

Purchasing policy

Raw materials



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Contents

Our responsibility for the raw materials in our products	2
Background to the cultivation and production of raw materials	4
<hr/>	
Our commitment to making the procurement of our critical raw materials more sustainable	6
Using risk analysis to gain a better understanding of our impact	11
Using certifications to make the purchasing of raw materials more socially and environmentally responsible	13
Promoting alternative sustainable raw materials	14
Setting targets for the certification and reduction of critical raw materials	15
Driving change together with stakeholders and initiatives	19
Glossary	20
<hr/>	
Sources and links	24
Photo credits	27



Our responsibility
for **the raw
materials in our
products**

Our responsibility for the critical raw materials in our products

Our CSR strategy

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 responsibility 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. These describe how we understand and implement Lidl's responsibility for the environment, people and our customers.

Our responsibility for raw materials

Raw materials form the basis of our assortment. We therefore also have a responsibility to source them in a socially acceptable and environmentally friendly way. This is a prerequisite for having responsibly produced products. It means that we are making a contribution to our strategic focus areas of conserving resources, protecting the climate, respecting biodiversity, promoting health and acting fairly.



Background to the **cultivation** and **production** of raw materials



Background to the cultivation and production of raw materials

Raw materials are the planet's natural resources and form the basis of nearly all commercial products. They are used in their natural form or processed after being harvested or extracted. In economic terms, raw materials are a basic requirement for value creation. Their cultivation or extraction is the starting point of global supply chains in countries that have the relevant raw material deposits or favorable growing conditions.

Depending on their origin, method of extraction or way they are processed, raw materials can have a negative impact on people and the environment. This particularly affects the more than 400 million people who earn a living from the cultivation of various agricultural commodities.¹ More than 10% of the world's population still live in extreme poverty, two-thirds of them work in agriculture.² Cocoa farming alone is the main source of income for over 5.5 million people and secures the livelihoods of more than 14 million people.³ At the same time, raw material production is



400
million

people worldwide earn their living from the cultivation of agricultural commodities.

frequently linked with poor working conditions and other human rights violations. Complex global supply chains can make it difficult to trace raw materials right back to their source. Possible violations can therefore not be adequately investigated. At the same time, production of raw materials can also have an impact on the environment, if excessive quantities of pesticides and fertilizers are used, for example, or areas of forest are cleared to make space for farming. In Brazil in 2018, the cultivation of soy took up an area almost the size of Germany – and is still increasing.⁴ Biodiverse areas of rainforest are often converted for this purpose. This deforestation also accelerates the process of climate change.

In light of the challenges facing people and the environment in the cultivation and production of raw materials, it is important that companies know exactly where they are sourcing their raw materials from and what risks are involved. That is why transparency is so crucial in the supply chain of raw materials, as well as making targeted improvements.

¹ Initiative for Sustainable Agricultural Supply Chains: Factsheet, 2019.

² FAO: Ending Extreme Poverty in Rural Areas, 2018.

³ Fairtrade: Fairtrade Cocoa, 2021.

⁴ Our World in Data: Forests and Deforestation, 2021.

Our **commitment**
to making the
procurement of
our critical raw
materials more
sustainable



Our commitment to making the procurement of critical raw materials more sustainable

Putting corporate due diligence into practice

We are convinced that sustainable development is essential for achieving long-term success. Our motto “A better tomorrow” perfectly encapsulates this philosophy, symbolising Lidl’s approach to corporate responsibility across all areas. As it moves towards an environmentally friendly and socially responsible way of doing business, awareness of its corporate due diligence is of key importance for Lidl.

By having a comprehensive company-wide approach, Lidl can ensure compliance with its own CSR guidelines as well as any regulatory requirements. That’s why we have established a comprehensive [management approach to corporate due diligence](#) for all of the strategic focus topics featured in our CSR strategy, as well as for the procurement of critical raw materials.

Lidl’s raw materials strategy

Ensuring social and environmental awareness in our raw material supply chains is a key part of the sustainability strategy for Lidl’s Purchasing department. We are therefore committed to reducing the negative environmental and social impact of our primary products as much as possible – from the farming to the harvesting and the subsequent processing, and right through to the transportation to our stores. Specifically, we are committed to ensuring the procurement of our critical raw materials more sustainable by 2025.

