

Purchasing Policy

Raw materials

Lidl Ireland and Northern Ireland • Last updated 19/02/2025

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Raw materials like palm-oil, soy, cocoa, and coffee are fundamental to our products. As a food retailer, we have a duty to leverage our influence to help ensure these materials are grown, processed, and obtained in ways that are both environmentally and socially responsible.

**Kevin Duffy | Chief Commercial Officer
Lidl Ireland and Northern Ireland**



Our responsibility for the raw materials in our products



Our responsibility for the critical raw materials in our products

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

It is against this backdrop that we have developed our sustainability 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 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 the raw materials in our products

Raw materials form the basis of our assortment. We therefore have a responsibility to source critical raw materials in a socially and environmentally responsible 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 climate', 'respecting biodiversity', and 'acting fairly'.

Collaborating to make a difference

We want to empower our internal stakeholders to make sustainable sourcing decisions that meet our requirements and help us achieve our targets. To do this, our Responsible Sourcing team works closely with a range of departments – particularly Buying - to improve their understanding of the social and environmental issues linked to our critical raw materials and how they can support us to source raw materials sustainably. We inform departments within the business through training sessions relevant to their functions and embed sustainability representatives in key departments.



Background



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 is particularly true for the over 400 million people who earn their living from the cultivation of various agricultural commodities.¹ Over ten percent of the world's population still live in extreme poverty – with two-thirds of these people working in agriculture.²



Cocoa cultivation alone is the main source of income for more than 5.5 million people and provides a livelihood for over 14 million people.³ The production of raw materials is often associated with inhumane working conditions and other human rights violations. The many entities in the supply chains involved in global trade 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 Species-rich areas of rainforests are often converted for this purpose. This deforestation also accelerates the process of climate change.

Around 30% of global land mass is covered by forest.⁵ 70% of water consumption⁶ and up to 30 % of greenhouse gas emissions⁷ come from agriculture – with the majority of this coming from the production of raw materials.

In light of the challenges for 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, so that they can put adequate measures in place to address these risks. This is why supply chain transparency for raw materials is so crucial.

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.

⁵ Umweltbundesamt [German environment agency]: Globale Landflächen und Biomasse [Global land areas and biomass], 2013.

⁶ WWF: Wasserverbrauch und Wasserknappheit [Water consumption and water scarcity], 2021.

⁷ Greenpeace: Landwirtschaft und Klima [Agriculture and climate], 2008.

Our **commitment**



Our commitment to more sustainable procurement of critical raw materials

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 sustainability guidelines as well as any regulatory ones. That’s why we have established a comprehensive management approach to corporate due diligence for all of the strategic focus areas featured in the sustainability strategy, as well as for the procurement of critical raw materials.

We systematically address the most adverse, actual and potential risks within our business and supply chains around human rights. This is done through the development of tangible actions, which are implemented within our business practices, buying policies and external programme partnerships. For example, we require all nationally negotiated own-brand suppliers of goods for resale to connect with us on Sedex data platform for supply chain management, this allows us to understand key information about our supply base and enables us to effectively mitigate against potential risks. Additionally, we require these suppliers to have someone from within their organisation trained on Modern Slavery via our partnership with Stronger Together, an impact driven NGO who provide businesses with practical training, resources and collaborative programmes aimed at creating a workplace free from exploitation.

We will make the procurement of critical raw materials more sustainable by the end of 2025.

1 Understanding impacts

We are identifying risks in our supply chains and are creating transparency.

2 Establishing standards

We are having our critical agricultural raw materials certified to recognized environmentally and socially responsible standards.

3 Promoting alternatives

We are promoting the use of more sustainable alternatives in our assortment and reducing the procurement of critical raw materials.

4 Driving change

We are participating in multi-stakeholder initiatives and projects.

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 ecological and social impact of our primary products as much as possible – from cultivation to harvesting and processing to the transport to our stores.

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** on page 9 . Implementing this strategy will ensure that we take a systematic approach to achieving our raw material targets. Specifically, we are committed to making the procurement of raw materials defined as critical more sustainable by 2025.

Management of critical raw materials

The focus of this policy is critical raw materials which are present in a wide selection of the Lidl assortment. Our list of critical raw materials is the result of a comprehensive risk assessment carried out in conjunction with specialist partners. The raw materials identified not only have the biggest impact on people and the environment – they are also the most important to our product range.

We have defined [> sustainability targets for each specific critical raw material](#) used in our own brand products. Detailed information on how we handle critical raw materials can be found on our [> A Better Tomorrow Website](#)



Assessing risk to gain a better understanding of our impact

Understanding our impact is central to our sustainable raw materials strategy. Regular, comprehensive risk assessments help us to explore the opportunities and risks inherent to the raw materials used in our products. This activity is a fundamental part of our approach to corporate due diligence, enabling us to minimise our risks when sourcing raw materials.

We carry out comprehensive annual risk assessments as well as non-routine analyses within our supply chains. The annual assessment focuses on the following risks, which are relevant to the [> German Supply Chain Act](#): Child labour, forced labour, occupational safety, fair pay, discrimination, freedom of association, land rights, environmental impact, environmental agreements and security forces. Lidl's human rights due diligence is based on our commitment to the following internationally recognised frameworks:

- Universal Declaration of Human Rights
- UN Convention on the Rights of the Child
- UN Convention on the Elimination of All Forms of Discrimination against Women
- UN Guiding Principles on Business and Human Rights
- UN Women's Empowerment Principles
- OECD Guidelines for Multinational Enterprises
- ILO conventions, core labour standards and recommendations on labour and social standards
- ILO General principles and operational guidelines for fair recruitment and definition of recruitment fees and related costs

As a Lidl Group, we welcome binding legislation to ensure fair trading, such as the UK Modern Slavery Act, the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz) and the EU Supply Chain Act.

In high-risk supply chains, we investigate our impact on human rights, through [> Human Rights Impact Assessments \(HRIA\)](#). These assessments provide us with information on the actual impacts of our business activities and also help us identify potential preventative measures.

In addition to this, we determine environmental risks such as biodiversity loss or freshwater risks that could occur in the country of origin as a result of the cultivation or production of the raw material in question. We primarily use external data sources such as the [> WWF Water and Biodiversity Risk Filter](#) to find this information. We are also in continuous dialogue with suppliers and other stakeholders to identify and better understand the environmental risks in our supply chains.

All of this knowledge is helping us to make the sourcing of raw materials more sustainable, to set priorities, determine responsibilities, define targets and take action. This means that we will be able to systematically reduce and avoid risks in the long term.

Our assessment of risks also provides 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 identifying the environmental and social risks associated with our supply chains.

Using certifications to establish environmental and social standards

When sourcing raw materials, we rely on recognised environmental and socially responsible third-party standards. Sourcing certified raw materials and products is critical to addressing the social and environmental risks in our supply chains. Showing the corresponding labels on the packaging– for example, logos from Fairtrade Foundation, Rainforest Alliance, Marine Stewardship Council, or Forest Stewardship Council on products certified to these standards - makes it easier for our customers to make more sustainable decisions.

As part of our [management approach to corporate due diligence](#), we are developing mandatory company-wide responsible sourcing and sustainability guidelines for our Purchasing department and for our business partners. This also includes our [> international raw material targets](#). These define clear 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. These are International guidelines, which Lidl Ireland and Northern Ireland implement. We also supplement these with our own targets, as necessary.

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, 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.

Our choice of third-party certification is determined by the most stringent, relevant and effective standards. We carry out detailed benchmarking exercises to determine the specific priorities, strengths and weakness of individual certifications. We then use this as the basis for identifying which certifications are most appropriate to use.

These certifications can help to ensure that the purchased raw materials come from more socially and environmentally acceptable sources, or that suitable complaints mechanisms are in place for workers. As part of the certification processes, producers are given the opportunity to access training.



We source certified critical raw materials in line with the **second pillar** of our raw materials strategy.

Sourcing certified raw materials helps us to improve transparency within our supply chain. Giving Customers the opportunity to find out more information about certified raw material cultivation is vital to our approach.

For example, we work with our suppliers to source palm (kernel) oil from RSPO segregated certified sources. We support this certification as the palm (kernel) oil can be traced back to the certified oil mills and therefore the certified palm oil is physically present in our finished product.



