

# RULES OF PROCEDURE



## Scope

ALDI SUISSE maintains an open whistleblower culture to investigate potential compliance violations. ALDI SUISSE employees and external third parties (e.g. business partners, suppliers and their employees) therefore have the opportunity to report violations of the law, violations of the ALDI SUISSE Code of Conduct or other internal ALDI SUISSE policies.

ALDI SUISSE has set up a standardised process to handle such tip-offs in order to enable anyone to report grievances anonymously or in their own name.

### **In particular, information can be reported on the following topics:**

- Fraud or embezzlement
- Sexual harassment and workplace bullying
- Threats or violence in the workplace
- Abuse of alcohol, drugs or other substances
- Gifts, bribes and kickbacks
- Theft
- Discrimination
- Falsification of facts, prices or figures
- Disclosure of company-internal information
- Antitrust law
- Prevention of money laundering or financing of terrorism
- Product safety and conformity
- Traffic safety
- Environmental protection
- Consumer protection
- Protection of privacy and personal data
- Tax law
- Violations of human rights

In addition, ALDI SUISSE has established a complaint mechanism via the channels listed below. This also enables people along 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 ALDI SUISSE is available as an external point of contact for whistleblowers. The Counsel of Trust can be contacted via their e-mail address and the telephone number provided. It is possible to provide information in German and English as well as other languages (French, Italian, Spanish, Portuguese, Dutch, Norwegian and Swedish).

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

#### **Counsel of Trust**

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#### **Compliance department**

[compliance@aldi-suisse.ch](mailto:compliance@aldi-suisse.ch)

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

Regardless of the channel the whistleblower uses to submit the information, it is forwarded to the internal whistleblowing contact (Compliance department) in line with data protection regulations and the desired anonymity. Either the Counsel of Trust or the Compliance department will confirm receipt of the information within seven days. The information is then checked for completeness and plausibility. If necessary and possible, the Compliance department will contact the whistleblower and request any further information needed to process the tip-off. If the whistleblower wishes to remain anonymous, contact will be made via the Counsel of Trust. 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 SOUTH, HOFER or other ALDI business entities, the whistleblower will be informed accordingly. If requested by the whistleblower, the information will then be forwarded to the responsible department.

## **Investigating the tip-off**

If the tip-off relates to an internal matter and only affects ALDI SUISSE, the Compliance Officer forwards it to the responsible Managing Director for processing. For certain categories of violations, the Compliance Officer may convene an investigative committee. Depending on the circumstances, the Internal Auditing department, Data Protection Officer and other parties may participate. If there are concrete indications of a serious violation of human rights or environmental law, the Human Rights Officer also participates in the investigative committee. If external third parties (e.g. suppliers) are affected by the tip-off, the Sustainability department will take the lead in the investigation and may consult external third parties if necessary.

If the violation is confirmed in the course of the investigation, follow-up measures will be initiated. One purpose of these measures is to appropriately rectify and sanction the violation. Another is to avoid or reduce the risk of a similar violation in the future.

The individuals entrusted with processing tip-offs act impartially and without bias. In order to fulfil this task, they act independently, are not bound by a mandate and are obliged to maintain confidentiality.

## **Closing the matter**

Once the investigation is complete and any necessary follow-up measures have been initiated, the Compliance department informs the whistleblower about the outcome or interim status of the investigation, if a contact option exists. This contact takes place within three months after the receipt of the tip-off has been confirmed. If the tip-off was submitted to ALDI SUISSE via the Counsel of Trust, the Counsel of Trust will provide feedback.

## **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 whistleblower's anonymity is ensured, as their identity is protected under the attorney-client privilege of the Counsel of Trust, which ALDI SUISSE has expressly acknowledged. The Counsel of Trust or ALDI SUISSE will only disclose the name of the whistleblower to the Compliance Department if the whistleblower consents to this or if ALDI SUISSE 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 tip-off is protected. Only persons involved in the investigation are granted access to the investigation documents.

Any whistleblower who makes 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 is under the impression that they have suffered adverse consequences as a result of providing the information, they can contact the Compliance department and describe 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 implemented in order to rectify the situation and to avoid the risk of a similar incident in the future to the greatest extent possible.

Malicious or intentional false reporting will not be tolerated. Within the framework of disciplinary proceedings under labour law, ALDI SUISSE is entitled to take action against employees who deliberately submit false reports.

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.