Rules of procedure

Scope of application

For the purpose of investigating potential compliance violations, ALDI SÜD maintains an open culture towards whistleblowers. ALDI SÜD employees and external third parties (such as business partners, suppliers or their employees) therefore have the opportunity to report violations of the law, violations of the ALDI SÜD Code of Conduct or other ALDI SÜD internal guidelines. In order to process these tip-offs, the ALDI SÜD Group in Germany has set up a standardised procedure to allow every person to report grievances anonymously or in their own name.

In particular, information can be reported on the following topics – also anonymously:

- Theft, embezzlement
- Breach of trust, fraud, falsification of documents
- Violations of antitrust law
- Violations concerning fair competition
- Violations in connection with a conflict of interest
- Corruption, bribery, accepting prohibited financial benefits
- Violations of human rights, particularly the prohibition of
    - child labour
    - forced/bonded labour
    - all forms of slavery
    - a failure to comply with the applicable occupational health and safety obligations
    - the disregard of freedom of association
    - unequal treatment in employment
    - withholding fair wages
    - causing harmful soil changes, water pollution, air pollution, harmful noise emissions or excessive water consumption, which
        - significantly impair the natural basis for the preservation and production of food
        - hinders or prevents a person's access to sanitary facilities or
        - harms a person's health
    - the unlawful forced eviction as well as the unlawful seizure of land, forests and waters
    - the commissioning and use of private or public security forces under certain conditions
- Violations of environmental rights, particularly the prohibition of
    - the use of mercury in unauthorised quantities
    - the production and use of chemicals in unauthorised quantities
    - the handling, collecting, storing and disposing of waste in an environmentally unsound manner to an unauthorised extent
- Discrimination, bullying, sexual harassment
- Violations of employment law and occupational health and safety
- Misconduct of management staff or team members
- Violations of data protection regulations
- Violations of quality assurance policies
- Disclosure of confidential information
- Violations that could lead to substantial financial losses or reputational damage

In addition, ALDI SÜD has established a complaints mechanism through the channels listed below. This also enables individuals throughout the supply chain to report grievances, such as human rights or environmental law violations.

The relevant legal requirements are observed throughout the entire procedure, in particular the German Whistleblower Protection Act *(Hinweisgeberschutzgesetz, HinSchG)*, the German Act on Corporate Due Diligence Obligations in Supply Chains *(Lieferkettensorgfaltspflichtengesetz, LkSG)* and the General Data Protection Regulation (GDPR).

Contact points and reporting channels

The official whistleblowing centre at ALDI SÜD is the Compliance team of the National Risk & Compliance department, as well as individually designated employees of the Data Protection Coordination team.

The Counsel of Trust of the ALDI SÜD Group in Germany is available as an external reporting channel. The Counsel of Trust can be reached globally via their website. It is possible to provide a tip-off in German and English, as well as many other languages. In addition, the Counsel of Trust provides a telephone number as well as a fax number, either of which can be used to submit the relevant tip-off. If the language of a whistleblower is not covered by the system, the tip-off will be translated.

In addition to contacting the Counsel of Trust, whistleblowers can also contact the Compliance team of the National Risk & Compliance department directly in the event of (potential) compliance violations.

Counsel of Trust	National Risk & Compliance
Dr Carsten Thiel von Herff Thiel von Herff | Lawyers Loebellstraße 4 33602 Bielefeld, Germany Phone: +49 (0) 521 557333-0 (Monday to Friday, 8am to 6pm) Mobile: +49 (0) 151 58230321 (Monday to Sunday, 6am to 10pm) E-mail: ct@thielvonherff.de Tip-off system: https://report-tvh.com/ Homepage: https://www.thielvonherff.de/	ALDI SÜD Reporting Line

Receipt and initial investigation of a report of a possible violation

Depending on which channel the whistleblower selects, either the Counsel of Trust or the Compliance team of the National Risk & Compliance department will acknowledge receipt of a tip-off within seven days of receiving it. If a tip-off is received via the Counsel of Trust and the whistleblower provides consent, the tip-off is forwarded to the relevant internal contact point; data protection requirements are observed and anonymity (if desired) is guaranteed. The information is then checked for completeness and plausibility. If necessary and possible, the contact point may request that the whistleblower provide additional information that is needed to process the tip-off. If the suspicion of a compliance violation is substantiated, it will be investigated further. Otherwise, the case is closed and the whistleblower is informed, provided that a contact option exists.

If the investigation reveals that the information relates to the area of responsibility of ALDI Nord or other ALDI SÜD business entities, the whistleblower will be informed accordingly and the tip-off will be forwarded to the appropriate channel there, if requested by the whistleblower.

Investigating the tip-off

If it relates to an internal matter and only affects the ALDI SÜD Group in Germany, it will be handled by the respective contact point. The responsible contact point determines the type and nature of the investigation. If it becomes necessary to involve other persons in the course of the investigation, a written declaration of consent will be obtained from the whistleblower beforehand, if necessary. Violations of human and environmental rights in the supply chain are forwarded to the National Sustainability department for processing.

