



OF RESPONSIBLE  
BUSINESS CONDUCT



OECD's **RETNINGSLINJER** FOR  
MULTINATIONALE VIRKSOMHEDER

DANMARKS KONTAKTPUNKT FOR  
ANSVARLIG VIRKSOMHEDSADFÆRD

# VELKOMMEN

## ET HALVT ÅRHUNDREDE MED OECD'S RETNINGSLINJER

Andreas Rahlf Hauptmann

Vicedirektør for nationale og internationale erhvervsvilkår v. Erhvervsstyrelsen

Linda Nielsen

Formand for NCP Danmark

# PROGRAM

## PERSPEKTIVER PÅ ET HALVT ÅRHUNDREDE MED OECD'S RETNINGSLINJER

### 13.10 Velkomst

Andreas Rahlf Hauptmann · Erhvervsstyrelsen  
Linda Nielsen · NCP Danmark

### 13.20 OECD's perspektiv

Allan Jørgensen · OECD

### 13.35 NCP Danmarks perspektiv

Linda Nielsen · NCP Danmark

### 13.55 Civilsamfundets perspektiv

Helene Gjerding & Sanne Borge · 92-gruppen

### 14.10 Arbejdstagerperspektivet

Maria Bjerre · Fagbevægelsens Hovedorganisation

### 14.25 Erfaringsudveksling ved bordene

### 14.35 Kaffepause

### 14.50 Virksomhedernes perspektiv

Marie Gad · Dansk Industri

### 15.05 Menneskerettighedsperspektivet

Signe Andreasen Lysgaard · Institut for  
Menneskerettigheder

### 15.20 STARK's perspektiv

Rikke Gade Christensen · STARK Group

### 15.40 Erfaringsudveksling ved bordene

### 15.50 Networking & fejring

*Lagkage & bobler*





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# OPLÆG V. ALLAN JØRGENSEN

Leder af OECD Centre for Responsible  
Business Conduct



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# 50-ÅRET FOR OECD'S RETNINGSLINJER FOR MNE'S OM ANSVARLIG VIRKSOMHEDSADFÆRD

**Linda Nielsen**  
Forperson

# OECD var forud for sin tid i 1976

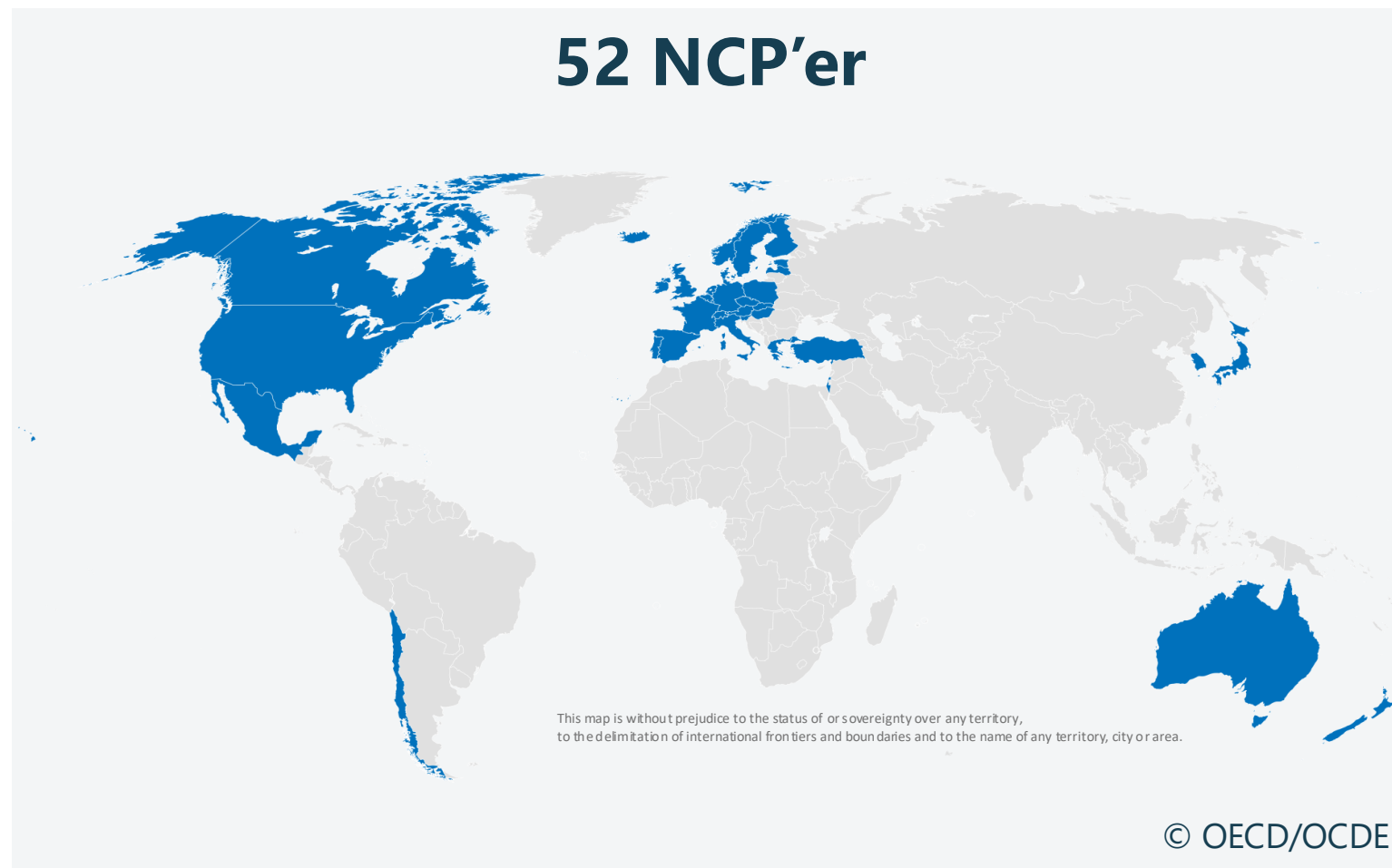
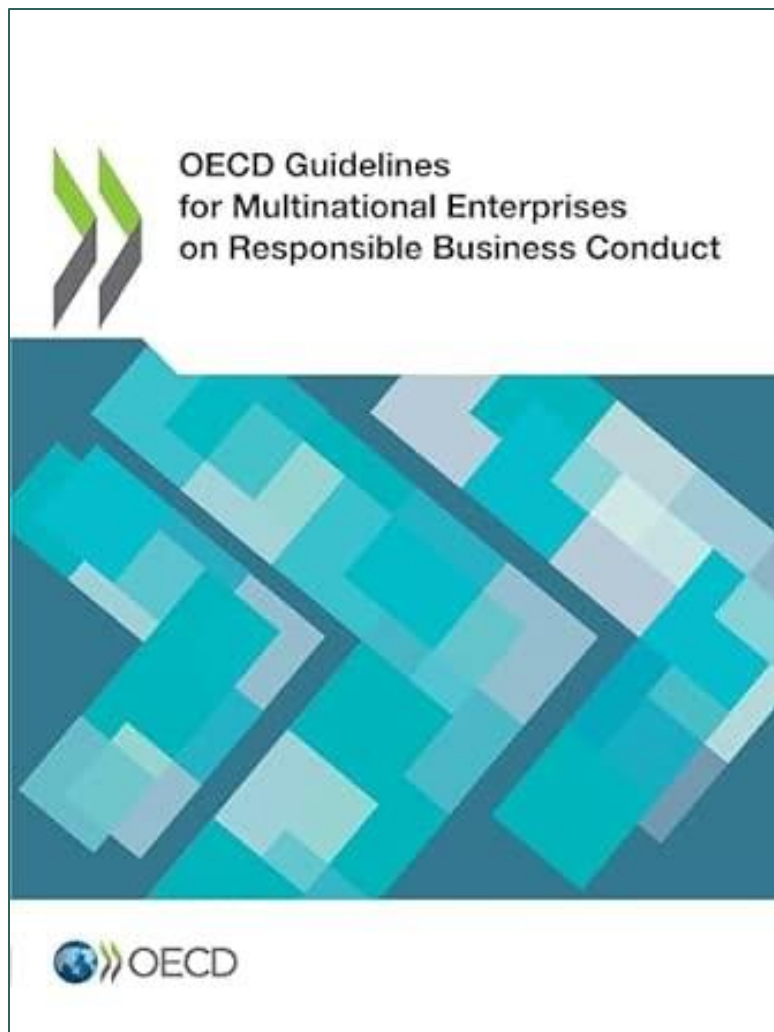


# Danmark var frontrunner



I sin tale ved Green Networks 20 års jubilæum lagde Mads Øvlisen vægt på, at samfundsansvar som forretningsdisciplin ikke er forbeholdt store, ressourcestærke virksomheder. .

