




Certification on an independent audit

To ALDI Einkauf GmbH & Co. oHG

In accordance with our engagement we carried out an independent audit on achieving limited assurance regarding the selected information and key figures in the sustainability report 2017 compiled by ALDI Einkauf GmbH & Co. oHG for the company group ALDI Nord (in the following referred to as "company") for the reporting period from 01-01-2017 to 31-12-2017¹. Within the scope of our audit the selected information and key figures were marked with a symbol  in the sustainability report.

Responsibility of the legal representative

The management of the company is responsible for compiling the sustainability report in agreement with the criteria specified as well as internal guidelines stated in the principles of reporting and standard information of the Global Reporting Initiative (GRI).

This responsibility comprises selecting and applying suitable methods to compile the sustainability report as well as making assumptions and carrying out estimates on individual sustainability data which are plausible under the prevailing circumstances. The responsibility also comprises the concept, implementation and maintenance of systems and processes if they are of significance for compiling the sustainability report.



Independence and quality control of the auditing company

In carrying out the engagement we have adhered to the requirements of independence as well as further professional regulations which are based on the fundamental principles of integrity, objectiveness, professional competence and suitable care, non-disclosure as well as conduct in compliance with the profession.

Our quality assurance system is based on the national legal regulations and professional announcements, especially the professional rules for auditors and certified public accountants as well as the general comments of the German Chamber of Auditors (WPK) and requirement of the Institute of Public Auditors in Germany (IDW): Requirements of quality assurance in the practice of the auditor (IDW QS1).

Responsibility of the auditor

Based on the activities performed by us it is our task to submit an assessment on whether circumstances have become known to us which give us reason to assume that

- the key figures in the report of the company for the financial year 2017 essentially have not been compiled in correspondence with the criteria of the principles of reporting and standard data of the Global Reporting Initiative (GRI),
- the approaches designated with a checkmark  and described in the chapter "Management" of the sustainability report are not in correspondence with the requirements of the standard data GRI 103: Management approach of reporting and standard data of GRI Standards as well as
- the information on quantity designated with a checkmark  in the sustainability report of the company for the financial year 2017 in essential concerns have not been compiled in correspondence with the criteria of being complete, accurate, clear, up to date and reliable based on the principles of reporting and standard data of GRI.

The material examination of product-related or service-related data in the sustainability report as well as references to external documentation sources or opinions of experts as well as future-related statements were not the subject matter of our engagement.


¹ Our audit engagement comprises the German version of the sustainability report 2017 in the printed version

Nature and scope of audit

We have conducted our audit in compliance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) as well as the International Standard on Assurance Engagement (ISAE) 3410. According to this, we are obligated to adhere to professional duties and to plan and carry out the engagement with due consideration of the principle of relevance in order to be able to submit our assessment with limited assurance.

In an audit to achieve limited assurance the performed audit measures are less extensive compared with an audit to achieve sufficient assurance, hence a lower grade of assurance is achieved.



The selected audit measures are at the obligatory discretion of the auditor.

Within the scope of our audit, we have for example conducted the following measures regarding the management and strategy approaches as well as the key figures bearing a checkmark :

- inspection of the files and specifications on sustainability strategy and management as well as acquiring an understanding of the organizational structure of the company;
- interviewing the employee of the CR department assigned to compile the report
- commencing procedures and inspecting the documentation of the systems and processes regarding collection of sustainability information as well as spot checks examining same
- analytical assessment of relevant information as well as data disclosed for consolidation
- inspection of internal documents, contracts and invoices/reports from external service providers
- assessment of the overall presentation of the selected information and key figures on sustainability performance which are comprised in the subject matter of our engagement
- visits on site at selected companies for estimation of source data as well as the concept and implementation of validation processes on a local and regional level

Judgement

On the basis of our audit on achieving limited assurance no circumstances have come to our attention which cause us to assume that

- the management and strategy approaches in the sustainability report bearing a checkmark  were not in compliance with the requirements of the standard specifications of GRI 103: Management approach of reporting principles and standard data of GRI Standards.
- the key figures in the sustainability report of the company for the financial year 2017 designated with a checkmark  have in essential aspects not been compiled in correspondence with the criteria of being complete, accurate, clear, up to date and reliable based on the principles of GRI Standards of the reporting principles and standard data.

Purpose of Use and Certification

This certification is issued on the basis of the engagement assigned by ALDI Einkauf GmbH & Co. oHG. The audit to achieve limited assurance was conducted for the purpose of ALDI Einkauf GmbH & Co. oHG and the certification only serves as information to ALDI Einkauf GmbH & Co. oHG on the result of the audit to achieve limited assurance.

Limitation of Liability

The certification does not serve as a basis for decisions to be made by a third party. Our responsibility is directed only at ALDI Einkauf GmbH & Co. oHG. We shall thus not be responsible to a third party.

Essen, this 30 June 2018

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Wirtschaftsprüfungsgesellschaft ·
Steuerberatungsgesellschaft

(Auditing Company · Tax Consulting Company)

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