



Sustainability Measurement (Food Loss & Waste)

Issue Date: 24/06/2025

AWL/QA/SOP/56

Rev. Date: 12.11.2025

Issue No.02

1.0 Purpose:

To outline the general guidelines for measurement and thereby control of Food Loss & Waste as per regulation and clause 2.5.16 of FSSC 22000V6.0.

2.0 Scope:

All manufacturing units

3.0 Responsibility:

3.1 Factory Manager / Unit Head need to ensure proper record of all food loss and food waste during financial year and also ensure proper evidence during different ESG audits and discloser.

3.2 Site FSTL for review of implementation and monitoring plan.

4.0 General Description:

"Food Loss" refers to food that spills, spoils, incurs an abnormal reduction in quality such as bruising or wilting, or otherwise gets lost before it reaches the consumer. Food loss typically takes place at the production, storage, processing, and distribution stages in the food value chain. It's usually the unintended result of an agricultural process or technical limitation in storage, infrastructure, packaging, and/or marketing e.g. Wheat flour having slightly high %Mw, spill over of soya flour, dark coloration of soya chunks.

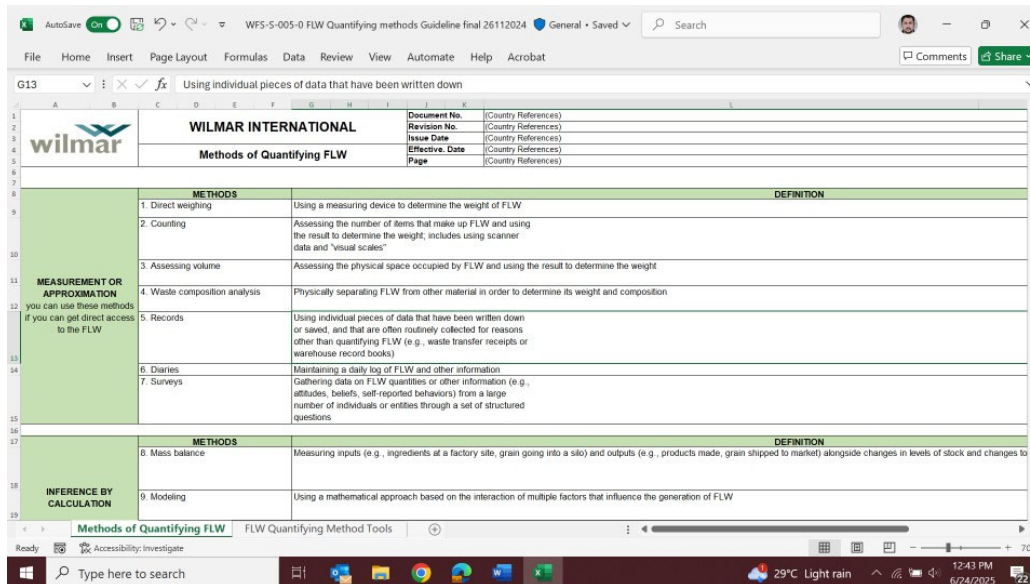
"Food Waste" refers to food that is of good quality and fit for consumption but does not get consumed because it is discarded - either before or after it is left to spoil. Food waste typically takes place at the retail and consumption stages in the food value chain. It's usually the result of negligence or a conscious decision to throw food away e.g. ageing of FG, rain affected vehicle (impact on outer bag only) etc.

5.0 Procedure:

5.1 General steps, terms, definition and manner of monitoring and quantification is given in attached GQ guidelines [WFS-S-005-0 FLW Implementation Standard_ Worksheet Final 26112024](#).

