

## Rules of procedure

### Scope of application

For the purpose of investigating potential compliance violations, ALDI SOUTH maintains an open whistleblower culture. ALDI SOUTH employees and external third parties (such as business partners, suppliers, employees of suppliers) therefore have the opportunity to report violations of the law, violations of the ALDI SOUTH Code of Conduct or other ALDI SOUTH internal policies. In order to process these reports, the ALDI SOUTH Group in Germany 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, employees and colleagues
- 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 SOUTH has established a complaints mechanism through the channels listed below. This also enables individuals in the supply chain to report grievances such as human rights violations, environmental law violations, inadequate occupational safety or non-payment.

### Whistleblower channels

The Counsel of Trust of the ALDI SOUTH Group in Germany is available as an external point of contact for whistleblowers. The Counsel of Trust can be reached globally via their website. It is possible to provide information 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 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.

Counsel of Trust	Compliance department
Dr Carsten Thiel von Herff Thiel von Herff Rechtsanwälte 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: <a href="mailto:ct@thielvonherff.de">ct@thielvonherff.de</a> Whistleblowing system: <a href="https://report-tvh.com/de/">https://report-tvh.com/de/</a> Homepage: <a href="https://www.thielvonherff.de/">https://www.thielvonherff.de/</a>	<a href="mailto:Compliance.Deutschland@aldi-sued.com">Compliance.Deutschland@aldi-sued.com</a>

### Receipt and initial investigation of reports of compliance violations

Regardless of the channel through which the information from the whistleblower is received, it is forwarded to the internal whistleblowing contact (Compliance department) in line with data protection and the desired anonymity. The Counsel of Trust or the Compliance department will acknowledge receipt of a report within seven days of receiving it. The information is then checked for completeness and plausibility. If necessary and possible, the Compliance department contacts the whistleblower and requests further information needed to process the report. 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 business entities, the whistleblower will be informed accordingly and the information 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 the ALDI SOUTH Group in Germany, the Compliance Officer will generally forward it to the responsible Managing Director for processing. For certain categories of violations, the Compliance Officer may convene an investigation committee, which – depending on the circumstances – may include the Internal Auditing department or the Data Protection Officer, among other parties. If there are concrete indications of a severe 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 Corporate Responsibility department will take the lead in investigating the case and may involve external third parties in the investigation if necessary.

If the investigation confirms that a violation has occurred, 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 Compliance department informs the whistleblower about the outcome or interim 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 SOUTH via the Counsel of Trust, feedback will be provided by the Counsel of Trust.

## **Whistleblower protection and data subject rights**

Confidentiality and observing the rights of data subjects are prioritised at all times.

A whistleblower's right to anonymity must always be respected at their request. The name of the whistleblower will only be disclosed if the whistleblower consents to this or if ALDI SOUTH 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 a report is protected. Only persons involved in the investigation are granted access to the investigation documents.

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 misreporting of this kind by employees may be subject to disciplinary action by ALDI SOUTH.

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.