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Valorisation of surplus food in the French retail sector: Environmental and economic impacts

Albizzati, Paola Federica; Tonini, Davide; Chammard, Charlotte Boyer; Astrup, Thomas Fruergaard

1   **Valorisation of surplus food in the French retail sector: Environmental and economic**

2   **impacts**

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4   Paola Federica Albizzati[1], Davide Tonini[2], Charlotte Boyer Chammard[3], Thomas

5   Fruergaard Astrup[1]

6

7   [1]Technical University of Denmark, Department of Environmental Engineering,

8   Bygninstorvet 113, 2800 Lyngby, Denmark

9   [2]Joint Research Centre of the European Commission, Edificio Expo, Inca Garcilaso 3,

10   41092 Seville, Spain

11   [3]PHENIX, 16 rue Darcet, 75017 Paris, France

12

13   Correspondent author: Paola Federica Albizzati (paal@env.dtu.dk)

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15

16   **Abstract**

17   The retail sector, generating large amounts of food waste in a limited and well-defined

18   number of locations, represents a unique opportunity for the implementation of waste

19   minimisation policies targeting food waste and surplus food. France has introduced policy

20   measures forcing retailers to prioritise the redistribution of surplus food to charity (donation)

21   and/or diversion to animal feed. To evaluate the environmental benefits from such initiatives,

22   this study provides a bottom-up consequential life cycle assessment of surplus food

23   management at twenty retail outlets in France. A cradle-to-grave assessment was performed,

AE, N: aquatic eutrophication, nitrogen; AE, P: aquatic eutrophication, phosphorus; ET: ecotoxicity; EU: European Union; FRD: fossil resource depletion; GW: global warming; HT, cancer: human toxicity, cancer; LCA: life cycle assessment; LUC: land-use change; PM: particulate matter; POF: photochemical ozone formation; SI: supporting information; TA: terrestrial acidification; WD: water depletion.

24   including land-use changes, and the impacts were evaluated for ten impact categories. Four

25   scenarios were considered, using monthly data on waste flows and management. Alongside

26   assessing the current management (i.e. redistribution and/or use of surplus food for animal

27   feed with anaerobic digestion and incineration of residual streams), three additional scenarios

28   were evaluated: i) prevention (used as benchmark), ii) anaerobic digestion and iii)

29   incineration. The results demonstrated that redistribution leads to substantial environmental

30   savings when accounting for all potentially induced benefits, second only to prevention but

31   nevertheless of similar magnitude. Neither anaerobic digestion nor incineration can compete

32   environmentally with redistribution and use as animal feed, especially in a low-carbon energy

33   system. A cost analysis, including tax credits implemented in the French regulation,

34   demonstrated that retailers donating high-value products also achieved lower costs and

35   higher environmental savings overall. The results clearly suggest that similar initiatives

36   should be encouraged, and the study offers a consistent basis for evaluating similar initiatives

37   also for other countries.

38

39   **Keywords**: food waste; LCA; donation; waste hierarchy; prevention; redistribution

1. Introduction

To tackle the food waste problem, the European Union (EU) engaged in meeting Sustainable Development Goal (SDG) #12 (United Nations, 2015), which, among other objectives, aims to reduce food losses in the production and supply sectors as well as to halve food waste per capita by 2030, from both households and retailers (European Commission, 2017a). Although the retail sector is estimated to be responsible, on average, for only 5% of EU food waste (most of which is instead generated by production and households; Stenmark et al., 2016), it nevertheless is of key importance for food waste minimisation. Retail outlets represent collection points for large amounts of food in a limited and well-defined number of locations, thereby facilitating the implementation of effective policies and initiatives by connecting two sectors that would otherwise be separated, namely consumers and producers (Eriksson, 2015; Scholz et al., 2015). Initiatives implemented at this stage may thereby induce benefits both upstream and downstream the supply chain, in addition to the retail sector per se (Schönberger et al., 2013). While food waste prevention and the redistribution of surplus food (i.e. food that is suitable for human consumption but it is not marketable for several reasons (European Union, 2017)) should be prioritised, e.g. according to the Waste Framework Directive (European Parliament and Council, 2008), very few attempts have been made in the literature to assess systematically the environmental and economic benefits of such initiatives in the retail sector.

While very few European countries have yet implemented regulations addressing surplus food from retail outlets, France represents a prominent example by putting into force a specific legislation in 2016, law no. 2016-138 (Legifrance, 2016), with the aim of reducing food waste generation at the retail sector. In 2016, French food waste corresponded to 10

63   million tonnes, or 16 billion euros' worth, with 14% of the losses originating from the retail

64   sector (Ministère de la Transition Écologique et Solidaire, 2017b). The French law requires

65   all retail units larger than 400 m^2 to handle surplus food according to the waste hierarchy

66   (Ministère de la Transition Écologique et Solidaire, 2017b), which means that whenever food

67   is still suitable and safe for human consumption, conforming to the guidelines provided by

68   European Commission (2010) and European Commission (2017b), it should be redistributed

69   to charity organisations (European Federation of Food Banks et al., 2016; Mourad, 2015). If

70   the surplus food is still safe but not edible for humans, it should be used as animal feed, and

71   finally, if the food is suitable neither for human nor for animal consumption, then the food

72   products should be sent to anaerobic digestion or composting (Mourad, 2015). Retailers may

73   benefit from the new regulation by receiving a 60% tax credit corresponding to the economic

74   value of the redistributed food, including both the stock value of the goods, their transport

75   and storage (Mourad, 2015). The initiative is expected to have benefits for both the

76   environment and economy, but food redistribution may also have positive social effects by,

77   for example, increasing access to food for people with lower incomes (Mourad, 2015),

78   improving the nutritional intake of people in need (Scherhaufer et al., 2015), integrating

79   marginalised social groups (Vittuari et al., 2017), and involving different stakeholders that

80   felt satisfied about making a difference in their local communities (Mirosa et al., 2016).

81   Furthermore, tax credit policies are expected to lead to establishing new companies related

82   to the organisation and management of food waste and redistribution programmes (Sud

83   Ouest, 2017). With relatively few wide scale implementations of food waste prevention and

84   food redistribution initiatives, so far no consistent comparison of the variability in

85   environmental performance of individual retail outlets, and thereby the overall potential for

86   contributing to environmental savings, have been provided.

87   Previous studies of surplus food generated by the retail sector have focused on

88   techniques to improve its management, typically applying the life cycle assessment (LCA)

89   methodology. However, a large majority of literature studies focus on the lower levels of the

90   waste hierarchy, i.e. end-of-life treatments such as anaerobic digestion, composting,

91   incineration and landfilling (e.g. Bernstad et al., 2013; Buratti et al., 2015; Cristóbal et al.,

92   2016). Two studies, Brancoli et al. (2017) and Vandermeersch et al. (2014), investigated the

93   effects of diverting surplus food to animal feed, considering as a case study a single Swedish

94   retail outlet and the Belgian retail sector, respectively. Both studies concluded that the largest

95   savings can be obtained if bread products are removed from their packaging and the main

96   waste stream, and then used to substitute conventional animal feed (e.g. wheat) instead of

97   anaerobic digestion. While prevention has been addressed in several LCA studies (e.g.

98   Martinez-Sanchez et al., 2016; Oldfield et al., 2016; Tonini et al., 2018), highlighting

99   significant environmental benefits under the condition that indirect (rebound) effects are

100   minimised, so far few LCA studies have focused on redistribution. Among these, Eriksson et

101   al. (2015) and Eriksson & Spångberg (2017) analysed the carbon footprint of the food waste

102   management systems of retail outlets in Uppsala (Sweden) and Växjö (Sweden),

103   respectively, in terms of redistribution and/or conversion of surplus food. Overall, the

104   findings indicated that following the waste hierarchy for surplus food management resulted

105   in the largest environmental benefits, with prevention followed by redistribution and

106   conversion to be prioritised. While these studies address retailers and the implementation of

107   redistribution initiatives, they do not i) consider the actual properties and distribution of

108 individual food waste materials, ii) include land-use changes (LUCs) related to food

109 production and substitution, iii) assess environmental impacts over a wide range of impact

110 categories, or iv) address the economic aspects. Ignoring these aspects may lead to biased

111 conclusions (Tonini et al., 2018).

112   Using data from twenty French retail outlets that have implemented surplus food

113 redistribution and diversion to animal feed, this study builds on existing literature in the field

114 and contributes further by: i) systematically assessing the environmental benefits associated

115 with surplus food management as implemented in selected retailers in France, and ii)

116 quantifying the associated economic implications for retailers.. The environmental

117 performance of each retailer is compared against two benchmarks: a) the maximum level of

118 prevention (i.e. assuming 100% prevention of surplus food) and b) the business-as-usual

119 alternative management of such surplus food for the selected retailers, prior to enforcing law

120 no. 2016-138, involving typically anaerobic digestion and incineration. It should be borne in

121 mind that, while French food banking and donations exist since long time, a systematic and

122 dedicated management of the surplus food was not common practice and business-as-usual

123 practices typically involved biological treatment and/or incineration (Garot, 2015). This was

124 the case for the retailers selected. The study involves state-of-the-art LCA modelling of

125 individual food waste material fractions over a wide range of impact categories, and it also

126 accounts for LUCs.

127

128 **2. Materials and methods**

129 **2.1 Definitions**

130   According to European Commission (2017b), *surplus food* is food and beverages that have

131   not been sold or are not marketable but are still suitable for human consumption. Surplus

132   food can either be redistributed or used as animal feed. These applications have to be

133   compliant with the EU guidelines on food donations and use-as-feed (European Commission,

134   2009; European Commission, 2017b). Redistribution is then defined by the European

135   Commission (2017a) as "a process whereby surplus food that might otherwise be wasted is

136   recovered, collected and provided to people, in particular to those in need". Redistribution of

137   food can occur either via direct donations from donor to charities, or via food banks that store

138   and distribute the donated food to end users, e.g. charities (Hanssen et al., 2014). The

139   regulations concerning and influencing food redistribution are described in Appendix H in

140   the Supporting Information (SI). In respect to *food waste*, while acknowledging that other

141   definitions are available in the literature, we define it in this study as the share (or the totality,

142   when it applies) of surplus food that is neither redistributed nor used as animal feed, but it is

143   instead sent to the waste management in place, e.g. incineration.

