

# SETTING A BASELINE TO MEET THE CGF FOOD WASTE RESOLUTION

REFERENCE DOCUMENT FOR CGF MEMBERS



# Table of Contents

What is the CGF Food Waste Resolution? .....	4
How has the CGF defined “food waste” in the Resolution? .....	5
What do I include when measuring the baseline? .....	6
How can the FLW Standard help my company quantify and report food waste consistently? ...	8
How does the CGF recommend members address certain requirements of the standard to meet the Resolution? .....	9
What methods can I use to quantify food waste in my own direct operations? .....	13
How can I account for packaging when quantifying food waste? .....	14
Where can I find out about training opportunities related to the FLW Standard? .....	14
Does the CGF recommend a specific food waste hierarchy for prioritising food waste destinations? .....	14
Where can I find more information on measurement and other aspects related to food loss and waste? .....	15

## Forward

This reference document has been developed to help guide members through the process of establishing a baseline measurement of food waste in accordance with The Consumer Goods Forum (CGF) Food Waste Resolution (hereafter the ‘Resolution’). The Resolution commits CGF members to use the Food Loss & Waste Protocol’s Food Loss and Waste Accounting and Reporting Standard (FLW Standard) in setting their 2016 baseline.

The FLW Protocol is a multi-stakeholder partnership which has developed the global FLW Standard for quantifying food and/or associated inedible parts removed from the food supply chain—commonly referred to as “food loss and waste”. FLW Protocol partners are The Consumer Goods Forum, the Food and Agriculture Organization of the United Nations (FAO), the EU funded FUSIONS project, the United Nations Environment Programme (UNEP), the World Business Council for Sustainable Development (WBCSD), WRAP (The Waste and Resources Action Programme), and World Resources Institute (WRI).

*Note that this document does not serve as a replacement for the full FLW Standard but as a reference document for CGF members wishing to measure their food loss and waste baseline in accordance with the CGF Resolution. The full Standard document can be downloaded via the following website:*

*<http://flwprotocol.org>.*

# 1. What is the CGF Food Waste Resolution?

In June 2015, The Consumer Goods Forum (CGF) Board agreed on a Food Waste Resolution. The Resolution is a voluntary commitment by CGF members to take steps to prevent and reduce food loss and waste within their own retail and manufacturing operations. The Resolution asks members to:

1. First prevent food waste, then maximise its recovery towards the goal of halving food waste within our own retail and manufacturing operations by 2025, versus a 2016 baseline.
2. Contribute to the UN goals by 2030<sup>1</sup>:
  - To halve per capita global food waste at the consumer level,
  - And to reduce food losses along production and supply chains, including post-harvest losses, and maximise the value of the remaining waste.

The CGF and its members will achieve both by individual company initiatives, by engaging with our supply chains and end consumers (where material), and by working collectively in partnership with governments and NGOs.

<sup>1</sup>Based on the UN Sustainable Development Goals on Food Waste adopted by UN Member States in September 2015.

## 2. How has the CGF defined “food waste” in the Resolution?

Point 1 of the Resolution defines “food waste” as: food and/or associated inedible parts<sup>2</sup> removed from the food supply chain and sent to disposal (landfill, draining or incineration without energy recovery) per unit of food sales (in constant currency). Note that while this is the CGF definition for its resolution, other stakeholders may use other definitions (e.g. legal definition in different geographies), and a company may elect to define the scope more broadly for other purposes.

The FLW Standard does not prescribe the definition of food waste<sup>3</sup>; it allows for each individual company or entity to set its own definition.

<sup>2</sup> Inedible parts are components of food not intended in a particular food supply chain to be consumed by humans (e.g., bones, rinds, pits/stones). For additional detail, refer to the FLW Standard.

<sup>3</sup> In addition to defining food waste, it can also be useful to define what is considered “food”. The FLW Standard defines “Food” as any substance—whether processed, semi-processed, or raw—that is intended for human consumption. “Food” includes drink, and any substance that has been used in the manufacture, preparation, or treatment of food. “Food” also includes material that has spoiled and is therefore no longer fit for human consumption”. Therefore, even if the substance is defined as hazardous waste during the disposal phase, it is still considered food waste as long as it was intended for human consumption when introduced during the production phase.