For certain categories of violations, the contact point may convene an investigation committee, which – depending on the circumstances – may include the Internal Auditing department, among others. If external third parties (e.g. suppliers) are affected by the potential human rights and environmental risks, the National Sustainability department will take the lead in the investigations and may consult external experts if necessary. Firstly, the National Sustainability department examines the relationship between the facts presented and the products or services purchased from the ALDI SÜD Group. If ALDI SÜD is not found to be responsible, the person who reported the matter will be informed accordingly.
To clarify any ambiguities regarding the facts of the case, the whistleblower will be asked for more detailed information, if necessary.

Processing tip-offs

If the investigation confirms that a violation has occurred, additional follow-up measures will be initiated. On the one hand, these measures serve to sanction the violation appropriately and, on the other, to avoid or reduce the risk of a similar violation happening in the future.

In the event of confirmed human rights and environmental violations in the supply chain, the necessary measures to remedy the situation are set out in corrective action plans (CAPs). Specific requirements must be observed when drawing up action plans, and these must be communicated to the relevant business partners. The National Sustainability department regularly discusses the implementation status of the corrective measures with the business partner concerned so that any necessary adjustments can be agreed together. The whistleblower can also be involved in drawing up the CAPs.

The individuals who are responsible for processing tip-offs act impartially. In order to fulfil this task, they act independently, are not bound by a mandate and are obliged to maintain confidentiality.

Closing the tip-off case

Once the investigation has been carried out and any necessary follow-up measures have been initiated, the contact point informs the whistleblower about the outcome or status of the investigation and any measures taken, provided that it is possible to contact the whistleblower. This contact takes place within three months after the receipt of the tip-off has been confirmed. In the case of tip-offs submitted to ALDI SÜD via the Counsel of Trust, feedback will be provided by the Counsel of Trust. In the case of tip-offs about violations of human or environmental rights in the supply chain that are not reported by an affected person, but by organisations such as NGOs or other institutions, communication takes place via the National Sustainability department.

Protection of whistleblowers and data subject rights

The protection of whistleblowers and compliance with data subject rights, particularly according to the GDPR, are guaranteed at all times. The Data Protection Officer (DPO) at ALDI SÜD is involved as required by law and the company's internal guidelines. As an independent body, the DPO is responsible for regularly monitoring compliance with data protection regulations in the procedure.
Investigations are treated with the utmost confidentiality and discretion; in particular, the identity of whistleblowers, affected persons or third parties mentioned in the context of a tip-off is protected. The name of the whistleblower or other information that allows conclusions to be drawn about the whistleblower's identity will only be disclosed if this is necessary and the whistleblower consents to this in advance or ALDI SÜD is legally obliged to do so.

Any whistleblower who submits a tip-off or reports an incident in good faith will be afforded the highest possible protection from adverse consequences (e.g. disciplinary action, discrimination), regardless of whether their information proves to be substantiated. If a whistleblower has the impression that they have suffered adverse consequences as a result of providing the information, they can contact the Compliance team within the National Risk & Compliance department and describe the suspected retaliation. The Compliance team will then review this suspicion. If concrete indications of retaliation are confirmed, appropriate follow-up

measures specific to the case will be taken to rectify the situation and to avoid or reduce the risk of a similar occurrence in the future.

Malicious or intentional false reporting will not be tolerated. Deliberate false reporting of this kind by employees can be punished by ALDI SÜD in disciplinary proceedings under labour law or trigger claims for damages.

In principle, the following applies to compliance procedures at ALDI SÜD: A person is presumed innocent until proven guilty upon conclusion of an investigation. If ALDI SÜD determines that guilt has been proven, the relevant legal or labour law measures are usually initiated, such as referring the case to the appropriate regulatory or criminal prosecution authorities.

Effectiveness check

The effectiveness of the whistleblowing channels is checked annually. If necessary, the whistleblowing channels are also checked on an ad hoc basis. The accessibility and findability of the reporting channels are reviewed as part of the annual check, with particular emphasis placed on how reported tip-offs are handled in practice. For this purpose, independent bodies report test tip-offs via various channels. Checks are carried out to ensure that the processing of tip-offs fulfils all legal requirements. If deviations are identified, the procedure for handling tip-offs is adjusted accordingly.

External authorities

It is recommended to primarily use internal reporting lines, as internal processing is often the more efficient way. However, you also have the option of reporting directly to the following external authorities:

German Federal Office of Justice
Bundesamt für Justiz
Externe Meldestelle des Bundes (External Federal Reporting Office)
53094 Bonn
Germany

German Federal Cartel Office
Bundeskartellamt
Kaiser-Friedrich-Straße 16
53113 Bonn
Germany

German Federal Financial Supervisory Authority
Bundesanstalt für Finanzdienstleistungsaufsicht
Hinweisgeberstelle (Contact Point for Whistleblowers)
Graurheindorfer Straße 108
53117 Bonn
Germany

The following contact options are available if the information falls within the competence of the European Union:

European Commission
European Commission
DG Competition Antitrust and General Registry
1049 Brussels
Belgium

European Anti-Fraud Office (OLAF)
European Commission
European Anti-Fraud Office (OLAF)

1049 Brussels
Belgium

European Securities and Markets Authority (ESMA)
Head of Department, Legal & Enforcement
ESMA, 201-203 rue de Bercy,
CS 80910
75589 Paris Cedex 12
France