# Hvordan er det gået: Status





## Mærsk

- joint venture og indflydelse på arbejdsforhold for havnearbejdere i Cameroun

## Danske NCP-sager



## Rockwool

- manglende interessentinddragelse i USA



## Bestseller

- Myanmar
- ingen kritik



## Rana Plaza

- konkrete tiltag nødvendige



## Forsvarsministeriets MI

- egen drift
- manglende due diligence ift risiko for tvangsarbejde

Inspektionsfartøjet 'Lauge Koch' på Karstensens Skibsværft. Foto/Henrik Arvedsen, Forsvaret.

# Udfordringer og muligheder



**Kilde:** EC - Audiovisual Service **Fotograf:** Claudio Centonze  
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# Er håb en strategi?





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# 50-året

## set fra civilsamfundet

Resultater

Aktualitet

Fremtid



### 92-gruppen

Forum for Bæredygtig Udvikling

**Helene Gjerding**

**92-gruppen:**

Netværk af 28 civilsamfundsorganisationer  
for menneskerettigheder og miljø

**Sanne Borges**

Ekspert i menneskerettigheder  
og erhverv



**92-gruppen**

Forum for Bæredygtig Udvikling



92-gruppen

Forum for Bæredygtig Udvikling

# Resultater

## OECDs retningslinjer har udviklet sig positivt

2011: Opdatering, hvor retningslinjerne blev 100% alignet med UNGP

- Nyt kapitel om menneskerettigheder
- Krav om due diligence, også i værdikæden

2010'erne og 2020'erne: Sektor- og emne-specifikke retningslinjer

2023: Seneste opdatering af retningslinjerne, bl.a. mht:

- Klimaforandringer, retfærdig omstilling, teknologi og AI, stakeholder dialog



92-gruppen  
Forum for Bæredygtig Udvikling

# Revision af retningslinjerne i 2023

Vi var glade for:

- ❖ **at** miljø og klima er behandlet grundigere og identificeret som et problem i fht. due diligence
- ❖ **at** oprindelige folk er indskrevet
- ❖ **at** flere vigtige emner som fx dyrevelfærd er indskrevet
- ❖ **at** konkrete målsætninger (targets) skal defineres som grundlag for rapportering

Hvad opnåede vi ikke?

- **at** definitionen på *environmental impact* ændres fra *something known or foreseeable*  
De værste impacts er ofte uforudsete/uforudsigelige og hvem skal/kan forudsige?
- **at** udtrykket *significant effect* på økosystemer omskrives til et klart begreb
- **at** *climate change adaptation* ikke kun omhandler lokalsamfunds egne muligheder for tilpasning – hvad kan gøres?
- **at** sammenhængen mellem negative miljøpåvirkninger og krænkelse af menneskerettighederne fremhæves.
- **at** definitionen på *just transition* styrkes, den er svækket fra tidligere udkast og nu for uspecifik og utilstrækkelig
- **at** emnet *land rights* behandles mere specifikt, med egen OECD definition, som respekterer fx oprindelige folk.

→ **Altså: Bedre definitioner, mere klarhed, mere ansvar**



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Forum for Bæredygtig Udvikling

## Civilsamfundets vigtige rolle

- Gennem alle årene har civilsamfundet været en vigtig drivkraft
- Vi har bidraget til at sikre, at berørte lokalsamfund, miljø- og menneskerettighedsforkæmpere er blevet hørt
- Vi har bidraget med vores ekspertise
- Og vi har råbt op, når retningslinjerne ikke har været tilstrækkelige



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Forum for Bæredygtig Udvikling

# Aktualitet

- Problemer i værdikæderne har vist, at frivillige standarder ikke er nok
- Derfor er det som udgangspunkt positivt med CSRD og CSDDD
- Men Omnibus har skabt forvirring og nedskæring i antal af ESG-medarbejdere. Det er ikke til fordel for nogen.
- OECD-retningslinjerne er derfor vigtigere end nogensinde



92-gruppen

Forum for Bæredygtig Udvikling

# Aktualitet: der er brug for OECD og for NCP



## Summary of Complaint against BlackRock to the U.S. National Contact Point for the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct

In November 2024, Friends of the Earth U.S. and the Articulation of Indigenous Peoples of Brazil (APIB) filed a complaint to the Organization for Economic Cooperation and Development (OECD) against BlackRock – a U.S.-based asset manager with over \$10 trillion in assets under management. The complaint, filed with the U.S. State Department, alleges that BlackRock has directly contributed to environmental and human rights abuses through its investments in agribusiness, in violation of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

### The Complaint

cause widespread degradation of natural ecosystems at every scale, from soil depletion to deforestation, to water pollution to biodiversity loss. Greenhouse gas emissions from agriculture are causing



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28 Apr 2026  
Anna Kiefer,  
Sherpa; Cannelle  
Lavite, ECCHR

Opinion

## An unprecedented verdict: French company Lafarge and top executives convicted of financing terrorism

Lafarge (part of  
LafargeHolcim,  
LafargeHolcim

Cement

France, Syria

Corporate Legal  
Accountability,  
Law suits & regulatory  
action, Security



News

Faith-based groups submit OECD complaint concerning HSBC financing linked to Cerrejón coal mine in Colombia

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## Faith-based groups submit OECD complaint concerning HSBC financing linked to Cerrejón coal mine in Colombia

Churches and faith-based organizations from Colombia, the United Kingdom, and Ireland, together with investment and ecumenical partners, have submitted a complaint under the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct concerning HSBC Holdings plc and its financial relationship with Glencore, the company operating the Cerrejón coal mine in La Guajira, Colombia.



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Forum for Bæredygtig Udvikling

# Fremtiden kalder på handling

## OECD Responsible Business Outlook 2026:

- Kun få virksomheder rapporterer om integrering af politikker for ansvarlig leverandørstyring i deres indkøbspraksis.
- Kun 8% af de store børsnoterede virksomheder rapporterer om stakeholder dialog på menneskerettighedsområdet.



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Forum for Bæredygtig Udvikling

## Fremtiden kalder på handling

### EY 2025 Nature Action Barometerer

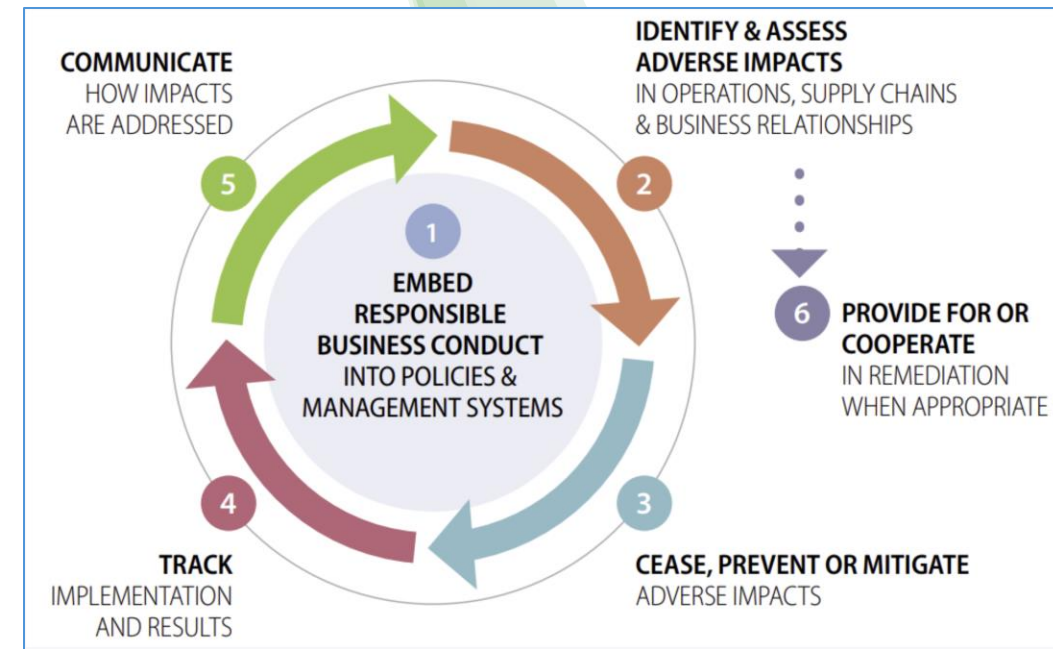
- ❖ De fleste virksomheder (93 %) nævner naturen i deres offentliggjorte rapporter
- Men kun 3 % af virksomhederne har naturpositive mål dvs. for en netto positiv indvirkning på natur og miljø