144

145   **2.2 The case of France**

146   Amongst the EU Member States, France is recognised as a frontrunner in respect to food

147   redistribution (Deloitte, 2014). To overcome the barriers highlighted in Appendix H (SI),

148   France has implemented regulations at national level to ease the redistribution of surplus

149   food. In respect to responsibility and traceability, France has implemented a transfer slip,

150   which concerns the state (i.e. core temperature, use by/best before date) of the food product

151   when donated and is co-signed by the food donor and the receiving organisation (e.g. charity)

152   (Deloitte, 2014). Regarding liability, food donors and receiving organisations subscribe to

153   liability insurance and sign a partnership agreement (Deloitte, 2014). To implement the *Food*

154   *Hygiene Package*, the French Federation of Food Banks outlined a *best practice guide* to

155   help food donors and receiving organisations (Deloitte, 2014). To further support

156   redistribution France implemented a corporate tax incentive. As described earlier, this

157   establishes that food donors can benefit from a tax credit of 60% on the monetary value of

158   the food redistributed (Mourad, 2015).

159

160   **2.3 Scope and functional unit**

161   The functional unit of the study is the management of 1 tonne of surplus food, including

162   associated packaging, as generated by the retail sector in France (ca. 0.98 t is food and 0.02

163   t is packaging). This, depending on the management of the retailer, may be partly

164   redistributed or sent for use-as-feed, and partly become food waste.

165   The study is a cradle-to-grave LCA, encompassing the entire life cycle of the surplus

166   food generated at the retail outlets. This included transport, redistribution of surplus food,

167   reuse of the surplus food as animal feed, and other treatment pathways for the waste. When

168   assessing the prevention scenario (used as benchmark), the upstream processes prior to the

169   production of surplus food were accounted for, from production of the food and associated

170   LUCs, to distribution (i.e. packaging production, transport and storage) to ensure system

171   equivalence across scenarios. The assessment was performed in accordance with the ISO

172   standards for LCA (ISO, 2006a, b), and a consequential approach was applied (Weidema,

173   2003; Weidema et al., 2009). The geographic scope of the study was France. The temporal

174   perspective covered current retailers' management practices as well as those prior to the

175   implementation of advanced management for surplus food. The consequential database

176 provided by Ecoinvent v3.3 was used to model the life cycle impact assessment (Wernet et

177 al., 2016), which was performed for ten impact categories, namely Global Warming (Forster

178 et al., 2007), Terrestrial Acidification (Seppälä et al., 2006), Photochemical Ozone Formation

179 (van Zelm et al., 2008), Particulate Matter (van Zelm et al., 2008), Aquatic Eutrophication

180 Nitrogen (Struijs et al., 2009), Aquatic Eutrophication Phosphorous (Goedkoop et al., 2009),

181 Human Toxicity, cancer(Rosenbaum et al., 2011), Ecotoxicity (Rosenbaum et al., 2011),

182 Fossil Resource Depletion (van Oers et al., 2002) and Water Depletion (Goedkoop et al.,

183 2009). Environmental exchanges were modelled by assuming a time horizon of 100 years.

184 With respect to Global Warming, the uptake/release of biogenic CO_2 from the food was

185 assigned a characterisation factor equal to 0, while the eventually sequestered biogenic CO_2

186 (within the 100-year time horizon) was assigned a factor equal to -1, following common

187 practice for short-rotation biomass. The assessment was performed with the EASETECH

188 LCA tool (Clavreul et al., 2014).

189

190 **2.4 Description of the scenarios and system boundaries**

191 The scenarios investigated were: *Scenario I (CM)*, representing the current management of

192 surplus food, *Scenario II (AD)*, where surplus food is sent to anaerobic digestion (preceded

193 by pre-treatment), *Scenario III (I)*, where surplus food is sent to incineration, and *Scenario*

194 *IV (P)*, representing prevention of surplus food, and used as benchmark for the ideal

195 management. *Scenario I (CM)* represents the current management of individual French retail

196 outlets, in that only one out of 20 retailers sends a share of its surplus fruit and vegetables to

197 animal feed, while all remaining retailers send the surplus food to redistribution only. In the

198 default case we considered that no losses occurred when surplus food is redistributed,

199   assuming that beneficiaries (or intermediate, e.g. charities) would waste the same amount if

200   they would buy it or receive it from another party.

201   As illustrated in Figure 1, the surplus food generated is sorted on site and a share is

202   sent to redistribution and/or animal feeding, while the rest (composed of food and packaging)

203   to the waste management system in place, thus becoming food waste conforming to the

204   definitions in section 2.1. According to Ministère de la Transition Écologique et Solidaire

205   (2017a), food waste should be treated either through composting or anaerobic digestion,

206   though the retail outlets analysed in this study send it to anaerobic digestion only. As food

207   waste also includes packaging, pre-treatment is needed. Following the results of Bernstad et

208   al. (2013), we assume that pre-treatment incurs 20% mass losses (i.e. all input-packaging and

209   a share of the food) to be incinerated. The anaerobic digestion of food waste produces two

210   outputs: biogas and digestate, with the former used to produce electricity and heat, while the

211   latter is used as organic fertiliser. The residues are sorted out and transported to an

212   incineration plant, according to the trends presented in the study by Ademe (2016). Thermal

213   efficiencies (as a percentage of the incoming lower heating value of the waste, on a wet basis)

214   at the incineration plant are 5.7% for electricity production and 41.2% for heat production,

215   conforming with the average figures provided by a recent publication covering the entire

216   French incineration sector (Beylot et al., 2017). Bottom ashes are assumed used for road

217   construction, and fly ashes for backfilling of salt mines.

218   In *Scenario II (AD)*, surplus food is sent to anaerobic digestion, thus becoming waste.

219   After pre-treatment, the separated food waste is digested, while a residual waste flow

220   composed of both packaging and food waste is incinerated. The two streams are modelled

221   similar to *Scenario I (CM)*. Likewise, in *Scenario III (I)*, surplus food is incinerated directly

222 (both packaging and food products; no pre-treatment is needed). Incineration is modelled

223 similarly to the other scenarios. *Scenario IV (P)* represents an ideal situation in which 100%

224 of the surplus food is prevented, i.e. production is avoided and no waste management is

225 required. As such, all activities occurring prior to its generation are thereby avoided.

226 Accounting for these activities is necessary only in the prevention scenario to compare

227 consistently the environmental impacts of the assessed scenarios (see also previous studies

228 on prevention, most notably, Gentil et al., 2011; Martinez-Sanchez et al., 2016). For a

229 complete description of all the processes included in the scenarios, refer to Appendix A (SI).

230   The multi-functionalities of the scenarios are handled through system expansion

231 following consequential LCA principles. This means that any co-products or services arising

232 along with the management of surplus food, i.e. the functional unit, are credited by

233 accounting for the substitution of corresponding similar market products/services (Figure 1).

234 These following consequential principles are identified in marginal products/services, i.e.

235 those likely to respond to changes in demand/supply (for details refer to e.g. Weidema, 2003;

236 Weidema et al., 2009). In our scenarios, co-products/services (Figure 1) are redistributed

237 food (to secondary selling/people/charities, etc.), fruit/vegetables reused as animal feed,

238 electricity, heat, and bottom ash used as sub-base material for road construction. With respect

239 to redistribution, a marginal food mix is defined to represent what would otherwise be

240 purchased by consumers (i.e. charities, people or third parties). It is assumed that this would

241 be composed of the cheapest food products existing on the market within the following

242 categories: *Fruit and vegetables* (banana (20%), apple (20%), potato (34%), and carrot

243 (26%)), *Grain* (pasta (63%) and rice (37%)), *Meat* (egg (65%) and fish fingers (35%)), and

244 *Dairy* (milk (75%) and yoghurt (25%)), which were identified based on EUROSTAT (2015).

245 For simplicity and lack of any detailed information, each macro-category was represented by

246 two products: although consumers have multiple choices at retail outlets, forecasting changes

247 in consumption behaviours caused by redistribution and donations involve a wide range of

248 socio-economic factors (Gajjar, 2013). It is important to note that *Fruit and vegetables* is

249 composed of four food products, as fruits and vegetables are here aggregated into one

250 category. With respect to animal feed, marginal energy- and protein-feed are assumed to be

251 maize and soymeal, following previous studies (Tonini et al., 2018; Tonini et al., 2016). As

252 soymeal is co-produced with soy oil, the well-known soybean-loop detailed by Dalgaard et

253 al. (2008) is applied and solved. The substitution of maize and soymeal by surplus food is

254 based on relative digestible energy and protein content, following a common approach (e.g.

255 Dalgaard et al., 2008). Electricity is assumed to be produced with the French mix provided

256 in Ecoinvent v3.3 (80% nuclear, 11% hydro, 4% hard coal, 3% wind, 1% natural gas, 1%

257 biogas) (Moreno Ruiz et al., 2014; IEA, 2018), while heat is assumed to be produced by

258 natural gas boilers. Natural aggregates are taken as the likely material otherwise used as sub-

259 base in road construction.

