

Purchasing Policy

Deforestation-free supply chains

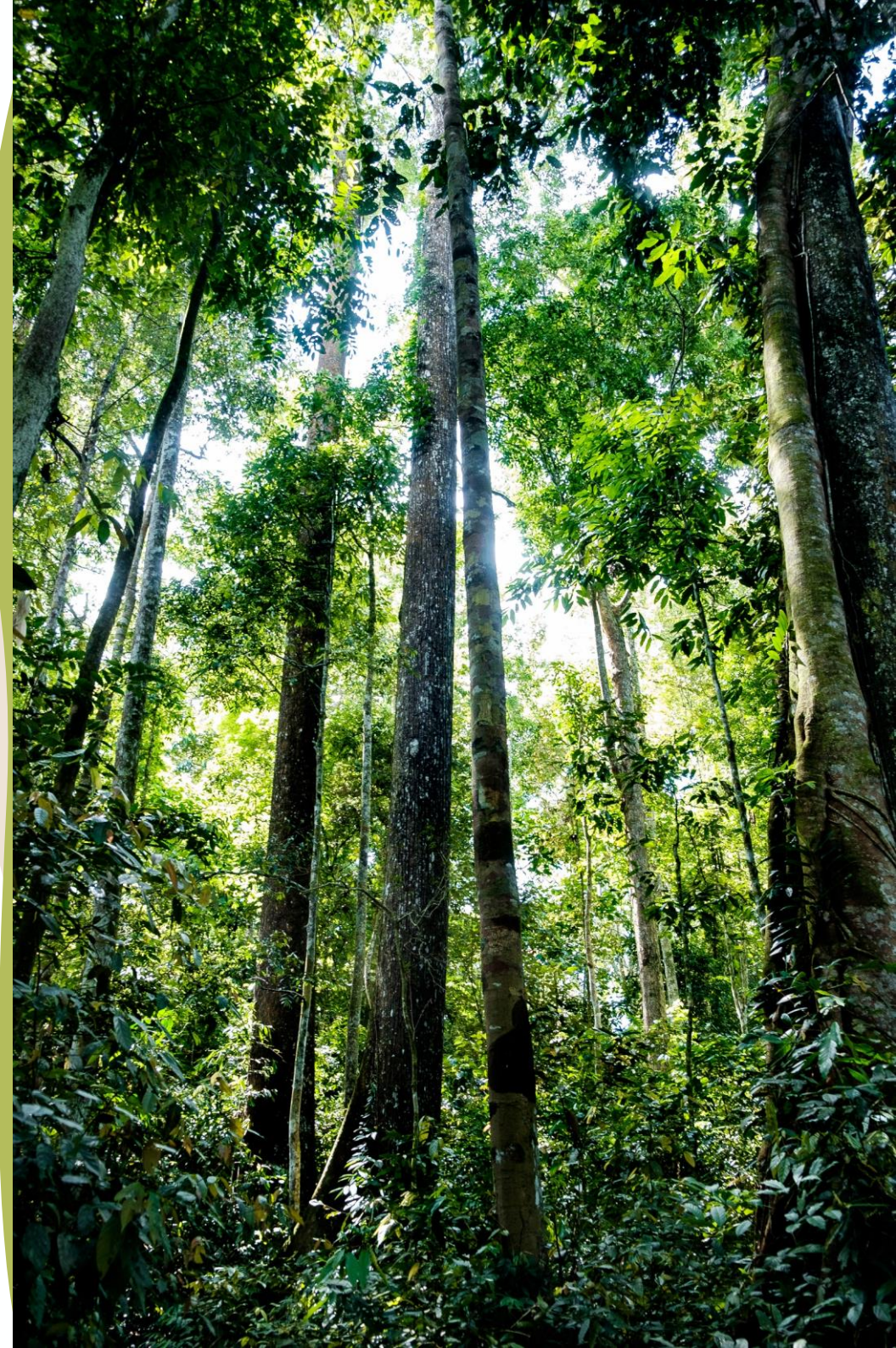
Lidl Malta • Last updated 10/01/2025

A BETTER
TOMORROW



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Forests are truly all-rounders among ecosystems as they serve as water reservoirs, provide protection against greenhouse gas emissions, and serve as a habitat for a wide variety of animals and plants. It is our responsibility to protect forests by procuring our raw materials in a more sustainable way, which in turn will help to preserve biodiversity and protect the climate.

Eduardo Tursi | CCO Purchasing Lidl Malta



Our responsibility for **deforestation and conversion**



Our responsibility for deforestation-free and conversion-free supply chains

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 CSR strategy, which gives us clear guidance in fulfilling our responsibility to act responsibly. Our shared and comprehensive understanding of sustainable action addresses six strategic areas of focus: 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 forests and their ecosystems

Many products in our assortment contain raw materials whose production can be linked to deforestation and therefore has the potential to put valuable ecosystems at risk and harm the rights of indigenous peoples. At Lidl, we therefore aim to ensure social and environmental compatibility in the raw material supply chains for our products. By taking a structural approach to deforestation and conversion, Lidl can make a positive contribution to the strategic focus areas of protecting climate, conserving resources, respecting biodiversity, and acting fairly. For further information, please refer to our [Purchasing Policy for Raw Materials](#).

Our international CSR strategy at Lidl



Background



Background

Forests cover 31 % of the world's land surface and are vital for life on earth. As the green lungs of our planet, they are essential for the air quality of our atmosphere. At the same time, the forest floor stores and purifies 75 % of the world's fresh water.¹

More than 1.6 billion people depend on forests for their survival, and 80 % of all terrestrial animals and plants can be found there.¹ Intact forests and natural ecosystems are therefore crucial for biodiversity. They are the foundation of our food supply and are essential for our health. As trees absorb carbon dioxide, they also play a key role in curbing climate change.¹



31 %

**of the global land area
is covered with forest.**



80 %

**of all animals and
plants living on land
can be found in
forests.**

Although forests are vital for humans and our ecosystem, they are being destroyed at an alarming rate. In fact, the [> deforestation of ecosystems with a high conservation value \(HCV\)](#) and of [> forests with a high carbon stock \(HCS\)](#) in the tropics has reached a critical level. In the Amazon rainforest in South America, for example, more than one million square kilometers of rainforest has already been deforested and degraded. That is 17 % of the entire Amazon rainforest and equivalent to the land area of Germany and France combined.² Worldwide, 420 million hectares have been lost between 1990 and 2020 – that is larger than the size of the EU.³

Agriculture is the main cause of deforestation and environmental damage, particularly direct timber harvesting, the cultivation of crops such as palm (kernel) oil, soy, and cocoa, and the creation of grazing land for cattle. The expansion of agriculture is estimated to have caused 90 % of global deforestation (grazing: 38.5 %, conversion into arable land: 49.6 %).⁴

Deforestation and the subsequent agricultural use of the land has an impact on biodiversity – particularly in plant and animal-rich rainforests – and therefore on the very foundations of functioning, stable ecosystems.

