

Value of food framework

Assessing food waste interventions
across agri-food supply chains

October 2026

Reflects advice of The Consumer Goods Forum's external counsel





About this framework

The recommended [Value of Food Framework](#) was created by The [Consumer Goods Forum's](#) (CGF) [Food Waste Coalition](#) to help retailers and manufacturers tackle food loss and waste occurring outside direct operations.

The Coalition brings together global retailers and manufacturers around the ambition of reducing food loss and waste across supply chains, in alignment with SDG Target 12.3.

By providing a recommended decision architecture, the framework enables independent company use to identify, evaluate, and voluntarily prioritise high-impact opportunities upstream on farms and downstream in consumer households, and to independently determine how to pursue them within its own value chain.

Participation in the Framework is entirely voluntary. No supplier or trading partner will be advantaged or disadvantaged based on participation or non-participation. The Framework does not create purchasing obligations or supplier qualification criteria.

We would like to thank **Systemiq** for their thought leadership in the development of the Framework.

S Y S T E M I Q

Foreword



Food loss and waste is one of the most pressing challenges facing our food system — but also an opportunity to create greater value for business, people and the planet.

As Co-Chairs of the Consumer Goods Forum's (CGF) [Food Waste Coalition](#), we developed the Value of Food Framework to help stakeholders evaluate internal operations and identify where further action can have the greatest impact within an organisation's value chain.

The Framework provides a recommended evidence-based approach to internally and voluntarily assess opportunities across the value chain, connect them to business priorities and build stronger cases for action.

This is the first iteration, and the beginning of a journey. We look forward to learning with interested CGF members and continuing to strengthen the tools that can help accelerate action across the food system.

Co-Chairs, Food Waste Coalition



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Executive summary

Designed for companies in all their food loss and waste reduction journey, this document introduces the Value of Food Framework—a recommended decision architecture for independent company use to identify, evaluate, and voluntarily prioritise high-impact opportunities on farms and in consumer households.

Food loss and waste remains one of the global food system's most pressing challenges, yet 83% of wasted calories occur outside owned facilities. Traditional corporate accounting—like Scope 1 and 2 emissions or store shrink metrics—captures only direct operations. Consequently, internal investments in upstream or downstream waste reduction register as cost, while the benefits land on someone else's ledger. The Framework aims to help resolve this by shifting recommended strategy from *"Where do we have waste?"* to *"Where can action across the value chain create the highest enterprise value?"*

Delivered across five strategic pillars, the Framework aims to help connect extended-chain impacts to internal P&L owners and time horizons. It provides recommended tailored assessment lenses for retailers and manufacturers to internally and voluntarily evaluate progress across 21 action areas (11 consumer and 10 agricultural levers), using a 21-point scoring methodology based on public evidence (ReFED, WRAP, WWF, EPA, WUR) to voluntarily assess potential interventions.

The Framework provides a recommended structured process to turn internal curiosity into a formal business case, supported by peer-shared learnings, industry benchmarks, and open-source tools.

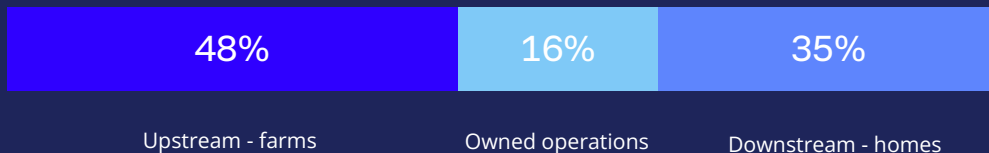
Operating strictly behind each company's firewall and fully compliant with applicable laws, the Framework prohibits any sharing of competitively sensitive information like commercial strategy, pricing, cost, margin, or contract or other competitively sensitive data. It equips individual interested companies with a recommended structure to internally build leadership-backed business cases and drive voluntary, high-impact action across their own value chain.



Why we need an assessment tool

The biggest opportunities, and much of the business value, sit upstream and downstream, beyond traditional corporate metrics.

Where most food loss and waste occurs



Source: WRI analysis based on FAO (2011), Global food losses and food waste; shares of total global FLW by kcal.

The accounting blind spot

Mismatch between who pays (e.g., farm investment) and who benefits (e.g., retail shelf-life) can prevent action unless co-investment or shared value mechanisms are applied. Standard KPIs such as store shrink and owned-site emissions rarely reveal the full opportunity.

