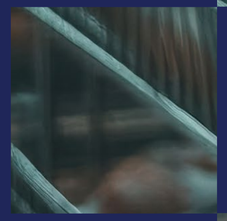
A practical guide to corporate food waste reporting

June 2026

Part 1:

A summary of resources and definitions



The Consumer Goods FORUM

This guide, created by **The Consumer Goods Forum's** (CGF) Food Waste Coalition of Action, explains how several critical resources come together to provide a unified approach for tackling food loss and waste. It provides a roadmap for companies to:

- Understand which resources define food waste
- Access comprehensive guidance on measurement, public reporting, and strategic management
- Improve the consistency of their food waste reporting with recommendations, tips and resources about the reporting scope and metric as well as quantification aspects unique to retailers and manufacturers.

The Coalition is seeking to help companies streamline reporting in order to accelerate action.

It has committed to the **Target, Measure, Act** framework. This guides organisations to first **Target** the 50% reduction of food waste (SDG 12.3), then consistently **Measure** and publicly report progress using standardised metrics, and finally **Act** by implementing assessment, communication, and best practice improvements across the entire food supply chain.

Part 1 of the guide provides an overview of the key resources, definitions and reporting principles. Part 2 provides sector-specific reporting and quantification guidance for retailers and manufacturers.

TARGET

Adopt Sustainable Development Goal Target 12.3

Targets set ambition, and ambition motivates action

MEASURE

Measure and track food loss and waste and report publicly

What gets measured gets managed

ACT

Take action and collaborate to reduce food loss and waste

What ultimately matters is action

WORLD RESOURCES INSTITUTE

Part 1 summary: Key resources

1. Describes the possible scope

The common language & reporting standard for food loss & waste

→ **Food Loss & Waste (FLW) Accounting and Reporting Standard**

created by the FLW Protocol (WRI, CGF, WRAP, FAO, UNEP, WBCSD, EU-FUSIONS) & input from > 200 stakeholders

TARGET

2. Defines food waste

Visual of food waste hierarchy for 50% reduction target

→ **Guidance on Interpreting SDG Target 12.3**

by Champions 12.3 (coalition of leaders); definition adopted (with some nuances) by governments and companies

MEASURE

3. Calculates metric to track progress

Food waste as % of food handled (tonnes)

→ **Food Loss and Waste Data Capture Sheet**

based on *FLW Accounting and Reporting Standard*; used by food waste reporting programs of WRAP, 10x20x30 (WRI) & CGF (Coalition) - includes guidance

ACT

4. Process for managing food waste

New management standard to support action and regional hierarchies

→ **ISO 20001 Standard (Food loss and waste management system — Requirements for the minimisation of food loss and waste across the food supply chain);**

to be finalised in 2026 - process led by country reps; Chair (WRI)

1. Possible scope

The common language & reporting standard

READ: Food Loss & Waste Accounting and Reporting Standard
created by FLW Protocol (collaboration among WRI, CGF, WRAP, FAO, UNEP, WBCSD, EU-FUSIONS)
& input from > 200 stakeholders across the global food supply chain

The FLW standard:

- ✓ Does **NOT** define food waste because some companies consider destinations like animal feed a waste while others don't
- ✓ Does however provide clear terms to use in defining the scope of your data
- ✓ Provides a consistent and transparent way to describe, account and report on an inventory of food loss and waste
- ✓ Provides steps for developing an inventory, with guidance on different quantification approaches, and tips for analysing and reporting data

Key definitions

1. **Food** (edible) = intended for consumption &
   associated **Inedible Parts** = not intended for consumption

2. **Destinations** = when food leaves the human food supply chain, where might it go?
   - Describes where food goes when it **first** leaves the chain
     (10 options are: animal feed, bio-based materials/biochemical processing, codigestion/ anaerobic digestion, composting/aerobic processes, controlled combustion, land application, landfill, not harvested/plowed-in, refuse/discards/litter, sewer/wastewater treatment)
   - Describes the processes used NOT the ultimate output
     (e,g., energy, soil amendment)
   - The amount of surplus food donated should be tracked and reported **separately** since it doesn't leave the human food chain