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

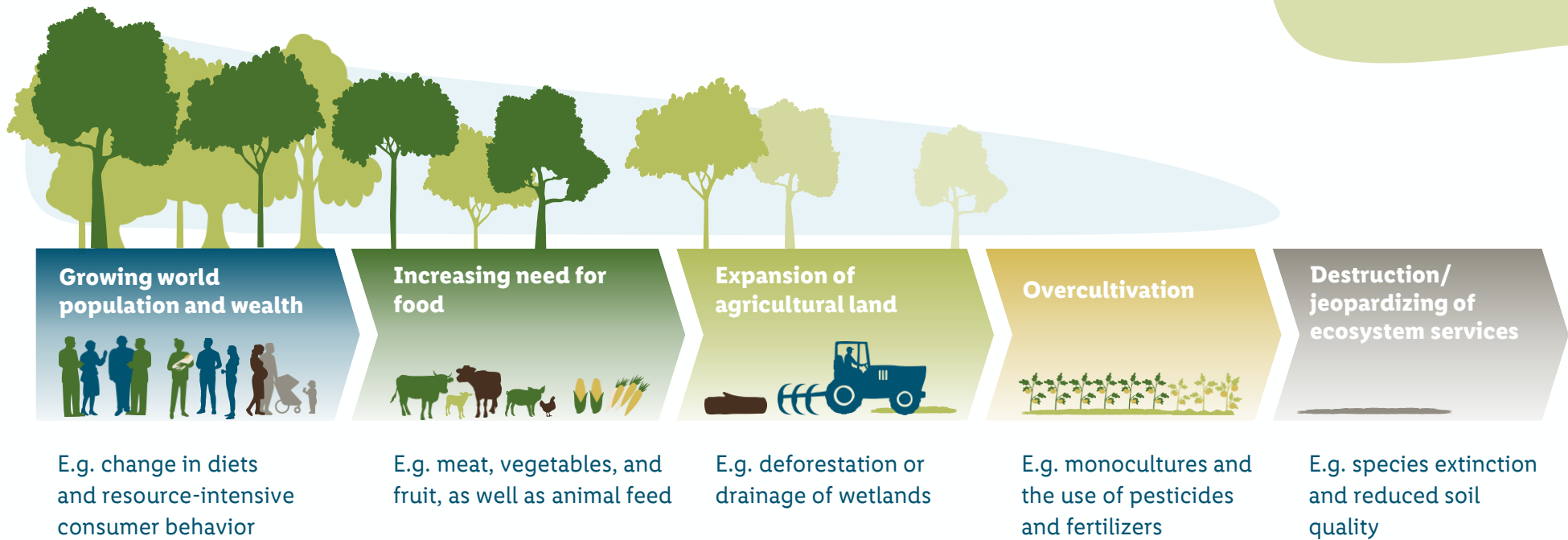
² WWF: Living Amazon Report, 2022.

³ FAO: Global Forest Resources Assessment 2020, 2020.

⁴ FAO: Remote Sensing Survey, 2020.

We take our responsibility seriously and are committed to the responsible use of resources along our value chain. We see this as our mission, because food retailers can have a significant influence on how the food and near-food products they sell are produced and grown. The industry therefore has a responsibility to ensure that its supply chains are free from deforestation and conversion.

16 %
of tropical deforestation is associated with EU imports.
After China, the European Union is thus the world's second largest agent of tropical deforestation.⁵



⁵ WWF: Stepping Up: The Continuing Impact of EU Consumption on Nature Worldwide, 2021.

Our raw materials in the context of the EU Deforestation Regulation

Many products in our assortment contain raw materials whose production can be linked to deforestation, which puts valuable ecosystems at risk and harms the rights of indigenous peoples. From the end of 2024, the EU Regulation on deforestation-free products (EU Deforestation Regulation – EUDR) will form an important element of legislation for all market participants in Europe. Lidl's aim is to implement measures in the raw material supply chains for our products that go above and beyond the enhanced statutory requirements of the EUDR.

The EUDR entered into force on June 29, 2023, and requires almost all parties involved in European supply chains to comply with the provisions for specific raw materials and product groups from December 30, 2024.

To adhere to these provisions, they must prove that their products have not contributed to deforestation since December 31, 2020. Extensive risk management processes must also be implemented at every stage of the supply chain.⁶

Our strategy for deforestation-free supply chains actually goes beyond these new statutory EU requirements. For example, our own specifications cover broader product groups. We also participate in initiatives and certification organizations that are often supplemented by pilot projects or smallholder cooperations and thus specifically address other sustainability aspects in addition to deforestation in these supply chains.

In order to address the issue of deforestation regarding climate targets, Lidl, as part of the companies of Schwarz Group, has formulated its own targets as part of the group-wide climate strategy. These targets are based on the methodology of the [> Science Based Targets initiative \(SBTi\)](#) and contribute to the climate targets formulated by the companies of Schwarz Group. We also welcome further initiatives pursued by the [> Science Based Targets Network \(SBTN\)](#).

The EUDR requires companies to perform a risk assessment for each product concerned, starting with the country (or region) where the raw materials are produced. Based on the results of this risk assessment, supply chains may be moved to less risky regions. This could have a negative impact on the livelihood of smallholder farmers in particular.

Lidl wants to avoid adverse effects like this, so as part of our CSR strategy we are working on a range of projects and solutions in cooperation with our partners in the supply chain.

⁶ EUR-Lex: Fighting deforestation and forest degradation, 2023.



Our **commitment**



Our commitment to forests and their ecosystems

Lidl views the conservation of biodiversity and the management of deforestation and conversion in global supply chains as a key area for action. In order to achieve our goal of ensuring deforestation-free supply chains, we have partnered with external stakeholders to develop

a holistic strategy based on **three pillars**. These strategic pillars focus on transparency and deforestation-free supply chains, as well as a transformation roadmap.

