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**Please  
note**





# Lidl: Working Together for a Better Tomorrow

For Lidl, corporate responsibility means working on the key issues of the future and finding a way to reconcile sustainability and profitability. We organize ourselves, our strategy and our product range in such a way that we as a system provider can find global solutions for the entire company.



Story

# Shaping the Future Together — With YOU

At Lidl, sustainability is firmly rooted in our corporate culture. It generates the most impact when individuals take ownership, share knowledge and collaborate to drive change. After all, real change starts with people. This is exactly where YOU comes in — fostering a sustainable mindset and driving action throughout #teamlidl.



Over **386,000**   
employees<sup>1</sup> worldwide — joined through  
YOU. For a joint mindset that brings  
sustainability to life in everyday work

<sup>1</sup> The number of employees listed here shows the internal control figure, which is based on a different definition of employee to that used in the annual financial statement.  
<sup>2</sup> The terms CSR (corporate social responsibility) and sustainability are used synonymously at Lidl.



For Lidl, sustainability is an expression of corporate governance. It shapes decisions, structures and processes — forming the very core of what Lidl stands for. In this context, responsibility is understood as a concrete expectation for day-to-day work.

Sustainable action is reflected in everyday decisions — whether in daily operations, projects or leadership roles. Our large workforce serves as a powerful lever to firmly anchor sustainability in our daily work routine, ensuring it is factored into every decision — not just when it is mandatory or yields positive recognition. This mindset extends well beyond the professional context.

Lidl has been bringing this ambition to life through the YOU sustainability initiative since 2023. YOU supports over 386,000 employees<sup>1</sup>  in taking ownership within their respective areas of responsibility. By engaging both minds and hearts, YOU fosters a dynamic exchange: learning from each other, co-creating solutions and turning mindset into effective action — together with and supported by employees.

## Sustainability: Tangible, Close and Real

“With YOU, we want to achieve great things together: We want to reach our sustainability goals, strengthen our capacity for innovation, become even more attractive as an employer — and show what we stand for. The only way we will achieve all this is if we all work together,” says Christoph Kaiser, Head of CSR Governance and Enabling, Lidl Stiftung & Co. KG, summarizing the potential.

All employees around the world should be empowered and motivated to take sustainable action — this is the core aim of YOU. As an internal platform for CSR<sup>2</sup> commitment, YOU creates a vital link to the core themes of our corporate strategy and culture. “Sustainability is firmly embedded throughout the company and in the brand essence, and we want this to be reflected even more in our day-to-day work going forward,” explains Stefan Haensel, Head of Quality & Sustainability, Lidl Stiftung & Co. KG. He adds: “It is a matter close to our heart.”



32 countries,  
one goal

## Genuine Team Spirit — Across National Borders

With YOU, Lidl comprehensively brings sustainability to life — right in the everyday work of each individual employee. Whether you are a newcomer or an old hand, everyone is invited to join a vibrant community, exchange ideas and launch joint initiatives.

After all, sustainability only works if we all work together. With stores in 32 countries, there is enormous potential for networking opportunities beyond borders. Whether through intranet formats on various sustainability topics, targeted training opportunities or collaborative events like co-working days and action days — the company really can make a difference by harnessing the full power of #teamlidl.

And that is just the beginning, because YOU is driven by employee commitment. “The really special thing about YOU? Everyone can get involved — with tangible ideas, minor everyday improvements or simply by communicating openly with colleagues. That is what makes us who we are,” says Thi Quyen-Thuy Nguyen, Expert in CSR Governance and Enabling, Corporate Affairs, Lidl Stiftung & Co. KG.

There were lots of lively discussions at the launch event for the CSR community at Lidl Stiftung & Co. KG in Heilbronn in April 2024.

## Growing Together

With YOU, Lidl is driving sustainability forward, wholeheartedly, full of conviction and with real impact. Because the larger the company becomes, the greater its responsibility — toward society and the environment.

In this way, Lidl aims to spark new ideas, set trends and lead by example — across national borders, throughout the entire network and for the future.



### Short & Good

YOU is supported by a range of communication and learning options — from infographics to short videos. In the “Short & Good” video series, experts from the Lidl community address sustainability matters in a personal, straightforward and concise way. The first episode, focusing on climate, was released in October 2024. At the end of the 2025 fiscal year, there were already 11 episodes. These episodes were produced with the participation of all internal departments, centering on the five fields of action in the Lidl sustainability strategy. More episodes are planned following the extremely positive response to the videos released so far.



# Our Corporate Structure GRI 2-1

The food retailer Lidl is a member of Schwarz Group, with headquarters in Neckarsulm, and is one of the leading food retailers in Germany and Europe.

Lidl is an international retail company with German roots. As a system provider, Lidl Stiftung & Co. KG forms the basis for the local activities of the national companies. We work together to ensure that we are fit for the future.