Definition of waste and surplus destinations from the FLW Standard

"Destination" refers to where food and/or the associated inedible parts go when removed from the human food supply chain. Most government regulations and voluntary reporting programmes use the definition of food waste agreed to in Guidance on Interpreting Sustainable Development Goal Target 12.3 by Champions 12.3 (see details on the next page). The *FLW Standard* is not prescriptive about the definition of food waste, instead allowing organisations to determine what destinations are considered waste based on their particular goals.

The following are the definitions of destinations used in the global FLW Standard

Animal feed - Diverting material from the food supply chain (directly or after processing) to animals.* This excludes crops intentionally grown for bioenergy, animal feed, seed, or industrial use.

*If food and/or inedible parts are sent to be converted into insect-based protein (e.g., through consumption by black soldier fly eggs and larvae) and destined for animal feed, the material should be recorded as "animal feed." Additional guidance related to insect-based processing, is available in the global Data Capture Sheet.

Bio-based materials / Biochemical processing - Converting material into industrial products. Examples include creating fibers for packaging material, creating bioplastics (e.g., polylactic acid), making "traditional" materials such as leather or feathers (e.g., for pillows), and rendering fat, oil, or grease into a raw material to make products such as soaps or cosmetics. If the outputs from this destination are biofuel products (e.g., biodiesel, fuel pellets), or unknown, the material shall be included in the "Other" destination. "Biochemical processing" does not refer to anaerobic digestion or production of bioethanol through fermentation.

Codigestion/anaerobic digestion - Breaking down material via bacteria in the absence of oxygen. This process generates biogas and nutrient-rich matter. Codigestion refers to the simultaneous anaerobic digestion of food loss and waste and other organic material in one digester. This destination includes fermentation (converting carbohydrates—such as glucose, fructose, and sucrose—via microbes into alcohols in the absence of oxygen to create new products).

Composting/aerobic processes - Breaking down material via bacteria in oxygen-rich environments. Composting refers to the production of organic material (via aerobic processes) that can be used as a soil amendment.

Controlled combustion - Sending material to a facility that is specifically designed for combustion in a controlled manner, which may include some form of energy recovery (this may also be referred to as incineration).

Land application - Spreading, spraying, injecting, or incorporating organic material onto or below the surface of the land to enhance soil quality.

Landfill - Sending material to an area of land or an excavated site that is specifically designed and built to receive wastes.

Not harvested/plowed-in - Leaving crops that were ready for harvest in the field or tilling them into the soil

Refuse/discards/litter - Abandoning material on land or disposing of it in the sea. This includes open dumps (i.e., uncovered, unlined), open burn (i.e., not in a controlled facility), the portion of harvested crops eaten by pests, and fish discards (the portion of total catch that is thrown away or slipped).

Sewer/wastewater treatment - Sending material down the sewer (with or without prior treatment), including that which may go to a facility designed to treat wastewater.

Other - Sending material to a destination that is different from the 10 listed above, such as biodiesel or other biofuels. This destination should be described.

2. Food waste definition

Visual of food waste hierarchy for 50% reduction target

READ: Guidance on interpreting SDG Target 12.3 by Champions 12.3 (coalition of leaders); definition adopted (with some nuances) by governments and companies

Key insights

The target used by the CGF Coalition is to reduce by 50% the amount of food and/or inedible parts in the red and orange destinations, prioritising prevention.

More specifically:

1. Food waste excludes material that goes to "animal feed" and "bio-based material / biochemical processing"*
2. The target applies to both food and associated inedible parts

BUT... if you can measure the amount of food **separately** from the associated inedible parts, then **you could apply the 50 percent reduction target only to the food portion** that leaves the food supply chain.