Deforestation and conversion strategy

Our supply chains for high-risk raw materials will be free from deforestation by the end of 2025.*



Creating transparency

- Supplier mappings
- Benchmarking of standards & systems
- Reporting



Establishing standards

- Strict certification requirements
- M&V systems for beef, coffee, and rubber
- Promotion of reliable certification systems



Driving change

- Cooperation with standard-setting organizations (e.g., Donau Soja)
- Plant-based nutrition in line with the [> Planetary Health Diet](#)
- Politics & commitments
- Initiatives & projects

Legislation (EUDR or similar**)

* The conversion of other natural ecosystems will also be stopped in high-risk supply chains in the future.

** Legislation means the implementation of EUDR requirements and similar regulatory requirements.

Our three-pillar strategy at a glance

Creating transparency

In addition to identifying the relevant primary raw materials, we also conduct regular supplier surveys in our supply chains. These surveys serve two purposes: Firstly, they increase transparency in the supply chains right the way back to the origin of the raw material. Secondly, they enable us to uncover any problems in high-risk supply chains, measure the level of target attainment based on defined KPIs, and identify cases where strategy elements have been implemented that can then be used as examples of best practices.

We have worked with external service providers to establish benchmarks that can be used to identify reliable certification systems. Reliable [≥ monitoring and verification \(M&V\) systems](#) must be aligned with the principles of the [> Accountability Framework initiative \(AFi\)](#) guidance.

Our reporting practices ensure transparency regarding our progress toward targets and the status quo. By participating in scorecards and rankings, we also establish transparency externally. All our sustainability targets are discussed with our purchasers and suppliers and are integrated in our business relationships as an integral part of the contracts. They are therefore an established part of day-to-day purchasing practices for all parties involved in the process.

Establishing standards

When it comes to specific product requirements, we view certification as an important basis. Some certification systems and their standards include strict rules on issues such as no deforestation and no conversion of peatland areas and other sensitive ecosystems, as well as respecting the rights of indigenous peoples, the local population, and employees.

These rules apply to raw materials whose production is associated with a high risk of deforestation and the conversion of ecosystems. We therefore support and promote reliable certification systems in the market and use the most relevant and effective standards and certification systems available throughout our supply chain.

We prefer the option of supply chain segregation (see [> trading models](#)) because this model ensures traceability and monitoring right back to the product origin. Wherever possible, we harmonize the certification systems we use internationally and support the establishment of new standards where required.

In light of the EUDR, Lidl has also set targets for reliable M&V systems in its supply chains for beef, coffee, and rubber. In order to prove the deforestation-free origin of raw materials and products that do not yet have full sustainability certification, reliable alternatives must be developed by suppliers.

Driving change

We work in multi-stakeholder initiatives and projects with the aim of driving transformation, developing innovative raw material strategies, and creating industry solutions in collaboration with partners, stakeholders, and the local community. In this way, we are promoting the use of sustainable agricultural practices that prohibit cultivation on cleared forest areas and provide incentives to preserve and restore forests and other valuable ecosystems.

We look beyond our own sustainability targets and strive to drive the industry forward by helping to shape political frameworks. Together with strong partners, we therefore participate in public consultations and discourse.

We are also actively working to put measures in place on the ground by implementing and supporting projects for smallholder farmers and traceability solutions for high-risk supply chains.

The consumption of animal protein sources is a significant burden on the environment, the climate, and biodiversity. In addition to the certification of critical raw materials, we are aiming to prevent deforestation by implementing more sustainable alternatives. For this reason, Lidl Malta is increasing the proportion of vegetarian and vegan meat and dairy alternatives in its range.

A more plant-based diet is not just good for the environment – it is also good for our own health. Our strategy is therefore based on the [≥ Planetary Health Diet](#). This outlines how the growing global population can maintain a healthy diet within the environmental boundaries. For further information, please refer to our [> Purchasing Policy for Conscious Nutrition](#).

Our “Vemondo” own brand

With our Vemondo products, which are based on vegetables as well as pea, wheat, and soy protein, we offer our customers vegan and more environmentally friendly alternatives to animal products.

We use soy from certified sources to ensure that our supply chains are free from deforestation. Since 2022, we have only used soy from regional and/or european sources for the vegetarian and vegan meat alternatives in our Vemondo own brand. This ensures that no tropical forests are destroyed to grow the soy used.

Lidl Malta currently has

100

**“Vemondo”-
own brand products in its range**



Our standards for deforestation in the supply chain

We comply with the definitions of forest and deforestation in the countries of origin but additionally seek to apply higher and more stringent standards throughout our supply chains. In this, we are guided by the standards of the [> Accountability Framework initiative](#). This nonprofit initiative counts the [> WWF](#) and [> Rainforest Alliance](#) among its members and has developed the leading framework for preventing deforestation in supply chains. The goal of the initiative is to create harmonized and internationally applicable definitions and rules to protect natural forests and other ecosystems.

Each standard includes a cutoff date, after which no further deforestation for the cultivation of raw materials is permitted in a certain location. Certification systems differ in terms of location and date. Pro Terra has banned deforestation in certain areas since 2008,⁷ for example, whereas the Rainforest Alliance ban has been in place since 2014.⁸

Our commitment to no deforestation and no conversion of important ecosystems and our procurement policy, processes, and guidelines are aligned to a cross-standard cutoff date of 2021. In practice, this means that Lidl uses no raw materials produced on land that was converted or deforested after December 31, 2020. The requirement applies to both certified and non-certified raw materials. If an earlier cutoff date has been stipulated, for example by the certification systems referred to above, then of course that cutoff date applies to the relevant products.



Lidl's commitment is aligned with the following

AFi principles⁹:

1. Deforestation-free and conversion-free supply chains and land use change emissions: A guide to aligning corporate targets, accounting, and disclosure
2. Operational guidance on cutoff dates
3. Operational guidance on monitoring and verification
4. Operational guidance on respecting the rights of indigenous peoples and local communities
5. Operational guidance on free, prior and informed consent

⁷ ProTerra Foundation: ProTerra Standard V5 and the European Regulation on Deforestation-Free Commodities, 2023.

⁸ Rainforest Alliance: Rainforest Alliance tools for deforestation-free supply chains, 2024.

⁹ Accountability Framework: Operational Guidance, 2024.

