

SALLING GROUP A/S – WHISTLEBLOWER POLICY

This policy is effective as from 17 December 2021

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 processing personal data necessary for provision of the whistleblower scheme.

Salling Group’s contact details are:

Salling Group A/S
CVR no. 35954716
Rosbjergvej 33
8220 Brabrand
www.sallinggroup.com

The purpose of Salling Group’s internal whistleblower scheme is to allow the company’s employees or anyone else with work-related links to Salling Group to be able to report in confidence to an impartial unit in the event of reasonable suspicion of:

- Criminal offences, including breaches of any duty of confidentiality, misuse of financial resources, theft, fraud, embezzlement, fraud and bribery.
- Serious or repeated breaches of the law, including, e.g., legislation on the use of force, the Danish Public Administration Act, the Danish Access to Public Administration Files Act and, for example, legislation aimed at ensuring public health, safety in the transport sector or the protection of nature and the environment, etc.
- Sexual harassment in the workplace.
- Serious personal conflicts in the workplace, e.g. serious harassment on the grounds of race, political or religious affiliation, etc.
- Serious breaches of occupational safety.
- Serious breaches of data protection law.

The Whistleblower Policy also aims to inform you of your rights under Act No. 213 of 24 June 2021 on the protection of whistleblowers (the “**Whistleblower Act**”).

The Whistleblower Policy includes a detailed description of how Salling Group’s internal whistleblower scheme works, including which offences can be reported, who can do so, how reports will be dealt with and registered, how to use the internal whistleblower scheme, and the rights of the whistleblower and the subject of the report.

Salling Group also has a data protection policy for the processing of personal data under the Group’s whistleblower scheme. The Data Protection Policy is designed to inform you of your rights under Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data (the “**Data Protection Regulation**”).

Salling Group’s Whistleblower and Data Protection Policies for the whistleblower scheme can be found in electronic format on the Group’s website [here](#).

2. Scope

2.1 Reports covered by the whistleblower scheme

Reports can be submitted to the whistleblower scheme of (i) breaches of EU law, and that are covered by the scope of the Directive (EU) 2019/1937 of 23 October 2019 on the protection of persons reporting infringements of EU law (the “**Whistleblower Directive**”), and (ii) other serious breaches of Danish law, EU law and other serious matters.

With regard to reports of breaches of the specific EU acts falling within the scope of the Whistleblower Directive, there is no requirement that a serious breach has to be involved. The scope of the Whistleblower Directive covers breaches of EU acts exhaustively listed in Part I of the Annex to the Directive, covering 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 and feed safety, public health, consumer protection, privacy, personal data and the security of network and information systems.

It also covers breaches detrimental to the EU’s financial interests, as well as those related to the internal market, including breach of EU competition and state aid rules.

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

As mentioned above, reports can also be made of serious breaches of Danish and EU law as well as other serious matters. You can see examples of what matters can be reported in Section 1.

If you are a customer, or submit a report to the whistleblower scheme outside the scope of the Whistleblower Act, you will not be covered by the protection rules of the Act, as described below under Item 6.

Customers are welcome to contact Salling Group's Customer Services to draw our attention to anything illegal or irregular. Contact details for Salling Group's Customer Services can be found [here](#).

2.2 Matters outside the scope

Reports concerning the whistleblower's own employment will usually fall outside the scope of the whistleblower scheme, unless they concern a serious breach of the law, or other serious matters, such as gross harassment.

Other matters, including information on breaches of internal guidelines of a less serious nature, including rules on sick leave, alcohol, clothing, private use of office supplies, etc., and information on other personal conflicts in the workplace, will generally not be considered as serious. Such matters must be reported through the usual communication channels, e.g. by direct contact with your immediate superior, the HR Department or a union representative.

If reporting anything under the whistleblower scheme that is not within its scope, Salling Group is not obliged to take any further action. Salling Group will, however, follow up on all serious matters reported, even if they fall outside the whistleblower scheme. If a report falls outside the scheme, it will be dealt with separately.

If the subject of a report clearly falls outside the whistleblower scheme, but is still relevant to report and be followed up, the whistleblower could contact the HR Department, for example, a union representative or manager in the department responsible for the area, e.g., IT, Quality, etc.