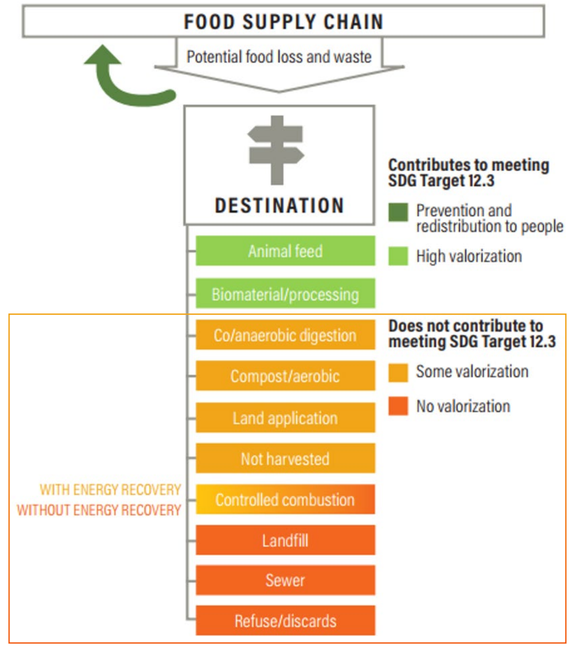
*These two destinations (shown as green boxes in the figure) along with any surplus food that goes to human redistribution are typically referred to as surplus sent to other destinations when reporting to voluntary food waste reduction programmes (see page 7).

TARGET

The CGF Food Waste Coalition of Action follows the definition laid out in the Champions 12.3 Guidance as shown by the figure below. This mirrors what is used by many other food waste reporting programs and the EU.

Individual companies and other efforts may take a broader view of organic waste and also count as waste any material diverted from the food supply chain to animals or for bio-based material/biochemical processing.

The definition of food waste agreed for Target 12.3



Refer to page 5 or see the Food Loss and Waste Accounting and Reporting Standard for definitions of destinations

3. Metric to track progress

Food waste intensity (food waste as % of food handled)

READ: Food Loss and Waste Data Capture Sheet based on *FLW Accounting and Reporting Standard*; used by food waste reporting programmes of WRAP, 10x20x30 (WRI) & CGF (Coalition) - includes guidance

Main KPI = % food waste

$$\text{THE FOOD WASTE RATE METRIC} = \frac{\textit{Tonnes sent to food waste destinations}}{\textit{Tonnes food product sold as intended} + \textit{Tonnes sent to food waste destinations} + \textit{Tonnes food surplus sent to other destinations}}$$

Definitions for Denominator (Food Handled)

1. Tonnes of food produced / purchased and sold as intended is same as "placed on market" *

Pro tip: If you cannot provide tonnes of product sold as intended, companies are asked to provide units sold, sales value, or similar.

There is value in tracking separately the amount of food and associated inedible parts that goes to "Other" destinations (human redistribution, animal feed, bio-based materials/biochemical processing) in order to understand the volume and prevention opportunities.

* exclude weight of packaging where possible and include food that is sold: at reduced price, to secondary markets, through staff sales/ shops or via food waste apps; and food produced expressly for donation.

2. Tonnes sent to food waste destinations =
Sum of material sent to:

- Anaerobic digestion / codigestion
- Composting / aerobic processes
- Incineration / controlled combustion
- Land application
- Landfill
- Sewer/wastewater treatment
- Not harvested/plowed in
- Other (incl. the production of biofuel products)
- Refuse/discards/liter (incl. dumping, unmanaged disposal)
- Not known

3. Tonnes food surplus sent to other destinations (NOT considered waste for reporting programs) =
Sum of material sent to:

- Redistribution for human consumption
- Animal feed
- Bio-based materials/biochemical processing (Industrial use)

Pro tip: There is value in tracking separately the amount of food and associated inedible parts that goes to "Other" destinations in order to understand the volume and prevention opportunities.