Prioritizing critical raw materials and preventing deforestation

We are actively committed to eliminating deforestation from our own supply chains and from the food retail industry as a whole. To this end, we have identified seven particularly high-risk raw materials that are the main drivers of deforestation and land conversion. We were guided in this by the [> impact assessment conducted by the European Commission](#).

On this basis, we have formulated key approaches to preventing deforestation in each raw material sector.

We focus in particular on wood harvesting (e.g. for pulp production), the production of palm (kernel) oil, soy, rubber, coffee, and cocoa, and the creation of grazing land for cattle farming.

In the following section, we explain how we are working to prevent deforestation and the conversion of other natural ecosystems in the production of critical raw materials as part of our three-pillar strategy:

Our critical raw materials in terms of deforestation and conversion



Palm(kernel)oil

This raw material is an ingredient of many fats, oils, and margarines. Its derivatives are also used in cosmetics, laundry detergents, and cleaning products.



Soy

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



Cocoa

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



Coffee

We mainly sell coffee in capsules and pads (also as roasted beans or ground coffee). It can also be used as an ingredient (e.g., in ice cream).



Wood/cellulose

Lidl uses cellulose in items such as packaging, hygiene articles, and wooden furniture.



Natural rubber

Products such as household gloves, doormats, and swimwear can contain natural rubber.



Beef

Lidl sells beef as a separate product such as fillet steak and as an ingredient of ready meals.

Strategy for palm(kernel)oil

Oil palms are an extremely efficient crop because they require little land or water. For comparison: To obtain the same amount of oil from soy or coconut, you would need up to ten times as much land.¹⁰ However, these excellent cultivation properties have led to substantial global demand, meaning that more and more land is being used to grow oil palms: Palm (kernel) oil production is responsible for more than 8 % of the global deforestation and conversion of endangered tropical ecosystems, particularly in Indonesia and Malaysia.¹¹

We are working hard with our supply chain partners 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. We record the exact quantities, the certification status, and – where possible – the countries of origin. This gives us an overview of which palm(kernel)oil is not meeting our standards, enabling us to address our suppliers directly. The identified palm(kernel)oil quantities from our supplier mapping are aggregated by type and [> trading model](#) in an overall report for Lidl Malta.

Our aim: Since the end of the 2023 financial year (FY)*, we procure palm(kernel)oil in a more sustainable way.

- Since the end of the 2023 FY, the palm(kernel)oil in food and near-food items is certified in accordance with the RSPO “Segregated” standard at a minimum.
- Since the end of the 2022 FY, palm(kernel)oil fractions and derivatives in food and near-food items are certified in accordance with the RSPO “Mass Balance” standard at a minimum.
- Since the end of the 2023 FY, the palm(kernel)oil in non-food items is certified in accordance with the RSPO “Segregated” standard at a minimum.

Since the end of the 2023 FY, palm(kernel)oil fractions and derivatives in non-food items are certified in accordance with the RSPO “Mass Balance” standard at a minimum.

*FY: March 1 to February 28/29

¹⁰ WWF: 8 things to know about palm oil, 2024.

¹¹ BBC: What is palm oil and why is it thought to be bad?, 2018.



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 and has been actively involved in the RSPO Shared Responsibility Working Group since 2023. The aim of this cooperation is to minimize the negative environmental impact of raw material production.

i Our work in the Forum for Sustainable Palm Oil

Lidl Stiftung & Co. KG is a member of the [> Forum for Sustainable Palm Oil \(FONAP e. V.\)](#) As part of our work in FONAP, we are participating in a smallholder farmer project in Indonesia. This project supports training on environmental aspects and crop technologies for smallholder farmers, as well as geolocalization, the active development of alternative sources of income for farms, and the empowerment of women in the industry.



Strategy for Soy

Soy is an important plant-based source of protein and is predominantly used in feed for animals such as chickens. In fact, 80 % of soybeans harvested worldwide are used for animal feed.¹² As wealth increases and the global population continues to grow, so too does meat consumption – and, therefore, the demand for soy as animal feed. However, if soy production continues to grow at the same rate it has been, this will put 16 million hectares of savanna and 6 million hectares of rainforest at risk of deforestation – that is equivalent to five times the size of Switzerland.¹² Many of these endangered areas are found in some of the most species-rich ecosystems in the world, such as the Amazon Basin, the Cerrado, and the Atlantic Forest on the eastern coast of Brazil.

We are working with suppliers and traders to improve transparency in our soy supply chains. As part of these efforts, we map the indirect soy quantities that enter our supply chains as feed in animal production each year. We also focus on certification and the countries of origin for the soy used in feed. This enables us to identify where there are potential sustainability risks in connection with soy and address our suppliers directly (only for Western Europe, as at 2023).

Our main aim is to establish robust sustainability certification in the soy sector that covers other extremely relevant sustainability aspects (such as reducing and avoiding pesticides) in addition to the prevention of deforestation and conversion. To that end, we support the protein partnership Donau Soja and sustainability certification in accordance with RTRS or ProTerra, as well as ISCC+.

If soy is not certified, we already require our supply chains for meat products to only use deforestation-free soy as animal feed. This can be verified using the [> ZDC methodology](#) developed by the NGO [> Earthworm Foundation](#) or the [> ProTerra MRV solution](#), for instance. From 2028 – or earlier if the market situation allows – only these particularly reliable means of verification will be used to fulfill the requirement for 100 % deforestation-free soy in feed. 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](#).

Where soy is used directly as an ingredient in our meat, dairy, and yogurt substitute products, Lidl will procure soy exclusively from Europe by the end of the 2024 financial year. The aim of this measure is to protect rainforests in South America and Southeast Asia. For meat and sausage substitutes and soy drinks, in addition to a European origin, we will also require binding certification in accordance with Donau Soja/Europe Soy (preferred), ProTerra, ISCC+, RTRS, or organic standards by the end of the 2025 financial year. This additional certification ensures that the soy production processes are monitored and verified in accordance with environmental criteria.

¹² WWF: Soja als Futtermittel [Soy as feed], 2024.

i Working together toward more sustainable Soy

Lidl Stiftung & Co. KG is a member of the [> Round Table on Responsible Soy \(RTRS\)](#) and so has the opportunity exert a positive influence on the organization 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 are also in a strong position to effectively tackle the social, environmental, and economic challenges associated with the production and use of soy.

