



## **Rules of procedure for the whistleblower procedure**

Everything we do has always been characterised by the way we do it:

simple, reliable and responsible.

We adhere to rules and promote a culture at ALDI in which we act reliably and take responsibility - everyone, regardless of hierarchy and position, internally and in our dealings with our business partners.

For us, compliance with laws and regulations is the basis of economically responsible behaviour. But we also have special requirements for behaviour with integrity beyond this.

This whistleblower system is part of our compliance management system and is used, among other things, to report compliance violations within the ALDI Nord Group - also anonymously.

### **A. Scope of application**

These Rules of Procedure apply to the receipt and processing of information on potential violations of regulations or grievances in the German companies of the ALDI Nord Group and the associated supply chains. The whistleblower procedure described in these Rules of Procedure thus includes the complaints procedure in accordance with Section 8 of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz).

The processes described in these Rules of Procedure apply if the information channels described under B II are used.



## **B. Submission of notices**

### **I. Admissibility**

Any person - regardless of whether they are an employee<sup>1</sup>, customer, supplier or third party - can submit a report of potential breaches of regulations or irregularities in the companies falling within the scope of these rules of procedure and the associated supply chains.

### **II. Reference channels**

Information on potential breaches of rules or irregularities can be submitted via the following channels to ALDI Nord Holding Stiftung & Co. KG, which has also been commissioned by the other German companies of the ALDI Nord Group to implement the whistleblower procedure in this regard:

- **Electronic whistleblowing system** <sup>2</sup>([www.bkms-system.com/aldi-nord](http://www.bkms-system.com/aldi-nord)): Communication and the exchange of documents are confidential and protected via a dedicated mailbox.
- **Direct contact by e-mail** to [groupcompliance@aldi-nord.de](mailto:groupcompliance@aldi-nord.de).
- Post: ALDI Nord Holding Stiftung & Co. KG – Group Compliance Department, Eckenbergstraße 16 B, 45307 Essen, Germany

Reports can be made by name or anonymously, regardless of the reporting channel. All information - whether anonymous or not - will be treated with the utmost confidentiality and personal data will be protected.

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<sup>1</sup> The use of the masculine form when referring to persons and functionaries in the following text does not imply any gender-specific definition. Members of all genders should be addressed equally.

<sup>2</sup> The electronic whistleblower system is only available to the extent that the company in question participates in it.



### III. Reference objects

The following can be reported

- actual or alleged violations of laws and other directly applicable legal provisions or other binding (including internal) regulations, and
- human rights and environmental risks as well as violations of human rights or environmental obligations due to business activities in our own business area or those of a supplier in accordance with the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz).

Product and/or service-related customer concerns and complaints will not be processed and should be communicated via the customer contact form [<https://www.aldi-nord.de/tools/kontakt.html>].

### IV Content of the notice

The following information is helpful when processing a report:

- Describe the facts of the case in chronological order, if possible with the following details:
  - What happened?
  - Where did it happen? When did the incident take place? Is the incident still ongoing?
  - Who is/are the person(s) or group(s) of persons affected or harmed? What is the damage?
  - Who could be responsible for the incident?
- Which legal provision or regulation has been violated? What is the economic connection to the ALDI Nord Group?
- What evidence is available (photos, videos, documents, witnesses, etc.)?
- What are the expectations with regard to possible remedial or preventive measures? What is the specific aim of the complaint?
- Has anyone else already been informed about the grievance?



Information that is as specific as possible facilitates and accelerates the proper processing of a notification and is therefore an aid to the formulation of a notification. However, it is not a prerequisite for the processing of a notice to provide information on the aforementioned points.

## **C. Procedure**

### **I. Confirmation of receipt**

If contact can be made, receipt of the notification will be confirmed in writing or electronically within seven days, depending on the type of notification channel selected. The whistleblower will be informed to an appropriate extent about the process and the regular timeline of the procedure.

