

Lidl House,
14 Kingston Road
Surbiton
England
KT5 9NU

30 Old Bailey
London
EC4M 7AU
United Kingdom

Independent Limited Assurance Report to the Directors of Lidl Great Britain Limited on selected Subject Matter Information for the period ended 28 February 2025.

This report is made in accordance with the terms of our Engagement Letter for the purpose of reporting to the Directors of Lidl Great Britain Limited ('the Entity') in connection with the Subject Matter Information disclosed in the Socio-Economic Impact Report FY24 ('the Sustainability Information') and for no other purpose.

This report was prepared solely for the benefit of the Directors of the Entity and no responsibility or liability is accepted towards any other person in respect of the use of the Report or for any reliance on information contained in the Report by any other person or entity. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Directors of the Entity for our work, for this report, or for the conclusions we have formed.

Limited Assurance Conclusion

We have conducted a limited assurance engagement on the Subject Matter Information described in the *Subject Matter Information and Reporting Criteria* section below.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the Reporting Criteria.

Basis for Conclusion

We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements (UK) 3000 (July 2020) ("ISAE (UK) 3000"), "Assurance Engagements other than Audits or Reviews of Historical Financial Information", issued by the Financial Reporting Council.

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. 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.

Our responsibilities under this standard are further described in the *Practitioner's Responsibilities* section of our report.

We are independent of the Company in accordance with the Code of Ethics of the Institute of Chartered Accountants England and Wales (ICAEW) together with the International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) issued by the International Ethics Standards Board for Accountants. We have fulfilled our other ethical responsibilities in accordance with the requirements of the ICAEW Code of Ethics and the IESBA Code.

Our firm applies International Standard on Quality Management (UK) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (ISQM (UK) 1), and, accordingly, maintains a comprehensive system of quality management, including documented policies and

procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Subject Matter Information and Reporting Criteria

We have conducted a limited assurance engagement on the Subject Matter Information provided by the Entity for the period ended 28 February 2025. This Subject Matter Information, comprises of the following metrics, as disclosed in the Socio-Economic Impact Report FY24 and indicated with a '†' symbol:

- Direct GDP contribution (£)
- Investment in stores and RDCs (£)
- % of British-sourced products
- Direct tax payments (£)
- Direct employment (FTE)
- Year-on-year change in direct employment
- Meals donated
 - Social value
- Total donations to NSPCC (from Lidl GB)

The Subject Matter Information has been prepared in accordance with the Entity's Methodologies ("the Reporting Criteria") against which the Subject Matter Information has been measured.

Other Information

Management of the Entity is responsible for the other information. The other information comprises the remaining information in the Socio-Economic Impact Report FY24, but does not include the Subject Matter Information and our assurance report thereon.

Our conclusion on the Subject Matter Information does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our assurance engagement on the Subject Matter Information, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained in the assurance engagement, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we report that fact. We have nothing to report in this regard.

Summary of the Work Performed

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. 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.

A limited assurance engagement involves performing procedures to obtain evidence about the Subject Matter Information. The nature, timing and extent of procedures selected depend on professional judgment, including the identification of disclosures where material misstatements are likely to arise, whether due to fraud or error, in the Subject Matter Information.

The procedures we performed were based on our professional judgment and included enquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods, and agreeing or reconciling with underlying records as appropriate. In conducting our limited assurance engagement we:

1. Inquired with the relevant staff (data owners for each metric) to understand the internal processes, IT systems and controls for collecting, reporting, and consolidating information relating to each Subject Matter Information area.
2. Reviewed the arithmetical accuracy of data, including recalculations of percentages and figures used in the Subject Matter Information, and corroborated the underlying data to supporting documentation as appropriate.
3. Tested data by selecting a sample across some areas of the Subject Matter Information, verifying accuracy and completeness against supporting source documentation. The following metrics were subject to sample testing:
 - a. % British-sourced products
 - b. Meals donated
 - c. Total donations to NSPCC (from Lidl GB)
4. Reviewed the Socio-Economic Impact Report FY24 to confirm that the presentation of data and supporting narrative is consistent with our findings.

Management's Responsibilities for the Subject Matter Information

Management is responsible for:

- The preparation and fair presentation of the Subject Matter Information in accordance with the Reporting Criteria.
- Designing, implementing and maintaining internal control relevant to the preparation of the Subject Matter Information to enable the preparation of such information that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Entity's socio-economic reporting process.

Inherent Limitations in Preparing the Subject Matter Information

Due to the self-defined Reporting Criteria and the nature of the Subject Matter Information, and in the absence of consistent external standards, entities may adopt different, yet valid, methodologies. These differences can lead to variations between entities and may also affect year-on-year comparability within the same organisation as methodologies evolve over time.

Practitioner's Responsibilities

Our responsibility is to express a limited assurance conclusion on whether anything has come to our attention to cause us to believe that the Subject Matter Information has not been prepared, in all material respects, in accordance with the Reporting Criteria.

Our objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Subject Matter Information.

As part of a limited assurance engagement in accordance with ISAE (UK) 3000, we exercise professional judgment and maintain professional skepticism throughout the engagement. We also:

- Perform risk procedures, including obtaining an understanding of internal control relevant to the engagement, to identify the disclosures where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Entity's internal control.
- Design and perform procedures responsive to disclosures in the Subject Matter Information where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

While we acknowledge that this report will be published on the Entity's website, the maintenance and integrity of that website is the responsibility of the Directors. Our procedures do not involve consideration of the maintenance and integrity of that website and, accordingly, we accept no responsibility for any changes that may have occurred to this report and the Socio-Economic Impact Report FY24, since they were initially presented on the website.

Inherent Limitations in an Assurance Engagement

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 by the assurance procedures performed. Additionally, non-financial information, such as that reported in the selected subject matter, is subject to more inherent limitations than financial information, given the nature and methods used for determining, calculating, and sampling or estimating such information.

Forvis Mazars LLP

Forvis Mazars LLP

30 Old Bailey
London
EC4M 7AU