In this area, we are focusing our action on so-called critical raw materials ([> see graphic “Our critical raw materials”](#)). They are the result of systematic [> risk analysis](#) carried out in conjunction with experts. According to this analysis, they not only have the biggest impact on people and the environment, but are also extremely relevant to our assortment.

Our critical raw materials at a glance



To ensure that we proceed in a structured and targeted way, Lidl has developed a comprehensive raw materials strategy that is based on the **four pillars** shown below. Implementing this strategy will ensure that we take a systematic approach to achieving our raw material targets.

We have also defined > sustainability targets for specific raw materials used in our own brand products.

We are committed to sourcing our key raw materials more sustainably by the end of 2025



1. Understanding our impact:

We identify risks in our supply chains and promote transparency

2. Enforce Standards:

We will source sustainably certified agricultural raw materials

3. Promoting alternatives:

We promote the use of more sustainable alternatives in our product ranges

4. Driving systemic change:

We engage with multi-stakeholder initiatives and projects

Awareness and communication – Successfully implementing Lidl’s raw materials strategy

We also want to have an ongoing dialog with our stakeholders – internal and external – on the subject of raw materials. At Lidl itself, this particularly involves our buyers. To drive sustainable change, we want to empower and enable them to be consistent in applying the individual guidelines in their purchasing decisions. To do this, we are improving their understanding of social and environmental issues. We teach them about the key role of sustainability at Lidl and other relevant topics during training sessions focused on specific target groups and product groups. Clear, mandatory CSR purchasing guidelines are communicated in our internal CSR Purchasing Manual, right down to ingredient level, to ensure more sustainable purchasing practices, which will then contribute directly to improvements in our supply chains.

Lidl uses various channels to keep its external stakeholders informed, such as sustainability reports and a dedicated website. Here, procurement practices, plus our targets and actions for making the purchasing of raw materials more sustainable, are openly disclosed. Our purchasing policies for critical raw materials, such as cocoa, are also an important means of communication. These are publicly available on [our website](#). Lidl thereby meets its own requirement to disclose its procurement practices in a transparent way and also provides in-depth information about its sustainability activities in purchasing and for certain raw materials. By being transparent in this

way, we also enable our customers to make more responsible choices when shopping with us.

Using risk analysis to gain a better understanding of our impact

The first step towards developing a viable raw materials strategy is to have a proper understanding of the impact you are having. Regular, comprehensive risk analysis helps us to explore the opportunities and risks in our business, including those involved with raw materials. This also forms the basis for our approach to corporate due diligence, enabling us to minimize our risks when sourcing raw materials.

This detailed risk analysis used six indicators to examine which raw materials have the biggest impact on people and the environment. We used an analysis tool that statistically collects and evaluates the environmental costs and social risks involved in the cultivation of agricultural commodities. We also took the quantities of the raw materials sold by Lidl into account. The result was a selection of raw materials that we can classify as critical, are relevant for our business and can therefore be prioritized.

We also identified the relevant risks and most heavily affected countries for each raw material. The graphic entitled [> Our risk analysis](#) gives an overview of the critical raw materials we identified and their associated social and environmental risks.

All of the results are helping us to manage the purchasing of raw materials more effectively, to set priorities, determine responsibilities, focus on the main issues, define targets and take action. This means that we will be able to systematically reduce and avoid risks in the long term. The risk analysis also serves as the starting point for deeper examination of supply chains for critical raw materials.

In addition to analysis of our risks, it also provides maximum transparency about the origin, tonnage, certification status, processing and packaging of the critical raw materials.

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



Our risk analysis – raw materials, risks and country affiliation



Using certifications to make the purchasing of raw materials more socially and environmentally responsible

We have the opportunity to consider and promote internationally recognised certifications when purchasing our raw materials. Working with certified suppliers and labeling organisations, the use of certified production sites and the addition of labelled products to our assortment are key tools in addressing the social and environmental risks in our supply chain. These certifications can help, for example, to ensure that purchased raw materials come from more socially and environmentally acceptable cultivation practices or that suitable complaint mechanisms are in place for workers. Seeing the label on pack also helps our customers to make more sustainable purchasing decisions.