Trading Model⁸

When purchasing certified raw materials, such as soy, cocoa or palm (kernel) oil, a choice is made between several trading models. Each have different requirements in terms of the traceability and segregation of the raw material throughout the supply chain, therefore might not be identifiable in the end-product.

Below outlines the traceability of each trading model:

- **Book & Claim:** no traceability
- **Mass balance:** no traceability, since non-certified raw material is mixed with a certified raw material, with monitoring of the proportion of certified materials
- **Segregation:** traceability to certified producer association
- **Identity Preserved:** traceability to individual certified producers

⁸ Forum for Sustainable Palm Oil: Certification of palm oil, 2024.

Promoting alternative, more sustainable raw materials

In addition to alternative sourcing and certification standards, we promote the use of alternative raw materials in our assortment. For example, where product requirements allow, palm (kernel) oil can be replaced with rapeseed oil.

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 international guidelines to manage this.

We keep our customers informed about appropriate alternatives in our assortment through information visible on our own brand packaging. Lidl also shares background information about the more sustainable procurement of raw materials through our [weekly leaflets](#) and our [Better Tomorrow Website](#)

In 2022, we created a dedicated page in our weekly leaflet to highlight our progress on our sustainability related initiatives, share tips and tricks for reducing environmental impact and to showcase our local suppliers.



In line with the **third pillar** of our raw materials strategy, we promote the use of more sustainable alternatives in our assortment and reduce sourcing of critical raw materials.



Driving change together

A lot of the challenges that exist in the area of raw material production and processing cannot be solved by Lidl alone. This is why we work closely with stakeholders from the food industry, governments, charitable organizations, as well as local communities.

Together we can drive sector-wide change, develop standards and make long-lasting improvements. Sustainable production of raw materials requires the participation and support of numerous different stakeholders along global supply chains. Focus must also be placed on groups that are significantly affected by negative social and environmental impacts in source countries.

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 organizations in other Lidl national companies, strategic suppliers and relevant NGOs.

In Lidl Ireland and Northern Ireland, if sourced from Ireland - 100% of our own-brand listed Fresh Meat & Poultry, Fresh Milk & Dairy and Shell eggs are required to be certified to the equivalent Bord Bia Sustainability Assurance Scheme. If sourced from Northern Ireland the equivalent Red Tractor, Farm Quality Assurance Scheme or British Lion Standard are required.

As part of the schemes, farmers are audited against a range of standards from animal health and welfare to traceability, as well as farm safety and environmental management.

In Ireland, Lidl was the first supermarket retailer to launch an innovative sustainability support programme for Irish beef farmers in collaboration with Bord Bia find out more on our website: [> The Lidl Sustainable Beef Programme.](#)



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



Strategy for cocoa

Cocoa farming is a significant driver of areas of the rainforest being cleared in certain key sourcing regions, which jeopardises the local ecosystem and drives climate change.

West Africa produces 75% of the world's cocoa, with Côte d'Ivoire and Ghana the biggest producers. These two countries have lost the majority of their forest areas in the past 60 years – approximately 94% and 80% respectively⁹

Cocoa is often cultivated on smallholder farms. As cocoa beans are primarily export goods, cocoa farmers are exposed to heavy fluctuations in global market prices, and their income is usually below the internationally defined poverty thresholds.¹⁰ When it comes to harvesting and processing, there is often a lack of protective equipment at the workplace, e.g. to protect against pesticides. For structural reasons, child labour is widespread, and women who work in cocoa cultivation are at an economic disadvantage.¹¹ There are significant risks of forced labour and the violation of smallholders' human rights, both in cultivation and harvesting.¹²

Since the end of our financial year 2022, all cocoa in our Lidl products are required to be certified to Fairtrade, Rainforest Alliance or Organic standards.

Lidl has developed its "Fairglobe" own brand for Fairtrade-certified items. A lot of them are cocoa-based and with the growing offering of Fairtrade-certified chocolate bars, such as our Way To Go private label range, and the associated long-term purchase agreements, Lidl is providing planning security for producers. In this way, we are guaranteeing reliable income and social standards for the participating cocoa farmers, independent from fluctuating global market prices. We also incentivize ecological farming, helping to reduce the use of chemical and synthetic fertilizers and pesticides.

⁹ WWF: Cocoa, 2024.

¹⁰ Voice Network: Cocoa Barometer, 2020.

¹¹ Fairtrade Deutschland: Geschlechtergerechtigkeit im Fokus [Gender equity in focus], 2024.

¹² US Department of State: 2020 Trafficking in Persons Report, 2020.



i On the path to a living wage with Way To Go

In 2019, Lidl introduced an even fairer chocolate in collaboration with [≥ Fairtrade](#), in the form of our own brand range, Way To Go! – hitting Lidl NI stores in 2020.

Way To Go's mission is to empower smallholder farmers to improve their income sustainably. This is why Lidl pays an additional income-improvement Premium in addition to the Fairtrade Minimum Price and the Fairtrade Premium – helping to guarantee reliable income and social standards for the participating cocoa farmers, independent of fluctuating global market prices. Smallholders receive this premium partly in the form of a direct payment and partly as financing for accompanying project activities. Projects are selected and tailored based on the risks and needs of the cooperatives in question (social, environmental or economic focus); while the additional Premium is invested directly into programmes for farmers to increase their incomes by diversifying into other crops like rice, yams and honey, or training farmers on better agricultural practices like pruning and environmentally friendly pesticide use.

The Way To Go! chocolate bar has full traceability. This allows us to track the raw material flow of cocoa from a cooperative in Ghana, through to our end product. Over 2200 cocoa farmers have benefited from Way To Go! since the project was launched and Lidl remains committed to long term agreements within the supply chain. More information on Way To Go! can be found [here](#).

i Our membership in the German Initiative on Sustainable Cocoa

Our membership to the multi-stakeholder [> German Initiative on Sustainable Cocoa \(GISCO\)](#) gives us an insight into the market and provides the opportunity for collaboration with other members of the supply chain. Together, we want to improve the living conditions of cocoa farmers and their families, conserve natural resources, and increase the production and marketing of cocoa certified in line with sustainability standards. As part of the initiative, we are committed to twelve specific goals aimed at conserving natural resources and protecting biodiversity in cocoa producing countries. This includes ending deforestation caused by cocoa production and contributing to the conservation of forests and biodiversity, and to reforestation. Lidl Germany took over the membership in a representative capacity in 2024

Since 2015, we have been supporting the [> PRO-PLANTEURS collaborative project](#) of the German Initiative on Sustainable Cocoa, the German Federal Ministry for Food and Agriculture (BMEL), the German Federal Ministry for Economic Cooperation and Development (BMZ) and the Ivory Coast Coffee and Cocoa Board (Conseil du Café-Cacao). Over the course of the 2015 to 2025 project period, PRO-PLANTEURS is striving to professionalise 30,000 family-run farming businesses and their organisations. In particular, the project aims to provide women with opportunities to improve their income and increase nutrition for their families in order to achieve a positive impact on living conditions. The project is based on four pillars: strengthening farmers' organisations, improving farm management, promoting collaboration in the supply chain, and joint learning and innovation.

Strategy for coffee

Coffee is one of the most important export products for many developing countries, particularly Brazil, Colombia, Vietnam, and Indonesia. Coffee represents the economic livelihood of 25 million farming households in over 50 countries around the equator.¹³ As a result of climate change, the land used to grow coffee is migrating to ever higher mountainous regions, with forests being cut down to create the space required. This means that coffee growing is cultivation with a high risk of deforestation.

The effects of climate change on coffee cultivation can already be seen today and are impacting the existence of a large number of smallholder farmers. Coffee farmers are increasingly having to deal with lengthy rainy seasons and high temperatures, which have a negative impact on the coffee yield. Small producers' associations tend to have less of a reserve and are heavily affected even by short downtimes.

As coffee is primarily an export good, coffee farmers are exposed to highly volatile global market prices. The payment share received by the coffee farmers in the coffee value chain is low, and operational costs for labour, fertilisers or machinery are on the rise. Most coffee farmers are unable to earn a living wage and therefore live below the poverty line. This also leads to an increased risk of child labour. Women are usually at a disadvantage in terms of education, capital and land. During harvest time, seasonal workers with no formal employment contracts are often deployed, which carries a risk of forced labour.¹⁴

Suppliers of Lidl own brands source green coffee predominantly from plantations in Central and South America and Vietnam. Traceability all the way back to the country of origin can be ensured using certification systems, which primarily work with the Segregated or Identity Preserved trading models. Coffee blends and their origin can vary depending on the season and harvest quality.