260

261 ***FIGURE 1***

262

263 **2.5 Inventory data**

264 *2.5.1 Surplus food composition*

265 The data on surplus food are based on 20 French retail outlets over a period of 13 months.

266 These data were provided by a French company that collaborates with retailers, manages the

267 bureaucratic and logistical elements of food redistribution and educates personnel working

268   in retail outlets (Phenix, 2018). For modelling purposes, surplus food composition is

269   disaggregated into the following macro-categories according to the information provided by

270   the company: *Dry sweet*, *Dry savoury*, *Frozen food*, *Deli meats*, *Fresh dairy products*, *Fruit*

271   *and vegetables*, *Poultry*, *Meat*, *Cheese*, *Gourmet*, *Pastry*, *Bakery*, *Fish* and *Liquids*. The

272   primary data provided by the company were expressed as monetary values (i.e. €) and

273   represented the wholesale price, namely the price at which retailers buy the goods (FAO,

274   2018). It is assumed that the wholesale price covers both food production itself and packaging

275   production. Based on Tonini et al. (2018), the amount of packaging was calculated for each

276   food product in each of the considered macro-categories (Table B1, SI). It is important to

277   note that in the retail outlets under assessment, fruit and vegetables are sold without any

278   packaging. Therefore, their packaging was set to zero.

279   Process inventories for performing bottom-up LCAs are typically mass-based

280   (Clavreul et al., 2014). To apply this approach, it was necessary to convert the data from

281   euros to kg. First, wholesale prices were collected and expressed as [€ kg^{-1}]. Second, to have

282   a detailed classification of the surplus food in terms of food products, the food consumption

283   pattern in France was modelled (Table B2, SI). This approach is needed to model the impacts

284   of food production using a bottom-up LCA when detailed disaggregated data on the

285   individual food products composing the mix (in this case, the surplus food) are not available,

286   as explained in recent studies (see Scherhaufer et al., 2018 and Tonini et al., 2018). Finally,

287   the wholesale prices were weighted accordingly to the French consumption pattern (Table

288   B3, SI), and then the contribution of each macro-category to total surplus food, both in

289   monetary and mass terms, was calculated (Figure 2). The chemical/biochemical/physical

290   properties of the individual food products were based on Tonini et al. (2018).

291

292   ***FIGURE 2***

293

294   On average, across the 20 retail outlets, surplus food is mainly composed in monetary terms

295   by *Fruit and vegetables* (23%), *Deli meats* (17%), and *Fresh dairy products* (13%). Mass-

296   wise, the highest shares are associated with *Fruit and vegetables* (29%), *Fresh dairy products*

297   (23%), and *Bakery* (19%). When looking at surplus food in monetary terms, *Deli meats*

298   contributes more than *Bakery* due to the higher wholesale price (Table B3, SI). Overall, these

299   results are in accordance with previous studies. For example, according to Teuber & Jensen

300   (2016), most surplus food in terms of mass is associated with bread and bakery products, and

301   fruit and vegetables. This is also supported by the study of Parfitt et al. (2010): most of

302   surplus food includes fruit and vegetables, followed by bakery, dairy, meat and fish. This

303   trend is also reflected in our results. Eventual differences in the ranking of the macro-

304   categories might be due to the different retail outlets analysed, to the assumed wholesale

305   prices, and to a different definition of the macro-categories (i.e. the specific food products

306   included in each one).

307

308   *2.5.2 Food production and distribution*

309   The consequential database provided by Ecoinvent v3.3 was used to model the production of

310   the food products (Wernet et al., 2016) (Table C1, SI). Their transport from the production

311   stage to the retail sector was also based on information provided by Wernet et al. (2016).

312   With respect to *Fruit and vegetables*, the transport inventory from Ecoinvent v3.3 already

313   accounts for the food losses (12%) between the retail sector and the consumer (Gustavsson

14

314   et al., 2011). To avoid double-counting, these losses were disregarded here. The industrial

315   processing of meat, fish, flour and bread was based on the 2-0 LCA consultants (2007) (refer

316   to Tonini et al., 2018, SI Tables S13, S14, S15). For drinks, the production process was based

317   on information provided in Doublet et al. (2013) (refer to Tonini et al., 2018, SI Table S16).

318   Cooling and storage at the retail were also based on 2-0 LCA consultants (refer to Tonini et

319   al., 2018, SI Table S17).

320

321   *2.5.3 Land-use changes*

322   Following a consequential approach, the demand for/ prevention of an additional unit of food

323   incurs a demand/prevention for land. This may be supplied by a combination of expansion

324   on virgin nature and intensification of current production (e.g. see Schmidt et al., 2013 and

325   Tonini et al., 2016) incurring (indirect) LUC effects. To include such impacts, we follow the

326   modelling approach detailed in Tonini et al. (2016) and recently applied in a study on food

327   waste management in the UK (Tonini et al., 2018). Please refer to the original publications

328   for more details. Table D1 (SI) reports the land required for each food product included in

329   the study.

330

331   **2.6 Uncertainties: scenario analyses**

332   To test the influence of choices in respect to marginal products/services (section 2.4), we

333   performed three scenario analyses consisting in: i) changing the marginal electricity mix from

334   the French mix provided in Ecoinvent v3.3 to 100% natural gas-based electricity, ii) changing

335   the marginal food mix from the one that was detailed in section 2.4 to 100% bread and iii)

336   changing the marginal food mix from the one that was detailed in section 2.4 to assuming

337   that this would have exactly the same composition as the surplus food coming from the retail

338   outlets (one-to-one product substitution). This equals to say that the portion of redistributed

339   food is modelled as if it was prevented. Additionally, we also performed a scenario analysis

340   on the fate of packaging, assuming 100% of food packaging is separated and recycled,

341   thereby displacing virgin paper and virgin polyethylene terephthalate, polypropylene and

342   polyethylene production. Finally, we also performed a fifth scenario analysis where we tested

343   the assumption of not having losses when surplus food is redistributed (stated in section 2.4).

344   According to Alexander & Smaje (2008) we assumed that beneficiaries waste 32% of the

345   surplus food that they receive.

346

347 2.7 Cost analysis of the management of surplus food and food waste

348   A cost analysis was performed for *Scenario I (CM)* to illustrate economic implications for

349   French retailers after the enforcement of law no. 2016-138. Retailers benefit from a tax credit

350   of 60% (t_c in Eq. 1) on the monetary value of the food redistributed (*d*). Other companies

351   typically take part in the redistribution process by handling administrative aspects and

352   logistics. This service is added to the tax credits that retailers obtain for redistributing food,

353   here assumed to correspond to about 35% (*f*) of the abovementioned amount. In addition, the

354   management of the (remaining) food waste is also addressed when calculating the costs

355   incurred by retailers (C_{sf}). As detailed in section 2.4, the analysed retailers send food waste

356   to anaerobic digestion only, with a gate fee assumed to be $57 \, € \, t^{-1}$ (g_f) based on average values

357   for the EU (Hogg, 2002). Notice that, while an EU average was here chosen for simplicity

358   based on Hogg (2002), this figure nevertheless well represents fees in EU that currently span

359 between -5 and 78 € t^{-1} (Wrap, 2018).Thereby, the overall cost is calculated as follows, where

360 f_d is the share of donated food and f_w is the share of food waste in *Scenario I (CM)*:

361

362 $$C_{sf}[€] = f_d * d * (- t_c + t_c * f) + f_w * g_f \qquad \text{Eq. 1}$$

363

364 The economic gain generated in *Scenario I (CM)* was compared to the costs associated with

365 *Scenario II (AD)* and *Scenario III (I)* (assumed at, respectively, 57 and 132 € t^{-1} from Hogg

366 (2002). It is important to note that Eq. 1 does not account for the costs incurred when retailers

367 purchase food products, as these would be the same regardless of the surplus food

368 management system implemented, i.e. the same for *CM, AD* and *I*.

369

370 **3. Results**

371 The LCA results are presented in Figure 3 as characterised impacts per tonne of surplus food

372 (including associated packaging), wet weight basis. The results obtained for *Scenario I (CM)*

373 when assessing the two-different marginal food mixes (see section 2.6) are also displayed.

374 The three remaining scenario analyses (natural gas-based electricity mix, 100% recycling of

375 packaging, and including the losses from redistribution) are also thoroughly discussed, but,

376 for the purpose of clarity, they are illustrated in the SI (Figures E1, E2, and E3). The complete

377 list of the results and impact contributions may be found in Table F1 (SI).

378

379 ***FIGURE 3***

380

381 **3.1 LCA results: overall hierarchy and priorities for surplus food management**

382   The trend shown by the results in all ten impact categories supported a clear hierarchy:

383   surplus food prevention was, as expected, the best scenario, followed by current

384   management, which included both redistribution and use-as-feed; the waste management

385   scenarios were evidently the worst. Due to the modelling choices made in the default

386   scenario, for some of the categories, e.g. Global Warming, incineration (*Scenario III (I)*)

387   performed better than anaerobic digestion (*Scenario II (AD)*) when the marginal electricity

388   was characterised by a low-carbon mix, thereby giving a low global warming substitution

389   factor. However, when the marginal electricity was based on natural gas, *Scenario II (AD)*

390   performed better than *Scenario III (I)*, as substituting electricity from natural gas induced

391   greater environmental savings, which compensated for the burden associated with processing

392   (e.g. pre-treatment, diesel, heat and electricity consumption for the operations, and fugitive

393   CH_4 emissions). The results illustrated that the choice of the marginal food mix had a great

394   impact on the results. When the marginal mix was composed of bread only, the savings were

395   lower than those obtained in the baseline scenario for most of the impact categories (e.g.

396   Global Warming and Fossil Resource Depletion). Conversely, when the mix was assumed to

397   have the same composition as the incoming surplus food (i.e. thus to prevent this flow fully),

398   higher savings were observed compared to the default results in most impact categories (e.g.