4. Process to manage food waste

New management standard to support action and regional hierachies

READ: ISO 20001 Standard *(Food loss and waste management system — Requirements for the minimisation of food loss and waste across the food supply chain);* Process led by country reps

Regional hierarchies prioritise prevention and improved valorisation

In support of action, several detailed food use and recovery hierarchies have been created.

The following are a sampling. All prioritise first preventing food waste from being generated, then directing surplus safe and wholesome food to people. While they all also offer recommendations to improve how waste streams are managed, each is tailored to meet specific objectives of the country or organisation that developed it and the management guidance therefore differs slightly.

Click on the images to find full, readable versions.

U.S. EPA's Wasted Food Scale	EU's Food Use Hierarchy	Australia's Food and Drink Material Hierarchy	WRAP
			

Key milestones

ISO Standard 20001 is estimated to be finalised in **2026**. There will be **two complementary standards** (on measurement method and auditor competence) to be finalised **2027**.

Key insights

There are benefits gained by moving waste out of the most environmentally damaging destinations (e.g., landfill) to options further up the hierarchy. The Coalition recognises that these efforts are important. However, as noted on page 5, a shift to destinations with a lower environmental impact may not help a company progress in meeting the 50% reduction target. Based on the commonly agreed-upon definition of food waste, the target is only met by prevention, redistribution to people, or directing waste instead to animal feed or for industrial uses.

Given the importance of food waste prevention and circular solutions, the Coalition is working on a framework to help quantify the impact across three dimensions (commercial, societal, environmental) and support the business case for collaborative interventions across the value chain.

Part 2:

A roadmap for retailers and manufacturers

About this reporting guidance

This guidance was developed by members of the CGF Food Waste Coalition of Action to help provide greater consistency among member companies when reporting their food waste.

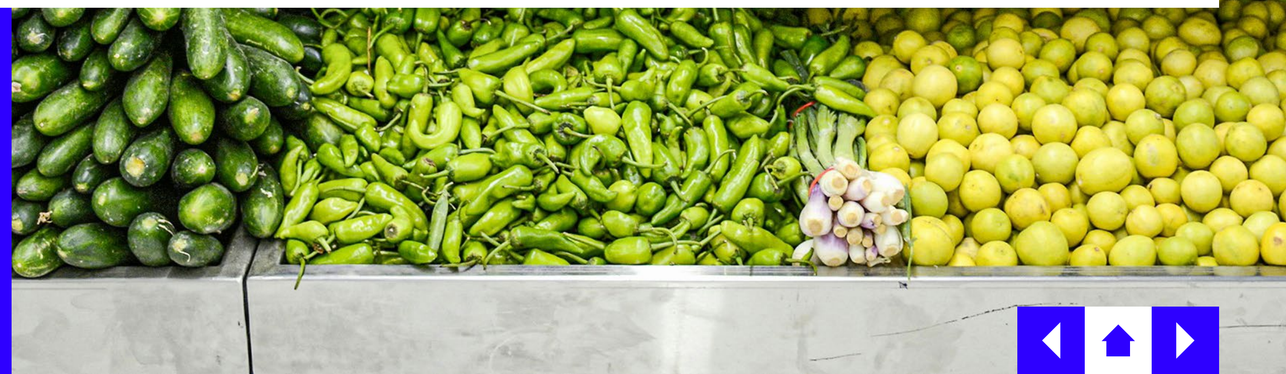
It builds on the requirements and guidance in the Food Loss and Waste (FLW) Data Capture Sheet (DCS) available online at WRAP's website in order to address a few aspects particularly relevant to different sectors.