### 3. What do I include when measuring the baseline?

As shown in Figure 1, in terms of destinations, the scope of the Resolution focuses solely on the disposal phase (landfill, draining or incineration without energy recovery). Note that four<sup>4</sup> of the 10 destinations in the FLW Standard are included in the scope of the CGF's Resolution. The remaining six<sup>5</sup> destinations are NOT included in the scope, and companies are not required to measure these. However, companies wishing to go beyond the CGF Resolution can do so and should refer to Chapter 6 of the FLW Standard for more information.

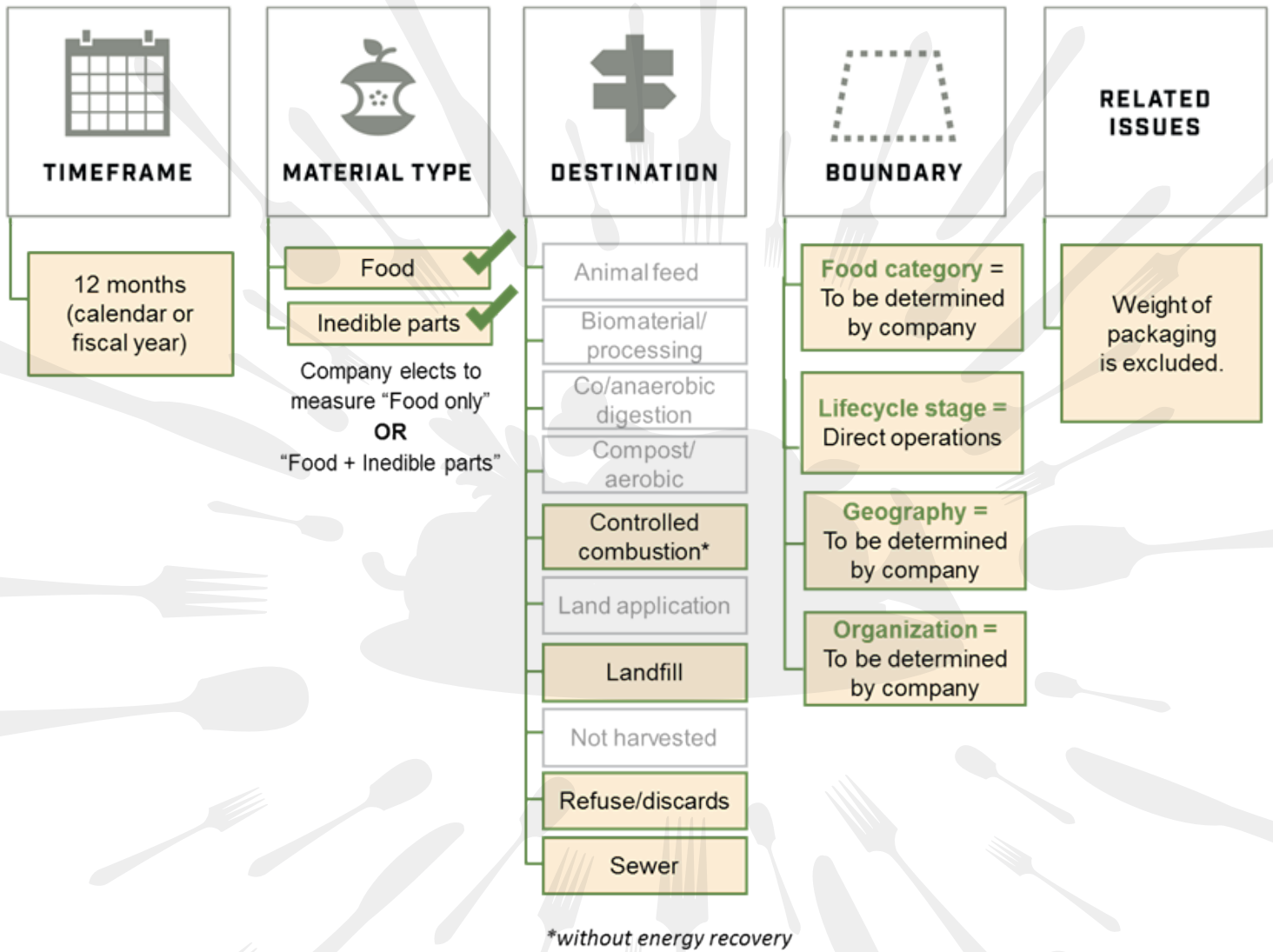
The Resolution does not specify which material type to include (i.e., just food, just inedible parts, or both) or the boundary of a company's inventory with respect to food category, geography, and organisation. These should be determined by individual member companies in line with the FLW Standard.