We welcome the work being done by initiatives such as the [> Responsible Commodities Facility \(RCF\)](#) in important ecosystems like the Cerrado in Brazil, where financial incentives are being created for the farmers themselves to encourage the production of deforestation-free and conversion-free soy, which then helps to protect biodiversity in the area around their farms. As well as protecting forests, we believe that there is an urgent need to protect other ecosystems such as [> other wooded lands](#).

In 2024, we also launched a pilot project in conjunction with soy traders and the [> Earthworm Foundation](#) to support deforestation-free soy deliveries from Brazil to Germany and the UK. The [> ZDC methodology](#) was used to verify that the soy comes from a deforestation-free source. This method ensures that soy imported as part of this project does not come from ecosystems that were deforested or converted after January 1, 2020.

In 2020, Lidl also signed the WWF Cerrado Manifesto, which aims to prevent illegal land grabbing in soy production in Brazil and advance the protection of this ecosystem.



Strategy for Cocoa

Due to the high level of global demand, cocoa farming is another main cause of deforestation and the loss of natural habitats: 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 % respectively¹³ – and around one third of this loss is attributed to cocoa farming. In 2018, both of these countries also recorded the highest increase in primary forest loss out of all tropical countries.¹⁴ In 2020, a further 47,000 hectares of forest was lost in the cocoa growing regions of Côte d'Ivoire.¹⁵

In cooperation with our supply chain partners, we are committed to improving transparency in our cocoa supply chains. We request information on the country of origin, certification status, and quantities contained in a product for each item in our supplier systems.

Since the end of the 2018 financial year, all items that contain cocoa* are certified in accordance with Fairtrade, Rainforest Alliance, or organic standards. And since the end of 2022, we only sell chocolate bars with Fairtrade certificate.

Our membership of the Forum Nachhaltiger Kakao

Our membership of 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 accordance 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 in Germany took over the membership in a representative capacity in 2024.

¹³ WWF: Cocoa, 2024.

¹⁴ World Resources Institute: The World Lost a Belgium-sized Area of Primary Rainforests Last Year, 2019.

¹⁵ Reuters: Ivory Coast lost 47,000 hectares of forest to cocoa production in 2020, environmental group says, 2019.



Strategy for Coffee

Coffee is one of the most important trade products for many developing countries, particularly Brazil, Colombia, Vietnam, and Indonesia. The coffee plants are mainly grown by smallholder farmers in these countries. 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 associated with a high risk of deforestation.¹⁶

Some 130,000 hectares of forest have been lost to coffee cultivation each year over the past two decades, resulting in an estimated 45 million metric tons of CO₂ emissions annually.¹⁷ This deforestation also comes with a significant loss of biodiversity and the degradation of natural habitats.

We are continuing to work with suppliers and traders to improve transparency in our coffee supply chains. At the start of 2024, we launched a project with one of our main suppliers in Peru aimed at making coffee cultivation by smallholder farmers more transparent and compliant with the EUDR.

Since the end of the 2023 financial year, coffee capsules and instant coffee have been required to be fully certified in accordance with Fairtrade, Rainforest Alliance, or organic standards, while coffee pads and drinks must be certified accordingly by the end of the 2024 financial year.

The business partners of Lidl own brands procure green coffee predominantly from plantations in Central and South America and in 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 verifiably deforestation-free. Coffee growers can prove this using reliable [≥ monitoring and verification \(M&V\) systems](#), which must meet a minimum standard in accordance with [> AFi Operational Guidance on Monitoring and Verification](#). In this way, we obtain assurance regarding the traceability of the coffee and its deforestation-free origin.

¹⁶ Südwind Institut: Auf ein Tässchen – Die Wertschöpfungskette von Kaffee (For a cup of coffee – the coffee value chain), 2020.

¹⁷ Ethos Agriculture: Coffee Barometer, 2023.



i Our commitment to deforestation-free coffee supply chains

Lidl has been working with a major coffee supplier and specialist coffee producer in Peru since 2024 to make coffee supply chains, which tend to be dominated by small farms, free from deforestation. The EUDR is very challenging to implement for small farms in less developed regions: They must record and forward data, adapt their logistics, and need knowledge of the European requirements. This project aims to close those gaps and ensure that smallholder coffee farmers can continue to participate in the European market in the future.



Strategy for Wood and Cellulose

Cellulose is a flexible and adaptable raw material found in items such as clothing and cellulose and paper products. Around 70 million trees are felled each year to produce wood-based cellulose fibers, and this figure could double in the next 20 years.¹⁸ 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 toward our customers. For our charcoal products, we state where the wood that was used comes from on the packaging.

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

By the end of the 2020 financial year, all wood used by Lidl Malta will be fully certified or recycled. The same applies to wooden and cellulose packaging by the end of the 2024 financial year. The preference will be to use recycled material. New wood fibers (known as “fresh fibers”) must be procured from FSC®-certified sources where possible, or alternatively from PEFC-certified sources.

By ensuring that our fresh fiber products are FSC® and PEFC certified, we are giving equal consideration to social, ecological, and economic aspects. The criteria of the FSC® forest standard include the protection of indigenous peoples, 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.

In addition, we have set a target of switching at least 15 % of our paper towel and toilet paper products in the permanent assortment to recycled materials (including hybrid paper) by the end of the 2025 financial year. We have also been communicating the country of origin and the type of wood on the packaging of our charcoal products since 2022.

And since the end of the 2020 financial year, we verifiably procure viscose in a more sustainable way by ensuring it is certified in accordance with EcoVero or LIVAEKO.

²¹ 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 protect the climate. That is why the conservative use of 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 that is much more resource efficient. However, when deciding whether to use recycled material, any requirements in terms of stability and the print image must be taken into account.

i Our membership of the FSC® Initiative

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



Strategy for Natural Rubber

Rubber is an important elastic, shaping natural material that is used in our Lidl products. It is sometimes found in food products like chewing gum but is mainly used in non-edible items like rubber gloves and swimwear.

The rubber tree is originally from South America. It is a spurge plant that produces a milk that is harvested from the living tree and then processed into various products.¹⁹ Up to 30 million people are either partially or entirely dependent on rubber cultivation for their livelihood, and this natural material is mainly grown on small farms in Asia.²⁰ Natural rubber is mostly grown in monocultures, and natural tropical forests are often cleared to make way for these farms.²¹ China imports the majority of rubber, followed by the EU and India.²⁰

We are working to improve the transparency in our rubber supply chains. To do this, we are in direct communication with our suppliers about their products and the origin of the raw materials used.

