

Torbay Council
Spatial Planning
2nd Floor North
Tor Hill House
Union Street
Torquay
TQ2 5QW

Via email: future.planning@torbay.gov.uk

Our Ref: 26-02253
Date: 24 September 2026

To whom it may concern,

Re: Response to Torbay Local Plan Regulation 19 Publication Version

We write on behalf of our client, Lidl Great Britain Limited ('Lidl'), in response to the Regulation 19 Publication Version of the Torbay Local Plan, which has been published for consultation by Torbay Council ('the Council').

Lidl is a substantial and growing presence in the UK convenience retail market, with over 1,000 stores currently trading and more than 35,000 employees. As the fifth-biggest supermarket in the UK, Lidl is a key national employer.

As part of its ongoing expansion programme, Lidl is eager to bring forward new stores within the Torbay area. As such, Lidl is keen to ensure that the Council's emerging Local Plan facilitates sustainable retail investment in the area.

With this in mind, this representation responds to those policies of particular relevance to Lidl's interests in the area, namely:

- Strategic Policy HS
- Strategic Policy H2
- Policy TC5
- Policy TC6
- Policy E4

Strategic Policy HS: Overall Housing Strategy and Presumption in favour of Urban Regeneration

Strategic Policy H2: Future Growth Areas

Lidl supports the identification of Future Growth Areas as specified under Strategic Policy HS and Strategic Policy H2 as areas for residential and mixed-use development.

If significant new residential development is coming forward which requires community facilities and public service infrastructure, in many cases, additional food retail provision is also required to meet the needs of these new residents and the potential increased population of a settlement.

By way of example, a 2,000-dwelling housing requirement and its associated population would create enough convenience retail expenditure to support a new Lidl store. It is therefore important that retail development needs can be appropriately met, especially given the importance of food

retail to the functioning of the country and the vital role retailers such as Lidl perform in providing sustainable access to healthy, affordable food for communities.

It is Lidl's view that sustainable mixed-use communities should be brought forward within Torbay, incorporating accessible and affordable food retail provision to support future residential neighbourhoods. Delivering a modern foodstore as part of a wider mixed-use scheme will help ensure that new and existing communities benefit from convenient day-to-day shopping facilities, reducing the need to travel and supporting the creation of well-balanced, sustainable places.

To ensure compliance with national planning policy, which supports the creation of sustainable communities, Strategic Policy HS and Strategic Policy H2 should explicitly state that food retail needs must be planned for and delivered as part of new residential communities.

Policy TC5: Managing retail outside designated centres

Policy TC6: Supporting access to local retail and services

Lidl objects to draft Policy TC5, which proposes a 500 sq. m retail impact threshold for retail proposals outside defined town centres.

Lidl also objects to draft Policy TC6, which proposes that out of centre retail shop premises should be no more than 280 sq. m.

Over the past 10 to 20 years, the food retail sector has undergone a significant shift. The majority of convenience shopping is now undertaken in mid- to large-format foodstores, many of which are located outside town centres. These formats are typically unsuited to central locations due to their size, parking requirements, and catchment-driven shopping patterns. As a result, the primary trade-draw impacts of new foodstore development tend to fall on existing edge- or out-of-centre facilities, rather than on retailers trading within defined town centres.

It is essential that food retail requirements align with wider policy objectives to ensure that local communities have convenient access to affordable foodstore provision close to where they live and work. Ensuring that retail impact thresholds are proportionate and responsive to local circumstances will help support sustainable patterns of development, reduce the need to travel, and maintain a competitive and accessible food retail offer for residents.

It is considered that Policy TC5 should be modified to refer to a higher retail impact threshold of 2,500 sq.m, rather than the currently proposed 500 sq.m.

The adoption of a 2,500 sq.m threshold would provide an appropriate safeguard against larger format schemes that may have a greater potential to harm town centre vitality, while ensuring that smaller, well-located proposals are not subject to disproportionate policy hurdles. This reflects the modern structure of the food retail sector, where mid- to large-format stores typically operate in edge- or out-of-centre locations and do not pose a realistic risk of significant adverse impacts at floorspace levels below 2,500 sq. m.

Such an approach would ensure that the emerging Local Plan policy is proportionate, justified and effective, supporting sustainable growth while continuing to protect the function and viability of defined centres.