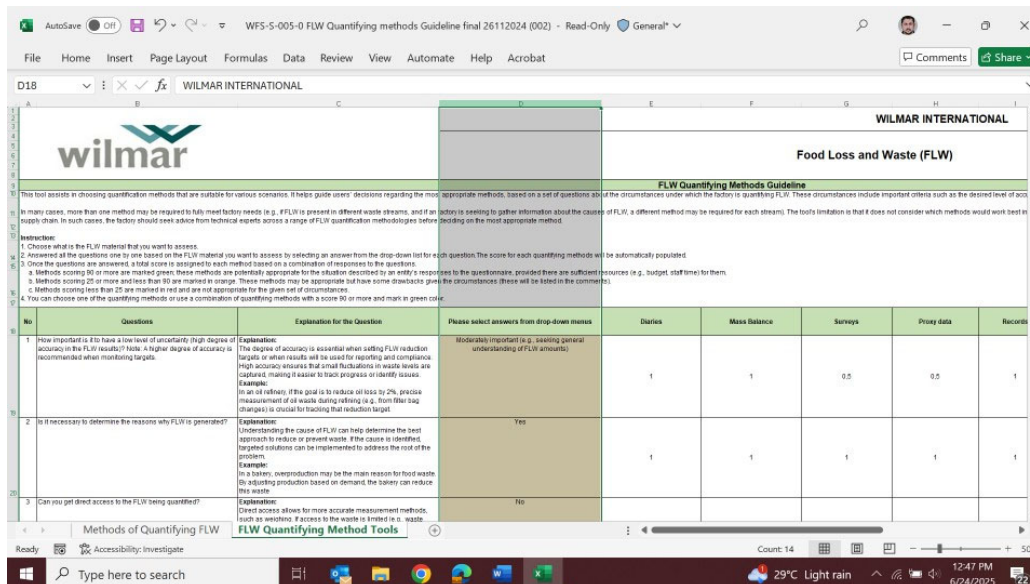
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5.2 Site FSTL and sustainability lead has to read out carefully the method of quantifying as shown below in [WFS-S-005-0 FLW Quantifying methods Guideline final 26112024](#).



WILMAR INTERNATIONAL		
Methods of Quantifying FLW		
		Document No. (Country References)
		Revision No. (Country References)
		Issue Date (Country References)
		Effective Date (Country References)
		Page (Country References)
	METHODS	DEFINITION
MEASUREMENT OR APPROXIMATION you can use these methods if you can get direct access to the FLW	1. Direct weighing	Using a measuring device to determine the weight of FLW
	2. Counting	Assessing the number of items that make up FLW and using the result to determine the weight; includes using scanner data and "visual scales"
	3. Assessing volume	Assessing the physical space occupied by FLW and using the result to determine the weight
	4. Waste composition analysis	Physically separating FLW from other material in order to determine its weight and composition
	5. Records	Using individual pieces of data that have been written down or saved, and that are routinely collected for reasons other than quantifying FLW (e.g., waste transfer receipts or warehouse record books)
	6. Diaries	Maintaining a daily log of FLW and other information
	7. Surveys	Gathering data on FLW quantities or other information (e.g., attitudes, beliefs, self-reported behaviors) from a large number of individuals or entities through a set of structured questions
	METHODS	DEFINITION
INFERENCE BY CALCULATION	8. Mass balance	Measuring inputs (e.g., ingredients at a factory site, grain going into a silo) and outputs (e.g., products made, grain shipped to market) alongside changes in levels of stock and changes to
	9. Modeling	Using a mathematical approach based on the interaction of multiple factors that influence the generation of FLW

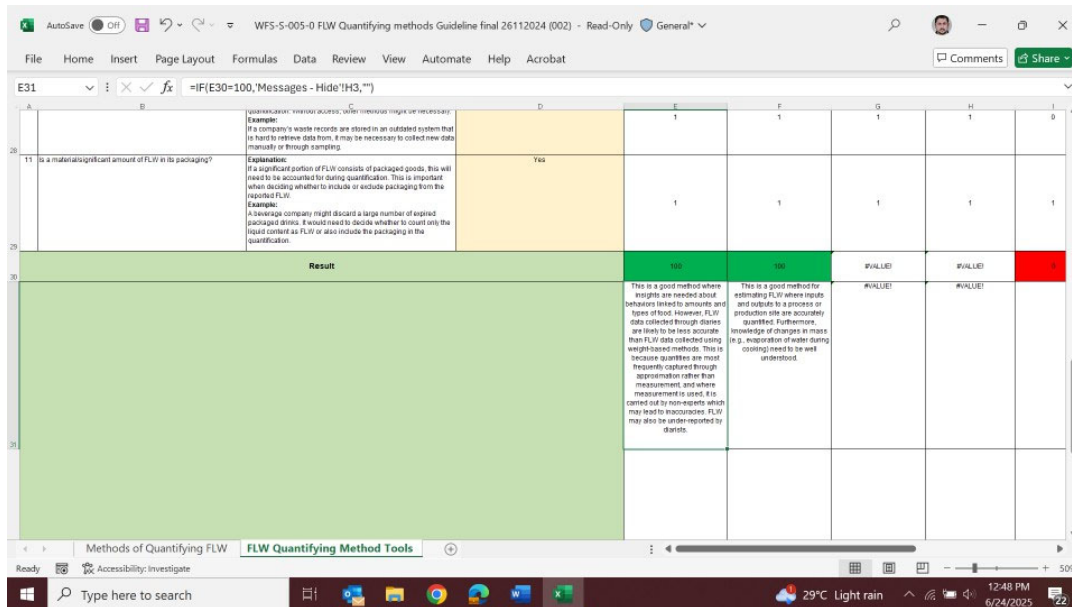
5.3 Basis above clarity, all waste/loss product to be mentioned in second sub excel name FLW Quantifying method tools and answer the questions mentioned in column D