By the end of the 2024 financial year, we will procure the key products in our assortment that contain natural rubber from deforestation-free, sustainable sources. This means that we will procure at least 50 % of household gloves from FSC®-certified or PEFC-certified sources. We will increase this target to 75 % by the end of the 2027 financial year.

If natural rubber is not certified, from the end of 2025, it must be verified as deforestation-free using appropriate M&V solutions. These solutions must be rated as good by the [> Global Platform for Sustainable Natural Rubber \(GPSNR\)](#), WWF, FSC, or Rainforest Alliance, or must have verifiably been established in accordance with the [> AFi Operational Guidance on Monitoring and Verification](#).

In addition to increasing the proportion of certified material in products, we also work with organizations such as FSC®, Rainforest Alliance, GPSNR, and AFi on how we can implement and improve reliable, robust M&V solutions for deforestation-free rubber.

¹⁹ Pflanzenforschung.de: Kautschukbaum (Rubber tree), 2024.

²⁰ European Tyre & Rubber Manufacturers' Association: Natural rubber, 2024.

²¹ WWF: Naturkautschuk (Natural rubber), 2024.



Strategy for Beef

Beef is often produced in the middle of some of the most important ecosystems in the world: You will find grazing land for cattle in the Amazon in Brazil, in the savannas of South Africa, and in the great plains of North America.

The steady increase in the global population and rising income levels across the southern hemisphere are resulting in exponential growth in the demand for beef. Today, beef production already accounts for 25 % of global emissions from agricultural land use, land-use change, and forestry, which includes the conversion of the Amazon rainforest in Brazil.²²

Beef from South America constitutes only a minor part of Lidl Malta's product mix, with the majority of meat products procured from Europe.

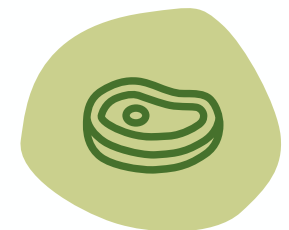
We only have a few specific South American beef products in the assortment.

From 2025, we will require proof that beef from these high-risk regions comes from a deforestation-free and conversion-free source. This proof must be provided using strong > [M&V solutions](#) that are recognized by the > [Global Roundtable on Sustainable Beef \(GRSB\)](#) or have been established in accordance with the > [Accountability Framework initiative](#). The cutoff date of 2020 applies in this case too.

M&V solutions for beef ensure that the meat comes from a deforestation-free source and that land use rights are taken into account. This is verified by third parties as part of a reliable information process.

i Our membership of the Global Roundtable on Sustainable Beef

Lidl Stiftung & Co. KG has been a member of the > [Global Roundtable on Sustainable Beef](#) since 2023. We are actively involved in GRSB, keen to drive forward good M&V solutions for beef from South America and promote other important sustainability aspects alongside deforestation-free supply chains.

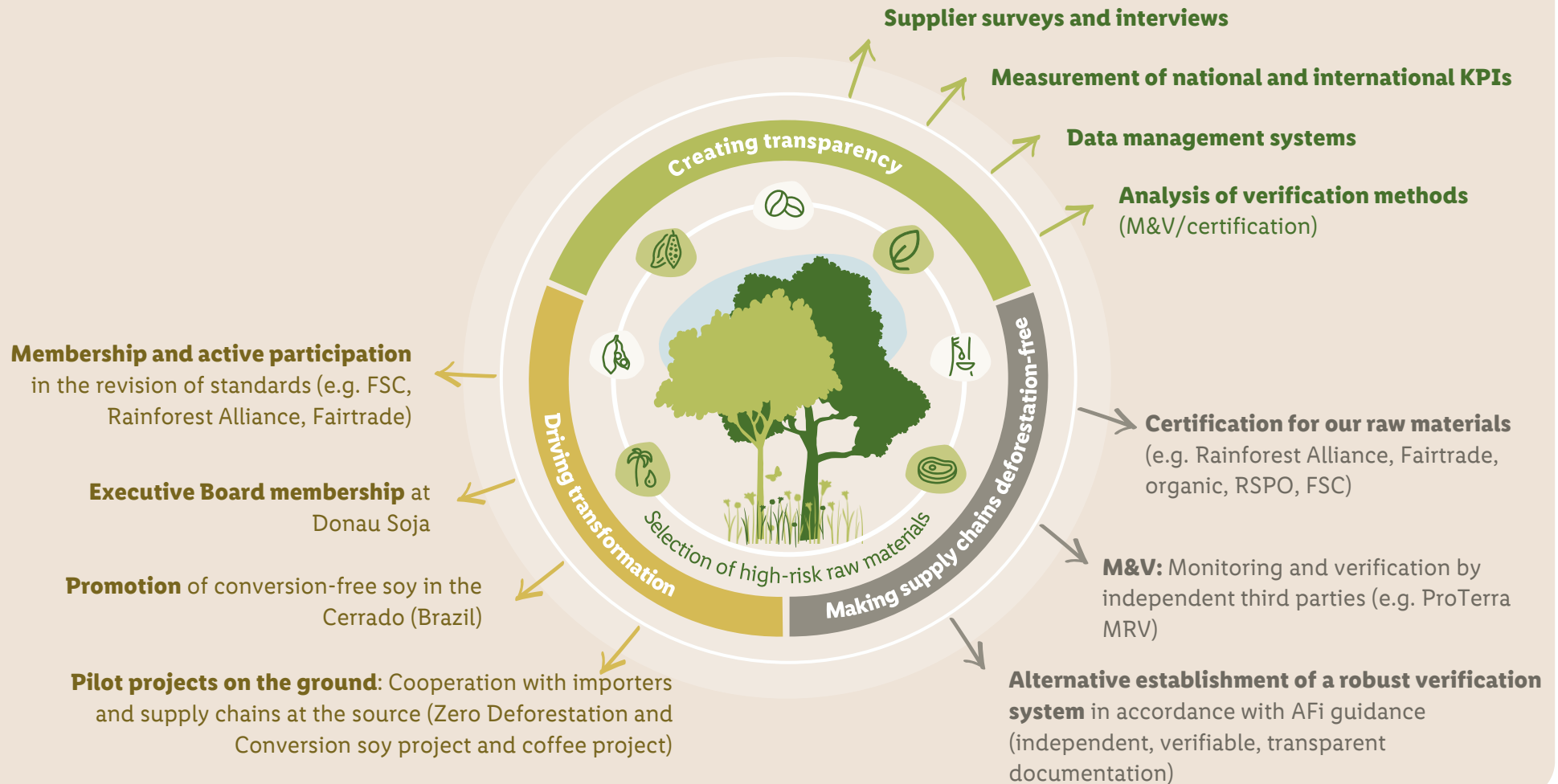


²² WWF: Beef. Overview, 2024.

