International Standard

ISO 20001

Food loss and waste management system — Requirements for the prevention and minimization of food loss and waste across the food supply chain

Système de management des pertes et du gaspillage alimentaires — Exigences relatives à la prévention et à la réduction des pertes et du gaspillage alimentaires dans l'ensemble de la chaîne d'approvisionnement alimentaire

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ISO copyright office
CP 401 • CH-1214 Vernier, Geneva
Phone: +41 22 749 01 11
Email: copyright@iso.org
Website: www.iso.org

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Contents

Page

Foreword ..... **v**

Introduction ..... **vi**

1 Scope **1**

2 Normative references **1**

3 Terms and definitions **1**

4 Context of the organization **8**
4.1 Understanding the organization and its context 8
4.2 Understanding the needs and expectations of interested parties 8
4.3 Determining the scope of the food loss and waste management system 9
4.4 Food loss and waste management system 9

5 Leadership **9**
5.1 Leadership and commitment 9
5.2 Food loss and waste policy 9
5.3 Roles, responsibilities and authorities 10

6 Planning **10**
6.1 Actions to address risks and opportunities 10
6.2 Food loss and waste objectives and planning to achieve them 11
6.3 Planning of changes 11

7 Support **11**
7.1 Resources 11
7.1.1 General 11
7.1.2 People 12
7.1.3 Infrastructure 12
7.1.4 Work environment 12
7.1.5 Externally developed elements of the FLW management system 12
7.1.6 Control of externally provided processes, products or services 13
7.2 Competence 13
7.3 Awareness 13
7.4 Communication 13
7.4.1 General 13
7.4.2 Internal communication 14
7.4.3 External communication 14
7.5 Documented information 15
7.5.1 General 15
7.5.2 Creating and updating documented information 15
7.5.3 Control of documented information 15

8 Operation **16**
8.1 Operational planning and control 16
8.2 Traceability system 16
8.3 Emergency preparedness and response 16
8.3.1 General 16
8.3.2 Handling of emergencies and incidents 17
8.4 FLW control 17
8.4.1 Preliminary steps to enable FLW analysis 17
8.4.2 FLW analysis 19
8.4.3 FLW reduction plan 22
8.5 Updating the information contributing to the FLW reduction plan 23
8.6 Control of monitoring and measuring 23
8.7 Verification related to FLW reduction plan 24
8.7.1 Verification 24
8.7.2 Analysis of results of verification activities 24
8.8 Control of product and process nonconformities 24

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8.8.1 General ... 24
8.8.2 Corrections ... 25
8.8.3 Corrective actions ... 25
8.8.4 Management of unexpected FLW occurrences and potentially unsafe by-products and/or waste side streams ... 25
8.8.5 Evaluation for release ... 26
8.8.6 Management of nonconforming products, by-products and/or waste side streams ... 26
8.8.7 Consequence(s) of withdrawal/recall of products, by-products and/or waste side streams on FLW ... 26

9 Performance evaluation ... 27
9.1 Monitoring, measurement, analysis and evaluation ... 27
9.1.1 General ... 27
9.1.2 Analysis and evaluation ... 27
9.2 Internal audit ... 28
9.2.1 General ... 28
9.2.2 Internal audit programme ... 28
9.3 Management review ... 28
9.3.1 General ... 28
9.3.2 Management review inputs ... 29
9.3.3 Management review results ... 29

10 Improvement ... 29
10.1 Continual improvement ... 29
10.2 Nonconformity and corrective action ... 30
10.3 Update of the FLW management system ... 30

Annex A (informative) **Guidance on actions an organization can take to help consumers reduce food loss and waste ... 31**

Annex B (informative) **Principle-based framework ... 36**

Bibliography ... 37

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO document should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

ISO draws attention to the possibility that the implementation of this document may involve the use of (a) patent(s). ISO takes no position concerning the evidence, validity or applicability of any claimed patent rights in respect thereof. As of the date of publication of this document, ISO had not received notice of (a) patent(s) which may be required to implement this document. However, implementers are cautioned that this may not represent the latest information, which may be obtained from the patent database available at www.iso.org/patents. ISO shall not be held responsible for identifying any or all such patent rights.