399   Terrestrial Acidification and Particulate Matter). This illustrates that the choice of food

400   products composing the marginal food mix is crucial with respect to the final magnitude of

401   the LCA results and that future research should improve the basis for defining this mix. In

402   respect to the scenario analysis in which packaging was fully recycled, the results did not

403   change significantly compared to the default scenario, mainly because packaging only

404   constituted 1-3% of the surplus food mix. When considering the scenario analysis where the

405 losses incurred by beneficiaries were accounted for, the savings of *Scenario I (CM)*

406 decreased. However, the hierarchy of the results was not affected and the same considerations

407 can be made as for the default scenario.

408

409 **3.2 Contributions to the impact**

410 *3.2.1 Global Warming, Fossil Resource Depletion, and Water Depletion*

411 In *Scenario I (CM)* and *Scenario IV (P)*, the main contributions to environmental benefits

412 were avoided food production, followed by the corresponding LUCs (Table F1, SI) for both

413 Global Warming and Fossil Resource Depletion. In *Scenario II (AD)* and *Scenario III (I)*, the

414 main contribution to the savings was the waste management system, because of the energy

415 recovery and the substitution of alternative production sources in both of the abovementioned

416 impact categories (Table F1, SI). However, the magnitude of the benefits incurred by these

417 (-200 to -65 kg CO_2-eq t^{-1} and -3800 to -2000 MJ t^{-1}) were far lower compared with those

418 obtained by prevention and redistribution pathways (-3900 to -400 kg CO_2-eq t^{-1} and $-3.0E+4$

419 to $-3.9E+3$ MJ t^{-1}).

420   The impact contributions for Water Depletion for *Scenario I (CM)* and *Scenario IV (P)*,

421 differ from those highlighted earlier in the case of Global Warming and Fossil Resource

422 Depletion. Indeed, processes fuelled by the marginal electricity (e.g. waste management,

423 refrigeration) have a great impact on this environmental category, as they are mainly

424 characterised by electricity produced from hydropower and nuclear electricity produced by a

425 pressure water reactor (Table F1, SI). When considering the default scenario assumptions,

426 the results did not follow the waste hierarchy for four out of the 20 retail outlets analysed in

427 the study. However, the waste pyramid was reflected in the results when the marginal

428 electricity was changed to a fossil fuel-based one (i.e. natural gas), showing that the marginal

429 electricity assumed may affect the results in this category (Figure E1, SI). Furthermore, when

430 considering the default scenario assumptions results, the environmental benefits incurred by

431 *Scenario II (AD)* and *Scenario III (I)* (-2400 to -520 kg water t^{-1}) were lower than those

432 obtained for *Scenario I (CM)* and *Scenario IV (P)* (-4100 to -1100 kg water t^{-1}).

433

434 *3.2.2 Terrestrial Acidification, Photochemical Ozone Formation and Particulate Matter*

435 The main contributor to savings was avoided food production, followed by the corresponding

436 LUCs for *Scenario I (CM)* and *Scenario IV (P)* (Table F1, SI). In *Scenario II (AD)* and

437 *Scenario III (I)*, the main contribution to the environmental savings came from waste

438 management (Table F1, SI). Contrarily to the results for Terrestrial Acidification and

439 Particulate Matter, in the impact category Photochemical Ozone Formation *Scenario III (I)*

440 performed worse than *Scenario II (AD)*, due to higher emissions of NO_x in the incineration

441 process.

442

443 *3.2.3 Aquatic Eutrophication Nitrogen and Phosphorus*

444 In *Scenario I (CM)* and *Scenario IV (P)*, the main contributors to the environmental savings

445 were avoided food production, followed by the corresponding LUCs (Table F1, SI). With

446 respect to *Scenario II (AD)* and *Scenario III (I)*, the main contribution to savings came from

447 the waste management system (Table F1, SI). The environmental benefits incurred by these

448 (0.26 to 2.7 kg N-eq t^{-1} and -3.8E-03 to -1.8E-03 kg P-eq t^{-1}), however, were far lower than

449 those obtained by the current management and the prevention scenario (-26 to -0.98 kg N-eq

450 t^{-1} and -0.41 to -0.049 kg P-eq t^{-1}). Further, when changing the marginal food mix, a different

451   trend was observed for the environmental category Aquatic Eutrophication Phosphorus

452   compared to, for instance, Global Warming. Indeed, compared to the baseline results, greater

453   environmental savings were obtained when changing the marginal food mix to 100% bread.

454

455   *3.2.4 Human Toxicity, cancer and Ecotoxicity*

456   The main contributors to the environmental savings in *Scenario I (CM)* and *Scenario IV (P)*

457   were food production followed by the corresponding LUCs (Table F1, SI). In *Scenario II*

458   *(AD)* and *Scenario III (I)*, the main contributor to the savings was the waste management

459   system (Table F1, SI). The savings incurred by these scenarios (-140 to -47 CTU_e t^{-1} and -

460   1.9E-05 to -7.4E-07 CTU_h t^{-1}), however, were far lower than those obtained in the current

461   management (*CM*) and prevention (*P*) scenarios (-3700 to -880 CTU_e t^{-1} and -9.3E-05 to -

462   1.9E-05 CTU_h t^{-1}). The trends observed for the category Ecotoxicity were different compared

463   to those of Global Warming for eight out of the 20 retail outlets analysed in the study. For

464   these eight retail outlets, *Scenario I (CM)* led to higher savings than *Scenario IV (P)*, due to

465   the assumption made on the marginal food mix, which was rich in grains that require an

466   extensive use of herbicides and fertilisers, highly influencing the impact on the Ecotoxicity

467   environmental category. However, the waste hierarchy, with prevention as the best scenario,

468   was reflected again in the scenario analyses results when the marginal food mix was either

469   composed of 100% bread or by a mix with the same composition as surplus food generated

470   at the retail outlet, as both include food products that have a lower impact on this category.

471

472   **3.3 Cost analysis**

473   When comparing the costs across *Scenario I (CM)*, *Scenario II (AD)* and *Scenario III (I)*,

474   retailers have an economic gain when handling surplus food, conforming to the current

475   management (Figure 4). However, the costs of *Scenario I (CM)* varied for each retailer

476   (Figure 4), not only due to exogenous factors, such as weather, but also because of local

477   management affecting the redistribution of surplus food. The costs in *Scenario I (CM)* ranged

478   from -40 € t^{-1} for retail #13, to -410 € t^{-1} for retail #1 (Table G1, SI). The former represented

479   a retailer redistributing the lowest amount of surplus food containing mainly *Fruit and*

480   *vegetables*, which were amongst the cheapest food products considered. The latter

481   represented instead a retailer donating the largest amount of surplus food. This indicates that

482   donating high amounts of surplus food is certainly important to achieve a maximum of

483   monetary savings, but including expensive products (both from a monetary and resource

484   perspective), such as *Meat*, *Fish* and *Deli meats*, increases the benefits. This is well-

485   illustrated by retailer #19 that, while not having the largest food redistribution in terms of

486   mass, nevertheless showed economic savings larger than other retailers, as mostly expensive

487   food products were donated.

488   It is important to note that, even when enforcing the current surplus food management

489   with redistribution and associated savings, retailers still suffer overall net economic burdens

490   (i.e. positive values in Figure 4) as soon as they generate surplus food. This is clearly evident

491   when the costs incurred for purchasing food products are included in the economic analysis

492   (Figure 4; see indicator "Total cost including the purchase of food"). However, the total cost

493   suffered is lower when implementing redistribution and diversion to animal feed practices

494   and minimising the amount of food waste, i.e. when implementing *Scenario I (CM)*.

495

496   **FIGURE 4***

497

498   **4. Discussion**

499   **4.1 Comparison of the results with previous studies**

500   Eriksson et al. (2015) performed a LCA in which the environmental benefits of redistributing

501   1 kg of food waste (including packaging) in the retail sector were assessed. According to the

502   study, greater environmental benefits were associated with prevention and redistribution (i.e.

503   the higher levels of the waste hierarchy) compared to composting, anaerobic digestion, use-

504   as-feed, incineration, and landfilling. However, the results did not show a clear trend:

505   depending on the food product characteristics, anaerobic digestion was in some cases

506   preferable to animal feed production and redistribution. Such a trend is not in accordance

507   with our results, mainly due to differences in methodological choices. Among these, the most

508   important is the inclusion of indirect LUCs in our study, which has a great impact on the

509   carbon footprint of biomasses, as illustrated in the extensive literature on biofuels/biomasses

510   (e.g. Tonini et al., 2016). As such, neglecting LUCs may result in incorrect conclusions by

511   underestimating the Global Warming impacts. The other methodological choices

512   contributing, albeit to a lesser extent, to the difference in the results of the studies are the

513   assumptions on the substituted products (animal feed, food mix, and energy mix). For

514   example, the choice of the marginal redistribution mix can highly vary the benefits obtained

515   from redistributing surplus food, and this can be seen in Eriksson et al. (2015) where a

516   substitution of 100% bread was assumed and resulted not to be highly beneficial for the

517   environment. The conclusions of Brancoli et al. (2017) are fully in agreement with those of

518   our study and support the waste hierarchy: using surplus food as animal feed instead of

519   producing energy appeared environmentally beneficial owing to the avoided production (and

520   avoided LUCs) of conventional animal feeds. Brancoli et al. (2017) also demonstrated that

521   recycling packaging further increased the savings, albeit this is not evident from the results

522   of our study because of its low share in the mix. Eriksson & Spångberg (2017) also assessed

523   the effect of food redistribution, though not including indirect LUCs. The results, though

524   different in magnitude because of not including LUCs, are nevertheless in agreement with

525   our study and support the waste hierarchy: donating surplus food and re-using it is

526   environmentally preferable to conversion for energy purposes. Oldfield et al. (2016)

527   evaluated the carbon footprint of different food waste management options in Ireland

528   (including all food supply chain sectors), including the retail sector. In agreement with our

529   results, food waste minimisation, i.e. prevention, was found to provide the largest savings.