Our commitment to forests and ecosystems

Systematic protection of forests

With these measures, we ensure that our supply chains are deforestation-free



Our further **activities**



Dialog with all stakeholders

Lidl works with representatives of the food industry, nonprofit organizations, and experts, as well as the local population. The sustainable, deforestation-free, and conversion-free production of raw materials requires the involvement and support of the local population and indigenous peoples in particular.

Not only are these groups the most dependent on agricultural raw materials, but they are also among our greatest allies when it comes to fighting deforestation. A report published by the > [World Resources Institute \(WRI\)](#) shows that forests in areas where indigenous peoples have legal rights to the land are at much less risk of deforestation.²³ By partnering with the relevant stakeholders, we aim to holistically and effectively tackle the causes and systemic conditions that facilitate the deforestation and destruction of natural ecosystems.

Direct measures are needed to counteract ongoing deforestation and destruction. However, Lidl will not be able to tackle the complex relationships that cause and facilitate deforestation single-handed. We will therefore be going beyond the action in our own supply chains described here, working to promote raw material-specific initiatives, certification systems, and standards.

Lidl and its partners are active in the areas of environmental protection, reforestation, and governance to systematically combat forest clearance and conversion. Working closely with all stakeholders, our aim is to ensure that supply chains are free from deforestation and conversion.

Good governance measures at global, national, and regional level are the only way to stop the deforestation of our planet. Lidl will therefore be leveraging its ties with national and regional governments as well as international NGOs in those countries and regions that are currently deforestation hotspots.

If private and public stakeholders work together, we can curb deforestation and restore degraded forests. We view the EU Deforestation Regulation, which entered into force on June 29, 2023, as an important step in the right direction and a major incentive for transforming high-risk supply chains.

²³ World Resources Institute: 5 Maps Show How Important Indigenous Peoples and Local Communities Are to the Environment, 2017.



Glossary



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Accountability Framework initiative (AFi)	The Accountability Framework initiative (AFi) is a collaborative program to protect 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 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 led by the AFi Coalition: a group of environmental and human rights organizations from around the world that developed the Accountability Framework and work to drive positive impact in the agriculture and forestry sectors. ²⁴
AFi Operational Guidance on Monitoring and Verification	This Operational Guidance elaborates norms and good practices on 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. ²⁵
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. ²⁶
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. ²⁷

Deforestation	Loss of natural forest through conversion to agriculture or other non-forest land use; ii) conversion to a tree plantation; or iii) severe and sustained degradation. This definition refers to no-deforestation supply chain commitments, which generally focus on preventing the conversion of natural forests. Severe degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for a non-forest land use. Loss of natural forest that meets this definition is considered to be deforestation regardless of whether or not it is legal. The AFi definition of deforestation signifies “gross deforestation” of natural forest where “gross” can be used in the sense of “total; aggregate; without deduction for reforestation or other offset.” ²⁸
EU Deforestation Regulation (EUDR)	The EUDR entered into force on June 29, 2023. The aim of this regulation is to combat deforestation in raw material production. The EUDR covers the raw materials palm oil, soy, cattle, cocoa, coffee, rubber, and wood, as well as a variety of products that are made from these raw materials such as chocolate bars, copy paper, and coffee capsules. One aspect of the regulation is to provide geolocation details identifying the plot of origin for raw materials throughout the entire European processing supply chain so that satellite images can be used to verify whether deforestation took place after the cutoff date of December 31, 2020. ²⁹

²⁴ Accountability Framework: Home, 2024.

²⁵ Accountability Framework: Operational Guidance on Monitoring and Verification, 2024.

²⁶ Donau Soja: About us, 2024.

²⁷ Earthworm: About us, 2024.

²⁸ Accountability Framework: Forest, 2024.

²⁹ EUR-Lex: Fighting deforestation and forest degradation, 2023.

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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 community 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).³⁰

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 preservation 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.³¹

*FSC® N001585

Forum Nachhaltiger Kakao - 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.³²

Forum for Sustainable Palm Oil (FONAP) The Forum for Sustainable Palm Oil (FONAP) is a multi-stakeholder partnership of over fifty companies, associations, non-governmental organizations, the German Federal Ministry for Food and Agriculture (BMEL), and the Federal Ministry for Economic Cooperation and Development (BMZ). The FONAP secretariat 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. The aim is to increase the purchase of certified sustainable palm oil in food products, animal feed, and chemical products and to safeguard human rights along the entire supply chain.³³

Global Platform for Sustainable Natural Rubber (GPSNR) The GPSNR is an international, multi-stakeholder, voluntary membership organization with a mission to lead improvements in the socioeconomic and environmental performance of the natural rubber value chain.³⁴

³⁰ Fairtrade: Was ist Fairtrade? (What is Fairtrade?), 2024.

³¹ FSC: Forest Stewardship Council, 2023.

³² German Initiative on Sustainable Cocoa: About us, 2024.

³³ Forum for Sustainable Palm Oil: Portrait FONAP, 2024.

³⁴ GPSNR: About GPSNR, 2024.

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Global Roundtable for Sustainable Beef (GRSB) The GRSB mission is to advance, support, and communicate continuous improvement in the sustainability of the global beef value chain through leadership, science, and multi-stakeholder engagement and collaboration. GRSB members include organizations, roundtables, and individuals from over 24 countries. The initiative was founded in 2012 and emerged from the Global Conference on Sustainable Beef held in Denver in 2010.³⁵

Trading models When purchasing certified raw materials, such as soy, cocoa, or palm oil, a choice is made between several 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, as non-certified raw material is mixed with certified raw material while tracking the proportion of certified goods

Certified raw material physically contained in end product:

Segregated: Traceability to the certified producer group

Identity Preserved: Traceability to individual certified producers.³⁶

High carbon stock (HCS) The amount of carbon and biodiversity stored within an area of land varies according to the type of vegetative cover. The HCS Approach categorizes the vegetation in an area of land into six different classes using analyses of satellite data and ground survey measurements. These six classes are: High Density Forest, Medium Density Forest, Low Density Forest, Young, Young Regenerating Forest, Scrub, and Cleared/Open Land. The first four classes are considered potential high carbon stock forests.³⁷

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

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

HCV 2 – Landscape-level ecosystems and mosaics:

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

HCV 3 – Ecosystems and habitats: Include rare, threatened, or endangered ecosystems, habitats, or refugia.³⁸

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 track and control the performance of their operational processes and supply chains in terms of their own targets and other market, legal, and 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.³⁹

Other wooded land 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.⁴⁰

³⁵ GRSB: Who we are, 2024.