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For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 34, *Food products*, Subcommittee SC 20, *Food loss and waste*.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

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Introduction

0.1 General

ISO supports in principle and through the development of its standards the implementation of the United Nations' 2030 Agenda for Sustainable Development and its 17 Sustainable Development Goals (SDGs). This includes SDG 12 to "Ensure sustainable consumption and production patterns", and its Target 12.3:

> "By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses".[7]

In addition to helping to achieve UN SDG Target 12.3, reducing food loss and waste (FLW) supports the delivery of 14 of the other 17 UN SDGs.

FLW has significant economic, social and environmental impacts. Various studies have indicated that FLW results, among other things, in:

— the loss of a significant amount of food produced for human consumption;

— major economic losses;

— increased food insecurity and malnutrition;

— wasted agricultural resources including water, fertilizer and land use;

— a negative effect on climate including increased emissions from global food systems.

Reducing FLW, therefore, has a financial benefit for businesses in the food supply chain and beneficial social impact, including alleviating world hunger. It also reduces pressure on climate and natural resources.

0.2 Adoption of a food loss and waste management system

The adoption of a food loss and waste management system (FLW management system) is a strategic decision for an organization that can help improve its overall performance in mitigating FLW.

The potential benefits to an organization of implementing an FLW management system based on this document are:

— the ability to facilitate the measurement, quantification, monitoring, prevention and minimization of its FLW, including calculating the economic cost of FLW;

— the ability to communicate and report on its FLW and the actions it is taking to prevent and reduce FLW;

— improving existing production and processing methods and enriching and adding value to by-products;

— the production of products and services that meet customer and applicable statutory and regulatory requirements;

— identifying and addressing risks and opportunities associated with its FLW objectives;

— the ability to demonstrate conformity to specified FLW requirements, and the objectives set out in an organization's sustainability, environment, social and governance (ESG) or circular economy strategy.

This document employs the process approach (see 0.5), which incorporates the Plan-Do-Check-Act (PDCA) cycle (see 0.5.2) and risk-based thinking (see 0.5.3).

0.3 FLW management system principles

Risks of FLW and opportunities for the mitigation of FLW exist at each stage of the food supply chain and within each food organization. Therefore, FLW prevention and minimization actions throughout the food supply chain are essential and mitigation is ensured through the combined efforts of all the parties involved in the food supply chain. In some cases, governments and non-profit organizations are also able to support

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the overarching objective of reducing FLW. Measures to reduce the risk of FLW should not compromise food safety.

This document specifies the requirements for an FLW management system that is based on the principles that are common to ISO management system standards.

0.4 Principle-based framework for the prevention and minimization of excess food and FLW

The principle-based framework for the prevention and minimization of excess food and FLW (see Figure 1), hereinafter referred to as "principle-based framework", provides a useful principle-based framework to help organizations prioritize their FLW prevention and minimization actions in their own operations and/or food supply chains in a way that maximizes the economic and societal benefits of those actions, at the same time as minimizing the environmental impacts of FLW without compromising food safety.

The principle-based framework is based on the FLW hierarchy which is an internationally recognized approach that prioritizes "non-waste" destinations. The principle-based framework encourages organizations to prioritize prevention of excess food and FLW. The other FLW reduction actions that keep food in the human food supply chain are the repurposing and upcycling of food that would otherwise be lost or wasted, into new food ingredients and products, and the redistribution and donation of safe food for direct human consumption (e.g. food relief). When food is not suitable for direct human consumption, the next best option is to use previously lost or wasted food as or in animal feed and food, if suitable. These options (prevention, repurposing/upcycling, redistribution, animal food and feed) allow food to remain in the food supply chain and are preferable over FLW destinations lower in the principle-based framework that result in food leaving the food supply chain.