530   Overall, our results, in combination with other studies in the literature, thereby question the

531   current and widely established focus of utilising surplus food for biogas production through

532   anaerobic digestion. If feasible, the food should be redistributed or utilised for animal feed,

533   thus minimising food waste flows and costs (Lebersorger & Schneider, 2014).

534

535   **4.2 Economic implications**

536   The cost analysis on the 20 retailers varied greatly from month to month for *Scenario I (CM)*,

537   due mainly to exogenous factors, e.g. weather, tourism, seasonality, etc., as also explained

538   elsewhere (COMERSO/OID consulting/TRINOV, 2016). Considerable variations between

539   the individual retailers were also observed. This was most likely influenced by managerial

540   choices as well as by differences in local implementations of the French regulation, e.g.

541   challenges associated with establishing an action plan, and time required by personnel to

542   familiarise and adjust to the regulation (COMERSO/OID consulting/TRINOV, 2016). As

543   expensive food products, e.g. animal-based, represented both high wholesale prices and

544   environmental impacts, maximising their redistribution should be encouraged. The cost

545   analysis fully supported the waste hierarchy: the current management involving

546   redistribution and/or animal feed offered lower costs than the traditional waste management-

547   focused scenarios involving energy production (*Scenario II (AD)* and *Scenario III (I)*).

548

549   **4.3 Data uncertainty and future perspectives**

550   The main source of uncertainty in this study relates to the primary data provided, which are

551   expressed as monetary values (i.e. €) and need therefore to be converted into masses (i.e. kg)

552   to apply a bottom-up LCA approach. This conversion included several assumptions that

553   caused uncertainty in the data used in the environmental assessment. Indeed, the wholesale

554   prices used as conversion factors (expressed as $€ \, kg^{-1}$) were not all based on French statistics,

555   and they were found only for a limited number of the food products included in the macro-

556   categories. However, adding an uncertainty on the conversion factors used would only affect

557   the composition of the surplus food. We believe that including 20 different retail outlets well

558   represents the variability in the composition of surplus food. Further, the focus of the present

559   study is not on comparing the performance of the individual retail outlets, but rather to assess

560   the impact trend of different management options for surplus food. Additional uncertainties

561   are associated with the modelling of the food products composing the macro-categories. As

562   discussed in Tonini et al. (2018), the choice of the background dataset to model the food

563   production processes affects the magnitude of the results significantly. Another source of

564   uncertainty is the marginal food mix, as the results of the scenario analyses did indeed show

565   that this affects the magnitude of the savings incurred by redistribution. Some studies (e.g.

566   Eriksson et al., 2015) even tested the assumption that the substitution effect would be null,

567   meaning that people in need (themselves or through charities/third parties) would not

568   otherwise purchase food. This assumption ultimately implies death. Another source of

569   uncertainty relates to the French food consumption pattern used to disaggregate macro-

570   categories into the individual food products composing them, as this pattern was based on

571   several studies that were performed in different years. Considering these uncertainties, the

572   numerical results of the study should be used carefully, as a different mix of food products

573   constituting the surplus food would lead to a (even substantially) different magnitude of the

574   results. However, while the magnitude of the environmental impacts may change following

575   a different assortment of food products composing the mix, the ranking of the management

576   scenarios is unlikely to be affected, as also illustrated and discussed in Tonini et al. (2018).

577   To improve the robustness of the results, we envision as necessary to: i) facilitate the

578   access to disaggregated food surplus and food waste data (i.e. breakdown of specific food

579   products, e.g. chicken, beef, cheese, etc.) both in terms of mass and price, ii)improve the

580   identification of the marginal food mix (substitution effects), and iii) elaborate up-to-date and

581   consistent (consequential and non) databases for all food products available in the market.

582

583   **5. Conclusion**

584   Based on a life cycle assessment of 20 French retail outlets, the results clearly indicate that

585   surplus food management in the retail sector should prioritise redistribution through

586   donations and/or conversion to animal feed over anaerobic digestion and incineration.

587   Accounting for individual food product categories in the surplus food mix, land-use changes

588   associated with food production, and food production itself resulted in Global Warming

589   savings of -1900 to -400 kg CO_2-eq t^{-1} when surplus food was redistributed and diverted to

590   animal feed. The economic gains for the French retailers were in the range of -410 to -40 € t⁻

591   ^{1} of surplus food donated. By offering incentives, in particular through a tax credit system

592   for donating expensive food products, such as meat, the French regulation also provides

593   incentives to increase environmental savings, as relatively greater environmental impacts are

594   often associated with these food products. This suggests that the current focus in many

595   countries on directing surplus food to anaerobic digestion cannot be justified by

596   environmental arguments; rather, the focus should be directed towards promoting food

597   redistribution, e.g. by addressing liability aspects, food labelling and durability, as well as

598   economic incentives. While the results obtained herein for the French retailers are considered

599   generally applicable, the study provides a consistent basis for also evaluating similar

600   initiatives in other countries according with their waste management system and policy

601   framework.

602

603   **Disclaimer**

604   The views expressed in the article are the sole responsibility of the authors and in no way

605   represent the view of the European Commission and its services.

606

607   **Declaration of interest:**

608   None.

27

614

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842

Highlights:

Environmental impacts of surplus food management scenarios assessed for 20 retailers;

Anaerobic digestion and incineration outcompeted by redistribution and use-as-feed;

Environmental and economic assessment results support the waste hierarchy priorities;

Practices favouring redistribution and use-as-feed should be encouraged;

Further research needed for identification of displaced/substituted food products.

1 **Figure Captions**

2 Figure 1: The system boundaries (black, dashed line) are displayed for the four scenarios

3 considered. The black lines in 1a, 1b, and 1c indicate the processes prior to the generation of

4 surplus food, which are not considered in *Scenario I (CM)*, *Scenario II (AD)*, and *Scenario*

5 *III (I)* due to system equivalence. The grey, dashed boxes and lines represent displacement

6 of market processes/technologies. Note that LUC (land-use-changes; here as avoided effect)

7 accounts both for expansion and intensification. "C":collection; "T":transport; "Figure

8 1a":*Scenario I (CM)*; "Figure 1b":*Scenario II (AD)*; "Figure 1c"*Scenario III (I)*; "Figure

9 1d":*Scenario IV (P)*.

10

11 Figure 2: Contribution of each macro-category to the total surplus food, for each retail outlet

12 considered in the study. The graph on the left expresses the surplus food as monetary values,

13 whereas the one on the right as mass values. Note that retailers 1 to 19 redistribute the surplus

14 food, whilst retail #20 both redistributes and sends it for use as animal feed.

15

16 Figure 3: Characterized results for the ten environmental impact categories, expressed per

17 tonne of surplus food, wet weight basis. The baseline results are illustrated together with

18 those of the scenario analyses where we change the marginal redistribution mix (see section

19 2.6). Values above the zero-line are burdens, whilst below are savings to the environment.

20 "GW": Global Warming; "TA": Terrestrial Acidification; "POF": Photochemical Ozone

21 Formation; "PM": Particulate Matter; "AE, N": Aquatic Eutrophication, Nitrogen; "AE, P":

22 Aquatic Eutrophication, Phosphorus; "ET": Ecotoxicity; "HT, cancer": Human Toxicity,

23 cancer; "FRD": Fossil Resource Depletion; "WD": Water Depletion.

24

25   Figure 4: Costs [€t^{-1}] for the management of one tonne of surplus food at each individual

26   retail outlet. For comparison, the cost for the current management (involving redistribution

27   and diversion to animal feed) is compared to a situation where 100% of the surplus food is

28   sent to either anaerobic digestion (AD; 57 €t^{-1}) or incineration (I; 132 €t^{-1}). Costs are shown

29   with and without including the upstream cost incurred by the retailers for purchasing the

30   food. Note that negative costs are savings, and positive costs are expenses.

1a

- Surplus food → Sorting of surplus food at retail
  - (T) Redistribution ⟶ LUC ⟶ Production food products (T) ⟶ Packaging production (T) ⟶ Cooling and storage
  - (T) Animal feed ⟶ LUC ⟶ Production animal feed (T)
  - Food waste (C) Pre-treatment
    - Anaerobic digestion
      - Electricity ⟶ Electricity production
      - Heat ⟶ Heat production
      - (T) Digestate ⟶ Mineral fertilisers use and production
    - (T) Incineration
      - (T) Bottom ash ⟶ Natural aggregates production
      - Electricity ⟶ Electricity production
      - Heat ⟶ Heat production
      - (T) Fly ash ⟶ Backfilling

1b

- Surplus food → (C) Pre-treatment
  - Anaerobic digestion
    - Electricity ⟶ Electricity production
    - Heat ⟶ Heat production
    - (T) Digestate ⟶ Mineral fertilisers use and production
  - (T) Incineration
    - (T) Bottom ash ⟶ Natural aggregates production
    - Electricity ⟶ Electricity production
    - Heat ⟶ Heat production
    - (T) Fly ash ⟶ Backfilling

1c

- Surplus food → (C) Incineration
  - (T) Bottom ash ⟶ Natural aggregates production
  - Electricity ⟶ Electricity production
  - Heat ⟶ Heat production
  - (T) Fly ash ⟶ Backfilling

1d

- LUC ⟶ Production of food products (T) ⟶ Packaging production (T) ⟶ Cooling and storage ⟶ Surplus food

Surplus food [€]   **Surplus food [kg]**

Liquids ■ Fish ■ Bakery ■ Pastry ■ Gourmet ■ Cheese ■ Meat ■ Poultry ■ Fruits and vegetables ■ Fresh dairy products ■ Deli meats ■ Frozen food ■ Dry savory ■ Dry sweet