83%

**of wasted calories occur
outside owned operations**

Yet most corporate metrics focus on the middle of the chain.

The recommended value shift

Move from “Where do we have waste?” to “Where can action across the value chain create the most business value?”

Treat non-operational loss as an investable opportunity: secure supply, defend category trust and prioritise value chain engagement.

Disclaimer: Non-operational food loss and waste (upstream and downstream) includes both Scope 3 value-chain emissions and wider system-level losses that extend beyond corporate reporting boundaries.



Overview of the framework

Five strategic pillars to turn food waste opportunities beyond owned operations into prioritised, leadership-ready action.

1



Apply the lens

Retailer & manufacturer assessment lenses

Select your perspective to clarify operational sphere, influence, and business relevance.

2



See the value

Value drivers & co-investment

Connect impacts to P&L, budget owners and time horizons.

3



Explore action areas

**21 action areas:
10 agricultural
/ 11 consumer**

Scan the full opportunity set and pick 1–3 focus areas.

4



Score consistently

**7 scoring drivers
(0–21 scale)**

Run a qualitative screening across internal strength, attribution, timing, evidence and assumptions.

5



Build and act

Business case & pilot activation

Use open-source tools to support leadership buy-in and launch pilots.

Modular application: This Framework was designed to be used modularly. Companies are not recommended to evaluate all 21 action areas at once. Select 1 to 3 recommended priority interventions based on internal priorities.



How to use the Framework

A recommended evidence-based method and business case builder to engage internally with cross-functional teams, and secure leadership support for pilot sponsorship.

Step 1: Screen & select (workshop)

- **Convene internal decision owners** — Bring together sustainability leads with commercial budget owners for a 60–90 min alignment.
- **Anchor on operational challenges** — Focus on 1–3 interventions addressing existing value-chain friction.
- **Apply assessment lens** — Filter candidate interventions through Retailer or Manufacturer lenses.

Step 2: Assess & score (dialogue)

- **Look beyond operations** — Map benefits across operations, farms, or consumer households.
- **Run qualitative stress-test** — Score 7 drivers (0–3 scale) to surface hidden assumptions.
- **Identify cost-benefit gaps** — Clarify if paying party differs from benefiting party.
- **Benchmark public data** — Ground discussion in credible, open-source evidence.

Step 3: Pitch & activate (pilot)

- **Connect to value drivers** — Frame business case around supply continuity, trust & readiness.
- **Bridge value gaps** — Propose co-investment or shared-risk contract mechanisms.
- **1-page pilot proposal** — Secure executive sponsor and define a structured voluntary pilot.

Strict boundaries: In accordance with the CGF Antitrust/Competition Compliance Policy, companies must never share, discuss, or coordinate: prices, costs, or profit margins; supplier contracts or terms; procurement strategies or investment plans; supplier-specific performance, yield, or capacity data; or other competitively sensitive information.



The assessment lens

Retailers and manufacturers evaluate interventions independently through their own levers, value outcomes and decision owners.

If you are a retailer

Closer to shoppers, stores and category economics

Own-label packaging • merchandising & pricing • cosmetic specifications • checkout and loyalty communication

Lower store shrink and DC rejections • faster shelf inventory • stronger customer price perception

Greater category trust • less household waste • grower loyalty through whole-crop purchasing

Category merchandising • store operations • private brand • sustainability

Select your lens
for the role

Where you can act

Direct value

Extended-chain value

Who owns the decision

If you are a manufacturer

Closer to product, production and sourcing systems

Formulation & processing yield • packaging technology • on-pack guidance • grower contracts

Higher plant yield • less packaging-line scrap • stronger retailer RFP and scorecard performance

More resilient commodity intake • stronger smallholder networks • lower Scope 3 FLAG emissions

Procurement • packaging engineering • R&D / formulation • regulatory affairs



How food waste action creates value

Connect each intervention to the enterprise benefit it creates, the budget owner who can act, and the horizon for impact. The tool is specifically designed to engage non-sustainability budget holders.