If you are unsure whether the report falls inside or outside the whistleblower scheme, Salling Group recommends that you submit the report anyway, as in each case a concrete assessment will be made of whether the report falls within the scope of the whistleblower scheme, and all serious matters reported will be dealt with, even if they fall outside the scope of the scheme.

2.3 The right to report under the whistleblower scheme

All Salling Group employees can submit a report under the whistleblower scheme. Salling Group has voluntarily decided that the following groups of persons may also report details of breaches they may have become aware of in connection with their work-related activities: self-employed persons, shareholders, members of the Executive Board, board members, volunteers, paid or unpaid trainees, employees of contractors, subcontractors and suppliers, former employees and newly recruited employees, if employment has not yet begun,

information on breaches of which they have become aware during the recruitment process or other pre-contractual negotiations.

You can submit reports under the whistleblower scheme even if you do not have evidence of the reported information. But your report must be made in good faith as to its accuracy in order to enjoy protection under the Whistleblower Act, see details of the terms of protection under item 6.1.

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

Remember that customers are not protected under the Whistleblower Act, nor by Salling Group's whistleblower scheme.

If you are a customer and want to bring Salling Group's attention to an irregularity or illegal act, please contact Salling Group's Customer Services.

Contact details for Customer Services can be found [here](#).

2.4 Persons concerned

Reports can be submitted concerning the persons who have performed acts or have omitted something that is illegal under EU law, or who commit a serious breach of the law or some other serious act, or who make it possible to circumvent the purpose of these rules. The person concerned will be the physical or legal person named in a report to Salling Group's whistleblower scheme as the person to whom the breach can be attributed, or with whom that person is associated.

3. Reporting procedure

3.1 The reporting solution

Reporting to the whistleblower scheme is performed electronically, by filling in and submitting an online report form. The reporting solution is provided by a law firm, which also screens all reports. The reporting solution is accessed via a link on this page, [here](#).

Use of incorrect reporting channel

Reports cannot be submitted in any other way than using the reporting solution. For example, sending an email to the person responsible for the whistleblower scheme

Confirmation of receipt of a report

If you submit a report electronically, you will automatically receive confirmation of receipt.

3.2 Anonymity

Please note that Salling Group is not obliged under its whistleblower scheme, nor voluntarily wants to commit itself, to dealing with and responding to anonymous reports.

However, anonymous reports can be processed if Salling Group deems it necessary. But the IT solution we use does not make anonymous two-way communication between you and Salling Group possible. Salling Group is therefore not obliged to observe the commitment to confirm, follow up or give feedback according to the Whistleblower Act, not its other commitments according to the act, if the Group voluntarily decides to process an anonymous report.

If you want complete anonymity, do not submit a report via:

- a) your work computer or other devices owned by Salling Group,
- b) your workplace internet connection, or similar internet connections administered by your employer.

If you want full anonymity and attach documents, ensure you have removed metadata from them.

If your report gives rise to an investigation by an external body, such as the police, Salling Group may be required by law to reveal your identity, if the Group is aware of it. If legal proceedings are initiated against the person involved, you may be called as a witness.

3.3 Corrigendum and additions

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

4. How we deal with reports

4.1 Salling Group's internal Whistleblower Unit

Salling Group has appointed a number of personnel from the Internal Audit team, HR Department and Legal Department (“**the Whistleblower Unit**”) to handle the impartial administration of the Group's internal whistleblower scheme. The Whistleblower Unit is composed to ensure impartiality and the absence of conflict of interest, and its members cannot receive instructions on how they should handle and respond to individual reports. The unit is also bound by a duty of confidentiality, according to item 5.1.

4.2 Receiving reports

Trusted employees of the law firm receive and forward received reports to members of Salling Group's Whistleblower Unit, ensuring no reports are forwarded to a member to whom the report could relate.

4.3 Registration of incoming reports

Salling Group is obliged to register your report and all documents received from you in relation to the report.

Registration will be made in accordance with Salling Group's duty of confidentiality, as specified in item 5.1 This means that your report is registered in a way that ensures confidentiality of such details as your identity.

The purpose of registration is to:

- Ensure evidence is collected from reports received, so that it can be used if required in enforcement proceedings.
- Protect the rights of the person concerned to effective defence in the event of any criminal or other proceedings, for which the information provided could be used as evidence.
- Ensure it is possible to link information from multiple reports on the same matter, when doing so will make relevant response possible, which may not have been possible on the basis of a single report.