Scenario I (CM) - default   Scenario II (AD)   Scenario III (I)   Scenario IV (P)
Scenario I (CM) - bread
Scenario I (CM) - mix
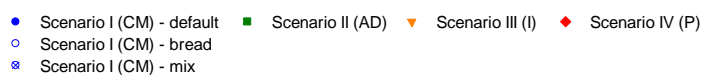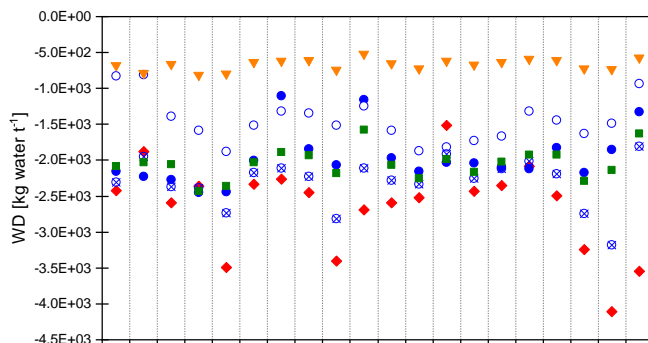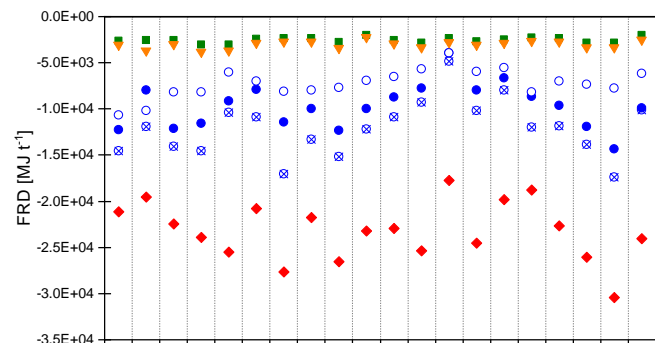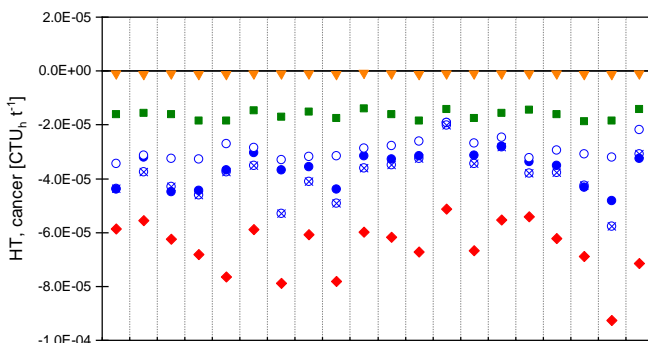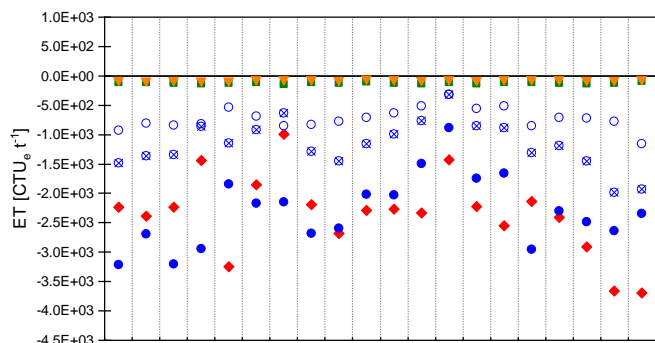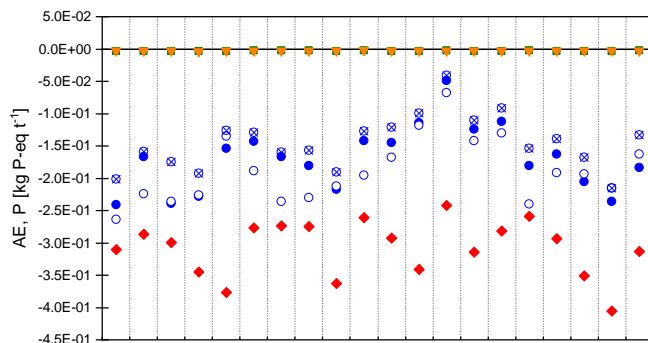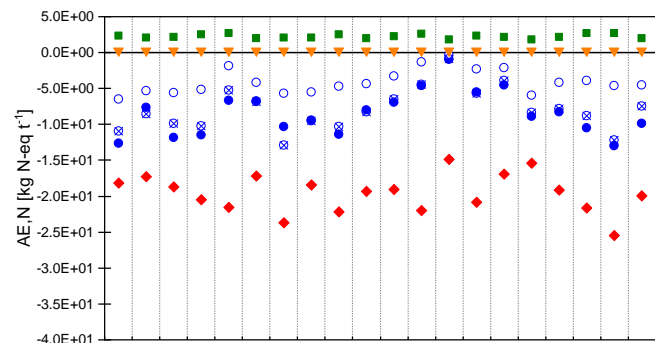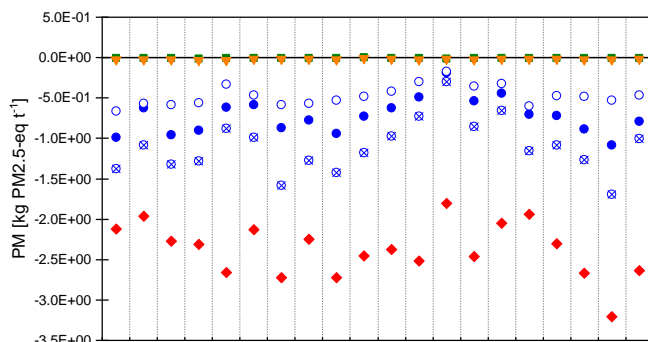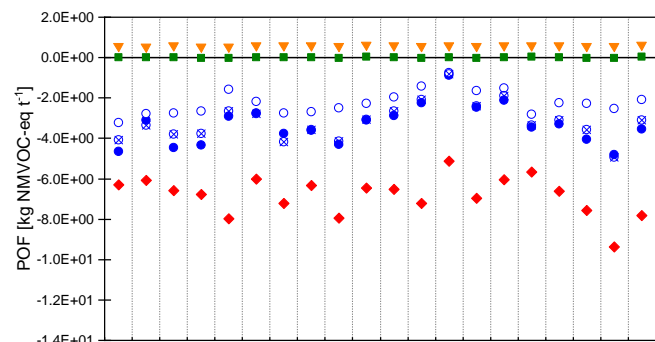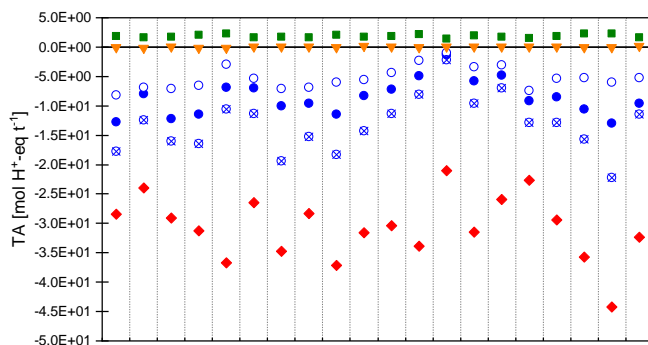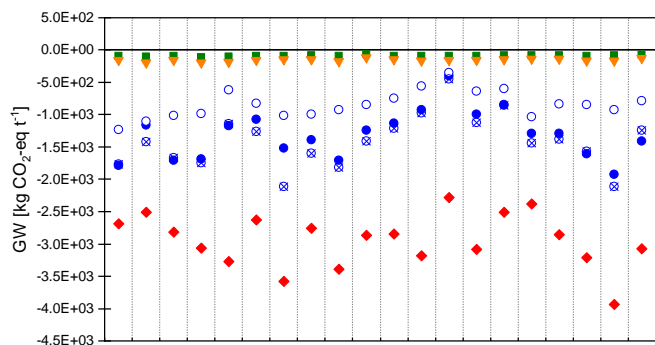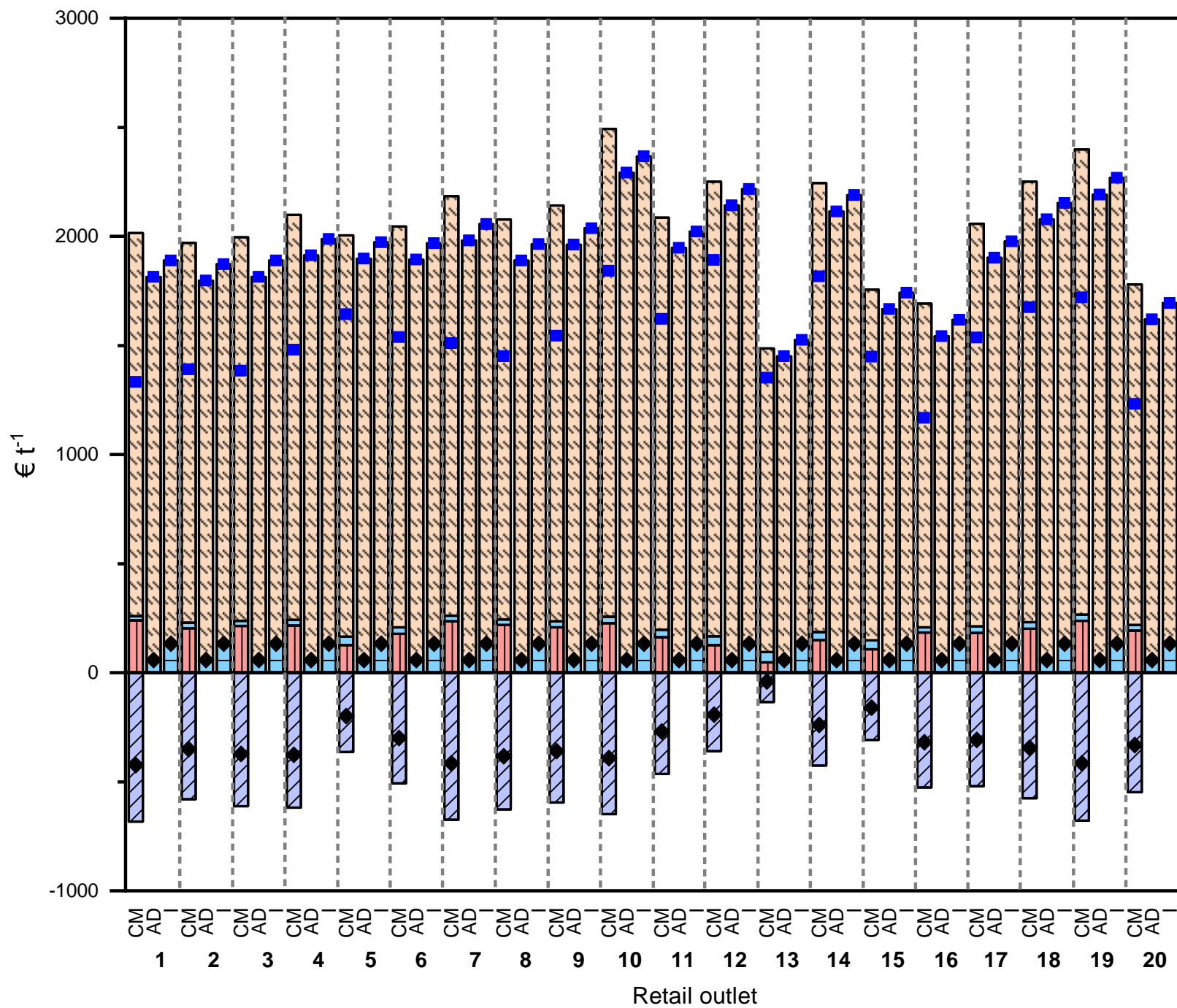
Cost for purchasing food   Waste management   Fee for Company   Tax credit   ◆ Total cost excluding the purchase of food   ■ Total cost including the purchase of food