### IPBES 2026 Corporate Disclosures :

- Færre end 1% af de virksomheder, der offentliggør rapporter, nævner deres indvirkning på biodiversiteten

# Anbefalinger

## Til virksomheder:

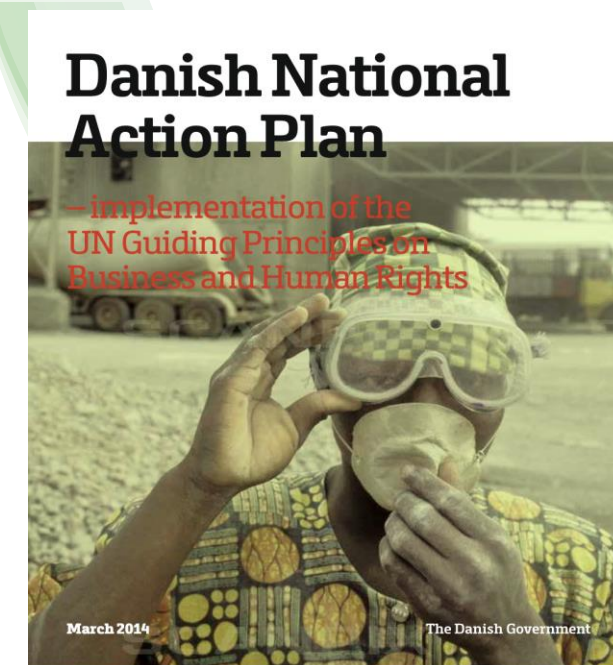


- Efterlev OECD's retningslinjer, ikke kun CSDDDD
- Indgå meningsfuld dialog med stakeholdere inkl. rettighedshavere og CSO'er
- Få commitment, politikker og DMA omsat til handling



# Anbefalinger

## Til regeringen:



- Opdater nationale handlingsplaner på ESG-området
- Læg vægt på meningsfuld stakeholderdialog i lovgivning og anbefalinger til virksomheder
- Afsæt flere ressourcer til NCP Danmark f.eks. til sager af egen drift og landebesøg



92-gruppen

Forum for Bæredygtig Udvikling

# Anbefalinger

## Til NCP Danmark:



- Fremme OECD's retningslinjer så meget som muligt
- Sager af egen drift – sætte et eksempel i alvorlige sager



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Forum for Bæredygtig Udvikling



Tak!



92-gruppen  
Forum for Bæredygtig Udvikling

[hgjering@92grp.dk](mailto:hgjering@92grp.dk)

# 50 år med retningslinjerne – hvad har det betydet for arbejdstagerne?

Maria Bjerre (FH) den 7. september 2026



**FAGBEVÆGELSENS  
HOVEDORGANISATION**

## 50 år: Hvad har det betydet for arbejdstagere?

- Arbejdstagerrettigheder har været en del af OECD's Retningslinjer siden begyndelsen
- Retten til organisering og kollektive forhandlinger står centralt
- Internationale standarder flyttes ind i virksomhedernes globale værdikæder
- Et fælles referencepunkt for virksomheder, fagbevægelse, regeringer og civilsamfund

# **2023-revisionen styrker arbejdstagerperspektivet**

## **Tre særligt vigtige fremskridt:**

### **1. Due diligence udvides**

Ikke længere begrænset til et ansættelsesforhold – afspejler reelle globale værdikæder

### **2. Anerkender alles ret til organiseringsfrihed og kollektive forhandlinger**

### **3. Forudse fremtidige ændringer, ret til omskoling m.v.**

## Fra papir til praksis

**Der er stadig et gab mellem virksomhedernes opbakning/forpligtelse og den faktiske implementering**

Tre centrale emner:

**AT BLIVE HØRT:** Reelt engagement af arbejdstagere og fagforeninger

**BESKYTTELSE MOD REPRESSALIER**

**KLAGE OG OPREJSNING (REMEDY):** Reel adgang til klage og oprejsning

# Hvad skal fremtiden byde på?

Fra retningslinjer → til reel gennemslagskraft

## 1. Arbejdstagere med ved bordet

Meningsfuld social dialog og faglig repræsentation i due diligence

## 2. Sammenhæng med regulering

OECD's Retningslinjer skal spille sammen med lovgivning, offentlige indkøb, investeringer og handel

## 3. Mål på resultater

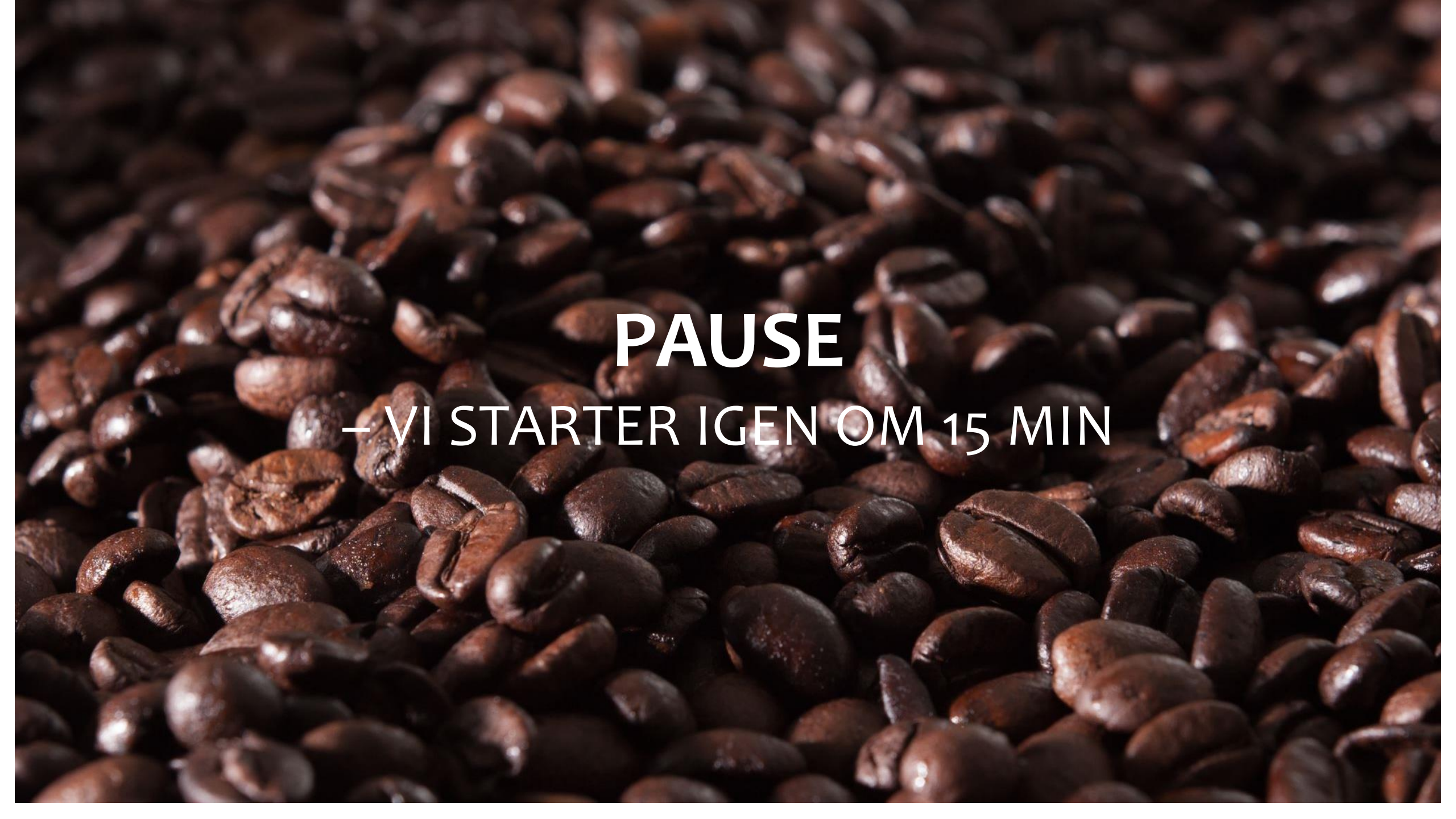
Ikke kun: *Har virksomheden en politik?*

Men: **Har arbejdstagerne fået det bedre?**

# ERFARINGSUDVEKSLING

Hvilke fremskridt eller forandringer er blandt de vigtigste indenfor de sidste 50 år?





