PARENTAL LEAVE

GLOBAL STANDARD

CONTEXT

This Standard is designed to support fair and consistent experiences for employees during key life and career moments, helping to strengthen inclusion, retention, wellbeing and long-term talent sustainability.

By promoting equitable access to parental leave, it enables equal opportunities for growth and participation, supporting continued career progression and a more inclusive workforce.

The purpose of this Standard is to describe the Carlsberg Group's global minimum standard to all eligible new parents.

We are working to identify any structural barriers in place that may hinder gender equity and thus a more inclusive workplace. Expanding and supporting a family while remaining dedicated to a career is one of the toughest commitments employees make and we want to ensure our ability to support colleagues through this period and retain them afterwards.

The Standard describes parents in terms of Primary Carers and Secondary Carers.

This Global Parental Leave Standard reflects our commitment to creating an open and inclusive workplace by providing globally consistent minimum standards for all employees in all our locations. For specific guidance speak to your local P&C contact. Although we strive for consistency globally, there may be some variations from country to country to reflect local rules and practice. This Standard should therefore be read together with any Parental Leave supplementary regulations for your location.

OUR COMMITMENT

At Carlsberg, we are committed to brewing for a better tomorrow by creating a workplace where people can perform, grow and thrive across different life stages. Supporting employees as they build and care for their families is an essential part of living our values and fostering an inclusive, high-performance culture.

We do not tolerate discrimination, disadvantage or unfavourable treatment related to pregnancy, parenthood, family status or care-giving responsibilities. All employees must be supported with dignity, fairness and respect when taking or returning from parental leave.

WHO DOES THIS APPLY TO?

This Standard applies globally to the management, employees and contract workers of IIT, Finance and ISC Operations controlled by Carlsberg A/S. Where the Carlsberg Group participates in joint ventures as a non-controlling shareholder, the Standard's requirements should also be made explicit.

THE CORE PRINCIPLES OF THIS STANDARD

This Standard is guided by the following core principles:

- Equal opportunity and non-discrimination, regardless of gender, family structure or care-giving role.
- Fair and consistent access to parental leave across the Group.
- Support for employee wellbeing, retention and sustainable careers.
- Compliance with local laws while upholding Carlsberg's global minimum standards.
- Shared accountability between leaders, managers, P&C and employees for enabling a positive parental leave experience.

REQUIREMENTS

Carlsberg Group requires all markets and functions to implement this Global Parental Leave Standard as a minimum entitlement for eligible employees.

The Standard defines clear expectations for parental leave eligibility, duration and support, ensuring consistent application while allowing for local adaptations where statutory or collective agreements provide enhanced benefits. This Standard operates in alignment with the Carlsberg Code of Conduct, People & Culture principles and applicable employment legislation.

1. ENTITLEMENT:

1.1. This Standard sets out to ensure that all employees with more than 9 months of continuous service who become parents after the 1st of January 2024 will be entitled to leave with full pay as set out in the provisions below, based on Primary Carer or Secondary Carer status.

1.2. Primary Carers will be entitled to a continuous 16 weeks of paid leave.

1.3. Secondary Carers will be entitled to 10 days of paid leave which can be taken within the first 12 months from the birth or arrival date of the child.

2. ELIGIBILITY FOR PRIMARY AND SECONDARY CARERS:

2.1. To be eligible to receive benefits under this Standard you must:

- Be a Carlsberg Group employee with more than 9 months' continuous service by the anticipated arrival date of your baby, or the adopted child.
- Have responsibility for the care of the child; such as being the biological or adoptive parent, legal guardian or step-parent of the child; and
- To be eligible for the Primary Carers leave, you must be the primary carer for the newborn or child during the first 16 weeks of their arrival. Local policies will set out criteria for the period when leave can be taken, which in some cases may include part of the leave being taken before the arrival of the child.

2.2 Different criteria may apply for eligibility for additional local benefits, and you should consult your local policy for details where this applies.

2.3 Your local P&C team will support you in accessing the appropriate policy and leave entitlement.

2.4 Entitlement is to paid leave, which in some cases will be paid through existing government/statutory provision. It is not intended or appropriate in these cases for the company to pay additional leave, and in these circumstances the employee's entitlement to leave will be fulfilled by the statutory provision.

3. RETURNING TO WORK

3.1. Carlsberg Group is committed to supporting employees in their return to the workplace. To support parents who wish to continue breast feeding following their return to work, Carlsberg will provide access to suitable facilities to either breastfeed or express breastmilk during working hours in a safe, private and hygienic environment.