For non-certified products, our green coffee must be verified as deforestation-free. Coffee growers can prove this using reliable [≥ monitoring and verification \(M&V\) systems](#), which must meet minimum requirements in line with [> AFi Operational Guidance on Monitoring and Verification](#). Using this verification, we can be assured that our coffee is traceable and is from a deforestation-free origin.

By the end of FY 2024, our own-branded coffee pods and drinks will be required to be fully certified to Fairtrade, Rainforest Alliance, or organic standards. For roasted coffee products, as well as coffee capsules and instant coffee, certification requirements have been mandatory since the end of FY 2022.

¹³ INA: Rohstoffexpertise der INA [INA raw material expertise], 2024.

¹⁴ Panhuysen & de Vries: Coffee Barometer, 2023.



i Supporting smallholders with Way To Go

Following on from the [> Way To Go chocolate](#), the Lidl Group launched the Way To Go coffee project in 2022. The coffee in this range comes from the APROCOMSA cooperative in Honduras. Over 170 smallholders have taken part in the project so far and have therefore benefited from the additional income improvement premium. Almost a third of the smallholders have already taken part in accompanying project activities, such as planting fruit and shade trees, and have professionalised their farms via farm-management practices such as accounting.

i Our commitment to deforestation-free coffee supply chains

Since 2024, Lidl has been working with a major coffee supplier and specialist coffee producer in Peru to make coffee supply chains, which tend to be dominated by smallholder farms, free from deforestation.

The EU Deforestation Regulation may be challenging for smallholders in less developed regions to implement. They need to have knowledge of the European requirements, must record and share data upstream of their supply chain, and adapt their logistics. This project aims to close those gaps and ensure that smallholder coffee farmers can continue to participate in the European market in the future.

i Involvement in the working group of German retail

Alongside other German retailers, Lidl is involved in the [> working group of German retail for a living income and wage](#), which works to support coffee producers in their supply chains, with the aim of improving the living and working conditions of smallholders. The pilot project is planned to launch at the end of 2024 in Honduras and Peru. The group uses pre-competitive collaboration rather than individual solutions, in order to achieve long-lasting and wide-reaching changes.



Strategy for tea

The main countries of cultivation for tea are China and India.¹⁵ Tea cultivation often forces out biodiverse tropical forest, replacing it with a monoculture with just one plant species. Soil erosion, competition for water, the negative impact of fertiliser use and the need for firewood to operate the drying equipment are just some of the stresses that tea cultivation puts on the environment.¹⁶

Tea is harvested all year round, thereby providing employment for a large number of people. As a primary employer, tea farmers are faced with various challenges in terms of fair pay and workers' rights, such as freedom of association or occupational health and safety. Women in particular are exposed to unequal access to land or credit, unequal wages and discrimination or harassment. There is often a lack of opportunities for childcare and schooling, which results in additional risks such as child labour and forced labour, which is also exacerbated by very low wages. A lack of protective equipment is also reported in relation to the use of pesticides on the plantations.

In 2020, we carried out a [> Human Rights Impact Assessment \(HRIA\)](#) in the supply chain for Kenyan tea as part of the development of our human rights due diligence. Since this assessment, Lidl has carried out various steps in order to address identified risks.

We have been expanding the range of certified tea for our own brand products since 2017.

In Lidl Ireland and Northern Ireland, our entire range of green, black and rooibos tea is certified to Fairtrade or Rainforest Alliance. This also applies to our fruit and herbal tea items, where certified raw material is available.

Lidl Stiftung & Co. KG have been active members of the [> Ethical Tea Partnership \(ETP\)](#) since 2021.

¹⁵ Statista: Tea production worldwide from 2006-2022, 2024.

¹⁶ Mukhopadhyay & Mondal: Cultivation, Improvement, & Environmental Impacts of Tea, 2017.



Strategy for wood and cellulose

Forests clean our air, alleviate droughts and protect against flooding and soil erosion, but the existence of many forest ecosystems is currently under threat. Every four seconds, an area of forest the size of a football pitch disappears.¹⁷ Around 70 million trees are felled every year to produce wood-based cellulose fibers. This figure could double over the next 20 years owing to the growing textile industry.¹⁸

Cellulose is a flexible and adaptable raw material found in items such as clothing, books and paper products. We also have products made from wood in our Lidl stores, such as wooden toys, tools, and furniture.

We have made it our goal to improve transparency in our wood and cellulose supply chains, and that includes communicating to our customers about these products. For our charcoal products, we state where the wood that was sourced comes from, and this is labelled on the packaging.

Social risks associated with forestry include the risk of child labour and forced labour, as well as risks relating to workplace safety. We collaborate with specialist parties in the value chain, with the aim of contributing to more environmental and socially responsible forest management. Our strategy relates to all product components made from wood, cellulose and paper in our own brand items, as well as primary and secondary packaging with wood, cellulose and paper components.

All timber and wood-based products and packaging used by Lidl are sourced from certified sources where technically possible. By the end of 2025, all wood-based fibres will come from either recycled materials or from certified sources. Where possible, we will use recycled wood-based fibres but any virgin fibres used will be FSC or PEFC-certified.

The products covered by our sustainability target for wood and cellulose range from paper and napkins to wooden toys, wooden furniture, and grilling charcoal. Our assortment even includes clothing made from wood fibres (viscose).

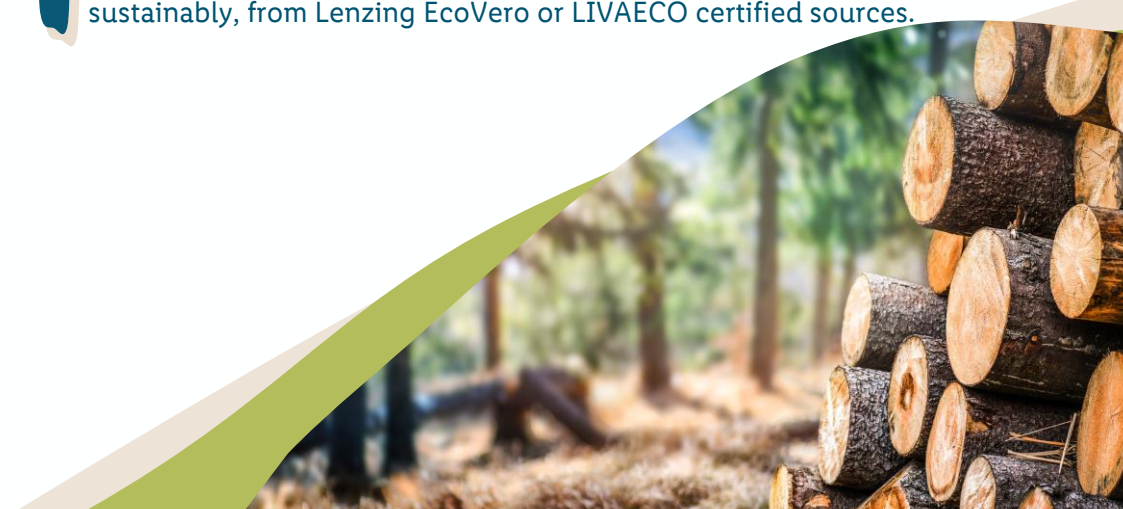
By ensuring that our fresh fibre products are FSC® and PEFC certified, we are giving equal consideration to social, environmental, and economic aspects. The criteria of the FSC® forest standard include the protection of indigenous people, the prohibition of clear-cutting, the preservation of biodiversity in forests with a high conservation value, and a ban on the use of genetically modified organisms. Different FSC® or PEFC labels are used depending on the amount of certified cellulose content or recycled content in a product.

We have also set ourselves the target of switching at least 15% of the kitchen paper and toilet tissue products in our fixed listings to contain recycled materials (including hybrid paper) by the end of FY 2025. We have been labelling the country of origin and wood type on the packaging of our charcoal products since 2022.

Since the end of FY 2020, we have been sourcing viscose more sustainably, from Lenzing EcoVero or LIVAECO certified sources.

¹⁷ WWF: Entwaldungs- und umwandlungsfreie Lieferketten [Supply chains free from deforestation and conversion], 2022.

