



FINANSMINISTERIET

Annex III

Minimum safeguards compliance

September 2025

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The Kingdom of Denmark is demonstrating compliance with minimum safeguards in a 3-level approach, *see table 1*. Firstly, via a general policy commitment and score in relevant quantitative indicators; secondly, by sovereign commitment to international guidelines for corporates with a focus on human rights and business; thirdly, by setting expectations that corporates active in the country act in line with the international guidelines.

Table 1
Overview of compliance with minimum safeguards

Minimum Safeguards Criteria	Documentation for the Kingdom of Denmark compliance
1 General sovereign level 1.a The sovereign shall demonstrate that relevant conventions and treaties related to business and human rights have been signed by the sovereign. 1.b The sovereign shall demonstrate a quantitative score in a minimum of 2 relevant indicators reflecting adherence to human rights and low corruption level respectively.	<p>The Kingdom of Denmark has ratified relevant conventions and treaties on human rights and business, including International Covenant on Civil and Political Rights (ICCPR), International Covenant on Economic, Social and Cultural Rights (ICESCR), and the eight fundamental conventions of the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights.</p> <p>There are no issues directly related to business and human rights mentioned in the latest Universal Periodic Review.</p> <p>Universal Periodic Review - Denmark OHCHR</p> <p>Quantitative indicators from the World Bank, Freedom House and Transparency International scores Denmark very good in assessments, which reflects adherence to human rights and a very low level of corruption.</p> <p>Human rights: Voice and Accountability: Percentile Rank, Lower Bound of 90% Confidence Interval - Denmark Data (worldbank.org)</p> <p>Denmark: Freedom in the World 2025 Country Report Freedom House</p> <p>Corruption: Control of Corruption: Percentile Rank, Lower Bound of 90% Confidence Interval Data (worldbank.org)</p> <p>Corruption Perceptions Index 2024 - Transparency.org</p>

Table 1 (continued)

Overview of compliance with minimum safeguards

Minimum Safeguards Criteria	Documentation for the Kingdom of Denmark compliance
<p>2 International guidelines for corporates</p> <p>The sovereign shall formally adhere to the OECD Guidelines for Multinational Enterprises and/or demonstrate commitment to the implementation of the UN Guiding Principles on Business and Human rights.</p>	<p>The Kingdom of Denmark adheres to the OECD Guidelines for Multinational Enterprises, which is demonstrated via the existence and effectiveness of a National Contact Point.</p> <p>NCP Denmark (In English) NCP Denmark</p> <p>The Kingdom of Denmark has a National Action Plan regarding implementation of the UN Guiding Principles on Business and Human Rights.</p> <p>Danish National Action Plan</p>
<p>3 Expectations on corporates</p> <p>The sovereign shall demonstrate that legislation has been implemented, or expectations are set for corporates active in the country. It should regard that corporates act in line with the OECD Guidelines for Multinational Enterprises and/or the UN Guiding Principles on Business and Human Rights.</p>	<p>According to the Danish Financial Statements Act, large corporates are requested to account for how they approach sustainability. This includes, but is not limited to, information on sustainability-related policies and processes that the corporates have in place.</p> <p>Årsregnskabsloven</p> <p>The Kingdom of Denmark has a policy which sets expectations on, and recommendations for, state-owned corporates regarding sustainability.</p> <p>Statens ejerskabspolitik – April 2015</p> <p>Sustainability requirements are part of public procurement facilitated by <i>Statens og Kommunernes Indløbservice</i> (SKI). SKI is a public organisation which develops purchase agreements on behalf of the public sector in Denmark. In the purchase agreements suppliers shall commit to working with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.</p> <p>Sådan arbejder SKI med grønne indkøb – SKI</p>

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