3.2. If employees are considering an interim or permanent change to their working hours after their return to work from the parental leave, they must speak with their Line Manager & local P&C to seek a mutually agreeable solution.

3.3. Flexible working arrangements should be considered for all Primary and Secondary Carers, upon their request. Flexible working schedules are subject to local market policy and legislation. Any permanent change to working hours is decided on an individual basis and is subject to the requirements of your business area.

HOW TO REPORT A BREACH

You are responsible for asking questions, seeking guidance and reporting any suspected violations regarding compliance with our policies. If you see or suspect that any employee or representative of Carlsberg has or is engaging in conduct that violates this Standard, you should report this to your manager or compliance representative. Alternatively, our Speak Up whistleblowing phone line and web reporting tool can also be accessed anonymously by employees, by those in our value chain and the communities we operate. Where matters are brought to us, we are committed to protect the rights of those reporting them and we do not tolerate any reprisal against anyone who raises a matter in good faith or where they have assisted an investigation. The Speak Up Policy contains more information about how cases are investigated.

DEFINITIONS & KEY TERMS

Primary Carer:
The parent who has primary responsibility for the care of the child during the first 16 weeks following birth or adoption.

Secondary Carer:
The parent who does not have primary care-giving responsibility during the first 16 weeks but has parental responsibility for the child.

Parental Leave:
Approved paid time away from work to care for a newborn or newly adopted child, as defined within this Standard and applicable local regulations.

Continuous Service:
Uninterrupted employment with a Carlsberg Group entity, calculated in accordance with local employment law.

ROLES & RESPONSIBILITIES

BODY / FUNCTION	ROLES & RESPONSIBILITIES
ExCom Policy Sponsor: Chief People and Culture Officer	• The Global Policy Sponsor is a senior leader who provides strategic oversight, ensures resources are allocated, and champions the standard at the executive level.
Standard Owner: VP, Talent Management	• Global Standard Owner is responsible for the overall lifecycle of the standard, ensuring alignment with the organisation's strategy, compliance requirements, and operational needs. • Accountable for the final approval. • Defines and delivers an annual risk-based activity plan & training toolkit. • Approves & provides oversight over all exceptions and variations.
Subject Matter Expert: Global Head of DE&I	• The SME provides in-depth expertise on the subject matter, supporting its development, implementation, and ongoing maintenance. • Responsible for monitoring adherence and providing guidance on exceptions.
Functional heads at CCO / Country / Region / Function	• Responsible for implementing the global standard locally, adapting it to regional requirements while maintaining alignment. • Consulted during Standard development to ensure feasibility and alignment with regional regulations.
All relevant managers and employees in the Carlsberg Group	• Responsible for understanding and complying with the Standard in their day-to-day work. • Informed about standard updates and trained on how to comply effectively. If in doubt, always contact their local people & culture representative who shall, if needed, verify with Group P&C.

HOW WE MONITOR

Adherence to this Standard is monitored through periodic policy reviews, self-assessments and internal audits led by Group People & Culture and Compliance functions.

Markets are responsible for ensuring local implementation and for providing documentation upon request. Failure to comply with this Standard or failure to appropriately mitigate identified risks may result in disciplinary action in accordance with local procedures.

1. Carlsberg Group reserves the right to amend any provisions or procedures outlined within this Standard as deemed appropriate (including, but not limited to, changes required to comply with local legal or regulatory requirements) and any decision to do so will be made entirely at our discretion.

2. This Standard will be reviewed periodically and may be amended at any time. But at a minimum annually.

Failure to adhere to the key principles or failure to deliver appropriate mitigation may result in disciplinary action.

EXCEPTIONS & DEVIATIONS

Exceptions to this Standard shall not be granted, unless exceptional conditions exist, or the Standard is not applicable. Any request for an exception shall be put in writing to the Standard Owner. The Standard Owner shall assess and decide on each request individually. Exceptions shall be duly logged and documented.

STANDARD REVISION

This Standard will be revised when needed but as a minimum every year. It may be amended at any time with the approval of the relevant ExCom Sponsor. In the event of any discrepancies between the English version of this Standard and a translated version, the English version is binding.

ASSOCIATED POLICIES AND MANUALS

- Diversity, Equity, and Inclusion Policy
- Global Human Rights Policy
- Global SpeakUp Policy

SUPPORTING TOOLS AND RESOURCES

- Local parental leave policies

CONTACT

For more information, please contact Group P&C.

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Standard Owner: VP, Talent Management

Approved By: EVP, People & Culture

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COMPASS plus

Carlsberg Group