



DECLARATION OF PRINCIPLES

ON HUMAN RIGHTS AND THE ENVIRONMENT

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Gutes für alle.

PREFACE

As an international business whose supply chain interacts with millions of people every day, it is our responsibility to respect and protect human rights throughout its entire supply chain. We are conscious that the way we operate, purchase goods, and the business partners we work with have significant impacts on both people and the environment. Therefore, we understand the protection and promotion of human rights and the environment through appropriate goals, preventive and remedial measures, as well as control mechanisms, as a core element of our business practices. Our guiding principle “Gutes für alle (Good for everyone)” is rooted in the belief that the long-term success of our business can only be ensured if we and our business partners fulfil our responsibility by respecting human rights, ensuring fair working conditions, and complying with environmental standards in accordance with applicable laws.

The senior management of ALDI SÜD explicitly commits to respecting human rights and complying with environmental obligations in accordance with the [German Supply Chain Act](#) (Lieferkettensorgfaltspflichtengesetz - LkSG) and within the framework of its [international human rights strategy](#).

The Declaration of Principles is issued by the senior management of ALDI SÜD Deutschland Stiftung & Co. KG, as well as the senior management of the ALDI SÜD companies that fall within the scope of the LkSG. These include ALDI SÜD Dienstleistungs-SE & Co. oHG, ALDI International Services SE & Co. oHG, and the 24 regional companies (ALDI SE & Co. KG)¹. The Declaration of Principles comprises the essential due diligence obligations of the aforementioned business entities, thereby ensuring that the legal obligations concerning people and the environment are complied with.

¹ Adelsdorf, Aichtal, Bingen, Bous, Butzbach, Donaueschingen, Dormagen, Ebersberg, Eschweiler, Geisenfeld, Helmstadt, Kerpen, Kirchheim, Kleinaitingen, Langenfeld, Langensfeld, Mahlberg, Mönchengladbach, Mörfelden, Murr, Rastatt, Regenstein, Rheinberg, Sankt Augustin.



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1 RESPONSIBILITY AND GOVERNANCE

To fulfil our commitment to respect human rights and environmental obligations, we have entrusted the national responsibility to our German senior management of the aforementioned business entities. This commitment from our senior management, along with a similar voluntary commitment from our international senior management, fundamentally shapes both our German and international corporate culture. At ALDI SÜD, we strive to establish a culture of universal understanding regarding human rights and environmental concerns, and we consistently aim to act in accordance with this both nationally and internationally. Our [global sustainability strategy](#) is evidence of the commitment.

The due diligence processes we have implemented in accordance with the [German Supply Chain Act](#) (Lieferkettensorgfaltspflichtengesetz – LkSG) expand our existing system for respecting human rights and environmental protection.

Our goal is to respect human rights and the environment in all business activities. To achieve this, we have developed a due diligence management system² and mandatory processes that must be observed in all business areas.

The responsible business entities have appointed a human rights officer as a control and governance body. Sufficient resources and personnel have been provided to the human rights officer for this purpose. The human rights officer reports to the senior management of the German business entities.

The responsibility and accountability for adhering to human rights and environmental due diligence obligations are collectively upheld by every individual acting within our binding processes, both nationally and internationally.

Further information regarding our human rights and environmental strategy can be found in the [Human Rights and Environmental Due Diligence Policy](#).

² At ALDI SÜD, our due diligence management system encompasses the full range of governance structures and management processes designed to fulfil our human rights and environmental due diligence obligations.

2 HUMAN RIGHTS AND ENVIRONMENT STRATEGY, STATEMENT OF VALUES

For more than a decade, we have been increasing our commitment to human rights. Since 2016, we have been implementing the requirements of the German federal government's [National Action Plan for Business and Human Rights](#). As the first food retailer in Germany, we published a "Human Rights Policy Statement" back in 2018, which already reflected our commitment to human rights and defined our values.

For the year 2026, we are committed to maintaining our strategic goal of implementing the obligations of the LkSG as well as similar European and international regulations to the best possible extent. Our [international human rights strategy](#), which integrated the due diligence obligations of the LkSG at an early stage, focuses on the affected individuals to improve the situation on the ground. In doing so, we combine the national requirements of the law with the Group's international due diligence approach.