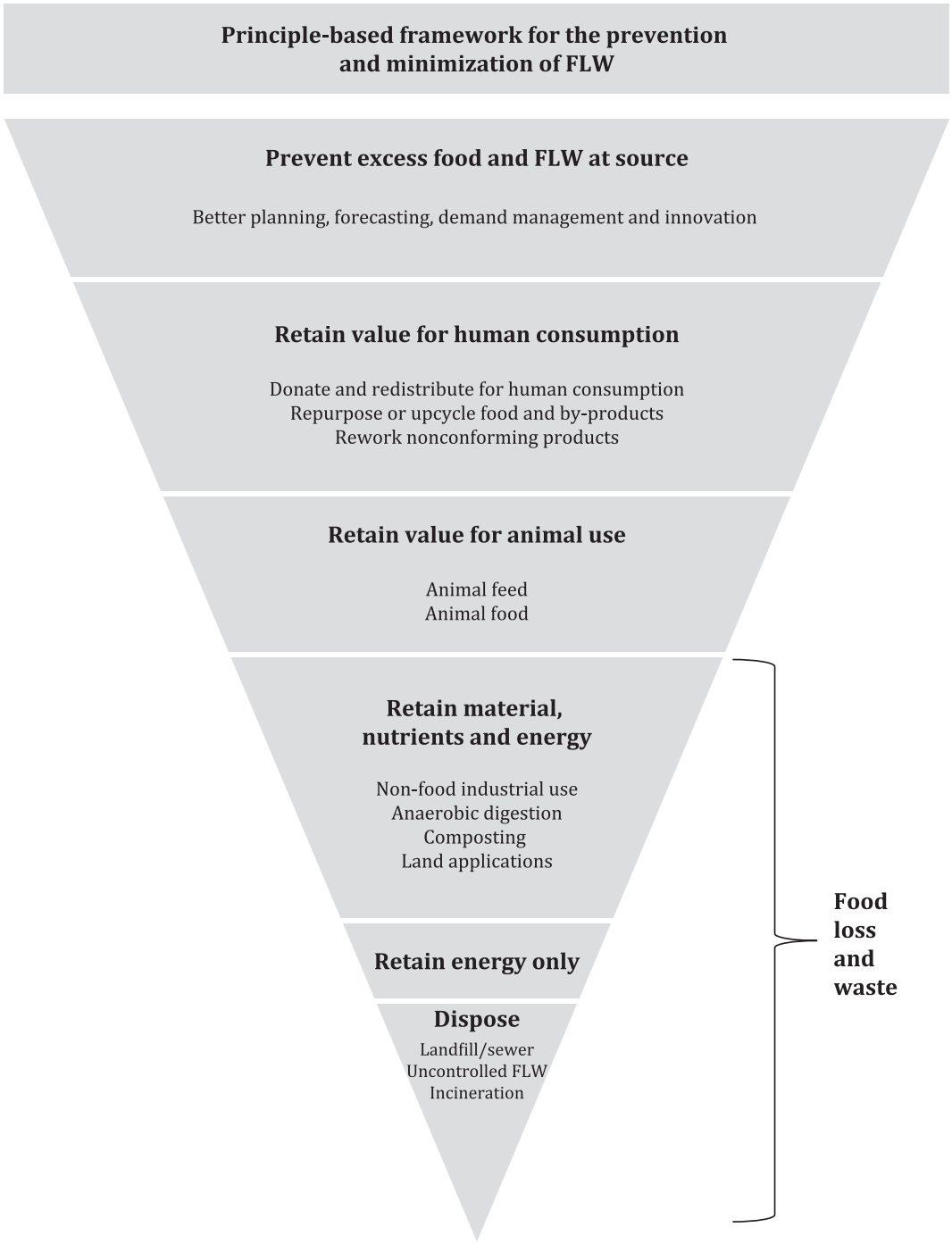
Any action that moves FLW higher up the principle-based framework out of landfill, adds value to food and FLW, and reduces their environmental impact should still be considered as a positive step. Organizations should use the principle-based framework flexibly. The factors influencing organizations' decisions can include the type, nature, marketability, edibility and perishability of the food, their position in the food supply chain, the geography in which they operate, the regulations that apply to them, and the infrastructure and resources available to them.

Organizations should seek to engage with relevant interested parties to prevent the generation of excess food and FLW that can occur upstream and downstream in their food supply chains. For example, organizations can collaborate with suppliers and customers to find ways to maximize the utilization of crops or donate food to food redistribution organizations and facilitate the movement of food or FLW up the principle-based framework.

Organizations can also use the principle-based framework to quantify, monitor and report their total FLW and the quantity of FLW that occurs in their own operations or food supply chains at each option of the principle-based framework. This will help them demonstrate the progress they are making to prevent or reduce their FLW and identify opportunities to move food and FLW up the principle-based framework over time.

Organizations can also identify which of their business functions is best suited to implement FLW prevention or minimization actions at each option of the principle-based framework. For example, product development teams can be best placed to bring to market new products or services that result in less food being lost or wasted, while community or ESG teams can support food donation to food redistribution organizations and waste management teams can select the most appropriate or beneficial options for any food that is lost or wasted.

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NOTE The framework is principle based. The position of actions within each band can vary depending on food type, perishability, supply chain position, geography, regulations, available infrastructure and organizational objectives. Any action moving upward is a positive step. For details of the categories, see Annex B. Only the bottom three bands represent FLW (i.e. food and any associated inedible parts removed from the food supply chain), while the top three bands aim to prevent and minimize it.