³⁶ Forum for Sustainable Palm Oil: Certification of Palm Oil, 2024.

³⁷ High Carbon Stock Approach: What is the High Carbon Stock Approach?, 2024.

³⁸ HCV Resource Network: Common Guidance for the Identification of High Conservation Values, 2017.

³⁹ Accountability Framework: Monitoring and Verification, 2023.

⁴⁰ The Forest Resources Assessment Programme: 2.3 Other wooded land, 2024.

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Palm oil derivatives	Palm and palm kernel oil can be altered by complex chemical conversion processes. This results in derivatives that are used, for example, as surfactants or emulsifiers in cosmetics and cleaning agents. Emulsifiers make it possible to mix two fundamentally immiscible liquids such as oil and water. Surfactants are detergent substances. ⁴¹
Planetary Health Diet	In 2019, the EAT Lancet Commission issued its Planetary Health Diet (PHD) as the scientific basis for global dietary change. Led by Prof. Johan Rockström, the PHD was developed by 37 scientists from 16 countries with backgrounds in various disciplines, including nutrition, human health, sustainability, agriculture, and politics. According to the study, if everyone were to follow a balanced, plant-based diet, around 10 billion people could be fed healthily in 2050 without overburdening the planet. ⁴²
Programme for the Endorsement of Forest Certification (PEFC)	PEFC is the world's largest independent certification system for sustainable forestry. Wood and paper products with the PEFC label have been verifiably sourced from forests that are managed in an environmentally, economically, and socially sustainable way. ⁴³
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. ⁴⁴

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. ⁴⁵
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. ⁴⁶
Roundtable on 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. ⁴⁷
Round Table on Responsible Soy Association (RTRS)	Founded in 2006 in Zurich, Switzerland, the RTRS – Round Table on Responsible Soy Association – is a non-profit organization that promotes the growth of the 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. ⁴⁸

⁴¹ Forum for Sustainable Palm Oil: About Palm Oil, 2024.

⁴² EAT Lancet Commission: Food, Planet, Health, 2022.

⁴³ PEFC: Was ist PEFC? (What is PEFC?), 2024.

⁴⁴ ProTerra Foundation: ProTerra Monitoring and Verification (MRV) Standard and the European Regulation on deforestation-free commodities, 2024.

⁴⁵ Rainforest Alliance: About Us, 2023.

⁴⁶ Sustainable Investment Management: Responsible Commodities Facility, 2024.

⁴⁷ RSPO: Who we are, 2024.

⁴⁸ RTRS: About RTRS, 2024.

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Science Based Targets initiative (SBTi)	The Science Based Targets initiative (SBTi) is a nonprofit organization that enables companies and financial institutions worldwide to play their part in combating the climate crisis. It defines and promotes best practice in emissions reductions and net-zero targets in line with climate science. The standards, tools, and guidance developed by the SBTi enable companies and financial institutions to set science-based targets in line with the latest climate science. These targets set by companies and financial institutions are assessed and validated by the SBTi. ⁴⁹
Science Based Targets Network (SBTN)	The SBTN is building on the momentum of the Science Based Targets initiative (SBTi). It is a network of over 45 organizations – including some of the same organizations as SBTi – that are developing methods and resources for Science Based Targets (SBTs) for companies and cities. ⁴⁹
Cutoff date (related to no-deforestation and no-conversion commitments)	The date after which deforestation or conversion renders a given area or production unit non-compliant with no-deforestation or no-conversion commitments, respectively. ⁵⁰
Conversion	Conversion is the change of a natural ecosystem to another land use or the profound change in a natural ecosystem’s species composition, structure, or function. Deforestation is one form of conversion (conversion of natural forests). Conversion includes severe degradation or the introduction of management practices that result in profound and sustained change in the ecosystem’s former species composition, structure, or function. Change to natural ecosystems that meets this definition is considered to be conversion regardless of whether or not it is legal. ⁵⁰

⁴⁹ Science Based Targets Network: Who we are, 2024.

⁵⁰ Accountability Framework: Forest, 2024.

Forest	Land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10%, or trees able to reach these thresholds in situ. It does not include land that is predominantly under agricultural or other land use. Forest includes natural forests and tree plantations. For the purpose of implementing no-deforestation supply chain commitments, the focus is on preventing the conversion of natural forests. ⁵⁰
World Resources Institute (WRI)	WRI is a global research organization with more than 1,000 experts in 60 countries that works with companies to preserve natural resources. Its work focuses on seven critical issues at the intersection of environment and development: climate, energy, food, forests, water, cities, and the ocean. ⁵¹
ZDC methodology	The Zero Deforestation and Conversion (ZDC) methodology developed by the NGO Earthworm is a deforestation and conversion risk assessment protocol applied in the soy supply chain. It verifies that a physical flow of soy from the production area to the cargo ship meets the ZDC criteria. To meet these criteria, there must not have been any deforestation or conversion of natural ecosystems, whether legal or illegal, after the cutoff date of January 1, 2020. The ZDC method involves traders in the process, maps grinders, tracks the flow of soy from a load back to the supplying communities, assesses information, and ultimately verifies a load if it has been proven to be from a deforestation-free source. ⁵²

⁵¹ World Resources Institute: Our work, 2024.

⁵² Earthworm: Zero Deforestation and Conversion Methodology, 2024.

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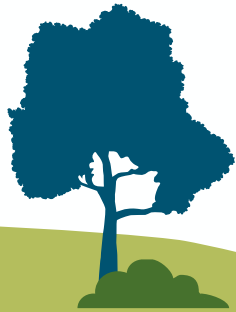
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Further Information about CSR

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Please note that any gendered terminology used in this document should be understood to refer to people of all genders. Any gendered terminology is used for reasons of brevity and without any intended prejudice.