

**Independent assurance report
regarding the percentage of fresh meat sourced by
ALDI Stores (A Limited Partnership) which is 'Australian Made'
to ALDI Stores (A Limited Partnership)**

Opinion

In our opinion, and according to the information given by ALDI and as evidenced by our procedures performed on ALDI's books, accounts and other relevant records, the statement that 100% of fresh meat sourced by ALDI during the period 1 August 2009 to 31 August 2009 (inclusive) presents fairly, in all material respects.

This opinion should be read in conjunction with the remainder of this assurance report.

Scope

ALDI Stores (A Limited Partnership) (hereafter referred to as 'ALDI') engaged us to provide a reasonable assurance report on the accuracy of the percentage of fresh meat sourced by ALDI during the period 1 August 2009 to 31 August 2009 that is 'Australian Made'. This percentage is displayed on ALDI's website and other advertising material as part of a statement that 100% of ALDI's fresh meat is Australian (the statement).

The definition of 'Australian Made' encompasses products which are labeled as 'Product of Australia', 'Made in Australia', 'Made in Australia from local and imported products' and 'Made in Australia from imported and local products' as interpreted by the *Trade Practices Act 1974* and the *Trade Practices Amendment (Country of Origin Representations) Act 1998*.

'Fresh meat' is defined as uncooked meat products which require refrigeration.

The responsibility of ALDI for the statement

ALDI is responsible for the preparation, presentation and content of and the percentage contained in the statement. We have conducted an independent assurance engagement on the stated percentage only, in order to express an opinion on it to ALDI. We do not accept any responsibility (in tort or otherwise) to any party other than ALDI Stores (A Limited Partnership). ALDI is also responsible for determining the period covered by the engagement.

Assurance practitioner's responsibility

Our responsibility is to express an opinion on the percentage of fresh meat sourced that is 'Australian Made' based on our procedures. We conducted our audit in accordance with the Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. This Assurance Standard requires that we comply with relevant ethical requirements relating to assurance engagements and plan and perform the engagement to provide reasonable assurance whether the percentage is free from material misstatement.

An assurance engagement involves performing procedures to obtain evidence to support the conclusion. The procedures selected depend on the assurance practitioner's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the practitioner considers internal control relevant to the preparation and presentation of the percentage in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

The assurance engagement involved testing, on a sample basis, deliveries received between 1 August 2009 and 31 August 2009 to obtain reasonable assurance that the products sourced satisfied the definition of 'Australian Made'. On a sample basis, the assurance practitioner has also assessed that the products meet the definition of 'Australian Made'.

Our opinion is given on the calculation of fresh meat sourced by ALDI during the period 1 August 2009 to 31 August 2009 that is 'Australian Made' as a percentage of total fresh meat that is sourced by ALDI during that period.

The percentage of fresh meat defined as 'Australian Made' products received into ALDI warehouses is calculated based on the quantities of 'Australian Made' fresh meat products received as a percentage of the total quantities of fresh meat products received.

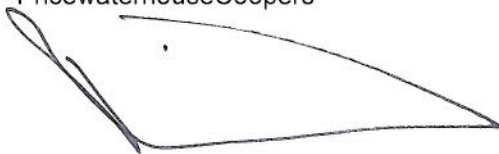
We believe that the evidence we have obtained is sufficient and appropriate to provide a basis of our assurance opinion.

Matters relating to electronic presentation

This assurance report relates to the percentage of 'Australian Made' fresh meat sourced by ALDI between 1 August 2009 to 31 August 2009 that is displayed on ALDI's website and other advertising material. ALDI is responsible for the integrity of the website. We have not been engaged to report on the integrity of this website. The assurance report refers only to the percentage. It does not provide an opinion on any other information which may have been hyperlinked to/from this percentage.

PriceWaterhouseCoopers

PriceWaterhouseCoopers



Kevin Reid
Partner

Sydney
26 March 2010

**Independent assurance report
regarding the percentage of chilled dairy sourced by
ALDI Stores (A Limited Partnership) which is 'Australian Made'
to ALDI Stores (A Limited Partnership)**

Opinion

In our opinion, and according to the information given by ALDI and as evidenced by our procedures performed on ALDI's books, accounts and other relevant records, the statement that 97% of chilled dairy sourced by ALDI during the period 1 August 2009 to 31 August 2009 (inclusive) presents fairly, in all material respects.

This opinion should be read in conjunction with the remainder of this assurance report.

Scope

ALDI Stores (A Limited Partnership) (hereafter referred to as 'ALDI') engaged us to provide a reasonable assurance report on the accuracy of the percentage of chilled dairy sourced by ALDI during the period 1 August 2009 to 31 August 2009 that is 'Australian Made'. This percentage is displayed on ALDI's website and other advertising material as part of a statement that 97% of ALDI's chilled dairy is Australian (the statement).

The definition of 'Australian Made' encompasses products which are labeled as 'Product of Australia', 'Made in Australia', 'Made in Australia from local and imported products' and 'Made in Australia from imported and local products' as interpreted by the *Trade Practices Act 1974* and by the *Trade Practices Amendment (Country of Origin Representations) Act 1998*.

'Chilled dairy products' are defined as dairy products which require refrigeration but are not frozen.

The responsibility of ALDI for the statement

ALDI is responsible for the preparation, presentation and content of and the percentage contained in the statement. We have conducted an independent assurance engagement on the stated percentage only, in order to express an opinion on it to ALDI. We do not accept any responsibility (in tort or otherwise) to any party other than ALDI Stores (A Limited Partnership). ALDI is also responsible for determining the period covered by the engagement.