Included are recommendations, tips and resources specific to retailers and to manufacturers about the:

Reporting scope

Reporting metric

Quantification aspects unique to each sector



Defining your FLW reporting scope

MANUFACTURERS
Include in your FLW reporting:

- **All food products you own, from the moment you take ownership until you transfer it to another company.**
  e.g., If you manufacture tomato sauce, include all losses from the time you receive the tomatoes purchased until you sell the sauce.
- **All processed food products: finished goods, semi-finished goods, and by-products.**
  e.g., In the cheese process, cream and whey produced are all included in FLW reporting, whether they are sold or wasted.
- **Farm-level food waste only if you own the farms.**
  e.g., If your company owns apple orchards, include apples lost during harvest.
- **Raw materials or ingredients destroyed if you have taken ownership.**
  e.g., If you reject a batch of potatoes at your factory due to quality issues, include those potatoes.
- **Products you own that are stored in third-party warehouses.**
  e.g., If your finished goods are stored in a logistics partner's warehouse but you still own them, include any losses there.
- **Returns of rejected products if you manage their destruction.**
  e.g., If a retailer sends back unsold yogurt and you handle its disposal, include this in your FLW.
- **If you lack data for a facility, you may exclude it (but state this in your report) or estimate using FLW ratio from a similar site.**
  e.g., If data is missing for one processing plant, you can estimate its food loss using the average FLW percentage from a comparable plant.

Do NOT include:

- **Products made by subcontractors.**
- **Food waste at distributors or retailers, if you have already transferred ownership.**

RETAILERS
Include in your FLW reporting:

- **All food products you own, from the moment you take ownership until you sell it or transfer to another organisation.**
- **Products you own that are stored in third-party warehouses.**
  e.g., Where your goods are stored in a logistics partner's warehouse, if you still own them, include any losses there.
- **If you exclude or lack data for a segment of your operations (e.g., processing), state this in your report.**
  e.g., Food waste data from processing operations should ideally be reported separately to enable benchmarking with peers
- **Any material sent to "Bio-based material/biochemical processing destination," which is "burned"**
  e.g., used cooking oil used for biodiesel should be part of "Other" waste destination.

Do NOT include:

- **Food waste of rejected product, if you've clearly communicated with manufacturers or others that it falls outside your ownership.**
  e.g., If a retailer sends back unsold yogurt and the manufacturer handles its disposal, communicate that you have not included this in your FLW.

Reporting metrics

1. Metrics and data consolidation

- Use a 12-month period (calendar year, fiscal year, or another period that fits your reporting cycle).
- Report all data by weight. When reporting using the global Data Capture Sheet, metric tons (tonnes) is the unit required.
- Always exclude packaging weight.
  e.g., If waste data includes packaging, estimate and subtract the packaging weight.
- Clearly document your methodology and calculations used (e.g., proxies used for estimating packaging weight or converting from cost to weight).
- Changes in methodology are acceptable if documented. Recalculate your baseline, if possible, when methods change.

2. Key Performance Indicators (KPIs), targets & benchmarking

- **Main KPI:** Food Waste Intensity = food waste as % of food handled = (Food waste) / (Food handled), where food handled = food sold as intended + food waste + food sent to other destinations (redistribution for human consumption, animal feed, bioprocessing). See page 6 of guide for additional details.
- We strongly recommend focusing on intensity to manage changes in company size and/or scope over time but you could also set reduction targets based on absolute volume in the short term.
- When benchmarking, confirm that the scope is similar
  (e.g., data is based on similar parts of the business).

TIPS FOR MANUFACTURERS

1. You may find value in separate reporting for very different food types (e.g. solid vs. liquid foods),and still calculate the total company FLW by aggregating the data of each food type if you clearly document calculations used (e.g. converting everything to dry matter or food-equivalent).
   e.g., Bel reports separately on Fruit products vs. Dairy products and calculates the Total FLW rate by converting all volumes in dry matter.
2. For benchmarking, since manufacturing processes can differ greatly, compare within your sector.
   e.g., compare your bakery's FLW with other bakeries, not with dairy producers

TIPS FOR RETAILERS

1. Companies may begin by calculating the financial value of food waste and over time convert this to weight.

   However, to align with the ***Food Loss and Waste Accounting and Reporting Standard***, the amount of food waste needs to be expressed in weight. This is also recommended by the CGF to calculate a comparable food waste intensity (main KPI).