Value driver	How it creates enterprise value	Typical budget owner	Strategic horizon
Supply continuity	Buffers raw commodity intake against climate shocks; prevents supplier churn and farm-gate failure.	Direct sourcing / Supply chain	Medium (2-5 yrs)
Category trust	Eliminates shopper friction over premature household spoilage; protects basket size and purchase frequency.	Commercial merchandising / Brand	Medium (2-5 yrs)
Regulatory readiness	Pre-empts mandatory packaging bans, date-labelling mandates (CA AB 660), and organic landfill penalties.	Enterprise legal / Regulatory affairs	Long (>5 yrs)
Input cost baseline	Maximising marketable yield across the buying pool compresses long-run raw material cost curves.	Global procurement / Corporate finance	Long (>5 yrs)
Basin risk mitigation	Lowers physical water stress, soil erosion, and climate risk in shared agricultural sourcing sheds.	Enterprise risk / Treasury / ESG	Long (>5 yrs)
Research pilot	Enables access to aggregated, anonymised research data from independently administered pilots and contributes to public evidence en merging global standards.	Corporate Strategy / Public affairs	Medium (2-5 yrs)
Upcycled innovation	Routes farm surplus and processing side-streams into profitable private-label and ingredient lines.	R&D / Formulation / Private brands	Long (>5 yrs)



Consistent incentives to bridge value chain gaps

Resolving split incentives across the food supply chain through co-investment and consistent contracting

Companies can fund solutions on farms or in homes, but record the cost internally while the reduction appears on someone else's ledger. Once priority interventions are identified, resolve split incentives across the value chain through targeted co-investment and risk sharing.

Action area	Who typically pays?	Who gets the benefit?	The misalignment problem	Recommended solution
On-farm precooling	Primary grower	Retailer / Buyer (longer shelf life, lower DC rejects)	Grower operates on thin margin; quality dividend is captured downstream.	Co-investment: Buyer capital, shared cooling hubs or blended loans.
Wider cosmetic specs	Retail merchandising	Primary grower (higher marketable crop yield)	Buyer fear of cannibalising premium tier retail sales.	Consistent contracting: Whole-crop contracts and tiered value ranges.
On-farm AI sorting	Grower / Pack-House	Food processor (consistent quality intake)	High upfront capex for farm with uncertain return on investment.	Co-investment + Risk sharing: Leasing, technical support and long-term offtake.
Date label reform	FMCG brand / Own-label	Consumer household (less food thrown away)	Brand absorbs artwork redesign and obsolete packaging write-offs.	Timelines: Ensure internal teams remain consistent on target dates, including aligning artwork changes with scheduled print cycles
Storage & use nudges	Brand / Retail marketing	Consumer household & municipality	Marketing budget judged strictly on immediate short-term sales lift.	Co-investment: Co-investment in education programmes; keep commercial decisions independent.

Guardrail: The mechanisms above are illustrative examples only. Each company must evaluate and adopt any such mechanism independently. Companies must not: (a) coordinate or discuss with competitors the specific terms, pricing, investment amounts, or contractual structures offered to any supplier; (b) jointly negotiate with, or make joint offers to, any supplier; or (c) condition purchasing decisions on whether a supplier has adopted any mechanism recommended by this Framework.



Assess ten agricultural action areas spanning three stages

SOURCING

Consider changing what & how you buy

1 Whole-crop & wider-spec contracting
Accepting broader grades and creating value tiers

2 Demand forecasting & harvest planning
Sharing forecasts and flexible delivery windows with stakeholders

3 Food-loss measurement & supplier data
Tracking loss by crop and stage

PROTECTING PRODUCT

Consider investing in farm infrastructure

4 On-farm sorting & farmer training
Classifying grades early and building capability

5 Post-harvest cooling & cold chain
Preventing heat-related quality loss

6 Drying & improved crop storage
Reducing mould and pest losses

7 Improved field packing & handling
Limiting bruising and transport spoilage

REDIRECTING SURPLUS

Consider redirecting what remains

8 Secondary processing & upcycling
Turning off-spec crops into new products

9 Farm-gate redistribution & gleaning
Routing edible crops to food relief

10 Contracted offtake & risk incentives
Internally evaluating how contracted offtake may affect negotiated prices for materials