Figure 1 — Principle-based framework

0.5 Process approach

0.5.1 General

This document adopts a process approach when developing and implementing an FLW management system and improving its effectiveness to enhance production of food products and services with less FLW, while meeting applicable safety and other requirements. Understanding and managing interrelated processes as

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a system contributes to the organization's effectiveness and efficiency in achieving its intended results. The process approach involves the systematic definition and management of processes, and their interactions, to achieve the intended results in accordance with the organization's FLW policy and the strategic direction of the organization. Management of the processes and the system as a whole can be achieved using the PDCA cycle, with an overall focus on risk-based thinking aimed at taking advantage of opportunities and preventing undesirable results.

The recognition of the organization's role and position within the food supply chain is essential to ensure effective interactions and communication between organizations throughout the food supply chain.

0.5.2 Plan-Do-Check-Act cycle

The PDCA cycle can be described briefly as follows:

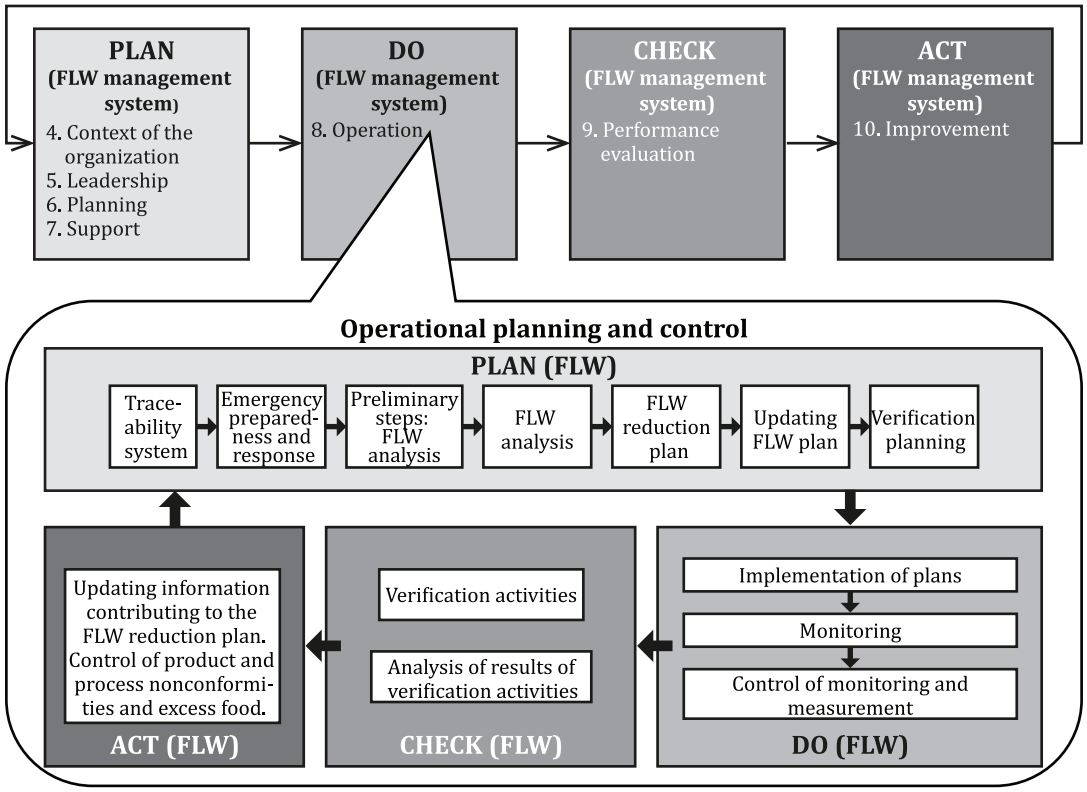
— Plan: Establish the objectives of the system and its processes, provide the resources needed to deliver the results, and identify and address risks and opportunities.

— Do: Implement what was planned.

— Check: Monitor and (where relevant) measure processes and the resulting products and services, analyse and evaluate information and data from monitoring, measuring and verification activities, and report results.

— Act: Take actions to improve performance, as necessary.