   Page 6 includes approaches and proxy factors to estimate the weight of products based on their financial value.
2. In the denominator of the main KPI, "food sold as intended" can be expressed in other units if tonnage is not available.

   Some companies may prefer to use a financial value in the denominator of their KPI. The key is **using consistent data points** within your business from year to year.

   Keep in mind currency fluctuations over time. Plus, to benchmark against others, a proxy would be needed to convert the financial value of food sold to a weight equivalent.

Manufacturers' quantification recommendations

1. Handling edible food vs. inedible parts

Definition

Inedible parts are components associated with a food that, in a particular food supply chain, are not intended to be consumed by humans (e.g., bones, rinds, pits/stones). However, what is considered inedible varies among users (e.g., chicken feet are consumed in some food supply chains but not others), changes over time, and is influenced by a range of variables.

Recommendation

Follow official guidelines if available, otherwise consider as "inedible" any part of a food that may be present in the original product but wouldn't typically be eaten on its own (e.g., apple peels, potato skins).

- If you can separate edible food from inedible parts, you can report only the edible portion and document this as the scope.. In the Data Capture Sheet, share in the Additional Comments section what is considered edible versus inedible parts and select for "Material type included": "Only food included in the inventory (inedible parts are excluded)." Ideally, also track the amount of inedible parts to inform decisions about their best use.
- If you cannot separate them, you can estimate the inedible proportion and state your assumption.
  e.g., If you process apples and cannot measure peel waste separately, estimate the % that is peel and exclude from your reporting.

NB: If inedible parts are sent to animal feed , they do not count as food waste based on the current definition of food waste for reporting programmes.

2. Including food waste in effluents

Recommendation

- Include all food waste, even if it goes into plant effluents (wastewater).
  e.g., If some tomato pulp is lost in the cleaning water, include it.
- Assess FLW in effluents by plant using the quantification method that works best for your company. You can even choose a different methodology by site depending on what's available or most accurate at a given point in time. The options include:
  - Mass balance calculations
  - Chemical Oxygen Demand (COD) : Record effluent COD load (pre-treatment) in tonnes and convert it into "food equivalent" using an appropriate conversion factor. You can use a standard industry ratio or a company average, or even a specific ratio by plant depending on what's available.
  - Measurement of solids in suspension
  - Sludge from wastewater treatment converted to food equivalent
  - Tip: if using COD or sludges, you may exclude a small percentage for non-food content such as cleaning chemicals.
- Guidance and sample calculations is available in WRAP's Guidance on Quantifying Food Waste in Effluent : https://www.wrap.ngo/resources/guide/quantifying-food-waste-effluent#download-file

Retailers' quantification recommendations

1. Approaches to excluding packaging weight from weight of FLW

Guidance

- FLW Protocol's ***Excluding the Weight of Packaging from the Weight of FLW*** offers guidance about approaches and proxies:
    - Describes three approaches a company could use; Download at the FLW Protocol website (link here).
- Any proxies used must be noted in the methodology.

Proxies to consider

1. In the FLW Protocol guide are:

- **Average packaging weights for select product categories** sold in **UK** supermarkets (page 8)
- **Average proportion of FLW that is packaging (by weight)** among **U.S.** retailers (from third-party processors): ranges from 5 –11% (page 14)

2. **WRAP's** proxy noted in the global *Data Capture Sheet* (see comment note for row "Is packaging weight excluded…."): "If a business cannot exclude packaging weight, a **15%** packaging weight assumption should be applied to all reported tonnage figures. This is an industry estimate from WRAP; however, more sector-specific packaging weight estimates are available."

2. Approaches for converting cost-to-weight

Guidance

- Resource developed by ReFED in 2019 to convert retail value to weight - downloadable: https://refed.org/downloads/u-s--grocery-retail/
- Contains proxy average retail price per pound figures at the category, department, or 'all food' level (US$2.31 at 2019 prices).
- Any proxies used must be noted in the methodology.