Agricultural action areas through retailer and manufacturer lenses

Qualitative assessment — not a numerical score

Agricultural action area	Retailer assessment lens	Manufacturer assessment lens
1. Wider-spec & imperfect contracting	Direct merchandising control: Unclear ranges	Can absorb into soups/purees, lower brand visibility
2. Demand forecasting & harvest planning	Organised ordering avoids store oversupply	Consistent harvest scheduling stabilises plant intake
3. Food-loss measurement & reporting	Internal supplier scorecards and supply chain transparency	Baseline identification for Scope 3 / FLAG accounting
4. On-farm sorting & farmer training	Indirect connection to primary farm operations	Direct technical support with contract growers
5. Post-harvest cooling & cold chain	Extends store shelf life and reduces markdowns	Buffers raw commodity intake against heat waves
6. Drying & improved storage	Applies to select own-brand staples and nuts	Crucial for grain/pulse processing yield & aflatoxins
7. Improved field packing & handling	Direct spec for reusable plastic crates (RPCs)	Reduces bruising during transport to factory
8. Processing & upcycling partnerships	Creates value-tier private brand lines	Monetises factory and farm side-streams
9. Farm-gate redistribution & gleaning	Community charity partnerships; high trust	Food safety & liability hurdles; logistical friction
10. Contracted offtake & risk incentives	Multi-year contracts reduce grower bankruptcy risk	Internally evaluate how contracted offtake may affect negotiated prices for materials



Assess eleven consumer action areas spanning the household journey

BUY

Buy only what you need

1 Digital meal planning & inventory

Plan meals, track stock and prevent overbuying

2 Right-sizing & choice architecture

Offer loose produce, smaller packs and portions

USE

Use all of what you bought

3 Storage & stock guidance

Keep food chilled and stored correctly

4 Waste tracking & feedback

Make household waste visible

5 Date-labelling

Clarify Best Before vs. Use By

6 Expiry reminders & freezer nudges

Prompt freezing before spoilage

7 Use-up recipes & food skills

Turn leftovers into meals

8 Freshness & shelf-life packaging

Extend useful life at home

SHARE

Share or reuse what is left

9 Social norms & education

Make food waste socially visible

10 Peer-to-peer food sharing

Connect neighbours and stores with surplus

11 Community valorisation

Redistribute or compost locally



Consumer action areas through retailer and manufacturer lenses

Qualitative assessment — not a numerical score

Consumer action area	Retailer assessment lens	Manufacturer assessment lens
1. Digital meal planning & inventory	Integrates with loyalty card, app & basket	Indirect brand influence; weak direct P&L
2. Right-sizing & choice architecture	High control: loose produce & pack assortment	Pack resizing; SKU complexity & margin risk
3. Storage & stock guidance	In-store signage, online tips, own-label text	On-pack icons; limited operational feedback
4. Waste tracking & feedback	Shopper app engagement; rewards for low waste	Campaign-dependent; low consumer data access
5. Date labelling reform	Controls own-brand labels & store culling	Updates packaging print cylinders; AB 660 readiness
6. Expiry reminders & freezer nudges	App reminders based on purchase history	On-pack 'freeze by' icons; modest direct ROI
7. Use-up recipes & food skills	Low-cost CRM content; builds basket loyalty	Brand recipe marketing; indirect carbon link
8. Freshness & shelf-life extension	Improves store sell-through & reduces shrink	Barrier packaging & active films; high capex
9. Social norms & education	Scales across millions of store shoppers	Brand purpose narrative; difficult attribution
10. Peer-to-peer surplus sharing	Store-level surplus partnerships and digital matching	Limited operational role for packaged brands
11. Community valorisation	Back-of-store local charity redistribution	Factory by-product valorisation & donation



Three simple questions: How much? Where? When?

Use one score to show an intervention's potential, then tag where the benefit lands and when it appears.

1. How much? — Strength

$$7 \times 3 = 21$$

7 drivers $\times$ 3 points each = 21 maximum

15-21 — Strong

Prioritise for pilots & capex

12-14 — Positive

Viable ROI • budget candidate

8-11 — Limited / Neutral

Secondary priority • low-cost test

0-7 — Weak

Minimal return or high complexity

2. Where? — Impact attribution

Where does the benefit land?

Direct

Owned operations
Reported FLW and store shrink

Indirect / Disclosed

Influenced tier
Partner FLW; Scope 3 if relevant

Extended-chain

Farms or homes
Supplier acreage or consumer kitchens

3. When? — Time horizon

When does the value appear?

