGPs).

References

This policy should be read in conjunction with international human rights standards referred to in this policy and our related policies and guidelines.

International human rights standards in this policy:

- International Bill of Human Rights
- International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work
- UN Guiding Principles on Business and Human Rights
- OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
- amfori BSCI Code of Conduct
- Act on Corporate Due Diligence in Supply Chains (Germany)
- United Nations Global Compact Ten Principles

Salling Group related policies and guidelines:

- Employee handbook
- Responsible Sourcing Policy
- Anti-corruption Policy
- Group GDPR Policy Salling Group A/S
- Whistleblower Policy (English) and (Danish)
- Data Ethics Policy
- HR Privacy Policy for employees and board members at Salling Group A/S (English) and (Danish)
- Privacy Policy for Salling Group A/S
- Salling Group guide to human rights (internal)