SURPLUS FOOD LCA

MANAGEMENT   AVOIDED PROCESSES

RETAIL SECTOR

SURPLUS FOOD AND PACKAGING

PREVENTION — FOOD PRODUCTION, LAND USE CHANGES

REDISTRIBUTION — FOOD PRODUCTION, LAND USE CHANGES

ANIMAL FEED — FEED PRODUCTION, LAND USE CHANGES

ANAEROBIC DIGESTION — FERTILIZER PRODUCTION, ENERGY PRODUCTION

INCINERATION — ENERGY PRODUCTION
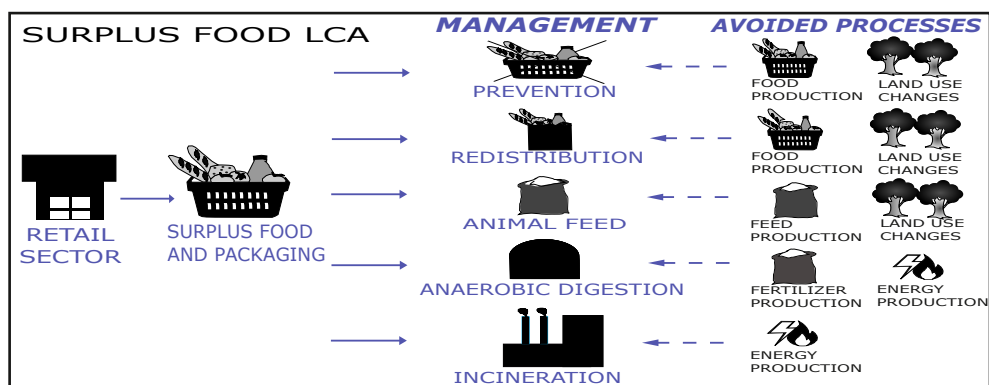
Supporting Information

For the article:

Valorisation of surplus food in the French retail sector: Environmental and economic impacts

Paola Federica Albizzati[1], Davide Tonini[2], Charlotte Boyer Chammard[3], Thomas Fruergaard Astrup[1]

[1]Technical University of Denmark, Department of Environmental Engineering, Bygninstorvet 113, 2800 Lyngby, Denmark

[2]Joint Research Centre of the European Commission, Edificio Expo, Inca Garcilaso 3, 41092 Seville, Spain

[3]PHENIX, 43-45 Avenue de Clichy, 75017 Paris, France

17   **Table of Contents**

25

26

27 **Appendix A**

28 Herein a detailed list of all the processes included in the system boundaries of each scenario is presented. In *Scenario*

29 *I (CM)*, *Scenario II (AD)*, *Scenario III (I)* (Figure 1a, 1b, 1c, respectively in the main report), the system boundaries

30 account for: the collection of the surplus food, the redistribution process, the use of the surplus food as animal feed,

31 transport, the digestion of the food waste, and the incineration of the residual waste flows (i.e. from pre-treatment,

32 both food and packaging). The boundaries are further expanded to account for, when applicable: the avoided indirect

33 land use changes (both intensification and expansion) due to food production, the avoided production of food products

34 and the corresponding packaging, the avoided transport of the food products and the corresponding packaging, the

35 avoided cooling and storage of the food products at retails, the avoided production of the conventional animal feed

36 and its transport, the avoided indirect land use changes (both intensification and expansion) due to animal feed

37 production, the avoided production of marginal heat, electricity, mineral fertilizers, gravel and natural aggregates. In

38 *Scenario IV (P)* (Figure 1d in the main report), the system boundaries include: the indirect land use changes due to the

39 production of the food products (both intensification and expansion), the production of food products, the transport

40 and refrigeration of the food products, the packaging production, the transport of the packaging, and the cooling and

41 storage at retails.

42 **Appendix B**

43 Table B1 summarises the information related to the packaging assumed for each food product and the conversion factor applied to obtain the quantity of packaging.

44 Notice that in the retails considered in the study, *Fruit and* vegetables are sold without packaging. Hence, their packaging was set to 0.

45 Table B2 provides the information regarding the assumed French consumption pattern together with the food products included and their share in each

46 macro-category. The French consumption pattern was characterized based on Agence française de sécurité sanitarie des aliments (2007), Interfel (2018), Maison

47 du Lait (2018), Les fabricants de Biscuits & Gâteaux de France (2016), and France AgriMer (2014).

48 Table B3 presents the conversion factors of the wholesale prices expressed as [€ kg^{-1}]. Note that the wholesale prices were based on Ministère de

49 l'agriculture & France AgriMer (2016), Camera di Commercio Industria Artigianato e Agricoltura di Roma (2015), and information provided by the company

50 Phenix. The conversion factors reported in Table B3 where obtained by weighting the wholesale prices accordingly to the French consumption pattern.

51 Table B1: Information regarding the type of packaging assumed for all the food products included in the mix. The conversion factor expressed as [kg$_{packaging}$ kg$_{food product}^{-1}$] is also
52 reported.

Macro-category	Type of food product	Type of packaging	kg$_{packaging}$ kg$_{food product}^{-1}$
Dry sweets	Biscuits	Paper	0.028
	Cakes	Paper	0.028
Dry savoury	Pasta	Paper	0.028
	Rice and Wheat	Paper	0.028
	Pizza, salty pastries	Paper	0.028
	Sandwiches, hamburgers	Paper	0.028
Frozen food	Meat	PET	0.056
	Poultry	PET	0.056
	Bread	PP	0.02
	Fruit and Vegetables	PP	0.01
	Fish	PET	0.056
	Pastry	Paper	0.028
	Dry savoury	Paper	0.028
Deli meats	Deli meats	PET	0.056
Fresh dairy products	Milk	PE	0.035
	Fresh products	PE	0.036
	Eggs and egg products	Paper	0.028
	Cream	PE	0.035

	Butter	PP	0.02
	Potato	-	0
	Apple	-	0
	Tomato	-	0
	Banana	-	0
	Orange	-	0
	Lettuce	-	0
	Carrot	-	0
	Clementine	-	0
	Peach	-	0
	Melon	-	0
	Pear	-	0
	Endive	-	0
	Chicory	-	0
	Zucchini	-	0
	Onion	-	0
	Pepper	-	0
	Grape	-	0
	Cucumber	-	0
Fruit and Vegetables	Lemon	-	0
	Watermelon	-	0
	Pomelo	-	0
	Kiwi	-	0
	Strawberry	-	0
	Leek	-	0
	Avocado	-	0
	Apricot	-	0
	Plum	-	0
	Beetroot	-	0
	Champignon	-	0
	Pineapple	-	0
	Cauliflower	-	0
	Artichoke	-	0
	Celeriac	-	0
	Savoy cabbage	-	0
	Radish	-	0
	Walnut	-	0
	Broccoli	-	0

	Pumpkin	-	0
	Shallot	-	0
	Celery	-	0
	Aubergine	-	0
	Valerian	-	0
	Asparagus	-	0
	Chestnuts	-	0
	Spinach	-	0
	Cherry	-	0
	Green beans	-	0
	Fennel	-	0
	Turnip	-	0
	Brussels sprouts	-	0
	Peas	-	0
Poultry	Chicken	PET	0.056
	Elaborated poultry	PET	0.056
	Turkey	PET	0.056
	Other poultry	PET	0.056
	Duck	PET	0.056
	Fresh rabbit	PET	0.056
Meat	Fresh pork	PET	0.056
	Beef	PET	0.056
	Other elaborated	PET	0.056
	Fresh minced meat	PET	0.056
	Veal	PET	0.056
	Ovine	PET	0.056
	Offal of meat	PET	0.056
	Horse	PET	0.056
Cheese	Cheese	PP	0.02
Gourmet	Gourmet	Paper	0.028
Pastry	Pastries and cakes	Paper	0.028
	Croissants	Paper	0.028
Bakery	Bread	PP	0.02
Fish	Fish	PET	0.056
	Shellfish and molluscs	PET	0.056
Liquids	Water	PE	0.035
	Non-alcoholic beverages	PE	0.035

53

54   Table B2: The assumed French consumption pattern is presented together with the food products included in each macro-category and their contribution to it.