We expect our employees and business partners along the supply chains to respect human rights, environmental standards, and applicable laws, and to ensure that all business activities are in accordance with our commitment as outlined in the [Human Rights and Environmental Due Diligence Policy](#). Our requirements must be adhered to by all direct and indirect business partners along the entire supply chain as part of our [Business Partner Sustainability Standards](#). We actively monitor to identify risks, provide remedies, avoid risks, and counteract them. Therefore, we are committed to taking remedial measures if our actions have a negative effect on human rights or the environment. Regarding our business partners, we seek to ensure that they

take appropriate remedial measures if they have caused or contributed to legal violations.

In our efforts, we particularly refer to the following international human rights and environmental standards:

- [Universal Declaration of Human Rights by the United Nations](#)
- [International Covenant on Civil and Political Rights](#)
- [International Covenant on Economic, Social and Cultural Rights](#)
- [UN Convention on the Rights of the Child](#)
- [UN Convention on the Elimination of All Forms of Discrimination Against Women](#)
- [ILO Core Labour Standards](#)
- [The United Nations Guiding Principles on Business and Human Rights \(UNGPs\)](#)
- [OECD Guidelines for Multinational Enterprises](#)
- [Paris Agreement of the United Nations on Climate Change](#)
- [Minamata Convention on Mercury](#)
- [Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal](#)
- [Stockholm Convention on Persistent Organic Pollutants](#)

More information about ALDI SÜD's efforts for people and the environment can be found on our [international website](#) as well as in our [factsheet](#) on human rights.

WHAT WE EXPECT FROM OUR BUSINESS PARTNERS

We are committed to complying with all the relevant laws in the countries and regions where ALDI SÜD operates. We expect the same from our business partners. As part of our efforts to protect human rights and the environment, we have developed and implemented a due diligence management system. This system enables us to identify and assess risks along our supply chains and to address them specifically through appropriate preventive and remedial measures. We also expect our business partners to establish an effective governance structure and a corresponding management system.

Alongside our [Business Partner Sustainability Standards](#), we impose specific sustainability requirements on our contractual partners and require corresponding obligations to ensure that our standards are upheld throughout the various supply chains (e.g., through accredited certifications).

Where applicable laws and/or ALDI requirements set a different standard of protection to international standards, such as applicable [United Nations \(UN\) Treaties](#) and [International Labour Organization \(ILO\) Conventions](#), ALDI and its business partners are to abide by the principles that provide the highest protection. This commitment applies as far as permissible under the applicable law.

We firmly believe that collaborating with our business partners is the key to success. Therefore, we strive to build and maintain long-term business relationships. We expect our business partners to provide full transparency and always collaborate cooperatively. We are convinced that increasing the visibility of human rights and environmental risks and violations is the foundation for improving the human rights situation along the supply chains.

WHAT WE EXPECT FROM OUR EMPLOYEES

At ALDI SÜD, we have always operated according to principles characterised by mutual respect and responsibility. Our binding framework for action is primarily the ALDI Management System. Within this system, alongside our business principles and cultural values, we have established concrete values and rules for fair and respectful collaboration. We are convinced that lasting business success can only be achieved through appreciative treatment of our employees, customers, and business partners. We expect our employees to take responsibility for their actions while respecting human rights and the environment. To empower them to make responsible decisions, we regularly inform and train them on topics relevant to their areas of work. We rely on their sense of responsibility and support to achieve our goals in these areas. Further information about our measures can be found [→ here](#).

3 RISK ANALYSIS

To identify the risks in our own business operations and those of our direct business partners, we regularly (at least once a year) and on an ad hoc basis analyse the actual and potential effects of our activities regarding human rights and the environment in accordance with the LkSG.

Beyond the legally required risk analysis of our direct business partners, we also conduct origin-based risk analyses and **Human Rights Impact Assessments (HRIAs)** focusing on specific products and components in the deeper supply chains.

