

Purchasing policy **for supply chains free from deforestation and land conversion**

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Our **responsibility** for tackling deforestation and land conversion

Our responsibility for tackling deforestation and land conversion

Our CSR culture

Sustainability is one of Lidl's core strategic goals for a brighter future. Wherever our actions impact people and the environment, we are there to take responsibility. This is how we reaffirm our commitment to quality each and every day, thereby ensuring the best possible future for the Company.

It is against this backdrop that we have developed our CSR strategy, which gives us clear guidance in fulfilling our commitment to act responsibly. Our joint and comprehensive understanding of sustainable conduct addresses six strategic focus areas: conserving resources; protecting the climate; respecting biodiversity; acting fairly; promoting health; and engaging in dialog. In this way, we describe how we understand and implement Lidl's responsibility for the environment, people and our customers.

Our responsibility for forests and their ecosystems

Many of our own-brand products contain raw materials which may be associated with deforestation risks and, therefore endanger valuable ecosystems. We are committed to transparency and ensuring that we understand the social and environmental impacts of the raw materials used in the production of for our products. By taking a structural approach to tackling deforestation and land conversion, we aim to make a positive contribution to protecting the climate, sourcing sustainably, and upholding human rights.



Background information about deforestation and land conversion



Background information about deforestation and land conversion

Forests cover 31% of the world's land area and are crucial to enabling life on earth. As the planet's green lung, they are essential to optimising the atmosphere's air quality. At the same time, the forest floor stores and purifies 75% of the world's fresh water.¹ More than 1.6 billion people depend on forests for their livelihoods² and 80% of all land animals and plants are found within forests.³ Intact forests and natural ecosystems are therefore crucial to biodiversity and act as the basis for our food supply and wider health. As trees absorb carbon dioxide, a greenhouse gas, they also play a key role in tackling climate change.⁴



31%

of global land area is covered with forest



80%

of all land animals and plants are found in forests

Although forests are vital for human life, they are currently being destroyed at an alarming rate. For example, the > conversion of both ecosystems with a high conservation value (HCV) and > forests with a high carbon stock (HCS) has reached critical levels in tropical regions.

In the Amazon rainforest, more than 43 million hectares of forest have been destroyed between 2004 and 2017. This represents an area roughly the size of Morocco. Agriculture is one of the main causes of global deforestation and the destruction of natural ecosystems, particularly in the tropical regions of South America and Southeast Asia.⁵

Agriculture is considered to be the key driver of deforestation and environmental degradation, primarily due to the direct harvesting of timber, the cultivation of palm oil, soy and cocoa, and the creation of pasture for cattle ranching. Between 2000 and 2010, commercial cattle ranching, and the cultivation of soy and palm oil accounted for 40% of converted tropical ecosystems. Deforestation and subsequent agricultural use have impacted biodiversity, particularly within rainforests rich in flora and fauna, and have therefore affected the basis for functioning and stable ecosystems.

¹ WWF: Deforestation Fronts. Drivers and Responses in a Changing World. Summary, 2020.

² WWF: Living Planet Report 2020, 2020.

³ FAO: The State of the World's Forests, 2020.

⁴ Federal Ministry of Food and Agriculture: *Ausgewählte Ergebnisse der dritten Bundeswaldinventur. Wälder binden CO₂*, 2012.

⁵ WWF: Deforestation Fronts. Drivers and Responses in a Changing World. Summary, 2020.

Deforestation is a driver for the deterioration in ecosystem services



Food retailers are able to influence how the food and food-related products they sell are produced and grown. The industry therefore has a responsibility to ensure its supply chains are free from legal and illegal deforestation and land conversion.

16%

of tropical deforestation is associated with EU imports

After China, the European Union is the world's second largest contributor to tropical deforestation.⁶

⁶ WWF: Stepping up? The continuing impact of EU consumption on nature worldwide, 2021.



Our **commitment** to forests and their ecosystems

Our commitment to forests and their ecosystems

Preserving biodiversity and tackling deforestation in global supply chains are priority focus areas. To ensure we deliver against our goal of achieving deforestation-free supply chains, we have partnered with external stakeholders to develop a holistic strategy based on four pillars.

During the process of developing these four pillars, we consulted with environmental organisations, including the WWF and Mighty Earth – who reviewed and gave feedback on our strategy as it was in development.

By the end of 2025, we are committed to sourcing from supply chains that are free from deforestation, land conversion and exploitation.