Assurance practitioner's responsibility

Our responsibility is to express an opinion on the percentage of chilled dairy sourced that is 'Australian Made' based on our procedures. We conducted our audit in accordance with the Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. This Assurance Standard requires that we comply with relevant ethical requirements relating to assurance engagements and plan and perform the engagement to provide reasonable assurance whether the percentage is free from material misstatement.

An assurance engagement involves performing procedures to obtain evidence to support the conclusion. The procedures selected depend on the assurance practitioner's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the practitioner considers internal control relevant to the preparation and presentation of the percentage in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

The assurance engagement involved testing, on a sample basis, deliveries received between 1 August 2009 and 31 August 2009 to obtain reasonable assurance that the products sourced satisfied the definition of 'Australian Made'. On a sample basis, the assurance practitioner has also assessed that the products meet the definition of 'Australian Made'.

Our opinion is given on the calculation of chilled dairy sourced by ALDI during the period 1 August 2009 to 31 August 2009 that is 'Australian Made' as a percentage of total chilled dairy that is sourced by ALDI during that period.

The percentage of chilled dairy defined as 'Australian Made' products received into ALDI warehouses is calculated based on the quantities of 'Australian Made' chilled dairy products received as a percentage of the total quantities of chilled dairy products received.

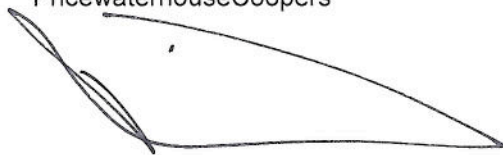
We believe that the evidence we have obtained is sufficient and appropriate to provide a basis of our assurance opinion.

Matters relating to electronic presentation

This assurance report relates to the percentage of 'Australian Made' chilled dairy sourced by ALDI between 1 August 2009 to 31 August 2009 that is displayed on ALDI's website and other advertising material. ALDI is responsible for the integrity of the website. We have not been engaged to report on the integrity of the website. The assurance report refers only to the percentage. It does not provide an opinion on any other information which may have been linked to/from this percentage.

PricewaterhouseCoopers

PricewaterhouseCoopers



Kevin Reid
Partner

Sydney
26 March 2010

**Independent assurance report
regarding the percentage of fresh fruit and vegetables
sourced by ALDI Stores (A Limited Partnership) which is
'Australian Made'
to ALDI Stores (A Limited Partnership)**

PricewaterhouseCoopers
ABN 52 780 433 757

Darling Park Tower 2
201 Sussex Street
GPO BOX 2650
SYDNEY NSW 1171
DX 77 Sydney
Australia
Telephone +61 2 8266 0000
Facsimile +61 2 8266 9999
www.pwc.com/au

Opinion

In our opinion, and according to the information given by ALDI and as evidenced by our procedures performed on ALDI's books, accounts and other relevant records, the statement that 97% of fresh fruit and vegetables sourced by ALDI during the period 24 August 2009 to 30 August 2009 (inclusive) presents fairly, in all material respects.

This opinion should be read in conjunction with the remainder of this assurance report.

Scope

ALDI Stores (A Limited Partnership) (hereafter referred to as 'ALDI') engaged us to provide a reasonable assurance report on the accuracy of the percentage of fresh fruit and vegetables sourced by ALDI during the period 24 August 2009 to 30 August 2009 that is 'Australian Made'. This percentage is displayed on ALDI's website and other advertising material as part of a statement that 97% of ALDI's fresh fruit and vegetables is Australian (the statement).

The definition of 'Australian Made' encompasses products which are labeled as 'Product of Australia', 'Made in Australia', 'Made in Australia from local and imported products' and 'Made in Australia from imported and local products' as interpreted by the *Trade Practices Act 1974* and the *Trade Practices Amendment (Country of Origin Representations) Act 1998*.

'Fresh fruit and vegetables' are defined as unprocessed perishable fruit and vegetables.

The responsibility of ALDI for the statement

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Assurance practitioner's responsibility

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The assurance engagement involved testing, on a sample basis, deliveries received between 24 August 2009 and 30 August 2009 to obtain reasonable assurance that the products sourced satisfied the definition of 'Australian Made'. On a sample basis, the assurance practitioner has also assessed that the products meet the definition of 'Australian Made'.

Our opinion is given on the calculation of fresh fruit and vegetables sourced by ALDI during the period 24 August 2009 to 30 August 2009 that is 'Australian Made' as a percentage of total fresh fruit and vegetables that is sourced by ALDI during that period.

The percentage of fresh fruit and vegetables defined as 'Australian Made' products received into ALDI warehouses is calculated based on the quantities of 'Australian Made' fresh fruit and vegetables products received as a percentage of the total quantities of fresh fruit and vegetables products received.

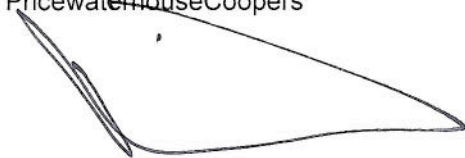
We believe that the evidence we have obtained is sufficient and appropriate to provide a basis of our assurance opinion.

Matters relating to electronic presentation

This assurance report relates to the percentage of 'Australian Made' fresh fruit and vegetables sourced by ALDI between 24 August 2009 to 30 August 2009 that is displayed on ALDI's website and other advertising material. ALDI is responsible for the integrity of the website. We have not been engaged to report on the integrity of this website. The assurance report refers only to the percentage. It does not provide an opinion on any other information which may have been linked to/from this percentage.

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Kevin Reid
Partner

Sydney
26 March 2010