We conduct ad hoc risk analyses in the event of significant changes in the risk situation and as soon as we receive reliable and verifiable indications pointing to a specific risk. We do not only respond to external alerts but also proactively carry out assessments in our high-priority product groups³ and supply chains.⁴

RISK ANALYSIS IN THE SUPPLY CHAIN

As part of the risk analysis of our direct business partners, we annually assess the abstract risk based on two factors: country and industry. The country- and industry-specific risk assessments for human rights and environmental risks are based on publicly available indices. To further specify the risk profile of our business partners, complaints received through internal and external

complaint channels, as well as external media reports, are also considered. Based on the adequacy criteria and our high-priority supply chains, the risk profile is then weighted. Based on this comprehensive assessment, selected business partners receive questionnaires to determine the specific risk.

Based on the risk analyses of our direct business partners as well as those of the deeper supply chains, we have identified the following human rights and environmental risks as particularly relevant to our supply chains:

- Unequal treatment in employment
- Withholding adequate wages
- Disregard for freedom of association
- Disregard for occupational health and safety
- Forced labour and slavery
- Child labour
- Use of private/public security forces that can lead to human rights violations
- Deforestation and land rights
- Contamination of soil/water/air, noise emissions, excessive water consumption
- Export/import of hazardous waste
- Biodiversity loss and soil depletion

³ Tropical fruit, fresh produce from Italy and Spain, cocoa, coffee, nuts, fish and seafood, garment and household textiles, shoes, and toys.

⁴ In addition to the prioritized product groups, the logistics service sector represents a prioritized supply chain (as of 2025).

Human Rights Impact Assessments

Our [Human Rights Impact Assessments](#) follow a stringent methodological approach that includes extensive background research and engagement with rightsholders. HRIAs help us identify, understand, and evaluate the potential and actual adverse impacts of our business activities on workers and other affected rightsholders, such as community members, smallholder farmers, and women. They provide us with a more comprehensive understanding of the specific impacts and risks related to various stages of production within the individual value chains.

As part of our impact assessments, we recognise that certain groups, such as minorities, children and young people, women, migrant workers, and indigenous peoples, face a higher risk of violations of their fundamental human rights as well as adverse effects from environmental impacts. Whenever possible, we seek contact with these vulnerable groups and their civil society representatives when planning and revising our preventive and remedial measures.

More information about our HRIAs is available on the [international website](#).

RISK ANALYSIS IN OUR OWN BUSINESS AREAS

We conduct regular, annual, and ad hoc risk analyses with regard to our own business area in accordance with LkSG.

As part of the regular risk analysis, abstract risks aligned with the human rights and environmental risks referred to in the LkSG, such as those related to occupational health and safety, were initially identified, assessed, weighted, prioritised, and transferred to a risk matrix. Based on these abstract risks, which are updated annually, workshops with internal experts are conducted for the respective risk areas. The aim is to capture or update, validate, and assess the risks relevant to each area. The results are then consolidated and systematically weighted and prioritised according to the likelihood of occurrence and the severity of potential harm. Additionally, the results of each workshop are recorded in results protocols.

By consulting the individual departments, the experiences of the affected people can be integrated into the analysis. This allows us to respond to the different risk profiles of our different areas of work within our risk analysis.

As a result, the following risks have been prioritised in our own business operations:

- Disregard for occupational safety and work-related health hazards
- Disregard for freedom of association

As a result of the risk analysis of our own business areas, the existing preventive and remedial measures are continuously adjusted and expanded where necessary.

4 PREVENTIVE MEASURES

To prevent the risks identified in the regular and ad hoc risk analyses within our own business area and our supply chains related to human rights or the environment, we implement preventive measures.

These measures are reviewed and updated annually and as needed.

PREVENTIVE MEASURES IN THE SUPPLY CHAIN

If risks related to direct and indirect business partners are identified, we employ a broad range of preventive measures. These measures include, among others:

Contractual preventive measures:

- Contractual implementation of our [Business Partner Sustainability Standards](#), which define our minimum requirements regarding human rights and environmental practices for our business partners.
- Implementation of general and sector-specific contractual requirements for our business partners to ensure compliance with our requirements (e.g., we have developed and introduced a clause for our business partners in logistics to implement the objectives of our preventive and remedial measures through contractual obligations).
- Extensive audit and certification requirements for high-risk supply chains, which are already considered during the tendering process.

- As part of our Global Social Monitoring Program (SMP), the main production sites for all non-food and selected food commodity groups⁵ in high-risk areas are audited according to an independent social standard (e.g., [amfori BSCI](#), [Sedex/SMETA](#), [SA8000](#)).