Critical raw materials of focus are palm (kernel) oil, soy, cocoa, timber, and beef.



1. Understand impacts:

We identify potential risks in our supply chains and ensure transparency.

2. Establish standards:

We certify our critical raw materials of focus.

3. Promote alternatives:

We increase the use of more sustainable alternatives in our range and reduce the use of critical raw materials of focus.

4. Drive systemic change:

We are involved in a number of initiatives and projects.

Accountability Framework initiative:

Applying standards to protect forests and tackle deforestation in the supply chain

We observe the definitions of 'forests' and 'deforestation' within our raw material countries of origin but additionally seek to apply higher and more stringent standards throughout our supply chains. We are supported in this process by the standards of the [> Accountability Framework initiative \(AFi\)](#). This non-profit initiative includes members such as the WWF and Rainforest Alliance and has developed the leading framework for preventing deforestation in supply chains. The goal of the initiative is to create harmonised and internationally applicable definitions and rules on forests and deforestation.

According to the AFi, each standard should include a cut-off date, after which no further deforestation for the cultivation of raw materials is permitted in a certain location. Certification systems differ in terms of cut-off locations and dates. For example, Pro Terra has banned deforestation in certain areas since 2008, whereas the Rainforest Alliance ban has been in place since 2014. Our commitment to banning deforestation and protecting valuable ecosystems within our buying policies, processes and guidelines have been aligned to a cross-standard cut-off date of 1st January 2020 latest. In practice, this means that **Lidl no longer uses raw materials produced on land that has been converted or deforested since 1st January 2020**. The requirement applies to both certified and non-certified raw materials. If the industry or global certification systems have defined an earlier cut-off date, then Lidl complies with this date.

Lidl's commitment is aligned with the following AFi principles:

- The protection and prohibition of deforestation in areas with a high conservation value (HCV) and high carbon stock (HCS)
- Zero tolerance for the use of agricultural slash-and-burn methods to clear land for new crops, reforestation, or other land-use development
- Zero tolerance for the development of peatlands, irrespective of their depth
- Zero tolerance for illegal logging
- Zero tolerance for human rights violations
- Alignment with the UN Declaration on the Rights of Indigenous Peoples
- Securing free, prior, and informed consent (FPIC) from all communities and indigenous groups that are impacted by activities associated with our supply chains

We are certifying our critical agricultural products in line with the **second pillar** of our deforestation strategy.



Prioritising critical raw materials and understanding their impacts

At Lidl, we are actively committed to eliminating deforestation from our supply chains and from the industry. To achieve this, we have prioritised the key supply chains to focus our efforts. The primary focus areas include logging for wood and timber, the cultivation of palm (kernel) oil, soy, cocoa, and the creation of grazing land for cattle ranching.

As a first step, our commitment has focused on achieving third party certification for our critical raw materials, including palm (kernel) oil, soy, cocoa, wood and timber, and beef. In addition to this, we are driving transparency within these supply chains, gathering information on origins, tonnages, certification status, the processing and packaging of raw materials and products.

In line with the **first pillar** of our deforestation strategy, we are determining the ecological and social risks associated with our supply chains.



Our critical raw materials



Palm (kernel) oil

This raw material is an ingredient used in the production of margarines and other food products. Its derivatives are also used in cosmetics, laundry detergents and cleaning products.



Soy

As soy is used as animal feed, this raw material is found indirectly in Lidl items such as sausage and meat products.



Cocoa

Cocoa is mainly used as an ingredient in Lidl products such as chocolate or in the form of cocoa butter in cosmetics.



Timber and Wood

Lidl uses wood-based fibres in items such as packaging, hygiene products and wooden furniture.



Beef

Lidl purchases beef as a single ingredient product such as fillet steak, and as an ingredient in composite products, such as ready meals.

Palm (kernel) oil

Oil palms can be cultivated very efficiently as they require limited resources, such as space and water. By comparison, it can take up to ten times as much land to produce equivalent amounts of oil from alternative oil plants such as soy or coconut.⁷

However, these favorable characteristics have led to enormous demand worldwide and, as a result, the amount of land under palm oil cultivation has increased significantly. Palm (kernel) oil production now accounts for more than 8% of global deforestation and therefore plays a role in endangering tropical ecosystems, particularly in Indonesia and Malaysia.⁸

Lidl is continuing its work to proactively improve transparency in its palm (kernel) oil supply chains. Wherever possible, we record the exact amounts of palm (kernel) oil used as part of our product ranges and track the certification status, allowing us to increase transparency on sourcing origins. This gives us an overview on which palm (kernel) oil potentially originates from at-risk areas and enables us to engage with these suppliers directly. We perform this monitoring on an annual basis.