PAUSE

– VI STARTER IGEN OM 15 MIN

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*Lagkage & bobler*



# Virksomhedernes virkelighed i de globale værdikæder

NCP Danmarks fejring af 50-års jubilæet for OECD's Retningslinjer for  
multinationale virksomheder om ansvarlig virksomhedsadfærd

Marie Gad, vicedirektør  
Dansk Industri  
7. september 2026



Dansk Industri



**Ansvarlig virksomhedsadfærd  
handler ikke om at undgå  
risiko.**

**Det handler om at håndtere  
risiko ansvarligt.**



# Virksomhedernes virkelighed

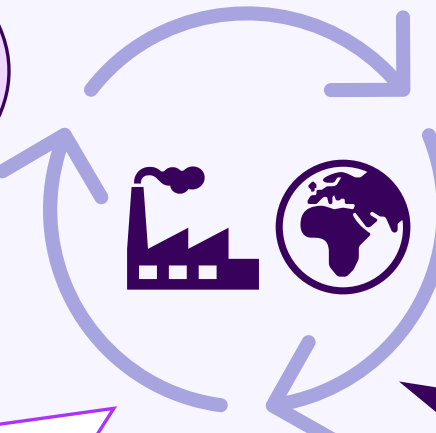
“Staterne har pligt til at beskytte menneskerettighederne. Virksomheder skal respektere menneskerettighederne og har en vigtig rolle, men kan ikke alene ændre markeder eller sikre retsstatsprincipper – det kræver regeringernes aktive medvirken.”

“Geopolitiske spændinger præger i stigende grad området. Modstridende krav fra forskellige jurisdiktioner stiller globale virksomheder i en vanskelig position.”

“Ansvarlig virksomhedsadfærd lykkes bedst, når virksomheder, myndigheder og andre interessenter arbejder sammen.”

“NCP'erne kan spille en vigtig rolle i at samle forskellige aktører, men det kræver forståelse for virksomhedernes virkelighed og en gennemsigtig proces.”

“Der er et voksende gab mellem regulatoriske ambitioner og den praktiske virkelighed. Reglerne bør harmoniseres og forenkles, så ressourcer bruges på forbedringer i praksis frem for øget compliance-administration.”



# Når compliance overskygger forbedringer

"Formålet med OECD's Retningslinjer er at skabe lokal impact."

"God due diligence handler ikke om perfektion. Den handler om en seriøs, risikobaseret og vedholdende indsats."

"Når compliance bliver et mål i sig selv, risikerer virksomheder at undgå risiko og forlade højriskomarkeder frem for at engagere sig ansvarligt og skabe forbedringer."



"Ansvarlig virksomhedsadfærd skaber størst effekt, når due diligence integreres i virksomhedens kerneprocesser frem for at være en separat compliance-opgave."

"Vi lærte hurtigt, at ens krav til alle leverandører hverken er effektive eller proportionale. En risikobaseret tilgang giver langt bedre resultater."

"For mange ressourcer risikerer at gå til compliance-administration frem for at skabe reel effekt for arbejdstagere og lokal samfund."



Arla Foods Ingredients, Galaxy Food and Beverages, Global Alliance for Improved Nutrition & DI

DI arbejder med lokale erhvervsorganisationer og virksomheder i hele verden



”Vi ser affaldssamlerne som helte. De skaber den største værdi i hele affaldsværdikæden. Derfor er det vores pligt at sikre, at de har ordentlige arbejdsforhold og får en retfærdig løn.”

Sonia Orwa er administrerende direktør for Mr. Green Africas Kenya-afdeling.



# DI's tre budskaber

01

Ansvarlig virksomhedsadfærd handler ikke om at undgå risiko. Det handler om at håndtere risiko ansvarligt.

02

Vi må skabe incitamenter til åbenhed, læring og forbedringer. Ikke til tavshed.

03

De næste 50 år afgøres ikke af flere dokumenter alene. De afgøres af vores evne til at samarbejde om at omsætte principper til praksis.

# Marie Gad

Vicedirektør

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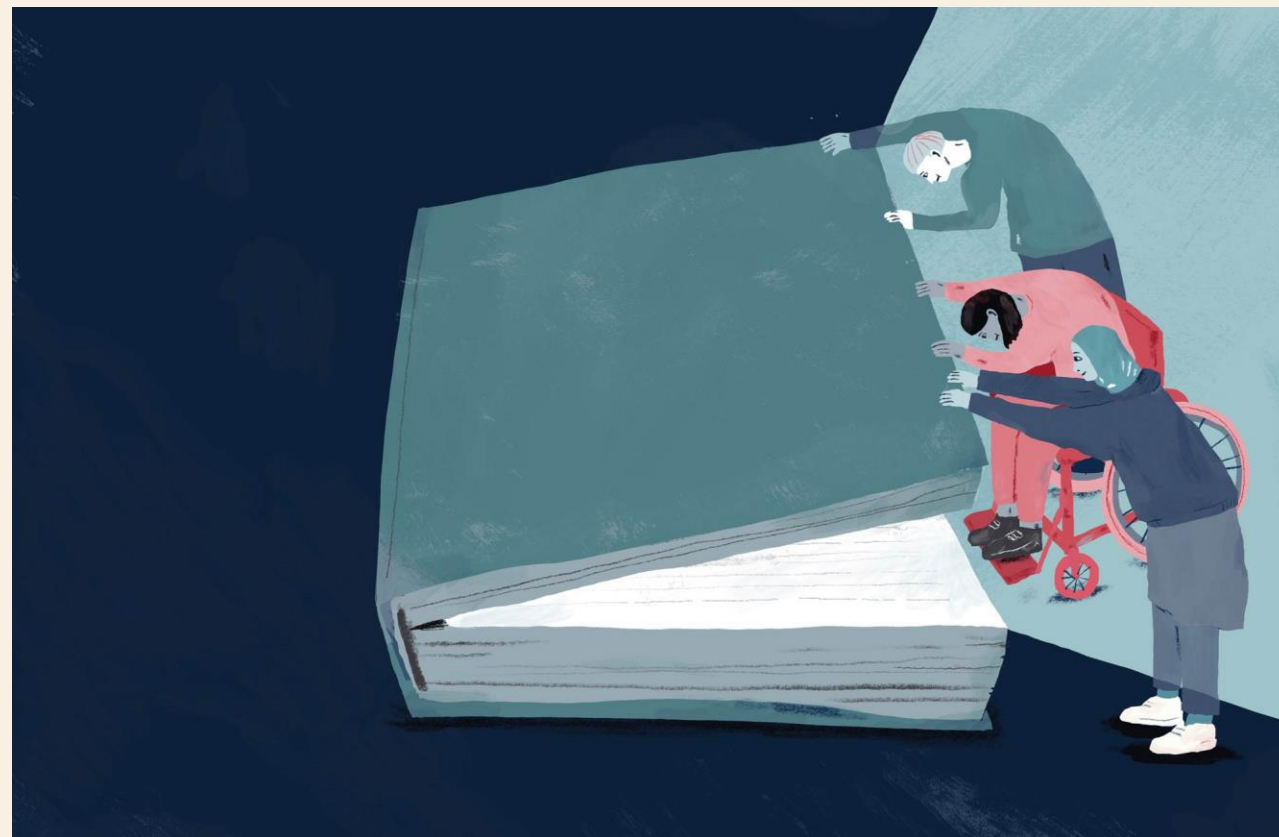


## 50 år med OECDs Retninglinjer

En løftestang for arbejdet med menneskerettigheder og  
erhverv i Danmark og derude

# Et taknemmeligt menneskeretligt tilbageblik

- Ensretning med FN's Vejledende Principper
- Due diligence på tværs af E S G
- Nationale kontaktpunkter
- Vejledning – også i højrisikosektorer