### **II Examination of the information and clarification of the facts**

Upon receipt of a tip-off, the Group Compliance department of ALDI Nord Holding Stiftung & Co. KG will check it for plausibility and validity to determine whether the information provided constitutes a breach of regulations or relevant risks under the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz) or whether breaches are eligible for reporting. If necessary, the facts of the case are already discussed with the whistleblower at this stage if it is possible to contact the whistleblower.

If - even after a possible discussion with the whistleblower - there is no admissible subject of the report or the suspicion of a breach of regulations or a risk relevant under the Supply Chain Due Diligence Act or such a breach is obviously ruled out, the procedure will be discontinued. The whistleblower will be informed of this if contact can be made.

If a breach of rules or a risk relevant under the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz) or such a breach comes into consideration, the report is forwarded to the relevant competent body, which discusses the matter further with the person making the report - if necessary and technically possible - and then checks which investigation or clarification measures (so-called follow-up measures) are required. These may include, for example, internal investigations and discussions or audits at suppliers. In addition, the extent to which further measures may or should be



taken legally and in fact at this stage on the basis of the information is examined.

The whistleblower has the opportunity to provide additional information, present facts or submit evidence at any time during the fact-finding process.

### **III Possible results of the procedure**

Depending on the outcome of the investigation, business decisions are made to appropriately address any offence or risk identified. This can lead to the separation of employees or the cancellation of business relationships with suppliers.

### **IV. Involvement of the whistleblower**

Every report is taken seriously. For this reason, the whistleblower is always informed about the processing of the matter, the status of the proceedings and the outcome, provided that it is possible to contact the whistleblower. However, conflicting legally protected interests of other persons and companies, e.g. data protection requirements, must also be taken into account when providing this information.

### **V. Duration of the procedure**

The duration of the procedure depends on the scope and complexity of the notification.

The processing of reports is given high priority and an investigation is carried out swiftly. Depending on the scope and complexity, a proper investigation of reports can take a few days, but can also take several months in some cases.



## **VI. Costs of the proceedings**

The whistleblower can make use of the whistleblowing procedure described in these Rules of Procedure free of charge.

Any costs and expenses incurred by the whistleblower in connection with the use of the whistleblowing procedure will not be covered and must be borne by the whistleblower. In particular, travelling expenses and costs for any legal advice will not be covered.

### **D. Procedural principles**

#### **I. Confidentiality**

The employees entrusted with the processing of information will treat the information obtained confidentially towards other persons.

The identity of whistleblowers will not be disclosed if they so wish and if this is legally possible.

Any statutory disclosure and reporting obligations remain unaffected by this.

#### **II. whistleblower protection**

Whistleblowers who report possible violations of regulations or risks and violations relevant under the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz) in good faith and to the best of their knowledge do not have to fear reprisals or other unfavourable measures from companies falling within the scope of these Rules of Procedure as a result of the report. The companies falling within the scope of these Rules of Procedure shall also endeavour to ensure that suppliers do not disadvantage whistleblowers as a result of a report made in good faith and to the best of their knowledge in accordance with these Rules of Procedure.



In the event of a recognisable abuse of the whistleblowing procedure, i.e. if incidents are reported which, as obviously unfounded allegations, do not require serious prosecution, legal action or disciplinary measures against the whistleblower may be considered.

### **III Impartiality**

Impartiality is ensured by organisational decisions. In particular, the employees of the Group Compliance department of ALDI Nord Holding Stiftung & Co. KG act independently of instructions when reviewing the information.

### **IV Fair procedure**

The applicable laws and company regulations as amended are complied with during inspections.

### **V. Presumption of innocence**

Investigations are conducted neutrally and objectively in compliance with the presumption of innocence.

### **VI. Data protection**

The review of notices (including the deletion and storage of data) is carried out in accordance with the data protection regulations (GDPR, BDSG) and the relevant internal company regulations.

### **E. Ongoing effectiveness testing**

The effectiveness of the whistleblowing procedure is reviewed at least once a year and on an ad hoc basis. If necessary, adjustments are made to the procedure or remedial or preventive measures are taken.