⁷ WWF: 8 Things to know about Palm Oil, 2020.

⁸ BBC: What is palm oil and why is it thought to be bad? 2018.

Soy

Soy is an important source of plant-based protein and as such is used primarily as a component of feed for animals such as chickens. Over 85% of the world's soy production is used in animal feed.⁹ Factors such as an increasing global population and rising middle classes are leading to increases in meat consumption globally. This is leading to greater demand for soy to be used as animal feed. However, if the expansion of soy production continues at its current pace, it will threaten 16 million hectares of savanna and 6 million hectares of tropical forest, an area equivalent to roughly five times the size of Switzerland.¹⁰ Many of these threatened areas are to be found in the world's most diverse ecosystems such as the Amazon basin, the Cerrado and the Atlantic Forest on Brazil's east coast.

Lidl is continuing its work to improve transparency in its soy supply chains. Each year, we track our soy volumes and their certification status to increase the transparency surrounding their precise origins. This gives us an overview about which soy potentially originates from at-risk areas, enabling us to engage our suppliers directly. Wherever possible, we support European soy production. Our primary focus is on the use of soy as animal feed.



⁹ WWF: Facts about soy production and the Basel Criteria, 2006.

¹⁰ WWF: Facts about soy production and the Basel Criteria, 2006.

Cocoa

High global demand has made cocoa cultivation one of the main drivers of deforestation and the destruction of natural habitats. Between 1988 and 2008, cocoa production resulted in the clearance of between two and three million hectares of forest.¹¹ Ghana and Ivory Coast in West Africa were hit the hardest, losing around one quarter of its forests.¹²

Lidl is continuing to work toward improving the transparency of its cocoa supply chains.



Timber and Wood

Wood-based fibres are a flexible and versatile raw material that is used in items ranging from clothing to pulp and paper products. Some 70 million trees are felled each year to produce these wood-based fibres, and this number could double in the next 20 years.¹³

In the medium term, Lidl aims to improve the transparency of its own wood-based fibre supply chains. For example, by the end of fiscal year 2021, the origin of the wood used for our charcoal products will be disclosed on the packaging. This transparency will help us to identify whether the wood has the potential to have originated from at-risk areas.



¹¹ Business Insider: Chocolate is on track to go extinct in 40 years, 2017.

¹² Chatham House: Cocoa trade, climate change and deforestation, 2017.

¹³ Fibre2Fashion: Fashionable fabrics leading to deforestation, 2014.

Beef

Beef is often produced in some of the world's most valuable ecosystems. For example, pasture for cattle is found in Brazil's Amazon basin, the savannas of southern Africa and the Great Plains of North America. The steady increase in the global population and rising income levels across the southern hemisphere are resulting in exponential growth in the demand for beef. Today, beef production already accounts for 25% of global emissions from agricultural land use, land-use change and forestry, which includes the land conversion of the Amazon rainforest in Brazil.¹⁴

At Lidl Ireland and Northern Ireland, 100% of the own-brand fresh beef Lidl sells is sourced from Irish farmers assured to the Bord Bia Sustainable Beef & Lamb Assurance Scheme, the Northern Ireland Farm Quality Assurance Scheme or the Red Tractor Assurance scheme. By sourcing exclusively from Irish farmers, we are able to eliminate the deforestation risk within this potentially high-risk supply chain, as well as supporting Irish farmers and higher welfare production systems.



¹⁴ WWF: Beef. Overview, 2021.

Establishing certification systems to prevent deforestation within raw material production

Some certification standards incorporate robust regulations on issues such as zero-deforestation, the prevention of land conversion of peatlands and other sensitive ecosystems, and respect the rights of indigenous peoples, local communities, and employees. These regulations apply to raw materials where their production is associated with a high risk of deforestation and the land conversion of ecosystems. This is why we work with the most robust and effective standards and certification systems across our entire supply chain. Where possible we prefer the option of fully segregated or physically traceable supply chain certification models because this ensures traceability and

monitoring right back to a product's origins. Wherever possible, we harmonise the certification systems we use internationally and, where necessary, contribute towards the development of new global standards.

We are certifying our critical agricultural products in line with the **second pillar** of our deforestation strategy.