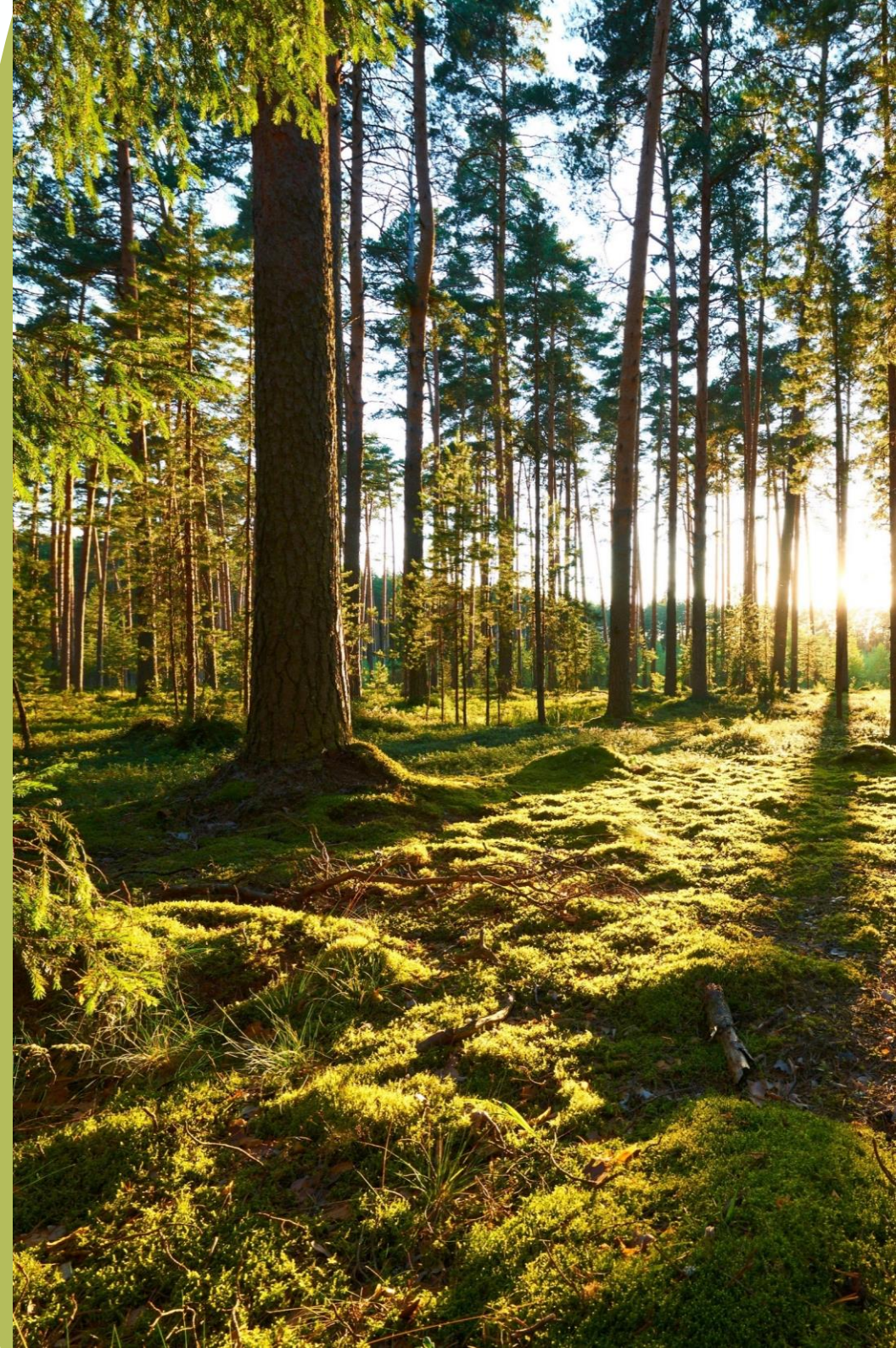
¹⁸ Fibre2Fashion: Fashionable fabrics leading to deforestation, 2014.



Conserving the natural resource of wood is the best way to protect forests and makes a real difference in efforts to reduce our impact on the climate. That is why limiting the use of virgin wood, cellulose, and paper in our own-brand items and packaging is a priority for us. Recycled material is used for cellulose/paper/cardboard wherever possible, as this is far more resource efficient. However, when deciding whether to use recycled material, any specific quality requirements must be considered.

i Our membership in the FSC® initiative

Lidl Stiftung & Co. KG is a member of the [> Forest Stewardship Council \(FSC®\) Germany](#). Membership of the multi-stakeholder organisation FSC® allows us to cooperate with other stakeholders in the wood supply chain. We benefit from this dialogue and work with the other members of the organisation to support sustainable forestry.



Strategy for palm(kernel) oil

Oil palms are an extremely efficient crop because they require little land or water. These excellent cultivation properties have led to substantial global demand, meaning that more and more land is being used to grow oil palms. The large-scale production of palm (kernel) oil is contributing to climate change and a loss of biodiversity. This is caused not only by the scale of the land used for cultivation, but also by the methods used to obtain this land. Palm (kernel) oil plantations are often created using slash and burn methods on virgin forests and other valuable ecosystems.

The consequences of this include the loss of habitats for plants and animal species – many of which are on the red list.¹⁹ 90% of palm (kernel) oil production takes place in Southeast Asia, where up to 50% of the deforestation of tropical rainforest is due to this raw material.²⁰

The burning of virgin forest releases CO₂ and soot, which impacts the local communities and air quality. We know that deforestation is therefore also contributing to climate change²¹.

Areas of land obtained for the production of palm (kernel) oil are often cultivated as a monoculture. This type of land is much more afflicted by pests, and so pesticides and fertilisers are used. These pollute the soil and contaminate the groundwater, impacting surrounding ecosystems too.¹⁹ The bypassing of labour standards brings about health risks when working on the palm oil plantations. There is also a risk of land conflicts or even land theft against palm (kernel) oil smallholders and indigenous populations. The wage level of plantation workers is typically below living wage estimates, which further exacerbates risks of child and forced labour.

¹⁹ WWF: Palm oil, 2024.

²⁰ Nature Plans: The environmental impacts of palm oil in context, 2020.

²¹ Greenpeace: Palm oil, 2024.

We are working hard to continuously improve transparency in our palm (kernel) oil supply chains. We perform an annual supplier review, known as supplier mapping, to monitor whether our suppliers are adhering to our defined requirements concerning palm (kernel) oil and document progress. During this review, we collect data on the exact volumes, the certification status and – where possible – the countries of origin. This gives us an overview of the palm (kernel) oil that does not meet our requirements and enables us to engage directly with our suppliers. The identified palm (kernel) oil quantities from our supplier mapping are aggregated by type and by the supply chain model of the Roundtable for Sustainable Palm oil (RSPO) (see [> trading models](#)) in an annual report.

Our commitment:

- Since the end of FY 2017, the palm (kernel) oil in food and near-food items** is required to be certified to RSPO Segregated standard at a minimum.
- Since the end of FY 2022, palm (kernel) oil fractions and derivatives in food and near-food items are required to be certified to RSPO Mass Balance standard at a minimum.
- Since the end of FY 2023, the palm (kernel) oil in non-food items is required to be certified to RSPO Segregated standard at a minimum.
- Since the end of the FY 2023, palm (kernel) oil fractions and derivatives in non-food items are required to be certified to RSPO Mass Balance standard at a minimum.

*FY: March 1 to February 28/29 **excluding USA

The oil palm makes up around 40% of global vegetable oil production.²⁰ Palm (kernel) oil is a component of many oils, fats and bakery items, cosmetics, detergents and cleaning products. In the Lidl assortment, around 80% of the palm (kernel) oil is used in edible items and 20% in non-edible items. It is important to consider the use of palm (kernel) oil from different perspectives: compared to other vegetable oils, oil palm provides the highest yield per area.²² When sustainably produced, the environmental impacts can be reduced.