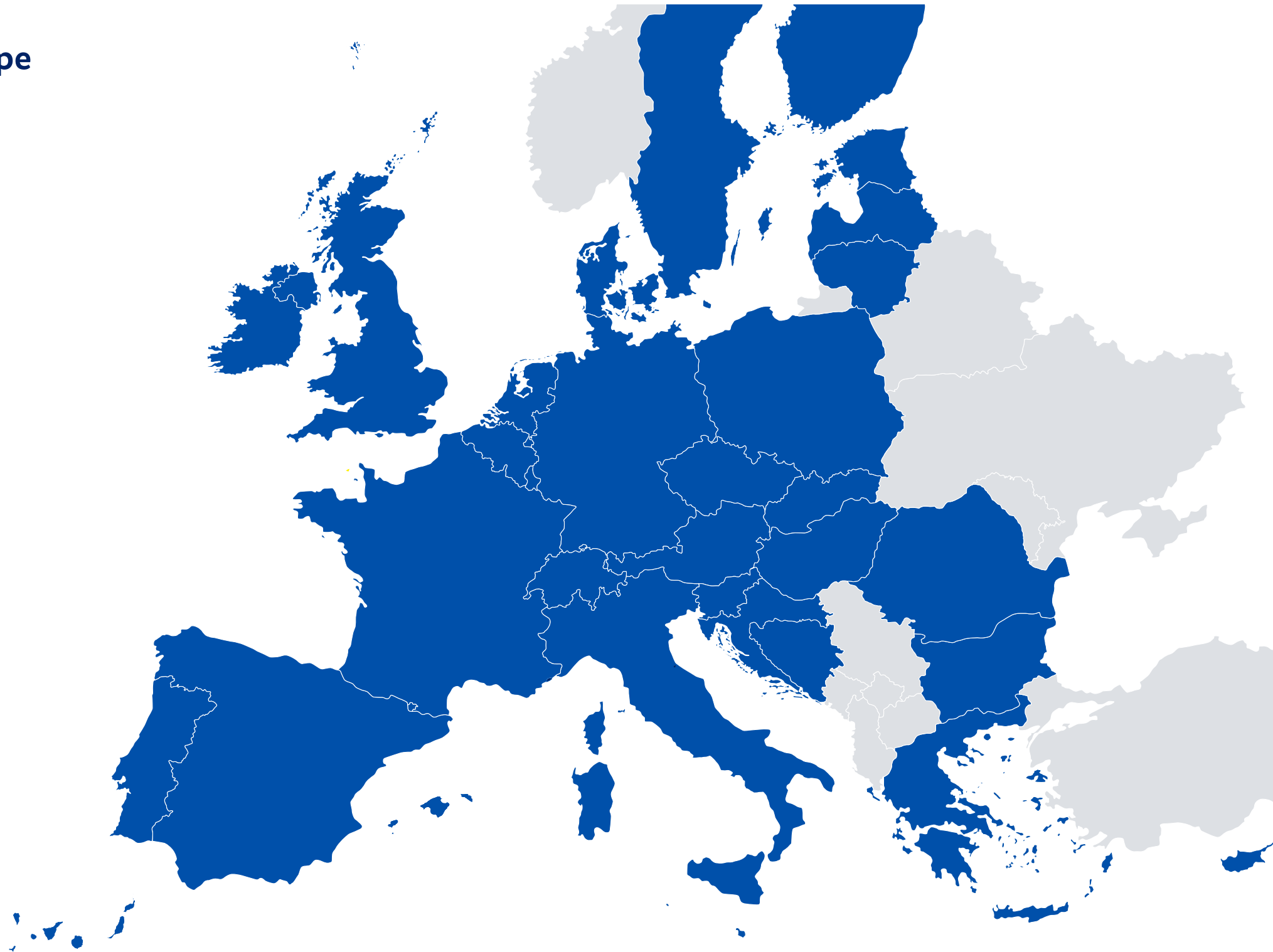
Lidl currently operates around 12,900 stores in 32 countries as well as around 230 goods distribution and logistics centers. In total, Lidl has over 386,000 employees<sup>3</sup> ✓. In the 2025 fiscal year, Lidl generated sales of 140.2 billion euros. In 2022, Lidl founded a shipping company — TAILWIND Shipping Lines — in order to secure the sovereignty of the Lidl supply chain from Asia to Europe. Lidl also employs staff in Asia.

Lidl Stiftung & Co. KG, which is headquartered in Neckarsulm, Germany, specifies the framework for the operational business and is responsible for the conception and design of uniform processes worldwide together with the national companies.

12,900  
stores in 32 countries

As part of Schwarz Group, which also includes Kaufland, Lidl benefits from being part of a strong community: Together, the companies of Schwarz Group operate in more than 34 countries and form one of the leading retail groups in the world. With around 14,500 stores and 604,000 employees<sup>4</sup>, the companies of Schwarz Group generated total sales of 185.6 billion euros in the 2025 fiscal year. The companies of Schwarz Group are among the few retail groups to cover the entire value cycle — from production and retail to recycling and digitalization. The two retail divisions Lidl and Kaufland form the pillars in the food retail market. Many private-label products made by the companies of Schwarz Produktion, from ice cream to beverages, can be found on their shelves. Special emphasis is placed on the use of certified raw materials.

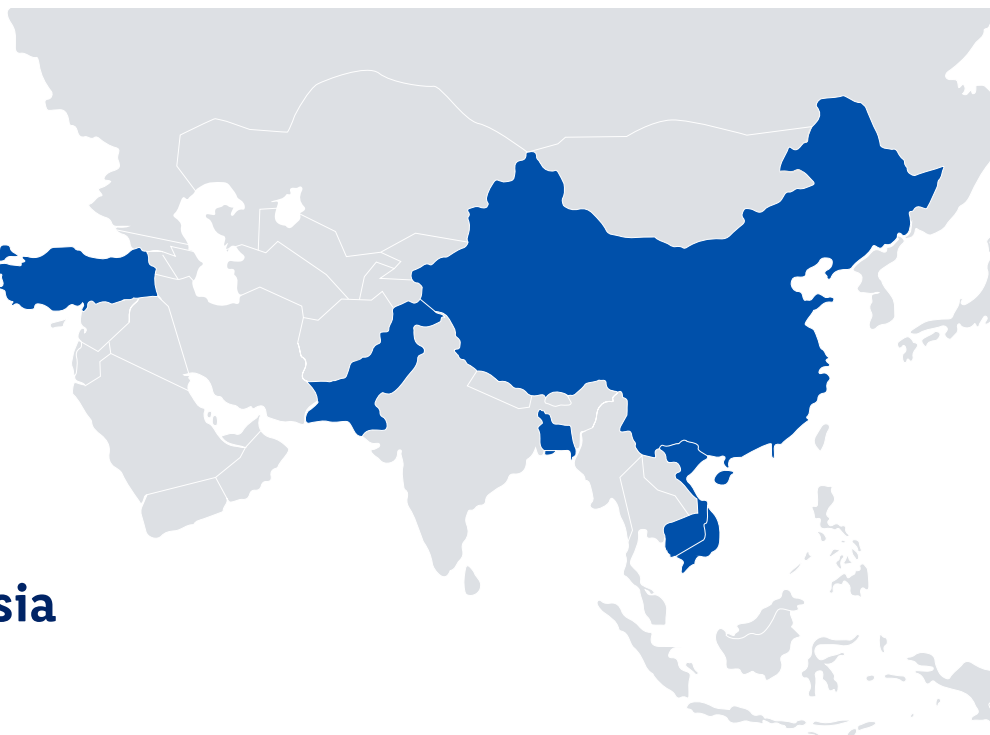
Europe



America



Asia



● Lidl is represented in these countries.