< 2 yrs

Near-term

Shrink avoidance • inventory flow • date readiness

2-5 yrs

Medium-term

Margin protection • supplier stability • category trust

> 5 yrs

Long-term

Input cost • basin resilience • innovation

Note: The 0-21 score is not recommended to be an absolute pass/fail threshold. The primary purpose of scoring is to foster internal cross-functional dialogue regarding assumptions, feasibility, and value attribution.



The scoring drivers

Rate each driver from 0 to 3 using the evidence anchors below.
Add the seven ratings to produce the intervention's 0–21 strength score.

Scoring driver	0-1 limited evidence	2-3 strong evidence	Evidence/assumption to record
1. FLW reduction	0: negligible reduction / unquantified 1: low impact (<10% reduction or small-scale volume)	2: moderate impact (10-20% reduction OR significant tonnage) 3: high impact (>20% reduction OR massive absolute tonnage/hotspot resolution)	Estimated % or tonnes reduced; baseline, scope and period
2. Climate and nature risk	0: no material avoided impact 1: low or unquantified impact	2: material benefit in one dimension 3: quantified hotspot benefit across ≥2 dimensions	Primary factor used; cite external carbon/LCA tool used for formal reporting
3. Financial benefit	0: net cost / no payback 1: uncertain or >5-year payback	2: 3–5-year payback or margin protection 3: <3-year payback or material new revenue	Capex, opex, savings, revenue and payback assumption
4. Supply-chain resilience	0: no exposure change 1: one site or supplier improved	2: material seasonal / single-source risk reduced 3: critical supply stabilised at scale	Commodity criticality, supplier concentration and disruption scenario
5. Regulatory readiness	0: no regulatory relevance 1: monitors an emerging issue	2: supports an announced / likely requirement 3: directly meets an enacted requirement	Jurisdiction, instrument, effective date and compliance gap
6. Brand and category trust	0: no customer visibility 1: limited campaign / RFP relevance	2: measurable category or customer value 3: material loyalty, RFP or reputation benefit	Customer research, category KPI, retailer scorecard or RFP evidence
7. Feasibility (inverted)	0: major capex, multi-year, many dependencies 1: high execution complexity	2: manageable cross-functional delivery 3: low-cost / simple / existing cycle	Owner, dependencies, cost range, delivery risk and timing



Disclaimer: The Value of Food Framework is a recommended directional prioritisation and business-case tool, not a GHG protocol or auditable accounting framework. Once an intervention is voluntarily prioritised using this tool, carbon/FLAG accounting tools should be used to measure formal claimable metrics.

Complete the template

Run a qualitative screening across strength, attribution, timing, evidence and assumptions. Use this template as a discussion guide rather than a rigid calculator.

Scoring driver	Intervention A: Score 0-3		Intervention B: Score 0-3		Intervention C: Score 0-3	
1. FLW reduction	[]		[]		[]	
2. Climate and nature risk	[]		[]		[]	
3. Financial benefit	[]		[]		[]	
4. Supply-chain resilience	[]		[]		[]	
5. Regulatory readiness	[]		[]		[]	
6. Brand and category trust	[]		[]		[]	
7. Feasibility (inverted)	[]		[]		[]	
How much? - Total / decision	[] / 21 — [Band]		[] / 21 — [Band]		[] / 21 — [Band]	
	Where? (D / I / E)	When? (N / M / L)	Where? (D / I / E)	When? (N / M / L)	Where? (D / I / E)	When? (N / M / L)

Quick guide: The scoring exercise

1. **Select interventions:** Pick 1–3 specific actions to evaluate.
2. **Score 7 drivers:** Evaluate on a 0–3 scale across key value drivers.
3. **Map timing:** Tag where and when benefits land.
4. **Qualitative focus:** Prioritise conversation over forcing exact numbers.
5. **Executive buy-in:** Gain sponsorship for a pilot.

Define option → HOW MUCH? score → WHERE? attribution → WHEN? timing → Compare interventions

WHERE? D = Direct • I = Indirect / disclosed • E = Extended-chain | WHEN? N = Near-term (<2y) • M = Medium-term (2–5y) • L = Long-term (>5y)



Illustrative example

A scoring example demonstrating how to evaluate and prioritise interventions across the 7 scoring drivers, impact attribution, and time horizons.