Policy E4: Safeguarding strategic employment land (proposals involving the loss of employment land)

Lidl objects to the proposed wording of Policy E4, which specifies that employment comprises uses solely within Use Classes B2, B8 or E(g).

As detailed in the latest version of The Lidl Effect Report (**Annex 1**), Lidl invested £474m across Great Britain in new stores and distribution centres in 2024. In the same year, Lidl and its supply chain generated £14.5 billion in Gross Value Added (GVA), demonstrating the significant economic contribution associated with its continued expansion.

Lidl creates around 40 full-time equivalent (FTE) new jobs per store, aligned with the Living Wage Foundation rate for all eligible employees, and without the use of zero-hour contracts. It is evident that Lidl stores can deliver a significant contribution to job creation across the borough.

To ensure that investment and jobs are attracted into the borough, it is Lidl's view that there should be flexibility around the types of uses which are permitted within safeguarded and allocated employment sites. The approach adopted must be consistent with national planning reforms to allow greater flexibility in land use planning, following the introduction of Class E (Commercial, Business and Service) into the Use Classes Order which came into force in September 2020.

It is clear that the Government regards Class E uses as employment generating economic uses. In many cases, Class E uses have the propensity to create more jobs and bring greater economic benefits than a Class B use of comparable size. There is, therefore, sense and logic in grouping Class E uses with Class B uses.

On this basis, Lidl suggests that all Class E uses should be explicitly supported within safeguarded and allocated employment sites, as opposed to just Use Class E(g).

Summary

Lidl has a significant interest in bringing forward new stores within Torbay and welcomes the preparation of the emerging Torbay Local Plan, as a mechanism to provide an effective planning framework to guide future development in the area.

Lidl's stores bring a wide range of benefits to the communities they serve. These include:

- Providing high-quality products at the lowest possible prices;
- Delivering a modern and convenient shopping experience for local residents;
- Improving customer choice in the areas where they trade;
- Constructing buildings of sustainable, high-quality design with well-integrated landscaping; and
- Creating construction jobs, as well as around 40 FTE new jobs per store, aligned with the Living Wage Foundation rate for all eligible employees, and without the use of zero-hour contracts.

Lidl hopes that the comments made in this representation are helpful as the Council progresses its emerging Local Plan. We would be grateful if you could ensure that we are kept informed as the Council progresses the new Local Plan.

Please contact Rapleys should you have any queries.

Yours faithfully,

Rapleys LLP

Rapleys LLP

Enclosure:

- Annex 1 – The Lidl Effect Report: Lidl GB's Socioeconomic Impact

The Lidl Effect

FY24

**Lidl GB's
socioeconomic impact**



A proud and major contributor to Britain

Ever since our first store opened in Great Britain in 1994, Lidl has stood for high-quality products at affordable prices – and much more besides.

We are proud to be a major British investor, creating high-quality jobs, offering support for British farmers and suppliers, contributing to local national tax revenues and meaningfully supporting the communities we serve. This is the **Lidl effect** – creating value beyond the price tag.

So as we open our 1000th GB store in 2025, we're not only celebrating another new Lidl, but the socioeconomic impact it will make.