Palm (kernel) oil

Since 2017, all the palm (kernel) oil at Lidl Ireland and Northern Ireland has been fully certified by the Roundtable on Sustainable Palm Oil (RSPO). The palm (kernel) oil used in food production is fully segregated. As a minimum, derivatives and fractions contained in food and near-food products are certified according to the mass balance approach, which renders it impossible to falsify the quantities of certified palm (kernel) oil used in the supply chain.

Established by organisations such as the WWF in 2011, the RSPO is a global initiative which has the goal of establishing sustainable palm (kernel) oil as the industry norm.

RSPO certification sets requirements to protect more vulnerable areas. The standard not only supports the protection of valuable ecosystems but also safeguards the land-use rights of local communities. Smaller companies can seek group certification to simplify and streamline the certification process.



Soy

By 2022, all the soy used as feed in animal products for Lidl Ireland and Northern Ireland will be certified in accordance with the RTRS and/or Danube Soy/Europe Soy systems. In the future, we will generally seek to use soy from segregated flows of goods in our products.

By 2022, 100% of soy used in our private label "Vemondo" vegetarian or vegan meat alternatives will be sourced from Europe. Preference will be given to Danube Soy or Europe Soy certified products.

Where soy is used as animal feed, Lidl intends to procure only products certified using the RTRS "book and claim" approach or with the Danube Soy/Europe Soy certificate established in the poultry industry. Lidl is also seeking to use only European soy in its private label "Vemondo" products, thus protecting rain forests in South America and Southeast Asia. Certification enables us to ensure that soy production processes are controlled and assessed on the basis of ecological criteria.



Cocoa

Since 2017, all of the cocoa used in our own-brand products is certified to Fairtrade, UTZ or Rainforest Alliance standards and/or certified as organic.

Third party certifications monitor both social and environmental criteria, for example working conditions and wages as well as water and protection of biodiversity. The Rainforest Alliance standard reflects the specific conditions of tropical regions. Its criteria include more sustainable practices for land and resource-use, contributing to the sustainable protection of tropical forests. In addition to focusing on socio-economic aspects such as promoting living wages, the internationally recognised Fairtrade certification also incorporates environmental criteria for protecting biodiversity and ensuring responsible water management.



Timber and Wood

By 2025, all timber and wood-based products and packaging used by Lidl Ireland and Northern Ireland will be fully certified. We will primarily use recycled wood-based fibres but any virgin fibres used will be FSC or PEFC-certified. In addition, by the end of 2025, at least 15% of our kitchen and tissue paper products will contain recycled material.

Wood plantations, supplying into industries such as paper production, can often impact biodiverse and vulnerable ecosystems. Moreover, existing forests continue to be felled to produce wood-based fibres as the raw material for paper, textiles, furniture, and other wood products.

By ensuring that our products are FSC- and PEFC-certified, we are minimising the risk to social, ecological, and economic aspects. These labels identify wood and paper products that satisfy criteria such as the protection of indigenous groups, the preservation of biodiversity in forests with high conservation value and the ban on the use of genetically modified organisms. Depending on the proportion of certified wood-based fibres in a product or the content of recycled material, we additionally use various FSC labels, therefore ensuring greater transparency.



Promoting the use of plant-based alternatives in our product range

As well as certifying critical raw materials, our aim is to promote sustainable alternatives as a means of reducing the risk of deforestation and expanding the choices available to our customers. One way in which we are doing this is through our range of vegan and vegetarian alternatives. Many calories are lost by converting plant protein into animal protein, especially in beef production. Consuming plant protein directly is better for the environment as it is less resource intensive to produce and therefore has a much lower carbon footprint. Lidl Ireland and Northern Ireland is therefore committed to increasing the proportion of vegetarian and vegan meat and dairy alternatives in its ranges.

In line with the **third pillar** of our deforestation strategy, we are promoting the use of more sustainable alternatives in our product range and reducing the procurement of critical raw materials.



In this way, we are able to ensure that no areas are deforested for soy production. Our "Vemondo" products are also carbon-neutral. We offset the carbon emissions in the production, packaging, transport, and disposal of these products by purchasing carbon credits (certificates). One of the projects we have chosen supports reforestation in Uganda, including the conservation and restoration of species and habitat diversity.



Lidl Ireland and Northern Ireland is continuing to grow its range of "Vemondo" products

Our "Vemondo" own brand – vegan and carbon-neutral

Our "Vemondo" products, which are made with vegetable, pea, wheat, and soy proteins offer our customers vegan and sustainable alternatives to animal products. We use soy from certified sources to ensure deforestation-free supply chains. By 2022, we aim to only use soy from European sources in our "Vemondo" own-brand vegetarian and vegan meat alternatives.