The Resolution does -- as part of the boundary -- specify that the "lifecycle stage" should be a company's direct operations.

<sup>4</sup>Controlled combustion without energy recovery, Landfill, Refuse/discards/litter, Sewer/wastewater treatment.

<sup>5</sup>The additional destinations include Animal feed, Bio-based materials/biochemical processing, Codigestion/anaerobic digestion, Composting/aerobic processes, Land application, Not harvested/plowed-in.

# Figure 1. Using the FLW Standard to Describe the Scope of the CGF Resolution



#### **4. How can the FLW Standard help my company quantify and report food waste consistently?**

The FLW Standard provides guidance on what to measure and how to measure it. It has eight requirements which are summarised on page 27 of the FLW Standard and described in detail in Parts II and III. Note that it is not necessary to apply all requirements to meet the CGF commitment on food waste. However, to be in conformance with the FLW Standard (as outlined in the commitment), these requirements should be complete (where relevant) when accounting for and reporting on your FLW inventory.





## 5. How does the CGF recommend members address certain requirements of the standard to meet the Resolution?

**FLW Standard Requirement 2:** Account for and report the physical amount of FLW expressed as weight (see Chapter 7).

**CGF guidance:** When normalising the weight of FLW (in accordance with the Resolution) to per unit of food sales (in constant currency). We recommend food sales values be based on retail sales value.

**FLW Standard Requirement 3:** Define and report on the scope of the FLW inventory (see Chapter 6).

### a. Timeframe

Report the timeframe for which the inventory results are being reported (including starting and ending date).

**CGF guidance:** A 12-month timeframe is recommended. Calendar or fiscal year is acceptable.

### b. Material type

Account for and report the material type(s) included in the FLW.

**CGF guidance:** Members should mention which of these two is included in the inventory:

Food only OR

Food and inedible parts

Although not required in the Resolution, a company quantifying food and inedible parts may nonetheless choose to separate the data by each material type (i.e., food separate from associated inedible parts).

### **c. Destination**

Account for and report the destinations included in the FLW inventory (i.e. where material removed from the food supply chain is directed). If the destination is unknown, then report the initial path(s) at a minimum.

**CGF guidance:** The following destinations are included in the Resolution (disposal only):

- Controlled combustion without energy recovery (incineration)
- Landfill
- Sewer/wastewater treatment (draining)
- Refuse/discards/litter

FLW to controlled combustion facilities with energy recovery is not included in this scope. A company may choose to record the amount of FLW separately for each of these destinations.

### **d. Boundary**

Report the boundary of the FLW inventory in terms of the food category, lifecycle stage, geography, and organisation (including the sources used to classify them).

**CGF guidance:**

- **Food category:** Identify categories included using the CPC

Ver2.1 classification system.

For example, a bread manufacturer may report “CPC Ver2.1 Class 2349 (bread and other baker’s wares)”.

State if any significant categories are excluded. For example, if a company chooses not to include water packaged explicitly for the purpose of drinking, it should note so (relevant code is CPC V2.1, Class 2441)

- **Life-Cycle Stage:** Report direct operations.

Companies should clearly state which parts of their direct operations they are including. For example, manufacturers should note if including only production facilities, or also warehouse/distribution centre operations.