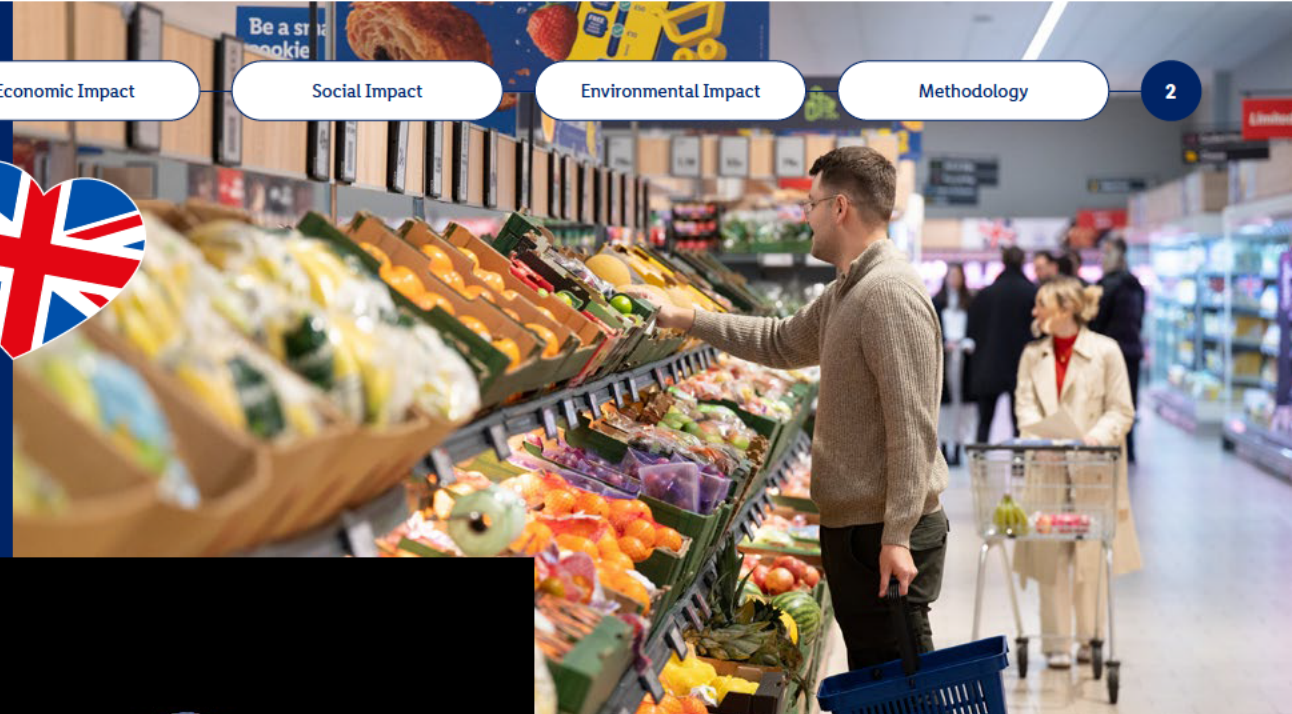
Our new colleagues are joining a workforce of over 35,000 people of all ages, backgrounds, ethnicities and skills. The store's contribution will further add to the £14.5 billion in Gross Value Added (GVA) Lidl generated for the GB economy in 2024. The products it stocks will be more good news for British suppliers, who already supply around two-thirds of the products we sell.

It will also help to fund the vital work of the NSPCC and Childline, and work with organisations tackling food insecurity through Neighbourly and His Church. In 2024 alone, we donated 18.5 million meals through a combination of food surplus and customer donations, while continuing to invest in educational programmes and food redistribution initiatives nationally.

Fuelled by the passion of our colleagues and the trust of our customers, this report shows that the **Lidl effect** is not only significant – it's growing. And with each passing year, we're aiming higher, to help shape a brighter future for all our stakeholders.



Ryan McDonnell
CEO of Lidl GB



See our **Beyond the basket** report for more insights.

Lidl GB Sustainability Report
FY23/24

**Beyond
the basket**

FY23
and
FY24



The Lidl effect in numbers



Adding value to the GB economy?

That's more to value

Our contribution included a **£474m[†]** investment in new stores and distribution centres.

£14.5bn

generated in Gross Value Added (GVA)

by Lidl and our supply chain, in 2024 alone.



A major job generator

From the stores we operate to the supply chain that supports us, Lidl's GB presence has generated **281,813 jobs.**



Backing Britain's producers

Around 2/3[†]

of all products sold are sourced directly from British suppliers.*

* Based on FY24 purchase value from British-based suppliers; includes own brand and branded core and promotional lines.

† This symbol denotes where a KPI has undergone limited assurance. The full assurance statement is available here: <https://corporate.lidl.co.uk/sustainability/sustainability-reports>



Giving back



Since 2017, we've raised **£10m** through our NSPCC partnership.

We also donate surplus food from our stores to help make good healthy food accessible to families who need support.

In 2024, we donated more than **18.5m meals[†]** through a combination of surplus food and customer donations, via Neighbourly and His Church. These meals supported a wide range of local causes including charities, food banks, community cafés and soup kitchens. Since 2020, we've increased our local distributions four fold.

Our £14.5bn economic impact

From Dingwall in the highlands of Scotland to Penzance in Cornwall, Lidl's GB-wide network of stores generates a considerable economic impact.

By championing British suppliers, creating high-quality job opportunities, and investing in retail operations and infrastructure across Great Britain, we make both a direct and indirect impact on the British economy.