Our choice of labels focuses on the most relevant and effective standards and certifications. We carried out detailed analysis to determine what the specific priorities as well as the strengths and weakness of the individual labels are. We then used this as the basis for identifying the certifications that we want to use now and in the future.

Lidl is also committed to increasing transparency in its raw material supply chains, including improving the traceability of raw materials back to their source. In light of this, for example, we support the certification of palm (kernel) oil according to the RSPO segregated

We are certifying our critical raw materials in line with the **second pillar** of our raw materials strategy.



trading model. This is distinguished by the fact that the purchased, certified palm (kernel) oil can be traced back to the certified oil mills and is also ultimately physically contained in the end product.

When purchasing certified raw materials, such as soy or palm oil, a choice is made between the following trading models, as there are different requirements involved in terms of the traceability of the raw material and its use in the end product.

Certified raw material not found or only partially found in the end product:

- **Book & Claim:** no traceability
- **Mass Balance:** no traceability, but partially found in the end product

Certified raw material physically contained in end product:

- **Segregated:** Traceability to certified producers
- **Identity Preserved:** Traceability to individual certified producers

Promoting alternative sustainable raw materials

We not only focus on certifications but we are also promoting the use of more sustainable alternatives in our assortment and are reducing our procurement of critical raw materials when these cannot be sourced in a more sustainable way. For example, we are increasingly replacing soy from overseas with certified soy from Europe in products such as our Vemondo vegan burgers. We are following a similar path with other critical raw materials. Integrating sustainable alternatives into our assortment gives us leverage to drive change in the industry as a whole.

If there are no sustainable alternatives available, we may check on a product by product basis whether we can dispense with particular raw materials in the future; like angora wool, for example, which we no longer use. We have defined transnational guidelines to cover this.

We also want to make customers aware that they are supporting environmental protection in producing countries when they make their purchase decisions and helping to secure the livelihoods of the farmers there. We therefore keep them informed about appropriate alternatives in our assortment – and place clearly visible information on our own brand packaging. Lidl also shares background information about the more sustainable procurement of raw materials through its weekly

leaflets, the website > www.lidl.ie and www.lidl-ni.co.uk and other online activities.

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



Setting targets for the certification and reduction of critical raw materials

We work continuously to reduce the negative impact of our critical raw materials. As part of our [management approach to corporate due diligence](#), we are developing mandatory company-wide CSR guidelines for our Purchasing department and for our business partners. This also includes our international raw material targets. These define clear CSR requirements for the purchasing of critical raw materials and set a specific timescale for implementation. This involves specific certification and reduction targets for the critical raw materials in our own brand products.

We certify our critical raw materials and promote more sustainable alternatives in our assortment in line with the **second and third pillars** of our raw materials strategy.



These are transnational guidelines, which Lidl Ireland & Northern Ireland implements for each raw material within the following timeframe and can supplement with its own targets as necessary. The following table shows the certification and reduction targets we have set for our critical raw materials.

An overview of our targets for critical raw materials

Raw material	Product	Certification and reduction targets	Target deadline	
Cotton 	Textiles, hardware, more sustainable cotton	GOTS, OCS, Fairtrade, CmiA, BCI	100 % (promotional items)	2022
		Organic Cotton	20 %	2025
Flowers & plants 	Flowers, plants	GLOBALG.A.P. plus GRASP (or equivalent – including Bord Bia), Fairtrade	100 %	2021
	Plant Compost	Reduction of peat, with maximum 50% peat content (we eliminate peat completely where possible and use substitutes)	100 %	2022
Egg 	Fresh egg products, items containing egg	Eggs from cage-free farms (organic, free range or cage-free farming methods)	100 %	2025