<sup>3</sup> The number of employees listed here shows the internal control figure, which is based on a different definition of employee to that used in the annual financial statement.  
<sup>4</sup> These employee figures relate to the annual report and also include employees on long-term leave as well as employees on maternity leave.

Packaging should also be designed so that its production, use and recycling requires as little energy and material as possible. The environmental service provider PreZero has been pursuing the vision of closed recycling loops for many years. PreZero focuses on the recyclability of materials in waste and recycling management. As the IT and digital division, Schwarz Digits provides digital products and services that meet German data protection standards. Schwarz Corporate Solutions provides support to all companies of Schwarz Group on administrative and operational matters, such as in the controlling, finance and human resources units.

**140.2**  
billion euros generated  
by Lidl in the 2025 fiscal year

**Good  
to know**

**About TAILWIND**

TAILWIND is a premium partner for supply chains. Thanks to smart approaches, TAILWIND transforms the traditional supply chain into a genuine value chain — from the factory all the way to the shelf. As such, holistic and authoritative solutions emerge that ensure maximum efficiency and added value across the entire supply chain. The subsidiaries TAILWIND Shipping Lines and TAILWIND Intermodal, both of which belong to Lidl Stiftung & Co. KG, operate under this umbrella brand.

As a shipping company, TAILWIND Shipping Lines handles the maritime transport of mainly non-food goods. TAILWIND Intermodal is responsible for hinterland transport by rail. Lidl International Services GmbH, part of Schwarz Group, also holds a minority stake in Gartner Transport Holding GmbH — a leading European logistics company and another strong transport partner.

**2022  
TAILWIND  
Shipping Lines  
founded**



Through TAILWIND Shipping Lines, Lidl transports goods reliably and efficiently across the world’s oceans — as part of a modern supply chain solution from the factory to the shelf.



GRI 2-6  
Activities and Value Chain

Customers can find a wide range of high-quality products for all their daily needs in our stores and online shops. In our stores alone, we offer an average of 4,640 single items in our permanent assortment, supplemented by 2,558 additional products on average as part of our special offers. In addition to food, we offer near-food and non-food products such as drugstore items, household goods and animal food. Our wide variety of private-label products make up 66.3 percent of the assortment, with brand items making up 33.7 percent. 58 percent of the items in our assortment are from national suppliers. We also offer 472 organic products and around 351 Fairtrade-certified products in our permanent assortment and as promotional items.



472  
organic products and  
351 Fairtrade articles  
available at Lidl



As a discounter, at Lidl we attach importance to simplicity and a process-based approach in our stores, regional distribution centers and national companies. This means we are able to offer our customers optimal value for money each and every day.

Positioned at the interface between producers and end consumers, we have direct and indirect relationships with our customers and a variety of suppliers and producers. Our upstream value creation activities take place in both the secondary and primary sectors. This involves, on the one hand, the cultivation and harvesting of agricultural primary products, raw material extraction, livestock farming and fishing for food, and, on the other hand, activities such as forestry for packaging and near- and non-food products. The value chain extends from the processing of raw materials to the transportation of goods to logistics centers and stores. This is where we offer the finished products to consumers — our key customer group, which is therefore also at the center of our downstream value creation activities.

Quality and service merge in our stores — by bringing the “more to value” Lidl motto to life, we prove ourselves to be a reliable partner for our customers every day.



# Managing the Business Responsibly

For Lidl, economic success is directly related to corporate governance. This is based on our corporate due diligence principles, which include compliance with human rights and environmental standards.

Corporate governance at Lidl takes overall responsibility for our business activities, as described below. We are exempt from certain statutory transparency requirements on account of our company form and management structure.

Lidl Stiftung & Co. KG does not have a governance body similar to a supervisory board in a stock corporation, so reporting requirements pertaining to such a body do not apply. The remuneration policy for executives at Lidl is not disclosed for confidentiality reasons.

GRI 2-9

## Governance Structure and Composition

The management body of Lidl Stiftung & Co. KG is the Executive Board, which has a total of five executive members. The members of the Executive Board have the necessary knowledge and experience to be able to conduct the business of Lidl Stiftung & Co. KG in the proper manner. Their relevant fields of expertise include the Purchasing, Customer, Operations and Real Estate, Administration, Human Resources and Countries business units.

Whether with customers, business partners or with each other — we rely on a dialog-oriented exchange.

GRI 2-15

## Conflicts of Interest

All activities conducted in the company and all decisions made in this context must always be in the interests of the company. Any actual or potential influence by private interests must be avoided. Every employee must identify any conflicts between their private interests and the company’s interests themselves and take measures to avoid them. If an individual is unable to independently avoid or resolve a potential conflict of interest, they must immediately report the conflict to their direct manager. Dealing with conflicts of interest transparently requires trust — a value that fundamentally shapes our cooperation.



## Compliance: Adhering to Applicable Law and Internal Guidelines

The Compliance Management System (CMS) established at Lidl is a central element of corporate governance.

At Lidl, we strive to act with integrity and to do so in exemplary fashion. Lidl and its employees therefore conduct themselves in accordance with the fundamental principle: “We comply with applicable law and internal guidelines.” This key corporate principle is binding for all Lidl employees. Lidl places great value on compliance with laws and regulations and sees it as its social responsibility to act with integrity. Violations of the law can lead to financial damage and loss of reputation for Lidl. Moreover, these violations can lead to personal compensation claims and have criminal consequences for individual employees or members of the company board. Lidl and its Executive Board are therefore expressly committed to complying with and ensuring the implementation of this corporate principle.