Which break down like this:

£1.4bn[†]

in **direct** Gross Value Added (GVA) was generated by Lidl GB in 2024

£9.6bn

was created through our domestic suppliers

£3.5bn

was generated through international suppliers



Result: A total economic contribution of **£14.5bn**

How £1 becomes £10: the multiplier effect

For every £1 of direct value created by Lidl GB – through our own operations, investments and employment – the benefits ripple out and grow. Our British suppliers generate an additional £7, with a further £2 added across the wider value chain.

These figures reflect our broad impact and the role we play in supporting long-term economic development across Great Britain.



Investment = commitment

We're investing at the heart of British communities to create economic impact and strengthen its ripple effect in the process.

In 2024, as part of our expansion in Great Britain, Lidl invested

£474m

in developing new stores and distribution centres, creating new jobs, supporting local suppliers and boosting local economies.

And in November 2025, we proudly opened our

1,000th

store, a landmark and symbol of our growth and commitment.

[†] This symbol denotes where a KPI has undergone limited assurance. The full assurance statement is available here: <https://corporate.lidl.co.uk/sustainability/sustainability-reports>

More than a retailer: a significant taxpayer

Lidl International and Lidl GB firmly believe that every responsible business must pay its fair share of tax, to fund vital public services such as the NHS, education, transport and state pensions.

In 2024, Lidl GB paid over £1 billion in taxes.* That's the equivalent of almost half of England's annual agricultural subsidies (£2.56 billion in 2024).

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We paid
over
£1bn
in taxes
(FY24)



Lidl GB's tax contribution

2024: Lidl collected £335 million in taxes on behalf of the Government and paid £697 million in taxes.

As we grew our business in 2024, our contribution to National Insurance rose to £77.1 million (FY23: £63.4 million), giving further support to key public services.



Tax borne
£697m

Tax
collected
£335m

Billions in backing for British farming

In 2024, Lidl GB invested:

£5.8bn
in British food and farmed products, with...

around 2/3
of products sourced directly from GB-based suppliers – significantly strengthening our British supplier network.*

And this is just the start. Over the next five years, Lidl has committed to investing a further

£30bn
in British food and farming!

Read more on Backing British Farming commitments [here](#).

* Based on FY24 purchase value from British-based suppliers; includes own brand and branded core and promotional lines.

We invested
£5.8bn
in British food
and farmed
products

An employer of choice

Lidl strengthens the communities we serve, not only through our products and services, but as a large-scale, high-quality employer. Across Great Britain, we directly employ around 35,000 colleagues.*

Our colleagues are the backbone of our business, and their success is our success. Guided by our core values, we foster a culture rooted in fairness, respect and collaboration – and driven by open communication and mutual support.

Since becoming the first UK supermarket to provide a Living Wage in 2015,¹ we are committed to upholding our values. We now offer some of the highest entry wages in the sector, stable contracts and clear development pathways for everyone who chooses to join us.

We employ over
35,000
colleagues

We are guided by our values



6.84%
year-on-year
increase in our GB
workforce†

Every role creates more

Lidl GB ranks in the top five Lidl countries by headcount, representing around 12% of the Company's global workforce.

We also benefit from the strength, expertise and network of the Schwarz Group. One of the world's largest retailers, they are also Europe's No. 1 in food retail.

In turn, our size means that positive socioeconomic impacts are amplified along the supply chain. For example, for every role at Lidl GB, five additional jobs are supported by our British-based direct suppliers. And when the broader value chain is factored in, this impact grows to as many as four additional roles sustained for each Lidl GB position.

In all, our GB business sustains around 281,813 jobs across our direct operations and the wider supply network.

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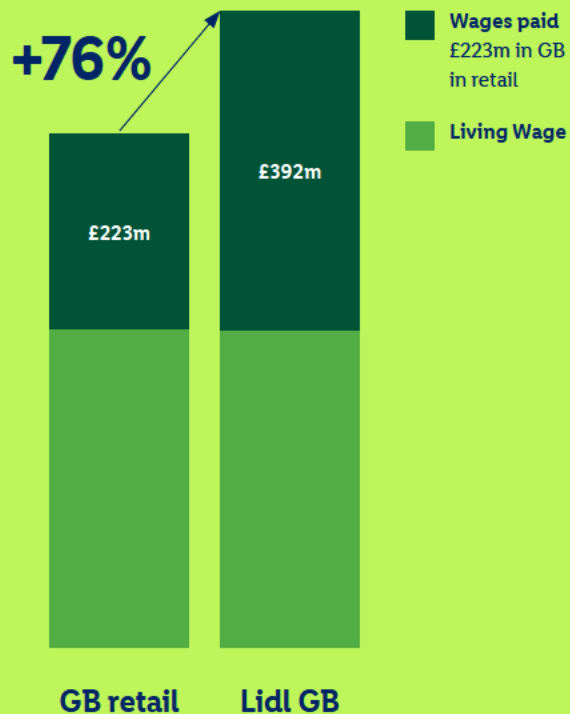