Registration of your report will be in line with the applicable data protection legislation. For an explanation of the criteria used to determine the retention period, please refer to the privacy policy of Salling Group's whistleblower scheme.

4.4 Obtaining documentation

We may need to obtain further information from you to process the case. If so, we will contact you if you have provided us with your contact details. Such documentation can consist of correspondence, documents, photos, minutes from meetings, recordings of phone calls, emails, expense sheets, internet logs, etc.

4.5 Feedback to the whistleblower

If you have chosen not to remain anonymous and have provided your contact details, and if the report is covered by the whistleblower scheme, Salling Group will give you feedback on your report as soon as possible and not later than three months from confirmation of receipt.

If in compliance with the law, including relevant rules on the duty of confidentiality, you will be informed of what measures have been taken or are envisaged in response to the report, along with reasons for the choice of such a response. Such feedback could be that the matter has been passed to the police, an internal investigation has been launched, or a report made to the relevant supervisory authority.

If Salling Group fails to determine the response it will take within three months of confirmation of receipt, you will be informed accordingly, including whether you can expect further feedback.

4.6 Informing the persons concerned

Salling Group has a duty of confidentiality concerning the subjects of a report (person(s) concerned) and any third parties referred to in reports for the processing of their personal data. In principle, specific details must be given to them within a reasonable period of time after personal data have been gathered, and within one month at the latest. However, the duty to

inform can be postponed or dropped according to specific assessment, e.g. for the sake of investigating a case or if in the overriding interests of Salling Group, including with regard to the company's core business, its business practices, know-how etc., which will outweigh the interests of data subjects. An exemption from the duty to inform can be made if and when provided for in Article 14 (5) of the GDPR or Section 22(1) of the Data Protection Act.

4.7 Breach of the Danish Anti-Money Laundering Act

In the event of a suspicion of a breach of the Anti-Money Laundering Act (Act on Measures to Prevent Money Laundering and Financing of Terrorism), the law firm assisting us may be obliged to report potential breaches to the State Prosecutor for Serious Economic and International Crime, and to pass on related details. Such reports will therefore be dealt with in accordance with the rules of the Anti-Money Laundering Act.

5. Confidentiality

5.1 Duty of confidentiality

The members of Salling Group's Whistleblower Unit and employees of the law firm assisting with administration of the whistleblower scheme are subject to a duty of confidentiality with regard to the information contained in reports to the whistleblower scheme. The duty of confidentiality applies correspondingly to other authorised employees, empowered to receive or respond to reports, and that may become party to your identity or other details covered by that duty.

5.2 Disclosing details of your identity

Details of your identity and other information from which your identity can be disclosed directly or indirectly, cannot be disclosed without your express consent to anyone other than the authorised employees of Salling Group, empowered to receive or respond to reports. You can withdraw your consent at any time. However, withdrawal must be without prejudice to the legality of disclosure based on consent prior to withdrawal.

Details on your identity can be disclosed to the public authorities without your consent when required to avoid breaches within the scope of the Whistleblower Act, or with regard to ensuring the rights of the persons concerned to a defence. If Salling Group intends to disclose details from which your identity can be derived directly or indirectly, Salling Group must inform you in advance, unless doing so will compromise related investigations or legal proceedings.

Other details taken from reports than those which cannot reveal your identity as the whistleblower can only be disclosed to non-members of Salling Group's Whistleblower Unit and the law firm when part of the response to a report, or to prevent breaches covered by the scope of the Whistleblower Act. The receiving party will be subject to a duty of confidentiality with regard to the contents, to the same extent as members of Salling Group's Whistleblower Unit and employees of the law firm.

6. Protecting whistleblowers

6.1 Conditions of protection

The Whistleblower Act contains certain special provisions on protection of whistleblowers against reprisals, etc.

Whistleblowers are only covered by the protection of the Whistleblower Act if they have reasonable grounds to believe that the information reported was correct at the time the report was made, and that the information reported comes under the scope of the whistleblower scheme as described above. If you report incorrect information about breaches in good faith, you will also be covered by the protection.