GRI 2-25, 2-26

### Compliance Management Systems as a Basis

Against the background of the core shared corporate principle, Lidl has implemented a Compliance Management System (CMS). It includes binding specifications that define certain requirements and elements with which we aim to ensure an appropriate level of compliance. The key aim of the CMS is to

avoid and identify any violations against current legislation and internal policies and to resolutely pursue and prosecute if violations are identified (“zero-tolerance principle”). In terms of the content covered by the CMS, the focus is on anti-corruption / anti-fraud, data privacy, antitrust law, business partners, HR, and product and supply chain compliance.

In order to fulfill our financial responsibility too, we have also established tax and accounting compliance as focus areas. This ensures that Lidl adheres to its tax and other financial duties.

The compliance measures include in particular the adoption and communication of regulations (for example, on the handling of benefits and data privacy regulations), the implementation of training measures, and the investigation and follow-up of all material internal and external tips regarding potential compliance-related legal violations. In addition to the support of all employees and managers, the implementation of the CMS requires an appropriate compliance organization. The departments and roles responsible for compliance regularly review the suitability and effectiveness of the CMS and assess the potential for improvements.



At Lidl, we work together to ensure compliance and responsible behavior in the company.

GRI 205-2

Training Courses and a Whistleblower System for Prevention

In order to avoid compliance violations, a key topic aside from the continuous identification of compliance risks is raising awareness amongst employees and management by means of training courses. Training and awareness-raising measures are therefore organized soon after employees join the company and at regular intervals thereafter. This involves identifying potential compliance risks in the context of work activities and teaching appropriate and correct behavior when such risks arise. Employees are given risk-oriented training on the compliance issues that are relevant to them based on their roles and responsibilities. Lidl conducts both mandatory in-person training courses and online training courses for this purpose. As a rule, business partners and suppliers are also obliged to comply with statutory requirements pursuant to a corresponding contractual clause.

If a compliance violation should occur or a corresponding risk should arise despite these measures, we have a whistleblower system in place that both employees and external parties can use to report information on potential compliance violations or risks. Tips concerning potential compliance violations can be reported if the potential violations were committed by Lidl or by Lidl employees in the

course of their work or by third parties in connection with the business activities of Lidl, or if such violations are at risk of occurring imminently. These tips are reported to the compliance officers or the compliance units via various reporting channels. These include the compliance email addresses, compliance hotlines for internal inquiries, online reporting systems and the external ombudspersons (external lawyers of trust).

Any significant findings resulting from the tips are used to identify risks and further develop compliance measures. If negative impacts are identified that are directly or indirectly related to the business activities of Lidl, the company will take appropriate measures to remedy the situation and use its influence to ensure that those affected are provided with appropriate redress.

Due to the international structure of supply chains, there is a risk of social, human rights-related and environmental injustices occurring in these chains. To ensure that we fulfill our corporate due diligence, we maintain the aforementioned whistleblower channels at Lidl. These channels are also accessible to affected parties within our supply chains via the Lidl website. The procedure for handling reports at Lidl is regulated in our rules of procedure, which can be viewed on our [website](#).

GRI 2-23

Our Corporate Due Diligence Principles

Our corporate due diligence is firmly anchored in our processes. We require our suppliers to work with us in a collaborative manner and to operate in compliance with the law. In particular, they must respect human rights and adhere to environmental standards. The jointly elaborated Code of Conduct of the companies of Schwarz Group describes our basic principles for working with suppliers. We have been using this Code of Conduct for many years in negotiations with our suppliers from a risk-oriented standpoint in order to obligate them to comply with these principles and standards. We also require our direct suppliers to appropriately address the regulations in the Code of Conduct along the supply chain and ensure that their own contract partners adhere to the regulations by means of suitable contractual provisions.

In addition to the policy statement on the Lidl human rights strategy, we have also developed a human rights strategy for merchandise in our purchasing department, which defines clear principles, goals, standards and responsibilities for the protection of human rights. Find more information in our [Purchasing Policy Human Rights in the Supply Chain](#).

We also use a range of measures to inform our employees and raise awareness of the principles in place at Lidl.



# Jointly Implementing the CSR Strategy GRI 2-24

We do not see sustainability as an add-on, but as an essential quality feature of our work. It is our aim to work today on questions that will arise in future and to set standards — by binding action and a transparent dialog with our shareholders.

We are committed to continuously improving environmental and social standards both in our own area of business as well as along the upstream and downstream value chain. We also support our customers in making more sustainable, informed and health-conscious purchase decisions. As part of the further development of our corporate strategy, we have revised our CSR strategy — across functions with our international and national departments. In doing so, we were able to build on our previous activities. Our updated, internationally valid CSR strategy stands for focus, controllability and concrete impact. We want to make our sustainability goals clearer, more measurable and more effective so that, as companies of Lidl Group, we are acting ahead rather than just thinking ahead.

With that aim in mind, we took the following action: First, we created a comprehensive list of potential sustainability topics based on our materiality analysis, scientifically recognized sustainability frameworks, EU requirements and competition analyses. We consolidated these topics into a compact list and conducted a scoring analysis: Which topics are particularly relevant to Lidl from a strategic perspective? We considered the perspective of our most important stakeholders — politicians, scientists, customers, non-governmental organizations (NGOs), the capital market, competitors and of course our own employees.

By the end of this process, we had defined five core fields of action that we will prioritize. These fields of action also set the structure of this report, as can be seen in our CSR graphic to the right. Our basic understanding is “engaging in dialog,” as continuous stakeholder dialog is crucial to the success of our sustainability activities.

Find more information on our CSR strategy on our [website](#).



Our international CSR strategy is structured into five fields of action; the meaning of the “engaging in dialog” topic is a basic concept throughout.