281,813
jobs supported
from farm to
factory

¹ Source: <https://www.livingwage.org.uk/news/lidl-become-first-supermarket-pay-living-wage>

Competitive pay

We take our responsibility to colleagues seriously, and competitive pay is central to this commitment. For example, during FY24, this resulted in pay awards totalling £392 million above the UK Living Wage benchmark.



Mean gender pay gap: reduced

In 2024, we cut our mean pay gap to 8.0% – well below the UK average of 13.1%* – showing real progress towards fairer pay and equal opportunity.

* Source: ONS



Mean gender pay gap reduced to **8.0%**

Median gender pay gap: (there isn't one)

Lidl GB's median gender pay gap remained at 0% for the fourth year in a row, highlighting our leadership in pay equity and commitment to fairness and equality.

For further information, see our Gender Pay Gap Report 24/25.

Median gender pay gap **0.0%** for 4 years running

Fair wages: the foundation of our supply chains' success

Lidl GB believes fairness is fundamental to good business, and one example is the pioneering tool we are rolling out across our banana supply chain, to help close living wage gaps on plantations.

Developed with the Sustainable Trade Initiative (IDH), it identifies the gap to local living wages, calculates Lidl's share of extra payments due, and empowers suppliers to pass this on through wages, bonuses or vouchers.

See our Beyond the basket report for the full story.



Community food insecurity: we're on it

For many, affording good, healthy food is a constant challenge – and Lidl GB is committed to being part of the solution.

In 2024, we donated 18.5 million meals for 6.8 million people via Neighbourly and His Church. This is broken down as 16.6 million meals from our food surplus and 1.96 million meals from our customers 'Good To Give' food donations.

The Neighbourly donations:

Represent food worth around
£31.9m

Saved almost
28,465 tCO₂e
emissions related to food waste

Helped to reduce incremental costs to the NHS by an estimated
£79.5m^{*†}

^{*} £79.5 million is the estimated FY24 social value figure for Lidl GB's edible product redistribution programme, calculated by Neighbourly based on data, evidence and financial proxies assured by CHY Consultancy. Based in part on a report by BAPEN, the figure reflects the estimated prevention of additional costs to the NHS for subjects with malnutrition and obesity as a result of the meals donated.



We supported
6.8m
people through
healthy meal
donations

Discovering healthy – early

Lidl has invested £500,000 over two years in Lidl Foodies, a nationwide schools programme designed to spark a lifelong love of healthy eating. Delivered by teachers through fun, hands-on workshops, the initiative brings fruit and vegetables to life for primary school children across the UK. The programme is completely free for schools and aims to reach 250,000 pupils. By the end of FY24, over 150,000 children from 1,000 schools had already taken part – with more than half coming from Schools in Need. We're here to 'Vegucate' the nation and make healthy food exciting, accessible and enjoyable for every child.



Partnering for impact

Through Neighbourly – a platform connecting our stores to over 2,800 good causes nationally – His Church, and initiatives such as the Lidl Community Fund, toy giveaways and our Lidl Foodies education programme, we reduce waste and help families towards healthier futures.



18.5m
meals donated



£599,429
in grants for 688
causes supported



£2.08m
generated through
fundraising



85,000
toys donated



[†] This symbol denotes where a KPI has undergone limited assurance. The full assurance statement is available here: <https://corporate.lidl.co.uk/sustainability/sustainability-reports>

Charity partnering

The vital priorities of the safety, mental health and wellbeing of Britain's children, and the success to date of our work with the NSPCC, led us to an important decision in 2025: we decided to extend our partnership with Britain's leading youth charity for another five years.

In 2024 alone...

£2m[†]

was raised by our colleagues and customers to give a vital boost to the NSPCC's funding and ability to protect vulnerable children, right across the country.

To date...