No protection will be given according to the Whistleblower Act if you knowingly report incorrect information, or information on breaches which are groundless, including unsubstantiated rumours and gossip. The consequences of submitting a report in bad faith are described in detail under item 7.1.

You cannot waive the rights attributed to you by the Whistleblower Act.

6.2 Scope of protection

6.2.1 Exemption from liability for breaching the duty of confidentiality and gathering information

If you meet the terms of protection, you will not be considered to have breached a statutory duty of confidentiality, and will not be liable for doing so, provided you had reasonable grounds to believe that the report was necessary to disclose a breach falling within the scope of the Whistleblower Act. Furthermore, you will not be liable for accessing the information reported, provided that such an act does not constitute an independent criminal offence.

6.2.2 Protection against reprisals

If you meet the terms of protection, you will be covered by the Whistleblower Act's protection against reprisals, including threats or attempted retaliation as a result of making a report, and you cannot be prevented or an attempt made to prevent you from making reports.

'Reprisals' are defined as any form of direct or indirect act or omission occurring in a work-related context as a result of an internal or external report or publication, and that causes or can cause unwarranted harm to the whistleblower.

6.2.3 Application for rejection of legal proceedings

You have the right to invoke a report made to apply for rejection of legal proceedings provided you had reasonable grounds to believe that the report was necessary to reveal a breach within the scope of the Whistleblower Act.

7. Possible outcomes of a report

7.1 Consequences for whistleblowers

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

On the other hand, they can have consequences for employees if incorrect information is knowingly reported, e.g. with the intention of harassing or in some other manner causing harm to other employees or members of the board of directors.

Anyone making a report in bad faith can be subject to disciplinary, civil law (including contract law), criminal law, administrative or employment law sanctions.

7.2 Consequences for the persons concerned

Depending on the circumstances, a report can result in the following consequences for the persons concerned:

- Disciplinary proceedings against employees concerned which may lead to a warning or termination of employment.
- A case brought against board members concerned that can lead to loss of their seat on the board.
- The persons concerned can be reported to the police, resulting in criminal charges.
- Contractual consequences for partners of Salling Group, such as cancellation of contract.

In principle, a report will not imply consequences for the persons concerned, if the claims in the report are not supported by evidence, or by an investigation into the report.

8. Breach of the Anti-Money Laundering Act

In the event of a suspicion of a breach of the Anti-Money Laundering Act (Act on Measures to Prevent Money Laundering and Financing of Terrorism), the law firm assisting us may be obliged to report potential breaches to the State Prosecutor for Serious Economic and International Crime, and to pass on related details. Such reports will therefore be dealt with in accordance with the rules of the Anti-Money Laundering Act.

8.1 External whistleblower schemes in brief

An external whistleblower scheme is defined as a whistleblower scheme linked to the public authorities and established under a legal provision requiring that authority to establish an external whistleblower scheme.

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

not only employees) can report anything that can also be reported in Salling Group's internal whistleblower scheme, including reports of breaches of EU law, 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 set up external whistleblower schemes for reporting breaches of specific legislation. These include the Danish Financial Services Authority, the Danish Working Environment Authority, the Danish Environmental Protection Agency and the Danish Business Authority.

8.2 The procedure for reporting to external whistleblower schemes

An external whistleblower scheme enables both written and oral reporting, and at your request, reporting can be made via a physical meeting within a reasonable period of time.

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

The public authority must provide you with feedback on your report within a reasonable period of time, not exceeding three months from the date of receipt, or six months in duly substantiated cases.

You will receive notification of the final outcome of investigations triggered by the report if such notification was not given in connection with feedback.

If the public authority intends to disclose information from which your identity can be derived directly or indirectly, that authority must notify you, unless notification would jeopardise related investigations or legal proceedings.

An external whistleblower scheme can reject reports that are not within the scope of the Whistleblower Act, and is not obliged to forward them to any other authority. In the event of a large influx of reports, an external whistleblower scheme may need to prioritise more serious reports.

8.3 Reporting channel selection

You can choose whether you wish to submit your report to Salling Group's whistleblower scheme or to 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 breach can be effectively addressed internally and when you do not expect any risk of retaliation.

9. Questions and comments on the whistleblower scheme

Questions and comments on the whistleblower scheme are very welcome and can be directed to privacy@sallinggroup.com.

The Whistleblower Policy was last revised on 16 December 2021