Fish & shellfish



Caught wild, except tuna	MSC, if product availability and certification standard are given	100 % (Fixed listing)	2022
		50 % (Promotional items)	2022
Aquaculture	ASC (preferred), organic (preferred), GLOBALG.A.P., BAP; if product availability and certification standard are given	100 % (fixed listing)	2022
		50 % (Promotional items)	2022
Frozen goods, convenience, except tuna	MSC (not tuna), ASC (preferred) organic (preferred), GLOBALG.A.P., BAP; if product availability and certification standard are given	100 % (Promotional items)	2022
Canned tuna	Cans (only tuna) MSC, Fishery Improvement Project (FIP), FAD free, pole&line	100 % (Fixed listing)	2022
Cat food	MSC, ASC for "fish" variety of cat food	100 %	2022

Coffee



Cocoa



Nuts



Fruit & vegetables



Capsules, instant coffee / cappuccino	Fairtrade, Rainforest Alliance, UTZ, organic	100 %	2022
Items containing cocoa	Fairtrade product mark, Fairtrade Sourced Ingredients mark, Rainforest Alliance, UTZ, organic	100 %	2022
Chocolate bars	Fairtrade product mark, Fairtrade Sourced Ingredients mark	100 % (Fixed listing)	2022
			2025
	Establish supply of certified nuts; Fairtrade, Rainforest Alliance, organic		
	GLOBALG.A.P. plus GRASP or equivalent, e.g. Bord Bia, Biopark, Naturland, Fairtrade and others	100 %	2021

Palm (kernel) oil 	Items containing palm (kernel) oil components (incl. derivatives & fractions)	RSPO, trading model: Mass Balance	100 %	2022
	Items containing palm (kernel) oil as ingredient	RSPO, trading model: Segregated (food); Mass Balance (cosmetics/ personal care, cleaning and household products)	100 %	2018
Rice 	A minimum of one listed certified rice	Sustainable Rice Platform, Fairtrade or Organic	(Fixed listing)	2025
Soy 	Vegetarian/vegan meat substitute products	European soy, preferred: Danube Soy/Europe Soy	100 % (fixed listing)	2022

Tea 	Feed for animal products, excl. convenience	Purchasing certificates: Danube Soy/Europe Soy, RTRS, ProTerra, ISCCPlus, BFA, CRS, SFAP Non Conversion	100 %	2022
	Green, black & rooibos tea	Fairtrade, Rainforest Alliance, UTZ, organic	100 %	2018
	Herbal & fruit tea	Fairtrade, Rainforest Alliance, UTZ, organic, if product availability and certification standard are given	75%	2022
Wood Fibre 	Packaging and items containing wood fibre	Recycled material preferred, otherwise FSC if fresh fiber is used, PEFC in exceptional cases	100 %	2025
	Kitchen paper & toilet tissue products	Increase recycled content (hybrid paper also possible)	15 % (Fixed listing)	2025

Charcoal	Declaration: Country of origin and type of wood on packaging	100 %	2021
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Charcoal	FSC (preferred), PEFC, Nordic Swan (preferred, if supply chain is FSC-certified), SFI, purchased as part of the Earthworm Project	100 %	2022
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Driving change together with stakeholders and initiatives

We are working with key players in the industry, with governments, non-profit organisations, standard setters, scientists and local communities to drive industry-wide change, develop standards and to support initiatives seeking to make improvements. We do this because sustainable production of raw materials requires the participation and support of numerous different stakeholders along global supply chains. Particular focus is placed on those groups that are heavily affected by negative social and environmental impacts, such as those in countries cultivating the raw materials.

In high-risk supply chains we are carrying out Human Rights Impact Assessments – HRIAs. These provide us with information about the actual impact of our business activities. We can also find out whether our actions are effective and our processes are good enough, plus what the best remedial action is when a problem has already occurred. In Kenya, for instance, our plans include getting more involved in initiatives and projects with local stakeholders.

Our company-wide raw material targets were also the result of ongoing dialog with our stakeholders. This process involved intensive consultation and discussion with the purchasing organisations in other Lidl national companies, strategic suppliers and relevant NGOs.