£10m

has been invested to support thousands of children. And our renewed commitment will ensure this vital work continues well into the future.

[†] This symbol denotes where a KPI has undergone limited assurance. The full assurance statement is available here: <https://corporate.lidl.co.uk/sustainability/sustainability-reports>

Our donations funded...



13

Childline bases around the UK, supported through Lidl, and the entirety of Childline's night time service



38,302

counselling sessions with young people, delivered by Childline



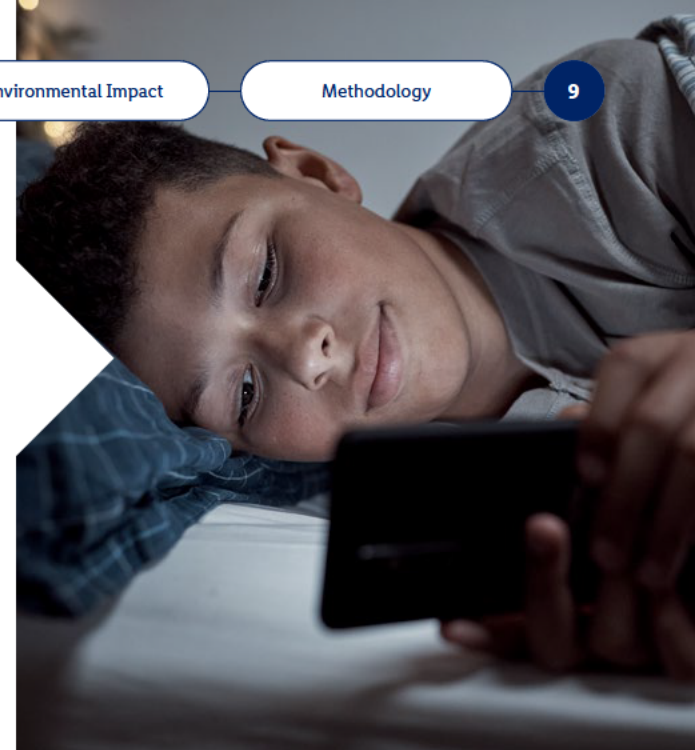
1,452

initial assessments for young people who needed additional support

Childline counselling: there when it's needed

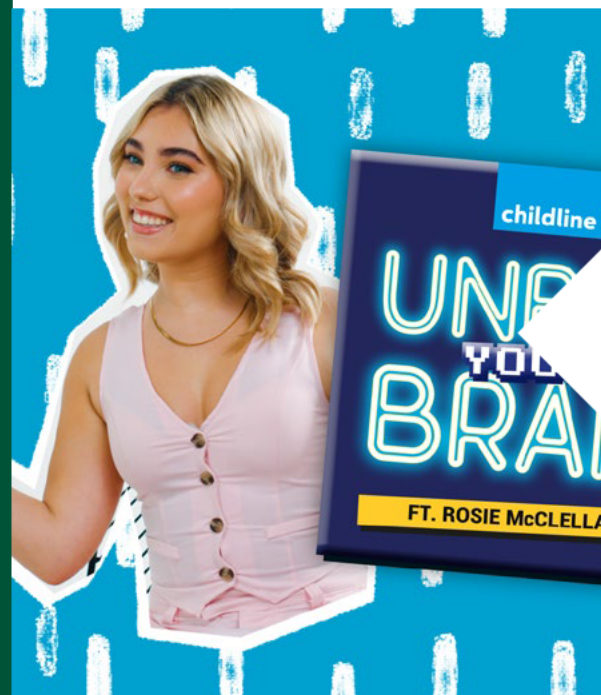
Lidl's support enables tens of thousands of Childline's counselling sessions for children and young people.

Childline is in constant demand: on average, it receives a call every 45 seconds, usually from children who need help with their mental health and emotional wellbeing. Our partnership helps to make sure they have someone to turn to – whatever difficulty they're facing, 24/7.



Unbox Your Brain campaign

Social media is a wonderful thing – until it isn't. There is a lot of misleading, and potentially harmful, mental health content on social media platforms like TikTok. Lidl therefore funded a nationwide campaign, aimed at reaching young people with sound and reliable advice. By engaging influencers and using creative formats, we directly address one of the biggest risks to young people's mental health: exposure to harmful digital content.