However, from a nutritional perspective, it may make sense to use alternative, healthy plant oils — if the technical processing required to produce the end product is similar or the same. More information on this can be found at [> Purchasing policy for conscious nutrition](#).

i Our participation in the Roundtable on Sustainable Palm Oil

Lidl Stiftung & Co. KG has been a member of the [> Roundtable on Sustainable Palm Oil \(RSPO\)](#) since 2012, actively participating in the RSPO's Shared Responsibility Working Group since 2023 with the aim of limiting the negative environmental impacts of raw material extraction.

i Our work in the Forum for Sustainable Palm Oil

Lidl Stiftung & Co. KG is a member of the [> Forum for Sustainable Palm Oil \(FONAP e. V.\)](#), where it represents the Lidl countries Germany, Austria and Switzerland. Through our work in FONAP, we are involved in a smallholder project in Indonesia that promotes the provision of training for smallholders in relation to environmental aspects and cultivation technologies as well as geolocalisation, the active shaping of alternative income sources for the farms, and the empowerment of women in this sector.

²⁰ Nature Plans: The environmental impacts of palm oil in context, 2020.

²² WWF: 8 Things to know about Palm Oil, 2020.



Strategy for soy

Soy is an important source of plant protein and is primarily used as feed for animals such as chickens and pigs. 80% of the global soybean harvest is used as animal feed.²³ With increasing wealth and a growing global population, meat consumption is on the rise, which means that there is also an increased demand for soy as animal feed. However, if soy production continues to increase at the current rate, 16 million hectares of savannah and 6 million hectares of rainforest will be under threat of conversion; this corresponds to an area around five times the size of Switzerland.²³

A lot of these endangered areas are in the most biodiverse ecosystems on the planet, such as the Amazon Basin, the Cerrado, or the Atlantic Rainforest on the east coast of Brazil. Moreover, soy cultivation is often connected with the violation of the land rights of indigenous populations and smallholders, as well as discrimination. Mass production and increasing mechanisation mean that there are only very few formal jobs in the sector. The industry is primarily characterised by seasonal workers and harvesters who are needed during peak seasons, which increases the risk of child and forced labour. Workers are not typically paid adequately, and occupational safety measures tend to be insufficient.

We are working with suppliers and traders to improve transparency in our soy supply chains. As part of these efforts, we map the direct (as a product ingredient) and indirect (as animal feed) soy volume that is used in our supply chains each year. We also focus on collecting data on certification and the countries of origin of our soy volumes. This enables us to identify where there are potential deforestation risks within our supply chain and address our suppliers directly.

Our target is to source soy used within animal feed from sustainably, certified sources, from low-risk regions or from areas that are verified to be deforestation- and conversion free. We support sustainability certifications; Donau Soja, RTRS, ISCC+ or ProTerra. Our full list of accepted certifications or evidence is outlined to suppliers during our commercial processes and documentation.

If soy is not certified to a certification standard, we require our supply chains for meat products to only use deforestation- and conversion-free soy as animal feed. This can be verified using the [ZDC methodology](#) developed by the NGO [Earthworm Foundation](#) or the [ProTerra MRV solution](#). If soy from these systems is not available on the market, our suppliers must use their own M&V systems in accordance with the [Accountability Framework initiative](#).

²³ WWF: Soja als Futtermittel [Soy as feed], 2024.



Where soy is used directly as an ingredient in our meat, dairy, and yoghurt substitute products, Lidl will source soy from low-risk regions, such as Europe, by the end of FY 2024. For meat and sausage substitutes and soy drinks, in addition to a European origin, we will also require certification in accordance with Donau Soja/Europe Soy, ProTerra, ISCC+ or RTRS standards by the end of FY 2025. We have committed to sourcing the soy used in our Vemondo (vegan and vegetarian) range from low-risk deforestation regions, such as Europe, and certified to Donau Soja or Europe Soya standards.

More information on our strategy for products in our Vemondo range can be found in our [Purchasing policy for conscious nutrition](#).

i Collaboration for more sustainable soy

Lidl Stiftung & Co. KG is a member of the [Round Table on Responsible Soy \(RTRS\)](#) and so has the opportunity have a positive influence on the organisation and the further development of the RTRS standards.

As a member of the Executive Board at [Donau Soja](#), Lidl also supports the responsible cultivation of soy in Europe. We are therefore helping to increase the market share of sustainably grown soy and expand the use of European soy in our supply chains. We support the Donau Soja initiative because they are a strong position to effectively tackle the social, environmental, and economic challenges associated with the production and use of soy.

We welcome the fact that initiatives such as the [Responsible Commodities Facility \(RCF\)](#) are supporting important ecosystems such as the Cerrado in Brazil by creating financial incentives for the production of deforestation-free and conversion-free soy that directly impact the farmers, ensuring the protection of biodiversity in the area surrounding the farms. Alongside forest protection, we also see an urgent need to protect other ecosystems, such as those referred to as [Other Wooded Land](#).

In 2024, we worked with soy traders and the [Earthworm Foundation](#) to launch a pilot project for deforestation-free soy deliveries from Brazil to Germany and UK, using the foundation's [ZDC methodology](#). This methodology ensures that imported soy does not come from deforested or converted ecosystems after the deadline of 1st January 2020.

Strategy for rice

Rice is the main foodstuff for a large part of the global population - around 3.5 billion people. Around 60% of people affected by famine are reliant on rice as a foodstuff or source of income.²⁴ In addition, rice cultivation poses a high risk of biodiversity loss and exacerbates climate change. Rice cultivation accounts for 13% of global fertiliser consumption²⁵ and 10-17% of global methane emissions²⁶ – no other cultivation method emits as much methane as wet rice cultivation.

In addition, rice cultivation accounts for around one third of the water used for irrigation worldwide.²⁵ Due to climate conditions, rice is often cultivated in regions with high water risks, e.g. Pakistan.

Rice cultivation is often farmed by smallholders. Where rice is overproduced, this volume is often sold at lower market prices that does not cover the costs of production. If farmers are reliant on the generated income, they will also sell the rice intended for their own consumption. The consequences of this are malnutrition, increased risk of child labour (in order to ensure the household income), and increased risk of forced labour. Women also experience unequal access to education and unequal wages. Protective clothing for the application of pesticides tends to be expensive, meaning that smallholders cannot afford to buy it and are exposed to increased health risks during cultivation and harvest.

By the end of FY 2025, we will be offering rice that is certified as sustainable to the Sustainable Rice Platform (SRP), Fairtrade or organic standards, in all Lidl countries.

i Our membership in the Sustainable Rice Platform

Lidl are members of the [Sustainable Rice Platform \(SRP\)](#). In 2021, we implemented a pilot in our premium basmati rice supply chain, to meet the SRP standard.

²⁴ Sustainable Rice Platform: About Rice, 2024.

²⁵ Nature Communications: Sustainable intensification for a larger global rice bowl, 2021

²⁶ SRF: Klimawandel bedroht den Reisanbau [Climate change threatens rice cultivation], 2023.



Strategy for nuts

In 2023, around 5.37 tonnes of tree nuts were produced worldwide.²⁷ Each type of nut needs different cultivation conditions: almonds for example, are largely cultivated in the USA, walnuts in China and the USA, and cashews in Nigeria and the Ivory Coast.²⁸

Due to the various regions of origin and cultivation methods, the environmental and social risks vary based on nut type and origin. In general, ecosystems and biodiversity are endangered by land conversions, monocultures and the improper use of fertilisers and pesticides. The large quantities of water needed for cultivation mean that dry regions are heavily impacted. An additional risk is posed by the contamination of groundwater due to the roasting, the cleaning of the processing machinery, or the disposal of toxic shell oils.

Most nut types are cultivated on smallholder farms. Nuts are often harvested by seasonal workers without formal employment contracts, which poses an increased risk of forced labour. The migrant workers frequently travel from harvest station to harvest station in family groups for several months a year. Children accompany their parents and cannot go to school during this period, which increases the risk of child labour. There are typically inadequate workplace safety standards.

In 2023, we conducted a HRIA based on cashew nuts sourced from the Ivory Coast, as part of our human rights due diligence. The results confirmed that rights violations exist in relation to adequate pay, discrimination against women and workplace safety, particularly in the cultivation and processing stages of the supply chain.

²⁷ Statista: Production of tree nuts worldwide from 2008/2009 to 2022/2023, 2023.

²⁸ INC: Crop Reports, 2023.