Protecting climate

By implementing a climate strategy, we are reducing harmful emissions throughout the entire value chain. To this end, we are using resources efficiently, focusing on renewable energies and working with suppliers to implement reduction measures in our supply chains. In order to play our part in limiting global warming to 1.5°C, we align our measures with science-based climate targets.





Conserving resources

Our aim is to help realize a well-functioning circular economy. To achieve this, we are improving the recovery of operational and food waste. We already design our private-label packaging and products with recycling in mind, and are gradually increasing the use of recycled materials.





Respecting biodiversity

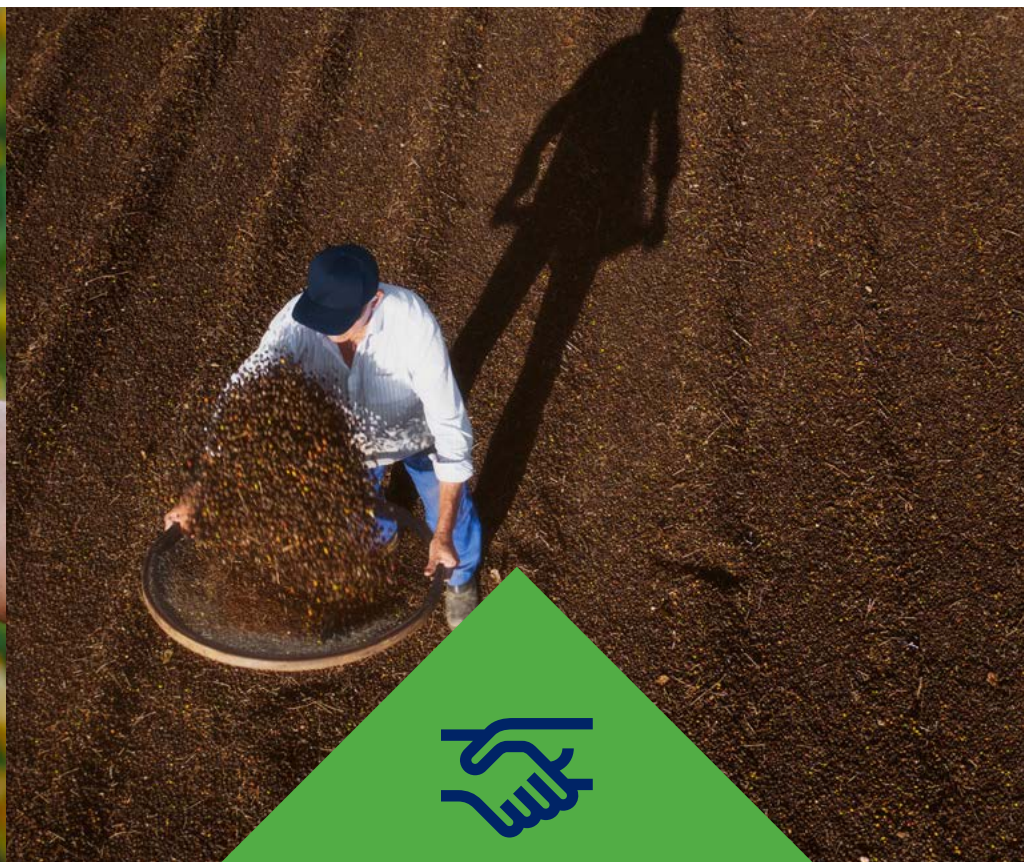
Biodiversity is the basis for food, clean water, fresh air and a stable climate. That makes it absolutely essential for our products and for well-functioning supply chains. This is why we integrate biodiversity aspects into our purchasing operations. Outside of the supply chain, we also support selected projects that protect and restore habitats.





Promoting health

To promote conscious nutrition, we are continually expanding our plant-sourced assortment — with a focus on fresh fruit and vegetables, plant-sourced protein and whole-grain products. At the same time, we are optimizing the nutritional profiles of our private labels. We also actively support the health and well-being of our employees with preventive offers and healthy working conditions (see “Acting fairly”).





Acting fairly

We believe that economic success and responsible action go hand in hand. Our aim is to create a work environment that supports health and well-being. That is why we take our responsibility seriously and, together with everyone on #teamlidl and our partners in the supply chain, are committed to ensuring fair working conditions and respectful collaboration.

Principles, Policies and Obligations

Our international CSR strategy is more than just a policy for us — it is the compass that will guide us to a better tomorrow. We follow and anticipate political and social debates and consider them in the context of our fields of action. We view European aims to increase sustainability not just as a requirement, but as a call for action. By defining clear, measurable targets, we are firmly embedding this ambition in all that we do.

Thinking ahead helps us to define a clear and binding framework to guide our processes at an early stage. As a global food retailer, we see it as our duty to continuously improve our business practices in order to fulfill our environmental responsibilities and respect social justice.

If you would like to know more, detailed information about our approaches, including our purchasing policies and position papers, is available on our [website](#).

GRI 2-13

Anchoring Sustainability Governance Internationally

Sustainability as a strategic and operational core task of the company is firmly anchored with the Lidl Executive Board. The CEO bears overall responsibility for sustainability at Lidl. To ensure the strategy is as effective as possible across the entire company, including Lidl Stiftung & Co. KG and the national companies, CSR is organized in a matrix. All departments within the Executive Board work closely together according to

defined CSR processes and roles. The necessary coordination and decision-making processes are organized within a defined committee structure. The cooperation is collaborative and transparent.

The CSR managers together form the international CSR team, which meets regularly to discuss cross-country and cross-departmental CSR issues and develop decision proposals for the international CSR strategy, goals, measures,

Responsibilities, information channels and exchange formats ensure structured cooperation of the CSR organization at Lidl.



key performance indicators and communication. In addition, knowledge and information is shared between Lidl Stiftung & Co. KG and the Lidl national companies through a variety of measures. The team also supports the further development of national sustainability reporting.