# Samspil med EU's lovkrav

EUTR - Minimum safeguards

SFDR – PAIs og due diligence statement

Batteriforordningen – due diligence forpligtelse

Tvangsarbejdeforordningen – centralt i myndighedernes undersøgelser

CSRD – ESRS – due diligence rapportering

CSDDD – due diligence forpligtelse

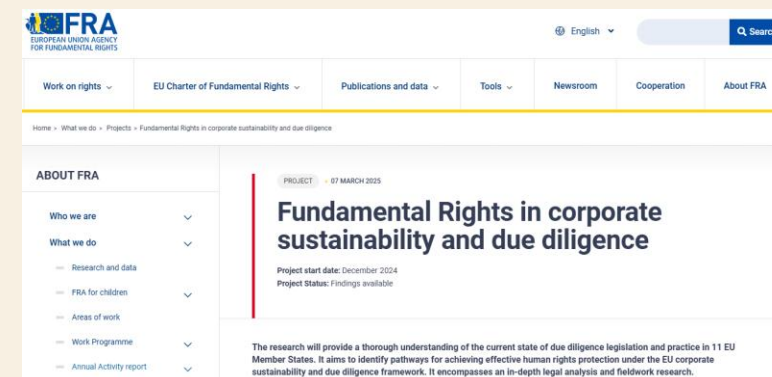
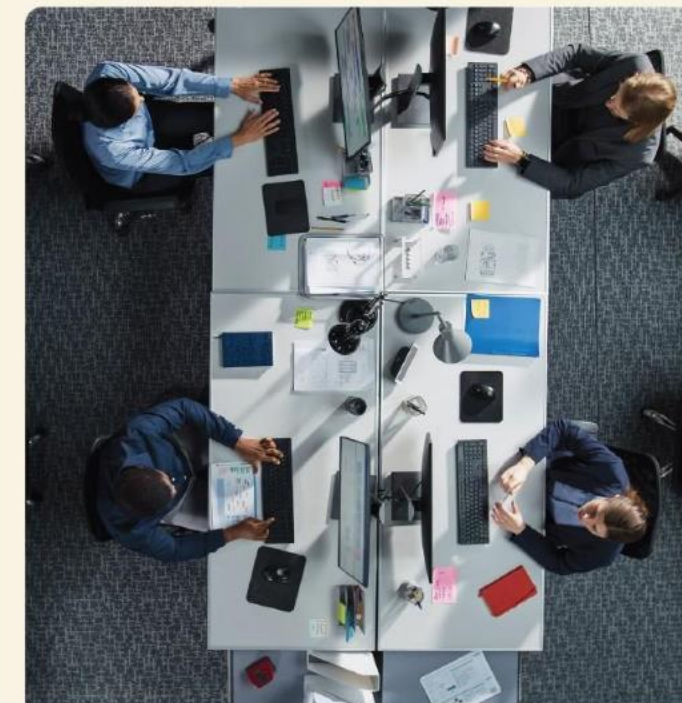


# Status på implementeringen



## Documenting respect for human rights in the financial sector

A 2025 benchmark of Danish financial institutions



# Opmærksomhedspunkter for det fremtidige arbejde

- Retningslinjerne som fundament og fortolkningsramme
- DD og 'de svage punkter'
- MR og 'de svage punkter'
- Kontaktpunkternes rolle fremover



# Tak

## Contact

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[sigl@humanrights.dk](mailto:sigl@humanrights.dk)  
+459132 5780

## Find more information



# SUPPLIER DUE DILIGENCE AT STARK GROUP

# BACKGROUND

## Working with sustainable procurement / sourcing since 2014

**LEO Pharma:** 2014-2022

**FLSmidth:** 2022-2024

**STARK Group:** 2024 - present



### **RIKKE GADE CHRISTENSEN**

Director, Sustainable Sourcing

MOBILE +45 31503177

E-MAIL [rikke.christensen@starksourcing.com](mailto:rikke.christensen@starksourcing.com)



# ABOUT STARK GROUP



WHAT WE DO

WE MAKE HARD WORK  
EASIER FOR EUROPEAN  
TRADESPEOPLE

 Branches and  
distribution centres

1,050

 Colleagues

18,500

 Suppliers

15,000

 Tradespeople

450,000+

Denmark & Greenland

#1



Finland

#2



Norway

#1

regionally



Sweden

#1



Germany

#1



Austria

#2



United Kingdom

#2



**EVERY 10 SECONDS,  
WE DELIVER BUILDING  
MATERIALS TO  
CONSTRUCTION SITES  
ACROSS EUROPE**



**WE CONNECT SUPPLIERS AND TRADESPEOPLE THROUGH A LEADING  
DISTRIBUTION PLATFORM CONTRIBUTING TO A MORE EFFICIENT BUILDING  
INDUSTRY AND ITS TRANSITION TO NET ZERO**

# SUSTAINABILITY STRATEGY

## TWO LEVELS: COMMERCIALISING SUSTAINABILITY & LICENCE TO OPERATE

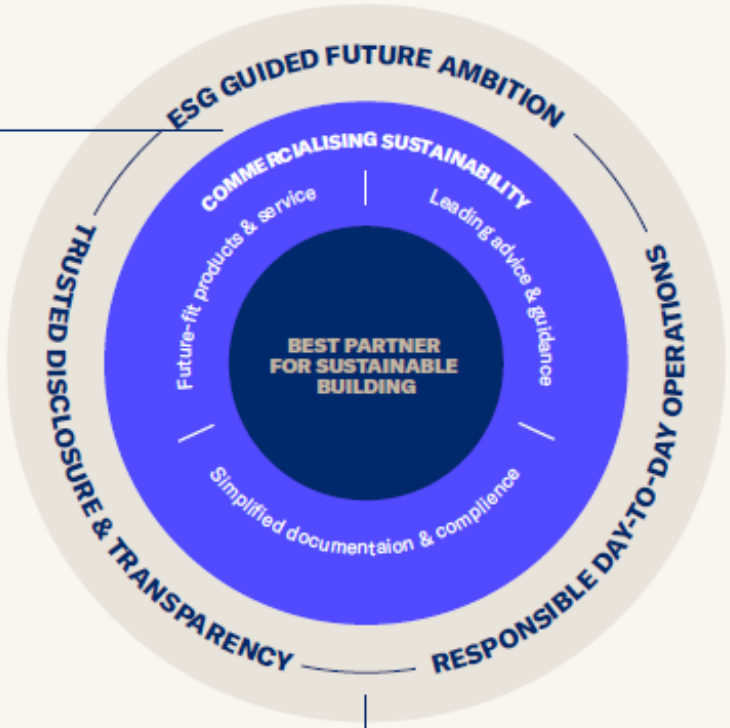


### COMMERCIALISING SUSTAINABILITY

This is the core of our sustainability strategy. We are transforming our commercial offering to help customers build more sustainably. This includes a growing range of low-carbon, eco-labelled, circular, and energy-efficient products, as well as services that support low-emission and circular construction sites.

We provide expert advice through our STARK Sustainability Ambassador Program, offer digital tools that help customers understand product carbon impacts and conduct Life Cycle Assessments (LCA), and support the upskilling of tradespeople in sustainable building practices. We also simplify compliance by making product data and documentation easily accessible through our digital platforms.

By focusing on what matters most to our customers, we are making sustainability a competitive advantage. Our strategy is about being the most useful partner on the ground. This is how we help build for the future and aim to become the best partner for sustainable building.



### ESG-GUIDED FUTURE AMBITION

We integrate ESG considerations into our long-term planning and governance to ensure we are prepared for the risks and opportunities of a changing world. Our ambition is to support the transition to a low-carbon, circular construction sector through practical, customer-focused solutions.



### RESPONSIBLE DAY-TO-DAY OPERATIONS

We take responsibility for how we operate. From reducing emissions in our logistics network and branches, to supporting a safe, inclusive, engaged and competent workforce. Our focus is on practical improvements that make our business more efficient, resilient, and aligned with customer expectations.



### TRUSTED DISCLOSURE & TRANSPARENCY

We are committed to honest, consistent, and transparent reporting. Our disclosures are guided by leading standards and are designed to give customers, partners, and stakeholders confidence in our progress and performance. Transparency is about building trust and customer value.