In this document, and as illustrated in Figure 2, the process approach uses the concept of the PDCA cycle at two levels. The first covers the overall frame of the FLW management system (Clause 4 to Clause 7 and Clause 9 to Clause 10). The other level (operational planning and control) covers the operational processes within the FLW management system as described in Clause 8. Communication between the two levels is therefore essential. Annex B provides examples on implementing this cycle.



NOTE Adapted PDCA model from ISO 22000:—, Figure 1.

Figure 2 — Illustration of the Plan-Do-Check-Act cycle at the two levels

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0.5.3 Risk-based thinking

0.5.3.1 General

Risk-based thinking is essential for achieving an effective FLW management system. In this document, risk-based thinking is addressed on two levels, organizational (see 0.5.3.2) and operational (see 0.5.3.3), which is consistent with the process approach described in 0.5.2.

0.5.3.2 Organizational risk management

Risk is the effect of uncertainty, and any such uncertainty can have positive or negative effects. In the context of organizational risk management, a positive deviation arising from a risk can provide an opportunity, but not all positive effects of risk result in opportunities.

To conform to the requirements of this document, an organization plans and implements actions to address organizational risks (see Clause 6). Addressing risks establishes a basis for increasing the effectiveness of the FLW management system, achieving improved results and preventing negative effects.

0.5.3.3 Operational processes

The concept of risk-based thinking based on risk analysis principles at the operational level is implicit in this document.

The approach adopted is similar to that used in ISO 22000:—[1)]. This approach was chosen as many food businesses already have in place a food safety management system and, as a result, will be familiar with the key steps in the approach and will have in hand most of the required information for the analysis.

Decisions taken in the application of the FLW analysis should be based on science, free from bias and documented. The documentation should include any key assumptions in the decision-making process.

0.6 Relationship with other management system standards

This document applies the harmonized approach as published in the ISO/IEC Directives related to the development of management system standards (MSS). The intention is to support alignment and facilitate the integration of the requirements and recommendations of one or more MSS into an organization's management system.

For more information, see https://www.iso.org/management-system-standards.html.

For more information on an integrated management system, see Reference [8].

1) Under preparation. Stage at the time of publication: ISO/DIS 22000:2026.

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Food loss and waste management system — Requirements for the prevention and minimization of food loss and waste across the food supply chain

1 Scope

This document specifies requirements for a food loss and waste (FLW) management system to enable an organization that is involved in the food supply chain:

a) to plan, implement, operate, maintain, review, improve and update an FLW management system to minimize FLW within its operations and/or its supply chain;

b) to put in place arrangements to quantify, measure, monitor, document and report its excess food and FLW;

c) to contribute to reducing FLW throughout the food supply chain;

d) to evaluate, assess and collaborate with interested parties within the food supply chain;

e) to effectively communicate FLW issues to interested parties within the food supply chain;

f) to ensure that the organization conforms to its stated FLW policy;

g) to demonstrate continual improvement in its efforts to prevent and minimize FLW to relevant interested parties;

h) to seek certification or registration of its FLW management system by an external organization or make a self-assessment or self-declaration of conformity to this document.

All the requirements of this document are generic. This document is applicable to all organizations in the food supply chain regardless of size or complexity. Organizations that are directly or indirectly involved include, but are not limited to, farmers, feed producers, animal food producers, harvesters of wild plants and animals, producers of ingredients, food manufacturers, providers of transportation, storage and distribution services, wholesalers, retailers, food charities, organizations providing food services or catering services and organizations providing food waste management services.

This document allows any organization, including small and/or less developed organizations (e.g. a small farm, a small packer-distributor, a small retailer or a food service outlet) to implement externally developed elements in its FLW management system.

NOTE 1 Organizations can also choose to address or take steps to reduce consumer food waste within their FLW management system if this is considered a significant FLW hotspot (see Annex A).

NOTE 2 Competent authorities seeking to reduce FLW within their jurisdictions can incorporate this document into their activities.

2 Normative references

There are no normative references in this document.

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

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ISO and IEC maintain terminology databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obp

— IEC Electropedia: available at https://www.electropedia.org/

3.1
action criterion
measurable or observable specification for *monitoring* (3.33) *food loss and waste* (3.22)

3.2
audit
systematic and independent *process* (3.41) for obtaining evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled

Note 1 to entry: An audit can be an internal audit (first party) or an external audit (second party or third party), and it can be a combined audit (combining two or more disciplines).

Note 2 to entry: An internal audit is conducted by the *organization* (3.36) itself, or by an external party on its behalf.