In line with the organizational structure, the topic of sustainability is anchored in every Lidl national company with a national CSR team. The teams act as coordinators for sustainability topics within their business unit and manage their implementation.

Accordingly, the national companies have national CSR officers in the departments. They also meet regularly to discuss country-specific, cross-departmental CSR topics and to develop decision templates for national CSR goals, measures, key performance indicators and communication. They prepare the content for the national company’s sustainability reporting and review the content of the reports.



→ The national CSR teams work on country-specific topics and ensure transparent reporting.

31 national companies — sustainability is firmly anchored in all organizational units

The Corporate Responsibility department (CR) of Schwarz Corporate Affairs GmbH & Co. KG coordinates sustainability efforts on behalf of the companies of Schwarz Group. This department supports Lidl with its sustainability activities and enables cross-company cooperation on global topics.

The CR Roundtable coordinates the jointly developed strategic direction of CR engagement as a whole. Its members include the responsible heads of CR / CSR from the companies of Schwarz Group. The content of group-specific topics is addressed within the defined topic areas. Together, group-wide guiding principles and general conditions are defined and refined. The CR Roundtable meets regularly and is also involved in constant exchange with the established work structures about overarching topics. Expert coordination is provided by the CR department of Schwarz Corporate Affairs GmbH & Co. KG.

Empowering Employees to Act More Sustainably

We want to develop a basic understanding of CSR among all employees and provide them with targeted training on the topic of sustainability through various training formats. To this end, our #teamlidl sustainability initiative “YOU” is aimed at all Lidl employees worldwide. As such, we make our commitment to sustainability visible and tangible internally through a wide range of communication and learning opportunities and by building a Lidl community. For our office-based colleagues, we developed a basic training course on our CSR strategy in the 2024 fiscal year, which was rolled out in all countries in 2024 and 2025. Separate CSR training was also designed and rolled out for our in-store colleagues in the same period. In addition, selected existing training courses for logistics employees were supplemented with sustainability topics and documents were created to raise awareness at the site.

Furthermore, in September 2025, employees at Lidl Stiftung & Co. KG came together as part of our inaugural CSR Action Days to familiarize themselves with the Lidl sustainability strategy and to share their ideas. With this in mind, the fourth Co-Working Day took place on October 24, 2025. All 140 CSR employees were invited to come together for the day in a shared workspace and to exchange ideas, network and create strategies through keynote speeches and during a special lunch.



# Materiality Analysis

We perform materiality analyses on a regular basis to examine the sustainability-related impacts, opportunities and risks that arise from our business activities. Based on these analyses, we continually develop the content of our strategic sustainability agenda.

GRI 3-1

In order to define the topics for this report, we conducted a thorough and well-founded double materiality analysis together with the other companies of Schwarz Group in 2023 and 2024. On the basis of the dimensions “impact materiality” and “financial materiality,” a total of 31 sustainability topics were evaluated. The topics assessed were derived from a list from the European Sustainability Reporting Standards (ESRS), which were clustered and supplemented with company-specific topics for the purposes of this materiality analysis. Impacts and financial opportunities and risks associated with these topics were identified and assigned to them. Internal and external stakeholders who could be affected by these impacts, risks and opportunities were then matched to the 31 topics. In the next step, various specialists within the company whose particular field covers the relevant topics were identified to assess the materiality of these topics. The specialists also considered the interests of the affected stakeholders.

The entire value chain was considered when analyzing the impacts, risks and opportunities. All assessed impacts, risks and opportunities were assigned a position in the value chain — e.g., in the upstream value chain, in the company’s own operations, in the downstream value chain or across the entire value chain. Impacts, risks and opportunities related to human rights were also considered in the company’s own operations as well as in the value chain. This resulted in all topics being illustrated according to priority on a uniform, group-wide scale. The companies of Schwarz Group jointly established the threshold at which a topic is to be classified as "material."

In the process described, the following stakeholders in particular were taken into account:

- Consumers, customers and (end) users
- Consumer protection
- Employees
- Managers
- Suppliers, producers
- Service providers, business partners
- Investors, banks, insurance companies
- Competitors
- Associations
- Trade unions
- Policymakers, authorities and offices
- Residents, municipalities and neighborhoods
- NGOs, civil society and initiatives
- Press, media
- Workers in the value chain
- Science
- Nature

→ Pursuant to the CSRD, material topics were bundled, supplemented and also evaluated by internal experts in consideration of affected stakeholders.

GRI 3-2

Material Topics

The analysis described above identified 12 material topics, which we have assigned to our five strategic fields of action for this report. In addition to the topics identified as being material, we have included a number of other selected topics in the report. One of the reasons we have done this is to provide information on specific aspects of our business model.

In doing so, the aim is to ensure the greatest possible transparency. Lidl is also affected by a wide range of developments, such as internal and external audits, which can entail certain documentation requirements. To enable us to provide the information needed in such cases in as much detail as possible, we are also voluntarily reporting on two additional topics in this sustainability report.



year. We collate and aggregate all our sustainability management targets and measures using this software. This enables us to analyze and manage both our qualitative and quantitative sustainability data in order to ultimately achieve our sustainability goals. Best practices can also be adopted and adapted for various national companies.

We are also focused on continuously developing the key performance indicators for our material topics. With the aid of a group-wide set of key performance indicators, we collect more than 1,000 sustainability KPIs based on standardized definitions and parameters across all national companies.

| Field of Action         | Material Topics                                           |  | Voluntarily Reported Topics  |
|-------------------------|-----------------------------------------------------------|--|------------------------------|
| Protecting climate      | • Adapting to climate change                              |  |                              |
|                         | • Climate protection                                      |  |                              |
|                         | • Energy                                                  |  |                              |
| Conserving resources    | • Circular economy: resource streams and use              |  |                              |
|                         | • Circular economy: recyclables and waste                 |  |                              |
| Respecting biodiversity | • Biodiversity & ecosystems                               |  |                              |
| Promoting health        | • Information rights and data privacy                     |  | • Sustainable product design |
|                         | • Safety                                                  |  | • Conscious nutrition        |
| Acting fairly           | • Other work-related rights (own workforce)               |  |                              |
|                         | • Other work-related rights (suppliers)                   |  |                              |
|                         | • Working conditions (own workforce)                      |  |                              |
|                         | • Equal treatment and equal opportunities (own workforce) |  |                              |

GRI 3-3

Management of Our Material Topics

In order to bring our sustainability strategy to life, we have developed a clear road map for its implementation in our national companies. This ensures that our sustainability targets are lifted off the page and translate into real impact on the ground — today, tomorrow and in the future. We provide an overview of the targets and our progress so far in the relevant topic-specific chapters of this report.