We are committed to establishing a range of Fairtrade, Rainforest Alliance or organic certified nuts by the end of 2025.

i With Johnny Cashew to Way To Go Cashew

The Way To Go-Cashew project was launched in 2022 by Lidl Netherlands in cooperation with supplier Johnny Cashew. The project was initially implemented with the UWAMI cooperative in the Kilwa district of the Lindi region of Tanzania. Additional cooperatives – Mtungi, Namakorongo, Nguva Moja and Msisma – have now joined the project. The project intends to improve the income of cashew farmers for the long term.

i Our commitment to children's rights in the hazelnut supply chain

Together with [> Save the Children](#) and our direct suppliers, we launched a [> pilot project](#) in Turkey between 2019 and 2021 with the aim of strengthening children's rights in the hazelnut harvest. The project's objective was to introduce minimum standards, prevent child labour and promote learning opportunities and school attendance. We are transferring the findings and learnings of this pilot projects onto other critical supply chains.

Strategy for cotton

Cotton cultivation is primarily associated with labour-intensive production in the Global South. 99% of cotton farmers live in developing countries and produce 75% of the world's cotton. Residue from pesticides in groundwater and irrigation water when cultivating cotton in dry regions and the use of chemicals for processing, both pose a risk to our fresh water. Furthermore, biodiversity is endangered by cultivation in monocultures and the use of pesticides.

Child labour is widespread in cotton cultivation and processing, due to structural reasons such as extremely low wages and a lack of childcare and schooling. There is also a risk of forced labour, discrimination, and a lack of workplace safety due to workers being in contact with harmful pesticides.²⁹

Since the end of FY 2022, we only use cotton in our textiles and hardware items that is certified to [Global Organic Textile Standard \(GOTS\)](#), [Organic Content Standard \(OCS\)](#) or [Cotton Made in Africa \(CMiA\)](#)*.

We are actively increasing our use of organic cotton to at least 20% of our overall range, by the end of FY 2025.

Our work in the Textile Partnership

Lidl is involved in the initiatives of the [> Textile Partnership](#) aimed at the implementation of projects in the textile supply chain. For example, we are supporting suppliers in Bangladesh and Pakistan with energy-efficiency measures as part of the BI Supplier Decarbonisation initiative to help them to reduce their greenhouse gas emissions. We are also hoping to gain an initial overview of the impacts of the textile industry on the residents of the two main industrial sites in Dhaka and Karachi.

²⁹ CMiA: World Cotton Day, 2021.



Our **international raw materials targets**



Our targets for raw materials







As a food retailer, we are aware of our responsibility beyond the [≥ thirteen risk raw materials](#).

We work continuously to reduce the negative impact of our raw material usage, which is why we have developed binding, company-wide CSR guidelines for our Buying department and suppliers. This includes our international raw material targets. These define clear CSR requirements for the sourcing 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.

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



Our Raw Materials Targets

Raw material	Product	Certification and reduction targets	Target	Target deadline*	
Cotton	 Textiles, hardware	GOTS, OCS, CmiA, recycled cotton	100 %	2022**	
		Organic cotton	20 %	2025	
Flowers & plants		GLOBALG.A.P. plus GRASP or equivalent (Fairtrade)	100 %	2021**	
		GLOBALG.A.P. plus SPRING or equivalent for goods from high-risk countries*****	100 %	2026	
	Packaged potting compost	Reduction of peat, max 50% peat content	100 % (promotional items)	2025**	
Egg		Fresh egg products	Eggs from cage free sources, barns as a minimum	100 %	2025***
		Items containing egg	Eggs from cage free sources, barns as a minimum	100 %	2025**
Fish & shellfish			100 % (fixed listing)	2025	
	 Wild caught, except tuna	MSC; if product availability and certification standard are given	50 % (promotional items)	2022**	
	 Aquaculture	ASC (preferred), organic (preferred), GLOBALG.A.P., BAP; if product availability and certification standard are given	100 % (fixed listing)	2025	
	Frozen goods, convenience, except tuna	MSC (except tuna), ASC (preferred), organic (preferred), GLOBALG.A.P., BAP; if product availability and certification standard are given; promotional items as far as possible	50 % (promotional items)	2022**	
	Tuna	MSC, Fishery Improvement Project (FIP), FAD free, pole & line	100 %	2025	
	Cat food	MSC, ASC for "fish" variety of cat food	100 %	2022	
Coffee		Capsules, instant coffee/ cappuccino (except pods)	Fairtrade, Rainforest Alliance, organic	100 %	2022
		Coffee pods and coffee drinks	Fairtrade, Rainforest Alliance, organic	100 %	2024
		Roasted coffee	Fairtrade, Rainforest Alliance, organic	100 %	2021*****
		If not certified to above mentioned schemes, it must be deforestation-free according to M&V systems that are aligned to Afi Guidance	100 %	2024**	

* End of FY







** with the exception of the USA

*** with the exception of Hungary

**** only in selected western countries

***** Spain, Italy, Greece, Portugal, Egypt, Morocco, Israel, Chile and South Africa

Our Raw Materials Targets





Raw material	Product	Certification and reduction targets	Target deadline*		
Cocoa	 Items containing cocoa	Fairtrade, Fairtrade sourced ingredient (FSI), Rainforest Alliance, organic	100% (food & near-food)	2022**	
	Chocolate bars	Fairtrade, Fairtrade sourced ingredient (FSI)	100% (fixed listing)	2022	
Nuts		Establish supply of certified nuts; Fairtrade, Rainforest Alliance, organic		2025	
Fruit & vegetables		GLOBALG.A.P. plus GRASP or equivalent***	100%	2023**	
		GLOBALG.A.P. plus SPRING or equivalent for goods from high-risk countries****	100%	2026	
Palm (kernel) oil		Items containing palm (kernel) oil	RSPO, trading model: Segregated, organic in organic products	100% (near-food)	2023
		Items containing palm (kernel) oil	RSPO, trading model: Segregated, organic in organic products	100% (food)	2022**
		Items containing palm (kernel) oil: Derivatives or fractions	RSPO, trading model: Mass Balance, organic in organic products	100% (food & near-food)	2022
Rice		One certified rice product: Sustainable Rice Platform, Fairtrade, organic	(Fixed listing)	2025	
Soy		Soy products (projects containing soy as an ingredient = dairy products, sausage, meat and cheese substitutes; excluding soy sauce)	Soy as an ingredient must originate from Europe	100%	2024**
		Vegetarian/vegan substitute products (incl. sausage substitute), soy drinks and soy cream	As well as needing to originate from Europe, soy as an ingredient in vegetarian/vegan substitute products must also be certified to the following standards: RTRS, Donau Soja, Europe Soy, ProTerra, ISCC+, organic	100%	2025**
		Soy in feed (indirect soy in animal products)	Deforestation-free according to the following systems (where available): ZDC or ProTerra MRV Alternatives must meet the valid AFi Guidance for M&V systems	100 %	2028**

* End of FY

** with the exception of the USA

*** e.g. Bord Bia, Bioland, Biopark, Naturland, Fairtrade

Our Raw Materials Targets

Raw material	Product	Certification and reduction targets		Target deadline*
Tropical Fruits	 Banana	Fairtrade (preferred), Rainforest Alliance (preferred), organic	100%	2025
	 Pineapple	Fairtrade (preferred), Rainforest Alliance (preferred), organic; origin - Costa Rica: SCS	100%	2022
	Mango	Fairtrade (preferred), Rainforest Alliance (preferred), organic; origin - Israel: GLOBALG.A.P. Spring (or equivalent) Dom. Rep./Costa Rica: SCS	100%	2022
	Avocado	Fairtrade (preferred), Rainforest Alliance (preferred), organic; origin - Chile/Israel/Morocco: GLOBALG.A.P. Spring (or equivalent) origin - South Africa: SIZA Dom. Rep./Colombia: SCS	100%	2022
	Grapes	Fairtrade (preferred), Rainforest Alliance, organic, SIZA		2025
Tea	 Green, black & rooibos tea	Fairtrade, Rainforest Alliance, organic	100%	2023
	Fruit & herbal tea	Fairtrade, Rainforest Alliance, organic, if certification is available	75%	2022**
Juice	 Orange juice	Provision of a segregated Fairtrade-certified orange juice (pure juice or concentrate)		2021***
	Refrigerated orange juice from overseas	Fairtrade, Rainforest Alliance, organic	100%	2022**