Although the definition of this boundary is at each company’s discretion, some retailers consider that once the product is within their respective business (i.e., facilities they own) it is within their own operations]. However, retailers should not include as “disposal” products returned to the manufacturer.

Each company can identify direct operations details included using appropriate ISIC codes.

- **Geography:** Companies can use UN country codes to identify locations included in the inventory.
- **Organisation:** Companies can identify number and type

of units.

**FLW Standard Requirement 8:** If tracking the amount of FLW and/or setting a FLW reduction target (see Chapter 14)

**CGF guidance:** Select a base year, identify the scope of the target, and recalculate base FLW inventory when necessary. The reduction target for CGF members is set out by the Resolution. The base year should be set as 2016.

The CGF recommends members publicly report on the baseline measurement, as well as monitor and publicly report on progress on a regular basis.

An Inventory Reporting Template is available through the FLW Protocol which helps users record and report the results of inventories conducted using the FLW Standard. Please note that this is a general template and has not been created specifically for CGF members. To learn more and/or download the template, please visit the following page: <http://flwprotocol.org/tools-resources/sample-reporting-template/>.

## 6. What methods can I use to quantify food waste in my own direct operations?

The Resolution as well as the FLW Standard allows companies to select whatever method is most appropriate to their needs and resource availability. The Standard provides extensive guidance on a number of quantification methods, including:

- Direct weighing
- Counting
- Assessing volume
- Waste composition analysis
- Records
- Diaries
- Surveys
- Mass balance
- Modelling
- Proxy data

Guidance on using these methods can be viewed here: [http://www.wri.org/sites/default/files/FLW\\_Protocol\\_Guidance\\_on\\_FLW\\_Quantification\\_Methods.pdf](http://www.wri.org/sites/default/files/FLW_Protocol_Guidance_on_FLW_Quantification_Methods.pdf).

An interactive ranking tool is also available to help select the most appropriate quantification methodology. The document can be downloaded via the following link: [http://flwprotocol.org/wp-content/uploads/2016/06/FLW-Quantification-Method-Ranking-Tool\\_As-of-June-2016.xlsm](http://flwprotocol.org/wp-content/uploads/2016/06/FLW-Quantification-Method-Ranking-Tool_As-of-June-2016.xlsm)

## **7. How can I account for packaging when quantifying food waste?**

Section 8.3 of the FLW Standard (“Accounting for Packaging”) provides an overview of approaches for excluding the weight of packaging from food loss and waste quantification.

## **8. Where can I find out about training opportunities related to the FLW Standard?**

The FLW Protocol Steering Committee periodically holds training sessions to provide guidance on using the FLW Standard. To view upcoming training sessions or recordings of previous sessions, please visit the following page: <http://flwprotocol.org/tools-resources/training>.

The CGF will also periodically organise webinars and training sessions tailored specifically for CGF members. If you would like to receive more information on these training sessions, please contact the Environmental Sustainability Team at: [sustainability@theconsumergoodsforum.com](mailto:sustainability@theconsumergoodsforum.com).

## **9. Does the CGF recommend a specific food waste hierarchy for prioritising food waste destinations?**

The first priority of the Resolution is to measure and then prevent/reduce food from being sent to disposal. CGF does not currently recommend a specific food waste hierarchy given the variations in availability of waste management technologies in differing geographies.



## 10. Where can I find more information on measurement and other aspects related to food loss and waste?

The full set of tools and resources for using the FLW Standard is available on the FLW Protocol website. This website also includes case studies describing how companies have used the FLW Standard.

A number of additional resources are also listed on the FLW Protocol website. These resources contain tools and guides for anyone attempting to quantify and reduce their own FLW, as well as reading materials providing additional background on the causes, extent, and effects of FLW. These resources were developed by other organisations, separate from the FLW Standard development process, and are at the following page: <http://flwprotocol.org/tools-resources/resources/>

A number of case studies are available on the CGF website providing an overview of how some members measure their food waste. These case studies can be viewed here: <http://www.theconsumergoodsforum.com/sustainability-strategic-focus/waste/food-waste-case-studies>.



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