The measurement of progress forms part of our annual planning and strategy cycle, and solid data management provides the basis for this. We are implementing a group-wide software solution for sustainability management at Lidl Stiftung & Co. KG and all national companies in the 2026 fiscal

Over **1,000**  
sustainability KPIs are  
collected using a group-wide  
key performance set

# In Dialog with Politicians and Society

As one of the leading international retail companies, the companies of Lidl Group are aware of their social responsibility. We are convinced that global challenges, particularly in the area of sustainability, can only be overcome through close and constructive cooperation between all stakeholders. That is why we seek and maintain active dialogue with political decision-makers, NGOs, scientists and the general public at both the international and national levels.



→  
Lidl is committed to practical framework conditions when it comes to sustainability.

## Our Role in Political Discourse

We see ourselves as a partner to policymakers when it comes to creating sustainable and practical framework conditions for trade and the entire value chain. Our commitment focuses on key topics that are of central importance to our industry and our customers and partners: For example, we contribute our expertise to the development of measures to reduce emissions, promote the circular economy and minimize food waste. We are also committed to policies that promote environmentally friendly packaging, animal welfare and the sustainable sourcing of raw materials.

As an active participant in political dialog, we transparently share our corporate positions and practical experience to enable well-founded and forward-looking political decisions. For this reason, Lidl Stiftung & Co. KG is also listed in the lobby register of the German Bundestag.

The key topics of our political advocacy are:

- Renewable energies
- Energy efficiency
- E-mobility
- Climate-friendly construction
- Circular economy
- Packaging and recycling
- Single-use / multi-use bottle deposit systems (closed-loop bottle)
- Textiles and electrical appliances / batteries (product responsibility and collection)

- Food labeling
- Animal welfare
- Nutrition strategy
- Corporate due diligence obligations in supply chains
- Work and social affairs
- Taxes and levies
- Shipping

Through proactive and transparent dialog, we reaffirm our commitment to making a measurable contribution to a more sustainable future as a responsible company.

Our activities are carried out in close cooperation with Schwarz Corporate Affairs GmbH & Co. KG (SCA), which has representative offices in Berlin and Brussels. As such, they are listed in both the European Union’s transparency register and the lobby register of the German Bundestag.



Partnerships for Change

Beyond political dialog, we are actively involved in multi-stakeholder initiatives and partnerships. These collaborations are essential for sharing best practices and scaling effective solutions to complex sustainability issues: We work closely with non-governmental organizations to further develop our approaches for improving the social and environmental impact of our activities.

In 2020, for example, the companies of Schwarz Group joined the United Nations Global Compact (UNGC), thereby committing themselves to complying with and promoting the ten principles of the UNGC. We see it as our corporate responsibility to stand up for the strengthening of human rights, fair remuneration and safe working conditions in all areas of our business activities worldwide. We oppose all forms of corruption and are committed to environmental and climate protection. We document our measures and corresponding progress as part of the annual “Communication on Progress” process.

We participate in industry associations and platforms to develop common standards and fulfill our collective responsibility in the supply chain. We also seek dialog with consumer organizations and civil society in order to understand their expectations and continuously improve our products and processes. Existing national cooperations between Lidl and WWF, such as in Switzerland and in Austria, have been further intensified and the collaboration extended internationally.



We get involved in multi-stakeholder initiatives for effective and scalable solutions.



Through targeted projects — for example in the banana sector — we are committed to promoting living wages.

GRI 2-28

Cooperation with International Organizations

Lidl Stiftung & Co. KG is represented in the following associations, organizations and initiatives (selection):

- ACT — Action, Collaboration, Transformation
- Alliance for Water Stewardship (AWS)
- Lillian Verpackung und Umwelt (AVU)
- amfori Business Social Compliance Initiative (BSCI)
- Partnership for Sustainable Textiles
- Charta der Vielfalt (Diversity Charter)
- Econsense
- Ethical Tea Partnership
- Ethical Trade Initiative
- Food for Biodiversity
- Forest Stewardship Council® (FSC)
- Forum for Sustainable Palm Oil (FONAP)
- Fur Free Retailer
- GLOBALG.A.P., GLOBALG.A.P. GRASP Technical Committee
- Global Roundtable for Sustainable Beef (GRSB)
- ILO Better Work
- International ACCORD
- International Network of Leading Executives Advancing Diversity (LEAD)
- Leather Working Group
- Plastic Recyclers Europe (RecyClass)
- ProTerra Foundation
- Round Table on Responsible Soy (RTRS)
- Roundtable on Sustainable Palm Oil (RSPO)
- RMG Sustainability Council (RSC) Bangladesh
- Sustainable Nut Initiative

- Sustainable Rice Platform (SRP)
- Women Empowerment Principles (WEP)
- World Banana Forum

Lidl is also represented in the following institutions through Schwarz Group (selection):

- Ellen MacArthur Foundation
- Science Based Targets initiative (SBTi)
- UN Global Compact

Lidl also works with the following partner organizations (selection):

- Aquaculture Stewardship Council
- Compassion in World Farming
- Cotton made in Africa® (CmiA)
- Downpass
- Fairtrade
- Marine Stewardship Council
- Oxfam
- Rainforest Alliance
- Save the Children
- World Wide Fund For Nature (WWF)

“Shifting how we produce and consume food is essential to addressing nature loss and climate change. Through our partnership, WWF and Lidl work together across international value chains to help drive this transition. By combining our expertise, we can scale practical solutions that strengthen sustainability where it matters most.