Note 3 to entry: "Audit evidence" and "audit criteria" are defined in ISO 19011.

3.3
by-product
secondary output from a *process* (3.41), of potential *economic value* (3.12), that is produced in parallel with a defined primary product

3.4
competence
ability to apply knowledge and skills to achieve intended results

3.5
competent authority
government authority or official body authorized by the government that is responsible for the setting and enforcement of regulatory requirements

3.6
conformity
fulfilment of a *requirement* (3.42)

3.7
continual improvement
recurring activity to enhance *performance* (3.38)

3.8
correction
action to eliminate a detected *nonconformity* (3.34)

3.9
corrective action
action to eliminate the cause(s) of a *nonconformity* (3.34) and to prevent recurrence

3.10
documented information
information required to be controlled and maintained by an *organization* (3.36) and the medium on which it is contained

Note 1 to entry: Documented information can be in any format and media and from any source.

Note 2 to entry: Documented information can refer to:

— the *management system* (3.30), including related *processes* (3.41);

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— information created in order for the organization to operate (documentation);

— evidence of results achieved (records).

3.11
donated food
food items that are deemed safe and suitable for consumption and are voluntarily contributed by an *organization* (3.36) with the intention of providing sustenance or reducing *food loss and waste* (3.22)

Note 1 to entry: Donated food can include surplus, near expiry, past and near best before, damaged or incorrect packaging and products with cosmetic defects.

3.12
economic value
monetary worth of *food* (3.21) to an *organization* (3.36), determined by its market or potential market price, encompassing measurable costs associated with its production, handling, storage, transportation and disposal, as well as quantifiable revenues from realistic alternative uses or redistribution opportunities

3.13
effectiveness
extent to which planned activities are realized and planned results are achieved

3.14
end product
product that will undergo no further processing or transformation by the *organization* (3.36)

Note 1 to entry: A product that undergoes further processing or transformation by another organization is an end product in the context of the first organization and a raw material or an ingredient in the context of the second organization.

[SOURCE: ISO 22000:—, 3.15]

3.15
environmental impact
change to the environment, whether adverse or beneficial, wholly or partially resulting from an *organization's* (3.36) environmental aspects

[SOURCE: ISO 14001:2026, 3.2.4]

3.16
excess food
food (3.21) which goes beyond what is required for consumption or use in a specific sector and time period, generated purposefully

3.17
excess food supply
management practices that lead to overproduction or overstocking of food products

Note 1 to entry: Excess food supply is a planned and intentional step, often taken as a preventive measure against potential demand spikes or to maintain a consistent image of abundance in retail settings, that can result in *surplus food* (3.45), and as an unintended consequence create *food loss and waste* (3.22).

3.18
externally developed element
aspect, component or part of a *food loss and waste* (3.22) *management system* (3.30) provided by an external party

Note 1 to entry: Any element of a food loss and waste management system can be sourced externally (e.g. training, withdrawal/recall, traceability system, hazard analysis, prerequisite programme (PRP), hazard control plan).

Note 2 to entry: Sources for externally developed elements can include industry associations, universities, governments and other relevant sources of knowledge.

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3.19
food loss and waste hotspot
FLW hotspot
anywhere within an *organization* (3.36) (internal hotspot) or across the *food supply chain* (3.27) (external hotspot) where there is significant *FLW* (3.22), either by quantity, *economic value* (3.12) and/or other criteria

Note 1 to entry: Examples of other criteria are carbon intensity, water footprint and loss nutritional content/value.

3.20
food loss and waste reduction action
FLW reduction action
defined activity or combination of activities capable of preventing or reducing *FLW* (3.22) with the ultimate goal of minimizing identified FLW

Note 1 to entry: Includes preventing *excess food* (3.16).

3.21
food
substance (ingredient), whether processed, semi-processed or raw, which is intended for consumption, and includes drink, chewing gum and any substance which has been used in the manufacture, preparation or treatment of "food" but does not include cosmetics or tobacco or substances (ingredients) used only as drugs

Note 1 to entry: Distinctions are made in this document between the terms food, feed and animal food:

— food is intended for consumption by humans and animals, and includes feed and animal food;

— feed is intended to be fed to food-producing animals;

— animal food is intended to be fed to non-food-producing animals.

[SOURCE: ISO 22000:—, 3.18]

3.22
food loss and waste
FLW
food (3.21) and/or associated inedible parts removed from the *food supply chain* (3.27)

Note 1 to entry: Inedible parts vary in different cultures and can change over time through technological development.