Collaborating on industry solutions for our critical raw materials

We collaborate in multi-stakeholder initiatives and projects aimed at developing innovative raw material strategies and creating industry solutions to tackle deforestation and land conversion. These approaches work in consultation with partners, interest groups and local communities. Through this, we promote the sustainable agricultural practices that prohibit cultivation on cleared rainforest areas and provide incentives to preserve and restore forests and other valuable ecosystems.

In accordance with the **fourth pillar** of our deforestation strategy, we are driving change and are participating in a range of initiatives and projects.



Palm (kernel) oil

Lidl has been an active member of the [Roundtable on Sustainable Palm Oil \(RSPO\)](#) since 2012.

The RSPO is a multi-stakeholder initiative that has established a standard for the sustainable cultivation of palm oil. Our membership enables us to play an active role in the market and engage with other participants.



You can find further information in our [commitment to sustainable sourcing of palm oil](#)

Soy

Lidl is a member of the [Roundtable of Responsible Soy \(RTRS\)](#) and of [Donau Soja](#).

As a member of the RTRS, Lidl is able to positively influence the strategic direction and support the development of new RTRS standards. Through our membership of Donau Soja, Lidl supports the responsible cultivation of soy in Europe.



In this way, we are helping to increase the market share of sustainably grown soy and expand the use of European soy in our supply chains. At the same time, we can effectively address the social, ecological, and economic challenges associated with soy production and its use.

Cocoa

Lidl is a member of the Executive Board of the [German Initiative on Sustainable Cocoa](#).

Our membership of the multi-stakeholder German Initiative on Sustainable Cocoa provides us with market insights and enables us to work with other supply chain participants to ensure the sustainable cultivation of cocoa. As part of the initiative, we have committed to supporting twelve specific objectives aimed at preserving natural resources and protecting biodiversity in cocoa-growing countries.



You can find further information in our [Commitment to sustainable sourcing of cocoa](#)

Timber and Wood

Lidl is a member of the [Forest Stewardship Council \(FSC\)](#).

Our membership of the multi-stakeholder FSC initiative enables us to collaborate with other players in the wood supply chain. We benefit from the dialog this offers and work with the other members to promote sustainable forestry.



You can find further information in our [Commitment to sustainable sourcing of wood and timber](#)

Taking measures beyond our direct supply chains and raw materials

Lidl works with other industry players, non-profit organisations, experts, and local communities. Sustainable raw material production free from deforestation and land conversion requires the participation and support of local communities and indigenous groups. Not only are they the most dependent on agricultural raw materials, they are also among our greatest allies when it comes to fighting deforestation. A recent report by the World Resources Institute (WRI) shows that there is a much lower risk of logging in forests with secure indigenous ownership.¹⁵ By way of collaborations, we aim to take a holistic approach that provides us with an effective way to address the causes and systemic conditions which facilitate logging and the destruction of natural ecosystems.

Direct action is needed to counteract ongoing deforestation and destruction. However, Lidl is not able to tackle the complex and systemic interactions that cause and facilitate deforestation on its own. We therefore go beyond action our own supply chains to promote raw material-specific initiatives, certification systems and standards. Lidl and its partners are active in the areas of environmental protection, reforestation, and governance to systematically combat forest clearance and land conversion.

Working together to ensure supply chains free from deforestation and land conversion

Environmental protection

Measures and methods of monitoring for the protection and preservation of forests and biodiversity

Reforestation

Measures for the reforestation of forests and the restoration of animals and plants

Governance

Good governance measures on a global, national, and regional level

Good governance at global, national, and regional levels are the only way to stop the deforestation of our planet. Lidl will therefore be leveraging its ties with national and regional governments as well as international NGOs in those countries and regions that are currently deforestation and land conversion hotspots. Collaboration with private and public stakeholders will enable us to curb deforestation and restore degraded forests. We are also advocating for stronger legislation and greater regulation to protect forests and create a uniform legal framework.

¹⁵ World Resources Institute: 5 Maps Show How Important Indigenous Peoples and Local Communities Are to the Environment, 2017.

Glossary



Glossary

Accountability Framework initiative (AFi)¹⁶

This NGO is the leading initiative working to put measures in place to protect forests and natural ecosystems and uphold human rights in global supply chains. It was launched in 2016 by a diverse group of organisations that developed a framework to establish and drive the implementation of ethical and ecological standards in supply chains.