Scoring driver	Ex A: Strawberry pre-cooling		Ex B: Wider-spec contracting		Ex C: Dynamic markdowns	
1. FLW reduction	3		2		1	
2. Climate and nature risk	2		2		1	
3. Financial benefit	3		2		2	
4. Supply-chain resilience	2		3		1	
5. Regulatory readiness	1		1		0	
6. Brand and category trust	2		1		2	
7. Feasibility (inverted)	2		3		3	
How much? - Total / decision	15 / 21 — Strong		14 / 21 — Positive		10 / 21 — Neutral	
	Where: D (Direct)	When: N (<2y)	Where: E (Ext.)	When: M (2-5y)	Where: D (Direct)	When: N (<2y)



WHERE? D = Direct • I = Indirect / disclosed • E = Extended-chain | WHEN? N = Near-term (<2y) • M = Medium-term (2-5y) • L = Long-term (>5y)

Decision-support tool landscape

Use open-source tools to support leadership buy-in and launch pilots. // Full = usable output • Partial = assumption-dependent • None = not covered.

Tool / Organisation / Date	Coverage	1 FLW reduction	2 Climate & env. risk	3 Financial benefit	4 Supply resilience	5 Regulatory readiness	6 Brand & category trust	7 Cost & feasibility	Notes / strengths
ReFED Insights Engine ReFED • 2021; methodology 2024	US, full chain	Full	Full	Full	None	Partial	None	Full	Most complete decision dataset; strong prioritisation.
WRAP datasets WRAP • accessed 2026	UK, full chain	Full	Partial	Partial	None	Partial	Partial	Partial	Deep sector benchmarks; UK-specific.
Household Simulation Model WRAP • accessed 2026	UK, consumer only	Full	Partial	Partial	None	None	Partial	None	Best consumer-behaviour modelling.
Food Waste Prevention Calculator European Commission/JRC • accessed 2026	EU, full chain	None	Full	Full	None	Partial	None	Partial	Aligned to EU reporting definitions.
Business Case Tool Commission for Environmental Cooperation • accessed 2026	US / EU, own operations	None	None	Full	None	None	None	Full	Strong for own ops only; no chain view.
Food Loss Impact Tool IFC • accessed 2026	Global, 80 foods / 160 countries	Full	Full	None	Partial	Partial	None	None	Broadest country and crop reach.
FLW Value Calculator FLW Protocol / WBCSD FReSH • beta; accessed 2026	Global, full chain	None	Full	Partial	None	Partial	None	None	Standardised financial valuation of losses.
Global Farm Loss Tool WWF + partners • accessed 2026	Global (EMDE), on-farm	Full	Partial	Partial	Partial	None	None	None	Best for upstream loss hotspots.
WARM U.S. EPA • accessed 2026	US factors, global proxy	None	Full	None	None	Partial	None	None	US emission factors used as a global proxy.
Aqueduct / Water Risk Filter WRI / WWF • accessed 2026	Global, sourcing basins	None	Full	None	Partial	Partial	None	None	Water-risk screening for sourcing basins.
Food Loss / Food Waste Index FAO / UNEP • 2020 / 2024	Global, commodity, consumer and retail	Partial	None	None	None	Partial	None	None	National-level baseline estimates only.
Kerry Food Waste Estimator Kerry Group • accessed 2026	Global, shelf-life extension (meat & bakery focus)	Full	Full	Partial	None	None	Partial	None	Quantifies FLW, CO2, water, and nutritional reach savings resulting specifically from shelf-life extension.



Important note — This rapid, high-level Coalition review is indicative only and may be incomplete or inaccurate. Tools and capabilities evolve; verify current information directly with each provider. References accessed September 2026.

A summary of the guidelines

Seek to turn the strongest interventions into leadership-backed business cases and pilots.

Look beyond organisational boundaries

Use multiple value perspectives to locate benefits across owned operations and value chain partners, farms and households.

Score and prioritise

Rate action areas against the same seven scoring drivers, record the evidence and identify the strongest opportunities.

Build the business case

Translate the best interventions into a clear case for value, investment, risk and evidence, making leadership buy-in easier. Use peer case studies and industry benchmarks to validate assumptions and demonstrate proof-of-concept.

Act on priorities

Launch the priority interventions with clear owners and partners, aligned roles, resources, milestones and shared learning.

**Decide
now**

Consider selecting 1–2 priority interventions, appoint an executive sponsor and define the pilot structure.





Get involved

Contact us

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