More impact, through less impact

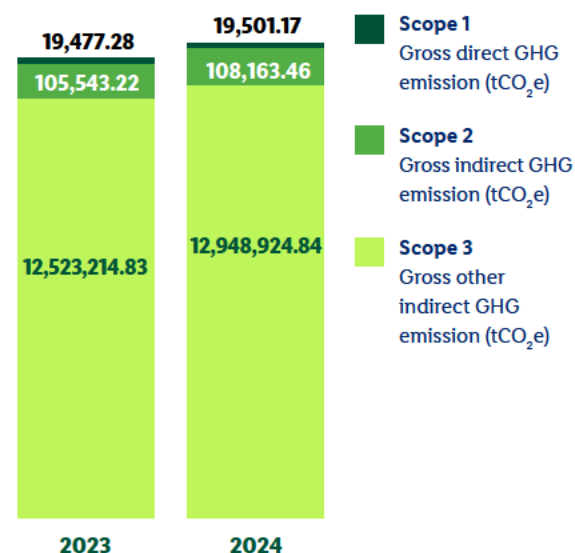
Our bold environmental reduction goals

In line with our parent Schwarz Group's official net zero commitment to the Science Based Targets initiative (SBTi), Lidl has defined a clear long-term climate strategy. By 2030, we aim to cut our operational emissions (Scope 1 and 2) by 70% against a 2019 baseline – a decisive move towards meaningful environmental impact and corporate responsibility.

Find out more on our website and in our latest Sustainability Report.

With 13.1 million tCO₂e greenhouse gases emitted in 2024, our increased carbon footprint reflects the scale and growth of our operations – and the responsibility that comes with it. We took targeted steps in 2024 to strengthen our climate strategy, reducing future emissions and increasing our positive societal impact over time. That's why we're driving change across all three scopes – from our own operations, to the energy we source, to the suppliers we work with.

Greenhouse gas (GHG) emissions



The mission to cut emissions

- ◆ Our largest warehouse, opened in Luton in 2023, is powered by biogas and solar PVs, covering electricity needs seasonally.
- ◆ We eased freezer temperatures from -24°C to -22°C (Oct 2024 – March 2025), cutting warehouse freezer power use by ~9% a year.
- ◆ Lidl GB significantly expanded its Battery Electric Vehicle (BEV) fleet by 16% between FY23 and FY24 by making more BEV options available to colleagues.

CO₂ is just the start

National Insights



£1.75m
biodiversity net
gain payments



7,883t
food waste avoided
through surplus
redistribution
and operational
efficiency measures



£11.8m
towards improving
recycling infrastructure
through Packaging
Recovery Notes (PRNs)



94.6%
of our own-label and
branded product
packaging that is
recyclable, reusable,
refillable or renewable*



541,312 MWh
energy saved through
efficiency measures



See our
**Beyond the
basket** report
for more insights

* Based on % tonnage of packaging that is eligible to carry on pack recycling label 'recyclable' or 'recycle at collection point' logo

Methodology

Sources of information

This report's analysis draws primarily on Lidl's internal datasets, including store-level sales, payroll for stores, offices and distribution centres, procurement from domestic and international suppliers, and operational indicators such as greenhouse gas emissions, food waste and energy consumption. Tax contribution figures were taken from Lidl's most recent Annual Report and Financial Statements 2024.

Internal data was validated and supplemented with publicly available macroeconomic data sources. Supplier records were mapped to economic sectors, and macroeconomic datasets (including multi-regional input/output tables, the Business Register and Employment Survey, and labour market statistics) were integrated into the analysis.

Scope of data reporting

The data in this report differs from the data in Lidl GB's Financial Statement and Sustainability Report as the Socioeconomic Report encompasses the following two legal entities:

- Lidl GB (LGB) – retailing grocery products in Great Britain
- Lidl UK Trading (LUKT) – facilitating the purchase of goods from overseas and the subsequent sale to Lidl GB.

Gross Value Added (GVA)

The economic impact assessment is based on two components: direct and indirect Gross Value Added (GVA):

- Direct impact reflects the GVA created through Lidl's own activities, including demand for goods and services sold in stores and online, measured through the income approach – aggregating compensation of employees, gross operating surplus (profits plus capital consumption via depreciation and amortisation), and taxes on production. Direct GVA is calculated nationally from Lidl's Annual Report and locally from store sales.
- Indirect impact captures the global effects generated through Lidl's procurement from GB and international suppliers and their supply chains. This covers purchases for resale as well as goods and services acquired to support operations. Supplier data is mapped to sector and location, and multi-regional multipliers are applied to estimate additional GVA across the global economy. The report excludes induced GVA and employment effects, and includes only procurement-based indirect impacts, ensuring verifiable data that safeguards credibility, transparency and compliance.