Deforestation¹⁷

Loss of natural forest due to: i) land conversion to agriculture or other non-forest land use; ii) land conversion to a tree plantation; or iii) severe and sustained degradation. This definition pertains to no-deforestation supply chain commitments, which generally focus on preventing the land conversion of natural forests. Severe degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for a non-forest land use. Loss of natural forest that meets this definition is considered to be deforestation regardless of whether or not it is legal. The AFi definition of deforestation signifies "gross deforestation" of natural forest where "gross" is used in the sense of "total; aggregate; without deduction for reforestation or other offset."

Free, prior and informed consent (FPIC)¹⁸

A collective human right of indigenous people and local communities to give and withhold their consent prior to the commencement of any activity that may affect their rights, land, resources, territories, livelihoods, and food security. It is a right exercised through representatives of their own choosing and in a manner consistent with their own customs, values, and norms.

High carbon stock (HCS)¹⁹

The amount of carbon and biodiversity stored within an area of land varies according to the type of vegetative cover. The HCS Approach stratifies the vegetation in an area of land into six different classes using analyses of satellite data and ground survey measurements. These six classes are: High Density Forest, Medium Density Forest, Low Density Forest, Young Regenerating Forest, Scrub, and Cleared/Open Land. The first four classes are considered potential high carbon stock forests.

High conservation value (HCV)²⁰

HCV is a Forestry Stewardship Council designation that describes forests with a high conservation value. One of the following values must be present for a high conservation value to exist:

HCV 1 – Species diversity: Concentrations of biological diversity including rare, threatened, or endangered species that are significant at global, regional, or national levels.

HCV 2 – Landscape-level ecosystems and mosaics: Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance.

HCV 3 – Ecosystems and habitats: Include rare, threatened, or endangered ecosystems, habitats or refugia.

HCV 4 – Critical ecosystem services: Basic ecosystem services must be available in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes.

HCV 5 – Community needs: Sites and resources fundamental for satisfying the basic necessities of local communities or indigenous peoples (for livelihoods, health, nutrition, water, etc.), identified through engagement with these communities or indigenous peoples.

HCV 6 – Cultural values: Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples, identified through engagement with these local communities or indigenous peoples.

Palm oil derivatives

Complex chemical transformation processes are used to produce palm (kernel) oil derivatives, which are used as tensides or emulsifiers in cosmetics and cleaning products, for example. Emulsifiers make it possible to mix two fundamentally non-miscible liquids such as oil and water. Tensides are surfactants.

¹⁶ Accountability Framework: Home, 2019.

¹⁷ Accountability Framework: Forest, 2019.

¹⁸ Accountability Framework: Forest, 2019.

¹⁹ High Carbon Stock Approach: The High Carbon Stock Approach.

²⁰ HCV Resource Network: Common Guidance for the Identification of High Conservation Values, 2013.

Cut-off date (related to no-deforestation and no-conversion commitments)²¹	The date after which deforestation or land conversion renders a given area or production unit non-compliant with no-deforestation or no-conversion commitments, respectively.
Land Conversion²²	Land conversion is the change of a natural ecosystem to another land use or the profound change in a natural ecosystem's species composition, structure, or function. Deforestation is one form of land conversion (land conversion of natural forests). Land conversion includes severe degradation or the introduction of management practices that result in substantial or sustained change in the ecosystem's former species composition, structure, or function. Change to natural ecosystems that meets this definition is considered to be land conversion regardless of whether or not it is legal.
Forest²³	Land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10%, or trees able to reach these thresholds in situ. It does not include land that is predominantly under agricultural or other land use. Forest includes natural forests and tree plantations. For the purpose of implementing no-deforestation supply chain commitments, the focus is on preventing land conversion of natural forests.
World Resources Institute (WRI)²⁴	WRI is a global research organisation with more than 1,000 experts in 60 countries that works with companies to preserve natural resources. Its work focuses on seven critical issues at the interface between ecology and development: climate, energy, food, forests, water, cities, and the ocean.

²¹ Accountability Framework: Forest, 2019.

²² Accountability Framework: Forest, 2019.

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WWF:

Stepping up? The continuing impact of EU consumption on nature worldwide

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https://www.feu.awsassets.panda.org/downloads/stepping_up_the_continuing_impact_of_eu_consumption_on_nature_worldwide_fullreport_low_res.pdf

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