3.23
food safety hazard
biological, chemical or physical agent in *food* (3.21) with the potential to cause an adverse health effect

Note 1 to entry: The term "hazard" is not to be confused with the term *"risk"* (3.43) which, in the context of food safety, means a function of the probability of an adverse health effect (e.g. becoming diseased) and the severity of that effect (e.g. death, hospitalization) when exposed to a specified hazard.

Note 2 to entry: Food safety hazards include allergens and radiological substances.

Note 3 to entry: In the context of feed and feed ingredients, relevant food safety hazards are those that can be present in and/or on feed and feed ingredients and that can through animal consumption of feed be transferred to food and can thus have the potential to cause an adverse health effect for the animal or the human consumer. In the context of operations other than those directly handling feed and food (e.g. producers of packaging materials, disinfectants), relevant food safety hazards are those hazards that can be directly or indirectly transferred to food when used as intended.

Note 4 to entry: In the context of animal food relevant food safety hazards are those that are hazardous to the animal species for which the food is intended.

[SOURCE: ISO 22000:—, 3.24]

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3.24
food loss and waste aspect
FLW aspect
element of an *organization's* (3.36) activities or products or services that can cause *FLW* (3.22)

3.25
food loss and waste destination
FLW destination
destination where *food* (3.21) and inedible parts go when removed from the *food supply chain* (3.27)

Note 1 to entry: The destinations should refer to the *principle-based framework* (3.40).

Note 2 to entry: Inedible parts vary in different cultures and can change over time through technological development.

3.26
food loss and waste inventory
FLW inventory
quantified list, arranged by cause, of the *organization's* (3.36) *FLW* (3.22)

3.27
food supply chain
sequence of the business activities in the production, processing, storage, distribution and handling of a *food* (3.21) and its ingredients, from primary production to consumption

Note 1 to entry: This includes the production of feed and animal food.

3.28
interested party
stakeholder
person or *organization* (3.36) that can affect, be affected by, or perceive itself to be affected by a decision or activity

3.29
intermediate product
output from a unit process that is input to other unit processes that require further transformation within the system

[SOURCE: ISO 14044:2006, 3.23]

3.30
management system
set of interrelated or interacting elements of an *organization* (3.36) to establish *policies* (3.39) and *objectives* (3.35), as well as *processes* (3.41) to achieve those objectives

Note 1 to entry: A management system can address a single discipline or several disciplines.

Note 2 to entry: The management system elements include the organization's structure, roles and responsibilities, planning and operation.

3.31
material flow
movements of a material or group of materials within an *organization* (3.36) or along a *food supply chain* (3.27)

[SOURCE: ISO 14051:2011, 3.14, modified — "between various quantity centres" deleted and "food" added before "supply chain".]

3.32
measurement
process (3.41) to determine a value

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3.33
monitoring
determining the status of a system, a *process* (3.41) or an activity

Note 1 to entry: To determine the status, there can be a need to check, supervise or critically observe.

3.34
nonconformity
non-fulfilment of a *requirement* (3.42)

3.35
objective
result to be achieved

Note 1 to entry: An objective can be strategic, tactical or operational.

Note 2 to entry: Objectives can relate to different disciplines (e.g. finance, health and safety, environment). They can be, for example, organization-wide or specific to a project, product, service or *process* (3.41).

Note 3 to entry: An objective can be expressed in other ways, such as an intended result, as a purpose, as an operational criterion, as a *food loss and waste* (3.22) objective or by the use of other words with similar meaning (e.g. aim, goal, target).

Note 4 to entry: In the context of food loss and waste *management systems* (3.30), food loss and waste objectives are set by the *organization* (3.36), consistent with the food loss and waste *policy* (3.39), to achieve specific results.

3.36
organization
person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its *objectives* (3.35)

Note 1 to entry: The concept of organization includes, but is not limited to, sole-trader, company, corporation, firm, enterprise, authority, partnership, charity or institution, or part or combination thereof, whether incorporated or not, public or private.

Note 2 to entry: If the organization is part of a larger entity, the term "organization" refers only to the part of the larger entity that is within the scope of the *food loss and waste* (3.22) *management system* (3.30).

3.37
packaging system
system comprising all of the products made from any materials and/or technologies of any nature to be used for the containment, protection, handling, delivery and presentation of goods, from raw materials to processed goods, from the producer to the user or the consumer

3.38
performance
measurable result

Note 1 to entry: Performance can relate either to quantitative or qualitative findings.