Improving our purchasing practices:

- Continuous improvement of purchasing practices to consider potential negative impacts on human rights and the environment during the tendering process.
- Creating transparency regarding our high-risk supply chains by publishing our main suppliers for bananas, pineapples, coffee, chocolate bars, nuts, fish and seafood, as well as publishing our production facilities for textiles and shoes.

Capacity-building measures:

- Implementation of risk-based training sessions and e-learning for business partners.
- Conducting industry interviews to gain a deeper understanding of sectors and supply chains, enabling us to appropriately assess and effectively address systemic industry risks.
- Raising awareness and encouraging our business partners to consciously identify risks and communicate them to us, enabling the development of cooperative solutions.

⁵ Selected food categories: fish and seafood, canned goods, frozen and processed fruits and vegetables, oils and spices.

Supplier management measures:

- To continuously assess our business partners, we have established an evaluation system called CRSE (Corporate Responsibility Supplier Evaluation). Using this system, we evaluate business partners in high-priority product groups regarding compliance with social and environmental standards and conduct audits to verify our contractual sustainability requirements in the deeper supply chains, at production sites, and at the producer level.
- Conducting our own on-site audits (ALDI Sustainability Assessments) at selected production sites to verify compliance with our sustainability requirements.
- We operate our own offices in Bangladesh and Hong Kong SAR (Special Administrative Region), China, to specifically conduct on-site visits to production facilities and audits.

Stakeholder measures:

- Participation in industry and multi-stakeholder initiatives (e.g., [amfori](#), [SEDEX](#), [The Centre for Child Rights and Business](#)) for the collaborative development of risk strategies in situations where our potential influence as an individual company to prevent and mitigate risks is limited.
- Conducting stakeholder dialogues (business partners, producers, industry associations, civil society organisations, and NGOs) to understand and appropriately consider the perspectives of those affected.
- Implementing projects in the countries of origin.

A detailed overview of our activities to prevent and mitigate human rights and environmental risks can be found on the [ALDI SÜD website](#).

PREVENTIVE MEASURES IN OUR BUSINESS AREAS

Protecting against the impacts of risks within our own business operations is a significant responsibility for our corporate group. As a company and employer, we are committed to implementing effective preventive measures to minimise the risks identified in our own business operations to the greatest extent possible. These measures aim, among other things, to ensure the safety and well-being of our employees.

In cooperation with the experts of the respective departments, risk-results-based measures are designed and implemented to manage and reduce risk in the form of training sessions, e-learnings, and workshops, as well as inspections and documented regulations (including policies, operating instructions, safety bulletins, intranet posts, and onboarding plans).

In addition, we continuously implement individual risk outcome-based measures. These include, for example, hazard assessments, the introduction of specific safety measures, and our digital health platform. Our binding framework for action is provided by our ALDI Management System, which includes a globally unified corporate purpose, business principles, and cultural values. This is complemented by our [ALDI SÜD Code of Conduct](#) and our [ALDI SÜD Diversity Policy](#). These internal regulations are referenced during the application and hiring process and also guide our daily actions and collaboration.

Employees receive regular (mandatory) training in the form of in-person sessions, webinars and e-learning courses to continuously raise awareness and communicate our core values as relevant content for their respective roles and daily activities. Additionally, the training offered on human rights and environmental aspects forms an increasing part of the preventive measures aimed at avoiding violations of human rights and environmental concerns.

Additionally, we conduct an employee survey every three years, in which every individual can provide anonymous feedback on their work situation through open and closed questions. The results are evaluated and analysed, and corresponding measures are derived (e.g., with regard to hazard assessments). To identify grievances early on, employees not only have feedback discussions with their direct managers but also self-reporting meetings with the HR supervisors, where they can discuss questions about their work, work culture, management issues or team constellations, etc., in a protected environment.

5 REMEDIAL MEASURES

REMEDIAL MEASURES IN THE SUPPLY CHAIN

We take all allegations and instances of adverse impacts on human rights and the environment seriously, whether they are reported by employees, workers at the production sites, auditing partners, third-party auditors, business partners, civil society, the media or other stakeholders. If we identify that our business activities cause or contribute to risks to human rights and the environment, appropriate remedial measures are taken based on a defined process and clear responsibilities. If our company is indirectly linked to such risks or adverse impacts, we initially address the issues with our business partners and work closely with them to provide appropriate remedies to those affected.