# IMPACTS ON SUSTAINABLE SOURCING APPROACH

## EXTERNAL REQUIREMENTS

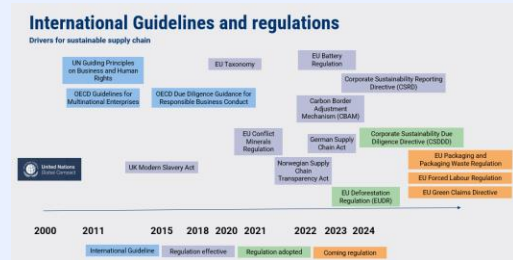
### INVESTORS



### CUSTOMERS



### LEGISLATION



## INTERNAL STRATEGIC PRIORITIES

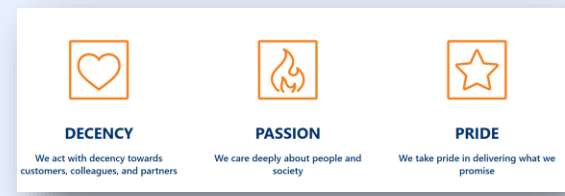
### STRATEGIES AT MULTIPLE LEVELS

- STARK Group strategy
  - Group Sourcing strategy
  - Category area strategies
- Sustainability Strategy

### SUPPLY CHAIN RESILIENCE

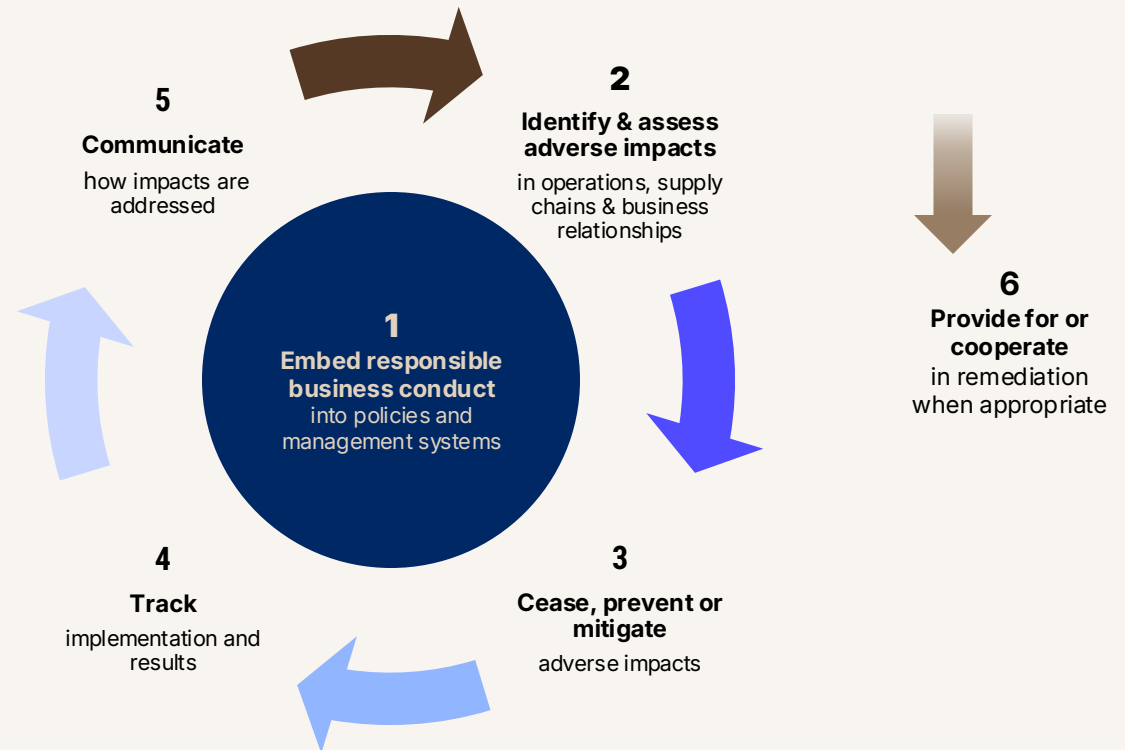


### EMPLOYEES / VALUES



# THE 6 STEPS OF DUE DILIGENCE

Based on OECD Due Diligence Guidelines for Responsible Business Conduct



# CHARACTERISTICS OF DUE DILIGENCE



# ENGAGING EXTERNALLY ON RESPONSIBLE SUPPLY CHAIN

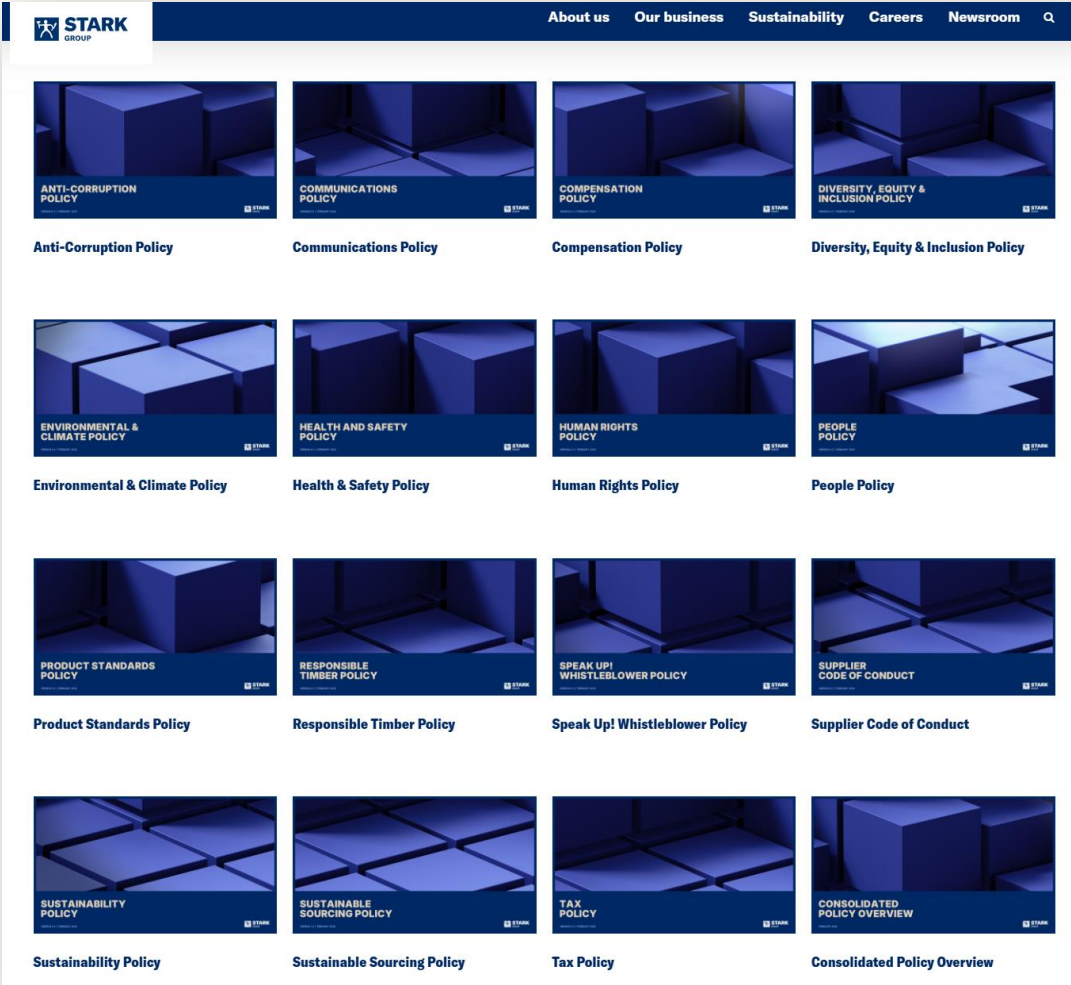




# 6 STEPS IN PRACTICE



# POLICIES AND GOVERNANCE



**Sustainable Sourcing Director  
part of Group Sourcing  
management team**

Presence “at the table”  
and informal chats in  
breaks should not be  
underestimated

#1 EMBED RESPONSIBLE BUSINESS CONDUCT INTO POLICIES AND MANAGEMENT SYSTEMS

# SUSTAINABLE SOURCING POLICY



**Sustainable Sourcing Policy v1 made public in February 2026**

**Human Rights Policy has also been updated** – after participation in the UN Global Compact Human Rights Accelerator programme where focus was supply chain from our side as we attended for the second time.

Policies are reviewed annually and approved by Board.

## PRINCIPLES

**STARK Group Principles for Sustainable Sourcing:**

We focus on creating long term value for STARK, our suppliers and customers by increasing transparency in our supply chain. Through solid due diligence processes we want to understand and take relevant actions on impacts, risks and opportunities in relation to environment, social and governance factors to future-proof our supply chain.

We aim to implement this ambition through the following principles:

**1. SUPPLIER ENGAGEMENT**

We want to engage and work with our suppliers in responsible business conduct. We believe that through dialogue, we foster relationships built on trust and collaboration. We encourage transparency and continuous improvement to promote responsible business conduct. We encourage suppliers to engage with STARK Group in any activities related to assessment of their practices in relation to environmental and social impacts. In any assessment and mitigation activities, we have a risk-based approach.

**2. PRODUCT DOCUMENTATION**

We aim to increase transparency in our supply chain and collect robust data to better understand the origin and impacts of products throughout their life cycle. We want to limit adverse impacts from products so we can contribute to helping our customers build future-fit, safe and healthy homes and buildings.

We encourage the use of internationally recognised ecolabels, certifications and environmental product declarations to better support customers in identifying more sustainable products.