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



Glossary



Glossary

Aquaculture Stewardship Council (ASC)

The ASC was developed in 2009 following the 2004 WWF campaign to improve the sustainability within aquaculture supply chains. The ASC is now an, independent organisation and is supported in an advisory capacity by various global stakeholders, including the fishing industry, companies, governments, researchers, and environmental organisations. This ensures a balanced approach and prevents any individual agendas. It sets standards for different farmed fish species to reduce human impact on the surrounding natural ecosystems and for no prophylactic treatment to be carried out. The ASC also has specific requirements for fish feed and working condition standards.⁵

Best Aquaculture Standards (BAP)

BAP standards are set and monitored by the Global Aquaculture Alliance GAA), which was founded in 1997 and is based in the USA. BAP works along the entire supply chain and addressing species specific issues. The general standards for the different stages of the supply chain are represented by four stars on the label, the different stages are feed production, hatcheries, breeding farms and processors. Products can be certified at individual levels, 2 – 3*. The BAP standards cover animal welfare, such as the stunning prior to slaughter, sustainability, water conservation, traceability, and food safety.⁶

Better Cotton Initiative (BCI)

The Better Cotton Initiative is a collaboration of environmental and human rights organisations from the textile industry which originated from a WWF Roundtable. The aim of the BCI is to reduce the environmental impacts and improve working conditions within cotton farming. The cotton growers must meet specific criteria set out by BCI and are required to evidence their progress. BCI is based on the mass balance model.⁷

Book & Claim

The Book & Claim is a chain of custody model that is not connected to the physical flow of raw material in the supply chain. Certificates are given to certified producers once they grow a specific quantity of raw material. The certificates are then purchased by traders to cover the amount of raw material in their supply chain that is uncertified. Certificates are usually managed through an online system which means that this model cannot guarantee that any of the certified raw material is in a specific product and is not traceable.⁸

Cotton made in Africa (CmiA)

Cotton made in Africa is an initiative that aims to improve the social, economic, and environmental conditions in cotton production in Sub-Saharan Africa. It is an initiative of the Aid by Trade Foundation, founded in 2005 by Michael Otto, Chair of the Board of the Otto Group. The CmiA label, enables textiles to be produced that are more sustainable, but without a significant increase in costs. Cotton produced under CmiA improves working conditions for African smallholders and uses more sustainable farming practices, as fewer pesticides are used during farming and fewer greenhouse gases are generated than in the farming of conventional cotton. CmiA is based on the mass balance model.⁹

⁵ WWF: The Aquaculture Stewardship Council (ASC) fish quality label, 2021.

⁶ Aquaculture info: Labels/certificates, 2021

⁷ Siegelklarheit: Better Cotton Initiative, 2021.

⁸ Forum for Sustainable Palm Oil: Trading Models, 2021.

⁹ Utopia: Cotton made in Africa: What is behind sustainable cotton, 2021.

Fairtrade

Fairtrade is committed to improving the working and living conditions of smallholders and workers in Global South countries. Fairtrade aims to ensure a set of standards are met in the production and supply chain of a product or raw material. Fairtrade promotes better workers' rights, safer working conditions and fairer pay for farmers and workers in the supply chain. Global development aid organisations came together in 1997 under the umbrella of FLO (now known as Fairtrade International) and merged their individual standards to create one standard. The Fairtrade label was introduced in 2002. It is underpinned by general standards (for smallholder organisations, plantations, or contract farmers), product standards, which set out product-specific regulations, and a trader standard, which contains specific requirements for traders and producers (including regulations for payment methods or mixed products).¹⁰

Forest Stewardship Council (FSC)

The FSC was founded in 1993 and is an independent organisation that promotes the sustainable forest management, ensuring that forest are managed in a way that meets specific environmental, social and economic requirements. The FSC label therefore identifies wood, pulp and paper products that have met this criteria. The FSC promotes protection of indigenous groups/land, biodiversity and banning the use of GMOs. FSC awards different labels depending on the proportion of certified cellulose in the product or the use of recycled materials.¹¹

¹⁰ Fairtrade: What is Fairtrade?, 2021.

¹¹ FSC: Forest Stewardship Council, 2021.