Employment

The employment impact assessment considers both direct and indirect effects.

Direct employment represents the jobs provided by Lidl itself across stores, offices and distribution centres. Indirect employment reflects additional jobs supported in Lidl's GB and international supply chains through the Company's procurement of goods and services. To quantify these impacts, employment multi-regional impact multipliers were applied to estimate the additional jobs created across the global economy.

Living wages & gender pay gap

The methodology compares actual wages with locally defined living wages and measures the gender pay gap as the average earnings difference between men and women, following national law.

The mean gender pay gap is measured by taking the difference between average hourly earnings (excluding overtime) of men and women, as a proportion of men's average hourly earnings. The median gap is calculated by taking the midpoint of the highest and lowest hourly pay in the organisation, and comparing the respective midpoints paid to men and women.

Direct effects are based on internal data, while indirect effects are estimated through sector- and country-level wage allocations, using multi-regional impact multipliers. All employees are adjusted to full-time equivalents.

Methodology continued

Environmental data

Environmental indicators are measured using Lidl's internal reporting systems, which track (food) waste, energy use, water consumption and greenhouse gas emissions across operations. Data is collected through monitoring and supplier reporting, and then aggregated and validated against national standards.

Indirect (upstream) impacts are estimated through carbon accounting methods according to the GHG Protocol or by applying multi-regional impact multipliers.

Benchmarking

Benchmarks are established in several ways. In most cases, when referencing a typical competitor or statistical baseline, this involves constructing a hypothetical company of comparable size (measured by production value, GVA or full-time-employees) operating in the same market and year, with results calculated using respective multi-regional impact multipliers.

Neighbourly

Through our partnership with Neighbourly, we capture and report on a range of induced social impacts, including meals redistributed, funds raised, toys donated and community grants delivered. In addition, financial impacts such as estimated NHS savings are calculated using recognised sources and programmes, including the Waste and Resources Action Programme (WRAP) and the British Association for Parenteral and Enteral Nutrition (BAPEN).

TCO₂e per meal calculation: Each of the food catalogue items has its average tray weight and average CO₂ per tray. For food catalogue items in general 1kg item weight ~ 3.611kg CO₂ (which is based on the average saving of 3,611kg CO₂ e per tonne from diverting food surplus away from anaerobic digestion), e.g. Fruit & Veg weight is 5kg per tray, CO₂ is 18.055kg per tray. Our estimated tray size: 58cm(l), 40cm(w), 15cm(h).

NSPCC

Through our partnership with the NSPCC, impacts are measured in terms of access to child protection services, counselling, and safeguarding support delivered via programmes such as Childline. Data provided by the NSPCC is used to capture outcomes such as improved mental health support and community resilience, while in-kind donations and colleague fundraising are included to reflect the wider social value of the collaboration.

WRAP

The estimated money saving from food donations is based on WRAP analysis of the DEFRA Family Food Survey, using the total per-person expenditure and weight of food purchased to derive the price-per unit. The scope used is the total household food purchases, excluding takeaway food. This excludes drinks and milk. For estimating the price-per unit in 2022, the most recent available Family Food estimates were adjusted using Consumer Price Index food figures. The weight of a meal is assumed to be 420g. The figure is rounded.

Limitations

Input/output modelling is the standard method for estimating the wider economic and employment effects of company activities, but it carries certain limitations.

The input/output tables provide only a static view of the economy for a given year; in this analysis, 2023 tables were used and adjusted for inflation to present values.

The approach measures the gross value added and employment supported by Lidl's operations but does not include a counterfactual scenario of how spending might be redistributed in the absence of Lidl.

Supplier classification may also create uncertainty, as sector codes do not always capture the full scope of a supplier's activities.

As with any large-scale modelling exercise, results are subject to data quality constraints and should be interpreted as indicative estimates rather than exact figures.

Assurance

Certain metrics within this Report have been independently assured by Forvis Mazars.

+ This symbol denotes where a KPI has undergone limited assurance. The full assurance statement is available here: <https://corporate.lidl.co.uk/sustainability/sustainability-reports>