Please also see our [product-specific policies](#).

**3. RESPONSIBLE PURCHASING PRACTICES**

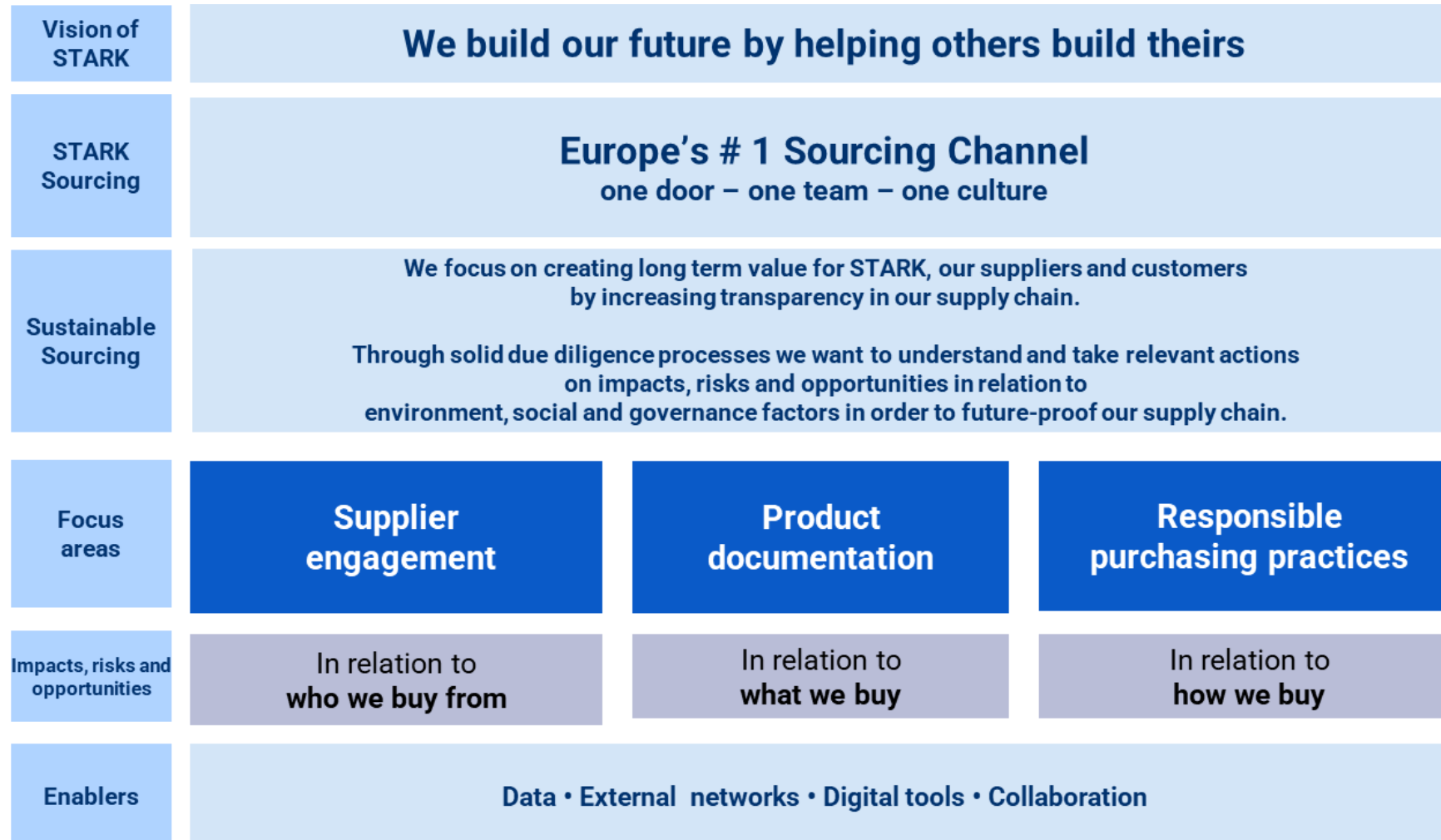
We understand that our own sourcing practices also influence the ability of our suppliers to comply with standards for responsible business conduct. We therefore aim to apply our values of decency, passion and pride also in our interactions with suppliers. We train our Sourcing organisation on the principles of sustainable sourcing and related regulations.

## GOVERNANCE AND REPORTING

Sustainable Sourcing is governed by the Sourcing Advisory Board as well as the Group Sourcing Management function. The day-to-day responsibilities for implementing processes for responsible business conduct in our supply chain lie with our dedicated Sustainable Sourcing team. This team, which is part of Group Sourcing, has the responsibility to design overall Group tools and processes that can be implemented in collaboration with the Business Units.

We report on due diligence in our supply chain through our annual Sustainability Statement as well as through our Modern Slavery & Transparency Statement.

# SUSTAINABLE SOURCING AT STARK GROUP



# OUR ASPIRATION: ENABLE BUSINESS VALUE THROUGH SUSTAINABLE AND TRANSPARENT SOURCING PRACTICES

## Supplier collaboration

We provide value as a customer through supplier collaboration

## Supplier due diligence

We can demonstrate robust due diligence processes to identify potential risks and impacts, aligned with regulatory and stakeholder requirements

## Internal capacity

We are acknowledged as a competent and relevant internal advisor that provides business value to BUs and Group

## Transparency and disclosure

We support making relevant ESG data available to our customers and other stakeholders

## CATEGORY RISK ASSESSMENT

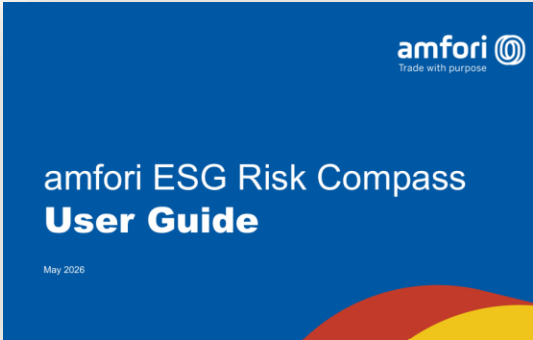


**Methodology:**  
Sourcing area → **Sourcing Group** → Category  
18 Sourcing Group categories

## Matrix with Supplier Code of Conduct BSCI + BEPI compliance areas

Each requirement assessed for severity and likelihood for the specific Sourcing Group.

# AMFORI TOOLS FOR RISK ASSESSMENT



News

amfori solutions

**The Social Risk Assessment: Make your next amfori BSCI audit more effective**

Monday 2 Feb 2026

→

Read more

**The amfori BSCI Due Diligence Approach.....**

5

**The amfori BSCI Code of Conduct.....**

6

**Successful Implementation of the amfori BSCI CoC.....**

10

**Observance of the Law.....**

12

**Act with Due Diligence - Theory.....**

13

**Act with Due Diligence – in Practice .....**

17

Step 1. Embed Responsible Business Conduct into Policies & Management Systems .....

18

Step 2. Identify and Assess Actual & Potential Adverse Impacts Associated with the Enterprise’s Operations, Products or Services .....

21

Step 3. Cease, Prevent or Mitigate Adverse Impacts .....

26

Step 4. Track Implementation and Results.....