¹² GLOBALG.A.P.: The History of GLOBALG.A.P., 2021.

GLOBALG.A.P.

GLOBALG.A.P. was created in 1997 by EUREPGAP, an initiative by retailers. GLOBALG.A.P. includes standards and programmes for good agricultural practice in three product areas: floriculture (plants and flowers), fresh produce (fruit and vegetables), and aquaculture (fish and seafood). The main standard, IFA (International Farm Assurance), includes requirements for food safety and sustainability. These standards are supplemented with GLOBALG.A.P.+ add-ons such as GRASP (Risk Assessment on Social Practice) or SPRING (Sustainable Program for Irrigation and Groundwater Use). A single label "GGN" (GLOBALG.A.P. Number) identifies all products certified by GLOBALG.A.P.¹²

GLOBALG.A.P. GRASP

GLOBALG.A.P. GRASP is an additional standard at operational level as part of GLOBALG.A.P. certification. GRASP is not certification of compliance with human rights criteria, it is an open risk assessment. It helps producers, retailers, and traders to assess the human rights risks in their businesses and supply chains. The standard addresses issues such as health and safety at work, correct wages, and working hours compliance.¹³

Global Organic Textile Standard (GOTS)

GOTS certification is seen as the world's leading standard organic textiles (clothing, home textiles and textile hygiene products). The GOTS label identifies textiles that have met environmental and social requirements, in line with the core labour standards of the International Labour Organization (ILO) across the entire supply chain.¹⁴

Human rights impact assessments (HRIA)

A human rights impact assessment (HRIA) is a process applied to systematically identify, predict, and respond to the potential human rights risks of a business operation, government policy or trade agreement.¹⁵

¹³ GLOBALG.A.P.: What is GRASP?, 2021.

¹⁴ GOTS: Global Organic Textile Standard, 2020.

¹⁵ The Danish Institute for Human Rights: Introduction to human rights impact assessment, 2021.

Marine Stewardship Council (MSC)

The MSC is an international non-profit organisation that was founded by Unilever and the WWF in 1997. The MSC is now an independent organisation and is supported in an advisory capacity by various global stakeholder groups, including the fishing industry, companies, governments, researchers, and environmental organisations. This ensures a balanced approach and prevents individual agendas from becoming dominant. Its' aim is to combat overfishing worldwide and to use sustainable fishing methods to maintain healthy global fish stocks. The MSC label identifies products and businesses that ensure fished stocks are kept at an acceptable level, by-catching is minimised, fishing gear is used responsibly, and the habitats of fish and other marine animals are preserved.¹⁶

Organic Content Standard (OCS)

The Organic Content Standard 100 (OCS 100) and the Standard blended (OCS blended) enable companies to record the specific content of organically produced materials in a product and along the value chain. The overriding Content Claim Standard defines the traceability of goods and transparency in the production chain. Unlike GOTS, the OCS does not dictate any requirements for the use of chemical additives or regarding a company's environmental management and social responsibility.¹⁷

Program for the Endorsement of Forest Certification Schemes (PEFC)

PEFC was founded in 1998 by European forest owners and representatives from environmental organisations and the timber industry. The PEFC is an independent system for monitoring sustainable forestry based on national standards. It is also a consumer label that identifies wood and paper products that come from certified sustainable sources.¹⁸

Rainforest Alliance (RA)

The Rainforest Alliance (RA) was founded in 1987 and is committed to maintaining biodiversity, as well as promoting environmentally sustainable and fair agricultural practices in over 60 countries. The Rainforest Alliance requirements includes criteria to uphold human rights, such as access to education or a preventing child labour, as well as environmental standards, such as the promoting biodiversity and safeguarding water sources. In 2018, the RA merged with the UTZ certification programme to form one certification scheme with an aligned message and an updated logo of a green frog with the text *people & nature*.¹⁹

¹⁶MSC: The history of the MSC, 2021.

¹⁷ Conscious shopping: Organic 100 Content Standard, 2021.

¹⁸ PEFC: PEFC – International, 2021.

¹⁹ Rainforest Alliance: About us, 2021.

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