Rules of procedure

Scope of application

For the purpose of investigating potential compliance violations, ALDI SÜD maintains an open whistleblower culture. 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 policies. In order to process these reports, ALDI International Services has set up a standardised process to allow anyone 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
- Breaches of cartel law
- Fair competition violations
- Infringements related to a conflict of interest
- Corruption/bribery , acceptance of prohibited financial benefits
- Human rights violations
- Violations of environmental laws
- Discrimination, bullying, sexual harassment
- Labour law violations and infringements of occupational health and safety regulations
- Misconduct by superiors or team members
- Breaches of data protection stipulations
- Violations of quality assurance guidelines
- Disclosure of confidential information
- Violations that could result in significant financial damage or a loss of reputation

In addition, ALDI International Services 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 violations, environmental law violations, inadequate occupational safety or non-payment.

The relevant legal requirements are observed throughout the entire process, in particular the German Whistleblower Protection Act *(Hinweisbegerschutzgesetz, 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 Compliance and the Data Protection departments are the official contact points at ALDI SÜD.

The Counsel of Trust of ALDI International Services is available as an external reporting channel. The Counsel of Trust can be reached globally via their website. It is possible to provide a report 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 information. If the language of a whistleblower is not covered by the system, the report will be translated.

In addition to contacting the Counsel of Trust, whistleblowers can also contact the Compliance department directly in the event of a (potential) compliance violation or the Data Protection department in the event of a (potential) data protection violation.

Counsel of Trust	Compliance department	Data Protection department
Dr Carsten Thiel von Herff Thiel von Herff | Lawyers Loebellstraße 4 33602 Bielefeld 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 Whistleblowing system: https://report-tvh.com/ Homepage: https://www.thielvonherff.de/	via the ALDI Reporting Line	dataprotectionofficer.adx@aldi-sued.com

Reports can also be sent to the external reporting office of the federal government. The external reporting office is the Federal Office of Justice.

Receipt and initial investigation of a report of a possible violation

Depending on which channel the whistleblower selects, either the Counsel of Trust, the Compliance department or the Data Protection department will acknowledge receipt of a report within seven days of receiving it. If a report is received via the Counsel of Trust and the whistleblower provides consent, the report 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 report. If the suspicion of a compliance or data protection 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 business entities, the whistleblower will be informed accordingly and the report will be forwarded to the responsible department, if requested by the whistleblower.

Investigating the report

If it relates to an internal matter and only affects ALDI International Services, 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 of ALDI SÜD Dienstleistungs-SE & Co. oHG 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 and/or the Data Protection Officer, among others. If there are concrete indications of a serious or irreversible violation of human rights or environmental law, the Human Rights Officer is also included in the investigation committee. If external third parties (e.g. suppliers) are affected by the report, the National Sustainability department will take the lead in the investigations and may consult external experts if necessary.

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.

The individuals who are responsible for processing reports 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 report

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, if a contact option exists. This contact is to be made within three months of the date of confirmation of the received report. In the case of reports submitted to ALDI International Services SE & Co. oHG via the Counsel of Trust, feedback will be provided by the Counsel of Trust. In the case of reports 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.

A whistleblower's right to anonymity must always be respected at their request. 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 International Services is legally obliged to do so.

Investigations are treated with the utmost confidentiality and discretion; in particular, the identity of whistleblowers or third parties mentioned in the context of a report is protected. Only the authorised, impartial employees of the contact points have access to incoming reports. Other people involved in the investigation will only have access to information on the report and investigation documents to the extent necessary in order to carry out follow-up measures.

Any whistleblower who makes a report in good faith will be protected to the highest possible extent from adverse consequences (e.g. disciplinary action, discrimination) regardless of whether their information proves to be justified or not. If a whistleblower believes that they have suffered adverse consequences as a result of providing the information, the whistleblower may contact the Compliance department and give their account of the suspected retaliation. The Compliance department 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 International Services in disciplinary proceedings under labour law or trigger claims for damages.

Any person suspected of a compliance violation has the right to respond to the allegations. A person is presumed innocent until proven guilty upon conclusion of an investigation.