34

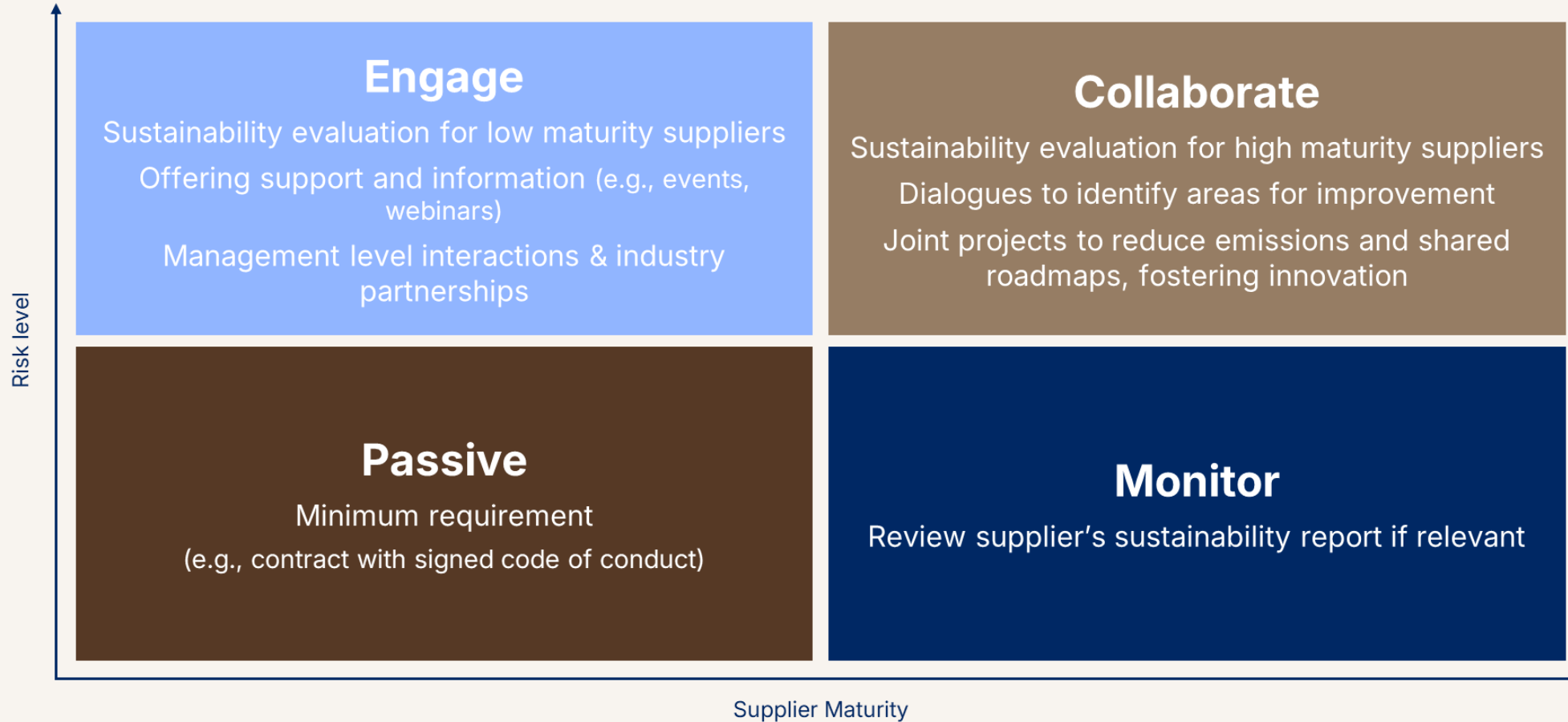
Step 5. Communicate How Impacts are Addressed.....

34

Step 6. Provide for/or Cooperate in Remediation When Appropriate .....

35

## PRIORITISING RISKS – SUPPLIER SEGMENTATION



## SUPPLIER ENGAGEMENT



### #3 CEASE, PREVENT OR MITIGATE ADVERSE IMPACTS

# ROUNDTABLE ON RESPONSIBLE BUSINESS CONDUCT



## Agenda

- 1 Welcome and introduction
- 2 What does responsible business conduct mean?
- 3 Sustainable Sourcing at STARK
- 4 Summary of key takeaways

## Due diligence consists of 6 steps

Based on OECD Due Diligence Guidelines for Responsible Business Conduct



## External networks

Since 2020

From 2025



## amfori tools supporting due diligence



## Webinar for suppliers in our European Supplier Programme

March 2025

## Focus on

- How we see responsible business conduct
- amfori membership and
- Updated Supplier Code of Conduct

#3 CEASE, PREVENT OR MITIGATE ADVERSE IMPACTS

# ROUNDTABLE ON SCOPE 3

## Sustainability Roundtable on Scope 3



We invite key suppliers to join us for a **special warm-up session exclusively for STARK suppliers** to discuss Scope 3. The session is in combination with the Strategy Days event arranged by the **Scope 3 Peer Group**.



The purpose of the session is to **connect with peers** on the shared challenge on how to reduce emissions from Scope 3. We want to take advantage of the already existing physical event to advance existing dialogues and start new ones with our key suppliers.



STARK Group will **share insights** from attending previous Scope 3 Peer Group Strategy Days and how to get the most out of the upcoming sessions and workshops.

We will share about the plans from STARK Group, and **we encourage active participation and dialogues**. A more detailed agenda will be sent out before the meeting.



Please reach out to **Rikke Gade Christensen**, Senior Manager, Sustainable Sourcing for

### AGENDA – ROUNDTABLE ON SCOPE 3

- 1 Introduction and setting the scene from STARK Group
- 2 Round the table: short intro of participants
- 3 STARK Group and Scope 3
- 4 Lunch in smaller groups with questions for reflection
- 5 Sharing insights in plenary
- 6 Insights from Scope 3 Peer Group events previously
- 7 Closing off – reflections and next steps
- + Networking if you have time to stay

STARK Group has a zero-tolerance policy towards anti-competitive behavior, in line with our Code of Conduct. We are committed to competing on fair terms while maintaining the highest standards of integrity.

Any data, insights, or access will only be shared in line with competition law and applicable regulations. As we will always be conducted before any information is shared.

### WELCOME & SETTING THE SCENE



Introducing STARK participants



Setting the scene

- Purpose of the Roundtable
- The combination with the Scope 3 Peer Group event
- Why we're glad to have your perspective in the room
- What we hope to achieve together today

The meeting is under Chatham House rules



If you haven't seen please find link in video from Oliv email with pre-f

### DIVERGING NATIONAL REGULATION IS DRIVING UNEVEN CUSTOMER REQUIREMENTS

**Key takeaway:** Nordic markets require earlier readiness on low-carbon assortments, data, and advisory capabilities, while slow adapter markets offer a window for differentiation.



In-person Roundtable on  
**Scope 3** with 11 key  
suppliers

February 2026

Combined with external  
event by Scope 3 Peer  
Group

### INSIGHTS FROM SCOPE 3 EVENTS PREVIOUSLY

- **Breaks are equally interesting as the sessions / workshops**
- **Consider your focus**
  - What would you like to learn → then ask same question to many people
- **Take pictures of key slides** – not everything may get shared
- **Take pictures of new contacts name tags** or find them on LinkedIn as you speak
- **Use the focus area on the name tag** to inspire conversations



# TRACKING EXAMPLES

## Annual report FY25

### ENTITY-SPECIFIC DISCLOSURES

| ESRS ref.    | Parameter                                                                                                                        | Unit      |
|--------------|----------------------------------------------------------------------------------------------------------------------------------|-----------|
| Entity spec. | New targeted suppliers who has signed legal terms and conditions, including fulfilment of STARK Group's Supplier Code of Conduct | %         |
| Entity spec. | Number of suppliers with ESG risk score                                                                                          | Number    |
| Entity spec. | % spend covered by ESG risk score                                                                                                | %         |
| Entity spec. | % of suppliers covered by ESG risk score                                                                                         | %         |
| Entity spec. | Average ESG risk score                                                                                                           | Score 1-5 |

## Amfori Insights

[Home](#) / [Supply Chain Information](#)

### Get an overview of your Supply Chain

See overall data of your business partners, RSP status, invitations and monitoring results

**General**

Invitations

RSP

Business Partner Analysis

Continuous Improvement

Download Audit Findings and Status

Zero Tolerance

**Environmental**

amfori BEPI Supply Chain Export

amfori BEPI Monitoring Activity

amfori BEPI Monitoring Results

amfori BEPI Monitoring Questions and Answers

**Social**

amfori BSCI Supply Chain Export

amfori BSCI Monitoring Activity

amfori BSCI Monitoring Results

amfori BSCI Monitoring Questions and Answers

**Governance**

amfori QMI Supply Chain Export

amfori QMI Monitoring Results

amfori QMI Monitoring Questions and Answers

# EXTERNAL REPORTING



## REMEDY

### Increasing awareness / internal capacity

- contacted by Sourcing colleagues
- potential cases are assessed and actions taken where relevant

Home > Solutions > amfori Speak for Change

# amfori Speak for Change

A supply chain grievance mechanism that helps you efficiently identify, address, and resolve social issues raised by workers and stakeholders, through a guided remediation process.

# Q&A

Rikke Gade Christensen  
[rikke.christensen@starksourcing.com](mailto:rikke.christensen@starksourcing.com)  
Director, Sustainable Sourcing



# ERFARINGSUDVEKSLING

Hvordan ser ansvarlig virksomhedsadfærd ud  
om 50 år?







OF RESPONSIBLE  
BUSINESS CONDUCT

# ET HALVT ÅRHUNDREDE MED OECD'S RETNINGSLINJER



OECD's **RETNINGSLINJER** FOR  
MULTINATIONALE VIRKSOMHEDER

DANMARKS KONTAKTPUNKT FOR  
ANSVARLIG VIRKSOMHEDSADFÆRD