

Independent Assurance Report to the Directors of Aldi Stores Ltd

We have been engaged by the Directors of Aldi Stores Ltd to perform a limited assurance engagement relating to the Selected Information within Aldi Stores Ltd's non-financial reporting for the five reporting years to 31 December 2021 for Great Britain (GB) and Ireland (IE) as set out in the table below.

Food waste intensity metric for the year ending	Unit of measurement	Reported amount
31 December 2017	percentage	1.14%
31 December 2018	percentage	0.80%
31 December 2019	percentage	0.70%
31 December 2020	percentage	0.69%
31 December 2021	percentage	0.68%

Use of report

This report is made solely to the Directors of Aldi Stores Ltd in accordance with our agreed terms of engagement. Our work has been undertaken so that we might state to the Directors of Aldi Stores Ltd those matters we have agreed to state to them in this report and for no other purpose. Without assuming or accepting any responsibility or liability in respect of this report to any party other than Aldi Stores Ltd and the Directors of Aldi Stores Ltd, we acknowledge that the Directors of Aldi Stores Ltd may choose to make this report publicly available for others wishing to have access to it, which does not and will not affect or extend for any purpose or on any basis our responsibilities. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aldi Stores Ltd and the Directors of Aldi Stores Ltd as a body, for our work, for this report, or for the conclusions we have formed.

Our conclusion

Based on our work as described in this report, except for the effects of the matter described in the Basis for Qualified Conclusion for the reporting year ended 31 December 2017, nothing has come to our attention that causes us to believe that the Selected Information for the five reporting years to 31 December 2021 have not been prepared, in all material respects, in accordance with the applicable criteria as defined within the Basis of Reporting prepared and published by Aldi Stores Ltd at <https://www.aldi.co.uk/food-waste>.

Basis for Qualified Conclusion for the reporting year ended 31 December 2017

In respect of the Selected Information for the reporting year ended 31 December 2017 (the baseline measurement year for the purpose of Aldi Stores Limited's food waste reduction target), we have identified a material misstatement due to an unreconciled difference between the food waste figure reported by management and the third-party evidence inspected. The evidence suggests that the 2017 food waste figure should be reduced by 3,757 tonnes, which would result in a 0.08% reduction in the food waste intensity reported for GB in 2017 to 1.06%.

Respective responsibilities of the directors and assurance provider

The Directors are responsible for:

- Making available all necessary records, correspondence, information, and explanations;
- Selecting and/or developing the applicable criteria;
- Measuring and reporting the Selected Information based on the applicable criteria;

- Designing, implementing, and maintaining internal controls over information relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error; and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Our responsibility is to express a conclusion on the Selected Information based on our procedures. We conducted our engagement in accordance with the International Standard for Assurance Engagements 3000 (“ISAE 3000”) issued by the International Auditing and Assurance Standards Board (“IAASB”), in order to state whether anything had come to our attention that causes us to believe that the Selected Information have not been prepared, in all material respects, in accordance with the applicable criteria as defined within the Basis of Reporting.

Our procedures consisted primarily of:

- Performing enquiries and interviews with management to understand how the applicable criteria have been applied in the preparation of the Selected Information;
- Understanding internal controls, the quantification process and data used to prepare the Selected Information, the methodology for gathering qualitative information, and the process for preparing and reporting each Selected Information;
- Inspecting documents relating to the Company’s environmental performance, including extracts of board committee minutes, to understand the level of management awareness and oversight of the Selected Information;
- Considering the risk of material misstatement of the Selected Information, including analytical review procedures;
- Performing procedures over the Selected Information including recalculation of relevant formulae used in manual calculations to assess whether the data has been appropriately consolidated;
- Performing procedures over underlying data on a sample basis to assess whether the data has been collected and reported in accordance with the applicable criteria, including verifying to source documentation;
- Performing procedures over the Selected Information including assessing management’s assumptions and estimates;
- Reading the reports and narrative accompanying the Selected Information with regard to the applicable criteria, and for consistency with our findings; and
- Accumulating misstatements and control deficiencies identified and assessing whether they have a material impact on the Selected Information reported.

Criteria

The self-defined applicable criteria; the nature of the Selected Information; and absence of consistent external standards allow for different, but acceptable, measurement methodologies to be adopted which may result in variances between entities. The adopted measurement methodologies may also impact comparability of the Selected Information reported by different organisations and from year to year within an organisation as methodologies develop.

Inherent limitations

Our engagement provides limited assurance as defined in ISAE 3000. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Inherent limitations exist in all assurance engagements due to the selective enquiry of the information being examined. Therefore fraud, error or non-compliance may occur and not be detected. Our work does not involve testing the operating effectiveness of controls over the underlying data, nor have we sought to review systems and controls beyond those relevant to the Selected Information.

Our independence and competence

We complied with Deloitte's independence policies, which address and, in certain cases, exceed the requirements of the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants in their role as independent auditors, and in particular preclude us from taking financial, commercial, governance and ownership positions which might affect, or be perceived to affect, our independence and impartiality, and from any involvement in the preparation of the report.

We have applied the International Standard on Quality Control 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Deloitte LLP

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London UK
19 August 2022