Proxies to consider

- From the ReFED guide: 'All food' proxy: **US$2.31/pound at 2019 prices**

3. Handling edible food vs. inedible parts

Definition

Inedible parts are components associated with a food that, in a particular food supply chain, are not intended to be consumed by humans (e.g., bones, rinds, pits/stones).

However, what is considered inedible varies among users (e.g., chicken feet are consumed in some food supply chains but not others), changes over time, and is influenced by a range of variables. Follow official guidelines if available.

Guidance

Retailers are unlikely to account for inedible parts at item level (e.g., banana peels, avocado pits). However, where retail operations include processing (meat trimming, cut fruit production), some retailers do separately track (and use a proxy for) inedible parts.

Used cooking oil should be classified as an inedible part and reported as part of the “Other” waste destination (if it’s quantified – be clear in reporting if it is included, or was excluded).

Any proxies used

e.g., from internal baseline studies) must be noted in the methodology.

NB: To enable benchmarking, a retailer’s processing operations should be reported separately.

NB: If inedible parts are sent to animal feed , they do not count as food waste based on the current definition of food waste for reporting programmes.

About us

The CGF Food Waste Coalition

Leading a Global Commitment to Halve Food Loss and Waste by 2030.

When our Coalition was launched in 2020, its members set out to support the voluntary adoption of an ambitious yet practical recommended strategy that will have real, lasting impacts on our global food systems and ensure more food makes it from producers, to grocery stores and finally on to consumers' tables. Thanks to its CEO leadership, our Coalition is able to support swift action swift action to address the important issue of Food Loss and Waste (FLW) within the industry.

The Food Waste Coalition is already working to reduce waste by focusing on four priority actions:

1. **Measurement and Reporting:** Public reporting drives internal action and builds consumer trust. The Coalition partnered with WRAP to create a baseline report to track progress in halving food waste in its operations from 2021 to 2030. About The Consumer Goods Forum
2. **Scaling up the 10x20x30 Initiative:** The Coalition collaborates with Champions 12.3 to meet UN SDG 12.3 through the 10x20x30 Initiative, which supports plans for the entire supply chain to reduce food loss and waste.
3. **Upstream Losses:** Approximately 30% of food loss happens post-harvest, but more data is needed. The Coalition and WWF are working with growers and buyers to measure post-harvest losses and improve system efficiency.
4. **Consumer Engagement:** Around 60% of food waste occurs in homes. The Coalition's #TooGoodToWaste campaign educates consumers and partners with retailers to reduce household food waste. In 2024, the Sustainable Kitchen online hub was launched to inspire corporate-level campaigns that promote reducing waste and healthier eating.

We invite CGF members and interested stakeholders to see how they can get involved in the Food Waste Coalition and help support our work to drive positive change.

Coalition Governance

Co-Sponsors

Ken Murphy
Group CEO, Tesco plc

Max Koeune
President & CEO, McCain Foods

Co-Chairs

Chris Franke
Senior Manager of Global Sustainability, Walmart

Annabelle Souchon
Global Circular Economy Lead, Bel Group

The Consumer Goods Forum

Guided by the vision “Better Lives Through Better Business”, The Consumer Goods Forum (CGF) is the only CEO-led, global organisation that unites retailers and manufacturers to drive positive change across the consumer goods industry.

With a unique model grounded in pre-competitive collaboration, we bring together the world’s leading companies to tackle shared challenges such as sustainability, human rights, food safety and product data.

Our global network offers unparalleled access to insights, best practices, and a thriving community committed to securing consumer trust, delivering greater impact and supporting sustainable growth.

By working across regions and with key stakeholders, we help future-proof businesses and shape a better future — for people, for the planet, and for the industry.

The CGF reflects the immense diversity of the industry, representing some 380 retailers, manufacturers, and service providers across 70 countries. Our member companies account for combined sales of EUR 5.2 trillion and directly employ nearly 10 million people, with an estimated 90 million additional jobs along the value chain.

For more information, please visit:
www.theconsumergoodsforum.com