* End of FY

** with the exception of the USA

*** only in selected western countries

Our Raw Materials Targets

Raw material	Product	Certification and reduction targets		Target deadline*
Wood/ cellulose	 Packaging and items containing wood/ cellulose	Recycled materials, if fresh fibre FSC (preferred), PEFC in exceptional cases	100% (non-food)	2024
	Packaging with cellulose component	Recycled materials, if fresh fiber FSC (preferred), PEFC in exceptional cases	100% (food and F&V)	2025**
	Packaging and items containing wood/ cellulose	Recycled materials, if fresh fiber FSC (preferred), PEFC in exceptional cases	100% (near-food)	2024**
	Kitchen paper & toilet tissue products	Increase recycled content (hybrid paper also possible)	15% (Fixed listing)	2025
	Charcoal/ briquettes	Declaration: Country of origin and type of wood on packaging	100%	2021
	Charcoal/ briquettes	FSC (preferred), PEFC, Nordic Swan (preferred, if supply chain is FSC-certified), purchased as part of the Earthworm Project	100%	2025
Rubber	 Items containing rubber	Deforestation-free according to a M&V system recognised by GPSNR, WWF, FSC, Rainforest Alliance or aligned to AFi Guidance	100% (non-food & near-food)	2024**
	Items containing rubber	Rubber component certified to FSC (preferred) or PEFC.	50% (increase to 75% by 2027)	2024**
Packaging	 Plastic	Reduction	-30 %	2025***
	Plastic	Reduction	-35 %	2027***
	Plastic	Ensure maximum recyclability	100 %	2025**
	Plastic	Increase average recycled content	25 %	2025**
	Packaging	Increase packaging using recycled content	50 %	2025****

*End of FY

** with the exception of the USA

*** with the exception of Latvia, Estonia, Serbia and the USA

**** utilising industry averages for glass, steel and aluminium based packaging

Our Raw Materials Targets

Raw material	Product	Certification and reduction targets	Target deadline*
Beef 	Beef sourced from origins with high deforestation risk	Ensure deforestation-free status via a system recognized by the GRFB or that verifiably takes into account AFi Guidance for M&V systems	100 % 2024**
Viscose	Textiles, hardware	Recycled or certified: EcoVero from Lenzing, LIVAEKO from Birla	100 % 2021
Real leather	Textiles/shoes, hardware	Recycled or certified: Leather Working Group according to Gold or Silver standard	100 % 2021
Wool	Textiles	Recycled or certified: RWS, GCS, SFA, GOTS, GRS, RCS; ban on angora wool & mulesing for merino wool; lambskin only with verification of by-product from the food industry	100 % 2022
Down	Textiles, hardware	Recycled or certified: DownPass, RDS, GOTS, GRS or RCS; ban on down from live plucking or force-feeding	100 % 2022
Real fur	Textiles, hardware	The use of real fur is banned as part of our membership in the “Fur Free Retailer” program.	
Polyester	Textiles	Recycled or certified: GRS, RCS, RMC, Eucertplast, Blauer Engel, SCS	100 % 2030

* end of FY

Glossary



Glossary

Accountability Framework initiative (AFi)	The Accountability Framework Initiative (AFi) is a collaborative program that promotes the protection of forests, other natural ecosystems and human rights by making ethical production and trade the standard. In order to achieve this crucial change, the AFi promotes and supports the implementation of the Accountability Framework, a detailed roadmap for the definition of targets, the implementation of measures, and progress reporting on the path to ethical supply chains. The initiative is lead by the AFi Coalition, a group of environmental and human rights organizations from around the world that developed the Accountability Framework and and work to drive positive impact in the agriculture and forestry sectors. ³⁰
AFi Operational Guidance for Monitoring and Verification	This guideline contains standards and good practices for monitoring and verification (M&V) related to company commitments on topics within the scope of the Accountability Framework. It focuses on the environmental and social consequences associated with raw material production and processing. The general guidance applies across a wide range of commodities and contexts and can be modified by the development or adoption of context-specific M&V systems, tools and processes. ³¹
Cotton made in Africa (CmiA)	"Cotton made in Africa" is an initiative for improving the social, economic, and ecological conditions in cotton production in Africa. The initiative is supported by the Aid by Trade Foundation. Participating textile companies explicitly demand sustainably produced cotton and market it with the "Cotton made in Africa" seal. The companies pay a license fee for the seal, which is reinvested in the cultivating regions. Thanks to the guaranteed purchase of the cotton, farmers are encouraged to grow sustainable cotton and receive a reliable income. ³²

Donau Soja	Donau Soja is a European, multi-stakeholder, non-profit membership organization that participates in the European protein transition with a particular emphasis on GM-free soy production. ³³
Earthworm Foundation	The Earthworm Foundation is a non-profit organization that collaborates with its members and partners to turn value chains into drivers of prosperity for communities and ecosystems. Earthworm provides support in the definition of policies that establish what companies want in terms of their products, as well as support on transparency, traceability, grievance management, monitoring and verification. It also engages with suppliers and supports better practices all the way to critical procurement regions. ³⁴
Ethical Tea Partnership (ETP)	The ETP was set up by a group of tea companies with the aim of better understanding the risks in the tea supply chain. The ETP is now a global member organization that promotes collaboration with and between local communities, companies, governments and civil society in order to drive systematic change in tea cultivation and production on a long-term basis. ³⁵
Fairtrade	Fairtrade is committed to improving the working and living conditions of smallholders and workers in Global South countries. Fairtrade agrees stable minimum prices including a Fairtrade premium for collaborative projects, regulated working conditions and the promotion of environmentally friendly farming. In 1997, development aid organizations from different countries joined forces to form the umbrella organization FLO (now known as Fairtrade International) and merged their individual standards to create one common standard. The Fairtrade label was introduced in 2002. It is underpinned by general standards (for smallholder organizations, plantations or contract farmers), product standards, which set out product-specific regulations, and a trader standard, which contains rules for traders and producers (including regulations for payment methods or mixed products). ³⁶

³⁰ Accountability Framework: Home, 2024.

³¹ Accountability Framework: Operational Guidance on Monitoring and Verification, 2023.

³² Utopia: Cotton made in Africa: Das steckt hinter der nachhaltigen Baumwolle [What is behind sustainable cotton], 2023.

³³ Donau Soja: The Donau Soja Organization, 2024.

³⁴ Earthworm: About us, 2024.

³⁵ Ethical Tea Partnership: About Us, 2024.

³⁶ Fairtrade: What is Fairtrade?, 2024.

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Forest Stewardship Council (FSC)* The FSC® was founded in 1993 and is an independent organization that promotes the environmentally friendly, socially beneficial and economically viable management of forests. The FSC® label therefore identifies wood and paper products that satisfy criteria such as the protection of indigenous groups, the conservation of biodiversity and forests with high conservation value or a ban on the use of genetically modified organisms. FSC® awards different labels depending on the proportion of certified cellulose in the product or the use of recycled materials.³⁷

*FSC® N001585

German Initiative on Sustainable Cocoa In the German Initiative on Sustainable Cocoa, the federal government, represented by the German Federal Ministry for Economic Cooperation and Development (BMZ) and Federal Ministry for Food and Agriculture (BMEL), the German confectionery industry, food retail, and civil society have all joined together. Together in a multi-stakeholder initiative, they pursue the goal of improving the living conditions of cocoa farmers and their families, preserving and protecting the natural resources and biodiversity in the cocoa growing countries, and increasing the production and marketing of cocoa certified according to sustainability standards. The members of the initiative are committed to working closely together with the governments of the cocoa-producing countries.³⁸

Forum for Sustainable Palm Oil (FONAP) The Forum for Sustainable Palm Oil (FONAP) is a multi-stakeholder partnership of over fifty companies, associations, NGOs, the German Federal Ministry for Food and Agriculture (BMEL) and the German Federal Ministry for Economic Cooperation and Development (BMZ). The FONAP administrative office is based at the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH [German Society for International Cooperation]. FONAP's aim is to promote sustainable agricultural supply chains with a focus on palm oil. Since its foundation in 2015, FONAP has been committed to more sustainable palm oil cultivation in the countries of origin. It aims to increase the acceptance of palm oil that is certified as sustainable in food, animal feed, and chemical products and to consider and apply human rights along the entire supply chain.³⁹

Global Organic Textile Standard (GOTS) The Global Organic Textile Standard (GOTS) was established by international standard organizations advocating for more environmentally friendly and socially responsible textile production. The label indicates a verifiable social and environmental standard that is uniformly defined worldwide. Textile products only receive the label if they consist of at least 70% organically produced natural fibers. The standard means that the entire textile production chain is certified independently. All products are also traceable and can be checked in the public database.⁴⁰

Human rights impact assessment (HRIA) A human rights impact assessment (HRIA) is a process applied to systematically identify, predict and respond to the potential human rights implications of a business operation, government policy or trade agreement.⁴¹

³⁷ FSC: Forest Stewardship Council, 2023.