For such cases, we have determined a range of measures depending on the severity of the risk, including the following:

- Conceptualisation and implementation of remedial measures to solve grievances (Corrective Action Plans, CAP) with a specific timeframe to address findings and remedy violations.
- Making adjustments to internal processes, such as changes to purchasing practices, additional training and audits, and other measures proportionate to the risk or impact identified.
- Following a rapid response process, in collaboration with “[The Centre for Child Rights and Business](#)“, to respond immediately and appropriately when child labour is identified in our supply chains.
- Temporary suspension of the business relationship with direct and indirect business partners of ALDI SÜD.

- As a last resort: termination of the business relationship within the scope of a “Responsible Exit“.

The termination of a direct business relationship takes place in clearly defined cases, supported by a transparent escalation procedure. In this process, we inform our business partners about the necessary steps and give them the opportunity to implement improvements within a specified timeframe. Only if no improvements are achieved in this process do we, as a last resort, terminate the business relationship.

REMEDIAL MEASURES IN OUR OWN BUSINESS AREAS

Indication of violations of legal positions arising from the LkSG are also addressed within our own business operations through remedial measures (e.g., adjustment of internal processes, additional training). Upon receipt of a complaint, a comprehensive investigation is immediately initiated, and any identified violations are remedied without delay.

6 GRIEVANCE PROCEDURE

Grievance mechanisms provide a suitable means of identifying violations and risks and ensuring that the affected individuals, groups and stakeholders can address their concerns and have access to remedies. We therefore recognise the importance of providing grievance channels in accordance with the UN Guiding Principles that are accessible to all individuals who may be negatively impacted by activities within our own business operations or the supply chains of ALDI SÜD.

We offer all employees and external third parties secure reporting channels⁶ to report violations of internal and external rules, including human rights and environmental risks, as well as any violations of human rights or environmental obligations arising in connection with the business activities of ALDI SÜD.

The Counsel of Trust is available as an external reporting channel. In the event of a (potential) breach or violation, whistleblowers can also contact our internal compliance departments directly.

The Rules of Procedure, which describe the exact process of the grievance procedure, are published on the respective ALDI SÜD websites in various languages (e.g., German, English, Spanish, and Chinese). The contact details for the available reporting channels can also be found there.

⁶ Our reporting channels can be accessed at: <https://www.aldi-sued.de/de/unternehmen/compliance/english.html> and <https://it-jobs.aldi-sued.de/en/compliance>.

ADDITIONAL GRIEVANCE PROCEDURES IN THE SUPPLY CHAIN

In addition, we cooperate with civil society and stakeholders in the industry to support the development and implementation of multi-stakeholder grievance mechanisms in the production countries. Therefore, we participate in initiatives such as [amfori SPEAK FOR CHANGE](#), the [Impartial Worker Occupational Safety and Health Complaints Mechanism of the RMG Sustainability Council](#), the [Issara Worker Voice Programme](#), and [appellando](#).

Affected rightsholders can submit complaints through these channels, including grievances related to human rights violations caused by, contributed to, or directly linked to our actions or our direct and indirect business partners.

We support and actively take responsibility for the remediation of known grievances concerning human rights and environmental violations. Furthermore, known issues concerning human rights and environmental violations are not only addressed through appropriate remediation measures but are also taken into account in our risk analysis and in the development of measures, training, and business processes.

7 EFFECTIVENESS MONITORING

We conduct comprehensive assessments to systematically analyse the effectiveness of our preventive and remedial measures. Our focus is on minimising potential risks and reducing or eliminating any existing violation. Additionally, we also check the effectiveness of our grievance mechanism according to the effectiveness criteria outlined in the [United Nations Guiding Principles on Business and Human Rights](#) to ensure that we adequately meet the needs of those affected and continuously optimise our measures.

8 DOCUMENTATION OBLIGATION

The fulfilment of due diligence obligations is continuously documented internally, and these documents are retained for a minimum of seven years.

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