WILMAR INTERNATIONAL			WILMAR INTERNATIONAL					
			Food Loss and Waste (FLW)					
			FLW Quantifying Methods Guideline					
No	Questions	Explanation for the Question	Please select answers from drop-down menus	Diaries	Mass Balance	Surveys	Proxy data	Records
1	How important is it to have a low level of uncertainty (high degree of accuracy) in the FLW results? (Note: A higher degree of accuracy is recommended when monitoring targets)	Explanation: The degree of accuracy is essential when setting FLW reduction targets or when results will be used for reporting and compliance. High accuracy ensures that small fluctuations in waste levels are captured, making it easier to track progress or identify issues. Example: In an oil refinery, if the goal is to reduce oil loss by 2%, precise measurement of oil waste during refining (e.g., from filter bag changes) is crucial for tracking that reduction target.	Moderately important (e.g., seeking general understanding of FLW amounts)	1	1	0.5	0.5	1
2	Is it necessary to determine the reasons why FLW is generated?	Explanation: Understanding the cause of FLW can help determine the best approach to reduce or prevent waste. If the cause is identified, targeted solutions can be implemented to address the root of the problem. Example: In a bakery, overproduction may be the main reason for food waste. By adjusting production based on demand, the bakery can reduce this waste.	Yes	1	1	1	1	1
3	Can you get direct access to the FLW being quantified?	Explanation: Direct access allows for more accurate measurement methods, such as weighing. If access to the waste is limited (e.g., waste is	No					

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5.4 Basis specific answer system will give mandate on the selection of manner of handling material.



The screenshot shows an Excel spreadsheet with the following content:

	A	B	C	D	E	F	G	H	I
28			quantification: various sources, either numerous single or necessary. Example: If a company's waste records are stored in an outdated system that is hard to retrieve data from, it may be necessary to collect new data manually or through sampling.		1	1	1	1	0
29	11	Is a material/significant amount of FLW in its packaging?	Explanation: If a significant portion of FLW consists of packaged goods, this will need to be accounted for during quantification. This is important when deciding whether to include or exclude packaging from the reported FLW. Example: A beverage company might discard a large number of expired packaged drinks. If you need to decide whether to count only the liquid content as FLW or also include the packaging in the quantification.	Yes	1	1	1	1	1
29		Result			YES	YES	#VALUE!	#VALUE!	
30					This is a good method where insights are needed about behaviors linked to amounts and types of food. However, FLW data collected through diaries are likely to be less accurate than FLW data collected using weight-based methods. This is because quantities are most frequently captured through approximation rather than measurement, and where measurement is used, it is carried out by non-experts which may lead to inaccuracies. FLW may also be under-reported by diaries.	This is a good method for estimating FLW where inputs and outputs to a process or production site are accurately quantified. Furthermore, knowledge of changes in mass (e.g., evaporation of water during cooking) need to be well understood.	#VALUE!	#VALUE!	

5.5 Now the recording and monitoring to be done in excel [WFS-S-005-0 FLW Implementation Standard_ Worksheet Final 26112024](#).

6.0 In order to comply the requirement of regulation following information must be available and submitted by each factory at periodic interval to sustainability lead-

- I. Programs to reduce the total volume of food loss & waste at factory level
- II. Measurable targets to reduce the total weight of food loss & waste
- III. Programs aimed at using food loss & waste for alternative uses
- IV. Collaboration with up/downstream partners to reduce the amount of food loss & waste in the value chain.
- V. Coverage Along with Third-party verification of data and evidence of the same.

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7.0 Records:

Sr No.	NAME	FSMS RECORD (Y/N)	REMARKS
1	WFS-S-005-0 FLW Quantifying methods Guideline final 26112024	Y	
2	WFS-S-005-0 FLW Implementation Standard_ Worksheet Final 26112024	Y	

7.0 Reference:

Annex 1,2,3 as embedded below-



Annx 1 to W56
WFS-S-005-0_FLW Im



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Annex%203%20to%20W56%20WFS-S-005

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