³⁸ German Initiative on Sustainable Cocoa: About us, 2024.

³⁹ Forum for Sustainable Palm Oil: Portrait FONAP, 2024.

⁴⁰ GOTS: Global Organic Textile Standard, 2020.

⁴¹ The Danish Institute for Human Rights: Introduction to human rights impact assessment, 2023.

Glossary

Supply Chain Act (LkSG) The German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) is the first time that corporate responsibility for compliance with human rights in supply chains has been legally regulated. In concrete terms, the LkSG obligates companies to take human rights-related and certain environment-related due diligence obligations into account in their supply chains. The obligations to be met under this Act are graded according to the company's actual opportunities to influence, whether this be the company's own business area, a direct contract partner, or an indirect supplier. The Act came into force on January 1, 2023 and applies to companies with at least 3000 employees.⁴³

Monitoring & Verification systems (M&V) Monitoring & Verification systems are strategies to combat deforestation, conversion and human rights violations in supply chains. Monitoring is the ongoing collection of data to assess and document progress, performance and compliance. Monitoring systems enable companies to control and track the performance of their business operations and supply chains in terms of their own targets and other market, legal or regulatory obligations. Verification is important for assessing and validating compliance and performance with respect to freedom from deforestation and conversion and the safeguarding of human rights. It is used to validate the results of monitoring to ensure that this information can be trusted. Verification should be performed by means of an independent and transparent external process.⁴⁴

Near-food Cosmetics, detergents, cleaning products, pet food, paper, foil/film, hygiene products, tobacco, household goods (batteries, charcoal, candles, lighters, lubricants, carrier bags).

Non-food Textiles & hardware

Organic Content Standard (OCS) The Organic Content Standard (OCS) is an international voluntary standard that enables supply chains to be checked for materials originating from a business that is certified to recognized national organic standards. The standard is used to verify environmentally cultivated raw materials from the farm right through to the end product. Individual locations are certified by means of independent third-party certification bodies as part of annual audits. The material is tracked from the plantation right through the end product in accordance with the requirements of the Textile Exchange's Content Claim Standard (CCS).⁴⁵

Other Wooded Lands Other wooded land is land with a canopy cover of 5–10 % of trees able to reach a height of 5 m in situ; or a canopy cover of more than 10 % when smaller trees, shrubs, and bushes are included.⁴⁶

Program for the Endorsement of Forest Certification Schemes (PEFC) PEFC is the world's largest independent certification system for sustainable forestry. Wood and paper products with the PEFC label are proven to come from environmentally, economically and socially sustainable forestry.⁴⁷

ProTerra MRV solution The ProTerra MRV standard provides a systematic approach to assessing and verifying an organization's due diligence obligations and supports reporting on supply chain due diligence and deforestation-free aspects. It is based on reviewing a company's management system for compliance with sustainability requirements in its supply chain through audits by independent third parties. The economic operators that are verified according to this standard commit to developing an economically and environmentally sustainable and socially responsible supply chain.⁴⁸

⁴³ German Federal Office for Economic Affairs and Export Control: Das Lieferkettensorgfaltspflichtengesetz im Überblick [An overview of the Supply Chain Act], 2024.

⁴⁴ Accountability Framework: Monitoring and Verification, 2023.

⁴⁵ Textile Exchange: Organic Content Standard, 2023.

⁴⁶ The Forest Resources Assessment Programme: 2.3 Other wooded land, 2024.

⁴⁷ PEFC: What is PEFC?, 2024.

⁴⁸ ProTerra Foundation: ProTerra Monitoring and Verification (MRV) Standard and the European Regulation on deforestation-free commodities, 2024.

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Rainforest Alliance (RA) The Rainforest Alliance (RA) was founded in 1987 and is committed to maintaining biodiversity and promoting ecologically sustainable and socially fair practices in agriculture and forestry in over 60 countries. It awards its consumer label, featuring a green frog, on the basis of the Rainforest Alliance Sustainable Agriculture Standard. Behind this are human rights criteria, such as access to education or the banning of child labor, as well as environmental standards, such as the protection of water and biodiversity. In 2018, the RA merged with the UTZ certification program.⁴⁹

Responsible Commodities Facility (RCF) The Responsible Commodities Facility (RCF) is an initiative designed to promote production and trade with responsible soy in Brazil, by creating a financially sustainable tool that provides an incentive for farmers and helps cover the growing international demand for supply chains without deforestation.⁵⁰

Roundtable of Sustainable Palm Oil (RSPO) The RSPO is a global organization that was formed in 2004 by founding members including the WWF with the aim of making the palm oil industry more sustainable. Since then, the organization has developed a set of environmental and social criteria that companies must comply with to produce RSPO Certified Sustainable Palm Oil (CSPO). These measures help minimize the negative impact of palm oil production on the local environment, wildlife, and communities.⁵¹

Round Table on Responsible Soy Association (RTRS) Set up in 2006 in Zurich, Switzerland, the RTRS - Round Table on Responsible Soy Association - is a non-profit organization that promotes the growth of production, trade and use of responsible soy. The RTRS works with the various players in the soy value chain, from production through to consumption. This collaboration is achieved through a global platform for multi-stakeholder dialog about responsible soy and the development, implementation, and verification of a global certification standard.⁵²

Save the Children Save the Children is the oldest and largest independent children's rights organization in the world. In Germany and around 120 other countries, it works tirelessly to ensure that children can grow up and learn safely and healthily – even in times of crisis.⁵³

Sustainable Rice Platform (SRP) The SRP was launched in 2011 by the UN Environment Programme (UNEP) and the International Rice Research Institute (IRRI), as well as research partners and partners from the private sector. The SRP is a global multi-stakeholder alliance with over 100 institutional members who are committed to improving the living conditions of smallholders, reducing the social, environmental and climate footprint of rice production, and easing market acceptance of sustainably produced rice. In 2015, the SRP introduced the world's first voluntary standard for sustainable rice cultivation.⁵⁴

Textile Partnership As a multi-stakeholder initiative, the Textile Partnership brings together all relevant players in the textile sector, i.e., companies, associations, NGOs, standard organizations, trade unions, and the German government. The initiative involves a collaborative approach to devise solutions to improve social and environmental challenges along global textile supply chains.⁵⁵

WWF Water and Biodiversity Filter A screening tool at company and portfolio level that helps companies and investors to identify and address biodiversity risks in order to contribute to a sustainable future.⁵⁶

⁴⁹ Rainforest Alliance: About us, 2023.

⁵⁰ Sustainable Investment Management: Responsible Commodities Facility, 2024.

⁵¹ RSPO: Who we are, 2024.

⁵² RTRS: About RTRS, 2024.

⁵³ Save the Children: About us, 2024.

⁵⁴ Sustainable Rice Platform: About Us, 2024.

⁵⁵ Partnership for Sustainable Textiles: Partnership Profile, 2024.

⁵⁶ WWF: WWF Risk Filter Suite, 2024.

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ZDC methodology The ZDC (Zero Deforestation and Conversion) methodology developed by the Earthworm NGO is a protocol for verifying the risk of deforestation/conversion in the soy supply chain. It checks whether a physical flow of soy meets the criteria of the ZDC methodology, from the cultivation area through to the freight ship. There must be no deforestation or conversion of natural ecosystems, either legal or illegal, after the deadline of January 1, 2020. The ZDC methodology serves as an obligation for traders, maps shredders, tracks the flow of soy from a cargo load back to the procurement communities, evaluates information and ultimately completes a load ⁵⁷ once it has been verified that the origin is free from deforestation.

⁵⁷ Earthworm: Zero Deforestation and Conversion Methodology, 2022.

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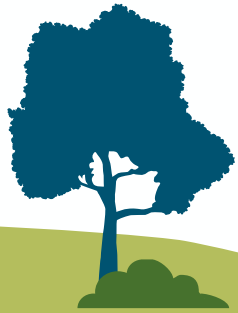
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