**Kirsten Schuijt**  
Director General  
WWF INT



Lidl and WWF Partnership

Lidl has been working with the World Wide Fund for Nature (WWF) since 2024 as part of a long-term international partnership. In the course of this, the focus is on cooperation along the value chain to tackle the central, global, ecological challenges. The focus is on climate protection and the protection of biodiversity and natural resources such as fresh water. The motto of the partnership is therefore: Together for a more sustainable choice. The aim is to join forces to ensure responsible sourcing of raw materials, tackle food waste and address the global environmental challenges of our time, such as climate change and biodiversity loss, beyond our own value chain. Drawing on WWF’s expertise, we are further developing our sustainability strategy. Going forward, our assortment will be aligned even more closely with the science-based Planetary Health Diet, which recommends a predominantly plant-sourced diet (see the chapter on [Promoting health](#) from p. 75).

“We align our actions with scientific findings to reduce our ecological footprint and strengthen our supply chains for the long term. By means of the strategic partnership with WWF, we are addressing ecological hot spots along our value chain. A key lever is to continuously increase the proportion of plant-sourced protein in our assortment in accordance with the Planetary Health Diet.



**Christoph Pohl**  
Chief Merchandising Officer  
Lidl Stiftung & Co. KG

Kick-off and signing of the partnership between Lidl and WWF: (From left) Thomas Vellacott, CEO WWF CH, Christoph Pohl, Chief Merchandising Officer, Lidl Stiftung & Co. KG, Kirsten Schuijt, DG WWF INT



📍 Acting locally

### Lidl in Dialog: The Future on Your Plate

How can a scientifically sound, healthy and more sustainable diet be implemented in practice? This question was the focus of an event organized by Lidl in Germany, which took place in Berlin on November 5. More than 150 interested participants from the worlds of politics, science, agriculture and health care accepted our invitation. Under the motto “The Future on Your Plate — The Planetary Health Diet in Practice: From Model to Reality,” ideas from the worlds of science, politics and business were shared. For Lidl as a food retailer, the Planetary Health Diet is more than just a guiding principle. It is already influencing product range design and pointing the way toward more conscious nutrition.

GRI 2-29

### Strengthening Dialog with Stakeholders

We firmly believe that engaging in dialog with stakeholders ensures a plurality of opinions are voiced and supports the development of practical solutions to tackle the challenges of our time. Continuous dialog with our internal and external stakeholders — including customers, politicians, non-governmental organizations, suppliers, the media, financial institutions, other business partners as well as employees — is therefore an essential part of our sustainability management and brings our corporate value of belonging to the fore.

As part of our materiality analysis, we regularly evaluate which stakeholders are particularly relevant to our company. For more information, see the section on the [☑ Materiality Analysis](#) (p. 19).

We regularly contact our stakeholders and provide them with comprehensive information about our activities in a way that is appropriate to the target group. We use different methods to do this, such as sustainability reports, press releases, or brochures for external stakeholders and customers as well as the intranet for our employees. We also facilitate and encourage direct exchange by organizing a range of events and personal meetings. Through their expertise, observations and critical as well as constructive interactions with our company, our stakeholders provide valuable feedback that flows through to our work. In addition, Lidl is involved in a range of collaborations and networks and participates in dialog formats organized by third parties.



Stay in touch

New ideas and jointly developed sustainability solutions are created in the strategy process through exchange and participation.

GRI 2-29

Engagement Through Sponsorship

“Conscious nutrition” is a key topic in our “Promoting health” field of action. Alongside a healthy and sustainable diet, it is particularly important to maintain an active lifestyle. Lidl is involved in a wide range of sport sponsorship activities, aiming to promote the importance of a healthy lifestyle. From major sports tournaments to local grass roots competitions, we support sports events, collaborate with sports clubs and raise awareness among our employees and customers around the world through prize draws and other campaigns, all with the aim of getting them and their children interested in sport and exercise. Through these measures, we put people at the center of what we do: an expression of our corporate value, respect.

In 2025, Lidl was an official partner of UEFA Women’s EURO 2025™ in Switzerland and distributed around 270,000 fruit cups to soccer fans as part of this partnership. Lidl Stiftung & Co. KG also donated around 12 tons of fruit and vegetables to people in need. One highlight was the Lidl Youth Camp in Basel, developed and organized in partnership with UEFA, where 100 young women from 18 countries came together to participate in professional soccer training as well as workshops on diet and mental health.

100  
girls from 18 countries  
in the Lidl Youth Camp

In addition, Lidl was present at all 31 games of UEFA Women’s EURO 2025™ in the eight stadiums in Switzerland with a 57-strong Awareness Team to promote respect, fairness, acceptance of diversity and mutual consideration. Supported by the Guardian Angels — an interdisciplinary team of experts for psychological crisis intervention, de-escalation and awareness concepts — the Lidl Awareness Team helped ensure that visitors to the stadiums felt safe and respected. Our teams were available as contact persons and offered so-called safer spaces where affected stadium visitors could retreat if necessary. Moreover, affected stadium visitors had the opportunity to contact psychologists by telephone.

The acquisition of the majority stake in the UCI WorldTeam Lidl-Trek in October 2025, which we have been supporting since 2023, also underscores our long-term commitment to top-class sport and actively promotes a healthy and sustainable lifestyle. Through the targeted promotion of young talent and investments in our own performance area, we make a significant contribution to the development of athletic performance, underpinned by a common culture and established values.

Lidl also sponsored the IHF Men’s EURO 2025, which took place in Croatia, Denmark and Norway at the beginning of the year. We additionally supported the IHF Women’s World Championship 2025, which took place in Germany and the Netherlands in November.



Mission for  
fairness, diversity  
and respect



Children and fans experience sport, companionship and excitement — Lidl is committed to exercise, health and fair encounters.