Note 2 to entry: Performance can relate to managing activities, *processes* (3.41), products, services, systems or *organizations* (3.36).

3.39
policy
intentions and direction of an *organization* (3.36) as formally expressed by its *top management* (3.46)

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3.40
principle-based framework
management strategy for the prevention and minimization of *excess food* (3.16) and *food loss and waste (FLW)* (3.22), placing prevention at the top

Note 1 to entry: The framework is principle based, positioning options based on *environmental impact* (3.15), but *organizations* (3.36) should make decisions depending on food type, perishability, supply chain position, geography, regulation, available infrastructure and organizational *objectives* (3.35).

Note 2 to entry: Any action moving up the principle-based framework is beneficial. The options are:

— prevent *excess food* (3.16) and FLW at source;

— retain value for human food consumption;

— retain value for animal uses;

— retain materials, nutrients and energy;

— retain energy only;

— dispose.

Note 3 to entry: Annex B provides examples for each option.

3.41
process
set of interrelated or interacting activities that uses or transforms inputs to deliver a result

Note 1 to entry: Whether the result of a process is called an output, a product or a service depends on the context of the reference.

3.42
requirement
need or expectation that is stated, generally implied or obligatory

Note 1 to entry: "Generally implied" means that it is custom or common practice for the *organization* (3.36) and *interested parties* (3.28) that the need or expectation under consideration is implied.

Note 2 to entry: A specified requirement is one that is stated, e.g. in *documented information* (3.10).

3.43
risk
effect of uncertainty

Note 1 to entry: An effect is a deviation from the expected — positive or negative.

Note 2 to entry: Uncertainty is the state, even partial, of deficiency of information related to, understanding or knowledge of, an event, its consequence, or likelihood.

Note 3 to entry: Risk is often characterized by reference to potential events and consequences, or a combination of these.

Note 4 to entry: Risk is often expressed in terms of a combination of the consequences of an event (including changes in circumstances) and the associated likelihood of occurrence.

3.44
root cause analysis
process (3.41) of identifying the systemic cause of a failure or an incident

3.45
surplus food
food (3.21) that is fit for consumption and which remains unused for its original intended purpose

Note 1 to entry: Surplus food can be a result of *excess food supply* (3.17) or other reasons.

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[SOURCE: FAO, 2019[9]]

3.46
top management
person or group of people who directs and controls an *organization* (3.36) at the highest level

Note 1 to entry: Top management has the power to delegate authority and provide resources within the organization.

Note 2 to entry: If the scope of the *management system* (3.30) covers only part of an organization, then top management refers to those who direct and control that part of the organization.

3.47
upcycling
process (3.41) of transforming *food* (3.21), *by-products* (3.3) and *waste side streams* (3.48) that would otherwise be lost or wasted into new value-added food products

3.48
waste side stream
residual materials that are not the primary product but can still be utilized

4 Context of the organization

4.1 Understanding the organization and its context

The organization shall determine external and internal issues that are relevant to its purpose and that affect its ability to achieve the intended result(s) of its FLW management system. Such issues shall include FLW aspects affecting the organization and/or its products and services, and their resulting impacts.

The organization shall determine whether climate change is a relevant issue, given the significant contribution that FLW prevention and/or reduction can make to lowering greenhouse gas emissions.

The organization shall identify, review and update information related to these external and internal issues.

NOTE 1 Issues can include positive and negative factors or conditions for consideration.

NOTE 2 Understanding the context of the organization can be facilitated by considering external and internal issues, including, but not limited to, the physical location, its surrounding environment, its place in the food supply chain, commercial, legal, technological, competitive, market, cultural, social and economic environments, cybersecurity and food fraud, food defence and intentional contamination, knowledge and performance of the organization, whether international, national, regional or local.

4.2 Understanding the needs and expectations of interested parties

To ensure that the organization has the ability to meet customer and applicable statutory and regulatory requirements with regard to its FLW management system, the organization shall determine:

— the interested parties that are relevant to the FLW management system;

— the relevant requirements of these interested parties;

— which of these requirements will be addressed through the FLW management system.

NOTE 1 Relevant interested parties can have requirements related to climate change, including the need to achieve greenhouse gas emission reduction targets.

The organization shall identify, review and update information related to the interested parties and their requirements, including opportunities to collaborate.

NOTE 2 Interested parties can include consumers and end users (see Annex A).

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