

11.03.2021

Salling Group Whistleblower policy

Introduction:

In Salling Group, we want to run a company that not only follows, but is also characterized by, strong values and high ethical standards. Who we are and how we behave is crucial to the trust in us. Trust from our customers, from our partners and from the community of which we are a part.

It is important to us that our corporate culture is open, secure and trusting, and we want to promote open dialogue. For Salling Group, it is important that any irregularities or unethical behavior come to light – and are handled properly. It is therefore crucial that customers, suppliers, stakeholders and of course also, not least, employees have the opportunity to freely share experiences. About us and with us.

However, we recognize that there may be situations where it can be difficult to provide information or report on experiences about employees' behavior through the normal channels. You can use Salling Group's Whistleblower scheme to safely and anonymously report irregularities or illegalities in connection with activities related to the Group.

Who can report?

The Whistleblower portal can be used by employees, customers, partners and employees of partners.

What are you allowed to report?

You can use the Whistleblower scheme to report serious matters. You may also report merely suspected serious matters as long as your suspicion is justified.

There is no need to wait until something has actually happened. Attempted violations are also included.

This must be a violation of laws, rules, policies, guidelines, etc.

Less serious matters, such as difficulties of cooperation, dissatisfaction with pay, conflicts between colleagues, etc., cannot be reported through the Whistleblower scheme. For any such matters, please make contact through the regular channels such as HR or your line manager.

The scheme cannot be used to deal with customer complaints either. Instead, we ask you to contact customer service and follow the standard complaints procedures.

Here are some examples of what you can report via the Whistleblower scheme:

- Violation of laws, including competition law
- Financial crime such as bribery, embezzlement, forgery of documents, theft of goods, fixtures and fittings, etc.
- Irregularities in accounting and auditing
- Physical violence and sexual abuse
- Serious threats to the environment, health and safety

Who can we blow the whistle on?

The Whistleblower scheme can only be used to report serious irregularities or unethical behavior involving Salling Group employees.

Units covered:

- Netto Germany
- Netto Poland
- Salling Group A/S, including
 - Bilka
 - Føtex
 - Netto
 - Salling
 - Carl's Jr.
 - Starbucks
 - Fløwr
 - Wupti.com
- Salling Group Ejendomme A/S
- Salling Group Forsikring A/S

How do I blow the whistle?

File a report via our Whistleblower portal, which is handled by the Plesner law firm. Therefore, when you report via our Whistleblower portal, the information is sent directly to the Plesner law firm, which ensures that the right people at Salling Group are contacted.

How is a report processed?

All enquiries are passed from Plesner to Salling Group's Whistleblower committee, which consists of a few trusted employees. If the report concerns a committee member, Plesner will ensure that the member in question is excluded from the processing of the report and will be unaware of it.

When filing a report, the whistleblower has the choice of remaining anonymous if desired. All reports are treated confidentially, whether or not the whistleblower chooses to remain anonymous.

When a report is received, an initial investigation is carried out. If the report is manifestly baseless, it will be rejected and deleted from the system. If the report is not manifestly baseless, it will be investigated further.

The case is dealt with by the Whistleblower Committee and may have employment law consequences for the person being reported. When the case is concluded, it will be deleted from the system. The case is then kept for up to five years in the HR folder of the person concerned.

The matter may be passed on to the police for further investigation if serious crime is suspected. Once the police (and possibly the courts) have concluded their case and any time limit for appeals has expired, the case will be deleted from the system. The case could end up in court, and the reported person could face a fine or prison sentence.

Whistleblower's rights

If an employee files a report in good faith via Report Line which later proves to be baseless, this will not have negative consequences or implications for the employee, including in relation to the employment relationship.

Salling Group does not accept that an employee or other person would intentionally make false claims. If a person knowingly files a false report, there may be legal consequences. If he or she is employed by Salling Group, an intentionally false report may have consequences for his or her employment, including summary dismissal of the employee.

As a rule, the identity of the employee who filed the report will not be disclosed to the person to whom the report relates. However, the identity will be disclosed if it appears that a deliberately false report has been filed or if Salling Group has an obligation to do so.

The identity of the whistleblower may also be disclosed in any subsequent legal proceedings relating to the matters reported.

Rights of the reported person

The subject of the report will be informed as soon as possible after a preliminary investigation has taken place and all relevant evidence has been secured. Among other things, the subject of the report will receive information on:

- the identity of the person responsible for investigating the report;
- a description of the allegations;
- who else has seen the report.

Aarslev 11. March 2021