Macro-category	Food products	Share [%]
Dry sweet	Biscuits	85
	Cakes	15
Dry savoury	Pasta	38.1
	Rice and Wheat	24
	Pizza, salty pastries	22.2
	Sandwiches, hamburgers	15.7
Frozen food	Meat	14.3
	Poultry	14.3
	Bread	14.3
	Fruit and vegetables	14.3
	Fish	14.3
	Pastry	14.3
	Dry savoury	14.3
Deli meats	Deli meats	100
Fresh dairy products	Milk	48.7
	Yogurt	35.9
	Eggs and egg products	6.7
	Cream	4.7
	Butter	4
Fruit and Vegetables	Potato	26.7
	Apple	6.5
	Tomato	5.7
	Banana	4.9
	Orange	4.5
	Lettuce	4.1
	Carrot	3.6
	Clementine	3.2
	Peach, melon	2.4
	Pear, endive, chicory, zucchini, onion	2
	Pepper, grape, cucumber	1.6
	Lemon	1.5
	Watermelon	1.3
	Pomelo, kiwi, strawberry, leek	1.2
	Avocado	1
	Apricot	0.9
	Plum, beetroot, champignon, pineapple, cauliflower	0.8
	Artichoke	0.7
	Celeriac, savoy cabbage, radish	0.6

	Walnut, broccoli	0.5
	Pumpkin, shallot, celery, aubergine	0.4
	Valerian, asparagus, chestnut, spinach, cherry, green beans, fennel, turnip	0.3
	Brussels sprouts, peas	0.1
Poultry	Chicken	44
	Elaborated poultry	24.4
	Turkey	12.7
	Other poultry	7.7
	Duck	5.8
	Fresh rabbit	5.5
Meat	Fresh pork	25.1
	Beef	22.7
	Other elaborated	21.5
	Fresh minced meat	12.2
	Veal	7.4
	Ovine	6
	Offal of meat	4.3
	Horse	0.8
Cheese	Cheese	100
Gourmet	Gourmet	100
Pastry	Pastries and cakes	74.1
	Croissants	25.9
Bakery	Bread	100
Fish	Fish	86.7
	Shellfish and molluscs	13.3
Liquids	Water	82.8
	Non-alcoholic beverages	17.2

55

56   Table B3: Conversion factors of the wholesale prices of the macro-categories considered in the study.

Macro-category	Conversion factor [€ kg⁻¹]
Dry sweet	4.17
Dry savoury	1.105
Frozen food	4.06
Deli meats	6.06
Fresh dairy products	1.019
Fruit and Vegetables	1.508
Poultry	2.6
Meat	4.891
Cheese	4.49
Gourmet	8.45
Pastry	3.01
Bakery	0.44
Fish	14.85
Liquids	0.47

57

58   **Appendix C**

59   Table C1 provides the processes used for the modelling of the food products considered in the study. Both the assumptions made, the processes used to model the

60   production and transport of the food products are listed. All the processes are based on Ecoinvent v3.3 Consequential (Wernet et al., 2016).

61   Table C1: List of processes based on Ecoinvent v3.3 Consequential (Wernet et al., 2016) for the modelling of the food products considered in the study.

Macro-categories	Food products	Assumptions for LCA modelling	Process(es) in Ecoinvent for the production	Process(es) in Ecoinvent for the transport
Dry sweet	Biscuits	Estimated on a mix of ingredients based on Halaal Recipes (2017). The energy consumption is based on Masanet et al. (2012).	• *Butter production, from cow milk; GLO* • *Beet sugar production; RoW* • *Petrol, unleaded, burned in machinery; GLO* • *Electricity production, natural gas, conventional power plant; RoW* • *Wheat flour; GLO*	• *Transport, freight train; FR* • *Transport freight inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
	Cakes	Estimated on a mix of ingredients based on Paul Holliwood (2017). The energy consumption is based on Masanet et al. (2012).	• *Tap water production, conventional treatment; RoW* • *Milk production, from cow; RoW* • *Beet sugar production; RoW* • *Butter production, from cow milk; GLO* • *Heat production, natural gas, at industrial furnace > 100 kW; RoW* • *Petrol, unleaded, burned in machinery; GLO* • *Electricity production, natural gas, conventional power plant; RoW* • *Wheat flour; GLO* • *Cheese production soft, from cow milk, GLO*	• *Transport, freight train; FR* • *Transport freight inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*

Dry savoury	Pasta	Based on the LCI reported in the study by Lo Giudice & Clasadonte (2014)	For the semolina production: • *Electricity production, natural gas, conventional power plant; RoW* • *Tap water production, conventional treatment; RoW* • *Natural gas, burned in gas motor, for storage; RoW* • *Wheat production; GLO* For the pasta production: • *Semolina production* • *Electricity production, natural gas, conventional power plant, RoW* • *Tap water production, conventional treatment; RoW* • *Petrol, unleaded, burned in machinery; GLO*	• *Transport, freight train; FR* • *Transport freight inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
	Rice		• *Rice production; GLO*	• *Transport, freight train; FR* • *Transport freight inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
	Wheat		• *Wheat production; GLO*	• *Transport, freight train; FR* • *Transport freight inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
	Pizza, salty pastries	Estimated on a mix of ingredients based on Lillywhite et al. (2013).	• *Tomato production, fresh grade, open field; RoW* • *Cheese production, soft, from cow milk; GLO* • *Cattle[1]* • *Natural gas, burned in gas motor, for storage; RoW* • *Wheat flour; GLO*	• *Transport, freight train; FR* • *Transport freight inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*

	Sandwiches,h amburgers	Assumed as *Pizza, salty pastries*	• *Tomato production, fresh grade, open field; RoW* • *Cheese production, soft, from cow milk; GLO Cattle for slaughtering, live weight to generic market for red meat, live weight; GLO* • *Natural gas, burned in gas motor, for storage; RoW* • *Wheat flour; GLO* • *Cattle[1]*	• *Transport, freight train; FR* • *Transport freight inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
Frozen food	Meat	Calculated as the average of all the *Meat* items	Average of: • *Swine[2]* • *Cattle[1]* • *Sheep[3]*	Average of: • *Transport of swine* • *Transport of cattle* • *Transport of sheep*
	Poultry	Calculated as the average of all the *Poultry* items	• *Chicken[4]*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Bread	Based on LCA food DK "Bread, wheat, conventional fresh" (2-0 LCA Consultants, 2007).	• *Drinking water from groundwater, RER, ELCD 2005-corrected* • *Wheat flour: GLO* • *Market for electricity, low voltage; GB* • *Marginal heat; UK*	• *Transport, freight train; FR* • *Transport freight inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
	Fruits and Vegetables	Assumed as the average of all the *Fruit and Vegetables* items	All the fruit and vegetables items (see list below)	Calculated as the average of the transport of the *Fruit and Vegetables*
	Fish		• *Fish[5]*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Pastry	Assumed as the average of all the *Dry sweet* items	The LCI is based on: • *Production of croissants* • *Production of pastry*	Average of: • *Transport of croissants* • *Transport of pastry*

			The LCI is based on:	Average of:
	Dry savoury	Assumed as the average of all the *Dry savoury* items	The LCI is based on: • *Production of pasta* • *Production of rice* • *Production of wheat* • *Production of pizza, salty pastries* • *Production of sandwiches, hamburgers*	Average of: • *Transport of pasta* • *Transport of rice* • *Transport of wheat* • *Transport of pizza, salty pastries* • *Transport of sandwiches, hamburgers*
Deli meats	Deli meats		• *Swine[2]*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
Fresh dairy products	Milk		• *Milk productin, from cow, RoW*	• *Transport, freight train; FR* • *Transport, freight, light commercial vehicle; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship, GLO*
	Fresh products		• *Yogurt production, from cow milk, RoW*	• *Transport, freight train; FR* • *Transport, freight, light commercial vehicle; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship, GLO*
	Eggs and egg products		• *Cheese production soft, from cow milk, GLO*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Cream		• *Butter proudction, from cream, from cow milk; GLO*	• *Transport, freight train; FR* • *Transport, freight, light commercial vehicle; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship, GLO*
	Butter		• *Butter production, from cow milk, GLO*	• *Transport, freight train; FR*

				• *Transport, freight, light commercial vehicle; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship, GLO*
Fruit and vegetables	Potato		• *Potato production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO Transport, freight, train with reefer, cooling; GLO*
	Apple		• *Apple production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Tomato		• *Tomato production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO*

			• *Transport, freight, train with reefer, cooling; GLO*
	Banana		• *Banana production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Orange		• *Orange production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, aircraft with reefer, cooling; GLO* • *Transport, freight, inland waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*

	Lettuce		• *Lettuce production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Carrot		• *Carrot production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Clementine		• *Mandarin production; RoW*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*

Peach		• *Peach production; RoW*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO Transport, freight, aircraft with reefer, cooling; GLO* • *Transport, freight, inland waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Melon		• *Melon production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market GLO* • *Transport, freight, train with reefer cooling; GLO*
Pear		• *Pear production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*

	Endive	Assumed as *Lettuce* as they belong to the same family	• *Lettuce production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Chicory	Assumed as Lettuce as they belong to the same family	• *Lettuce production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Zucchini		• *Zucchini production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Onion		• *Onion production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO*

			• *Transport, freight, lorry with reefer, cooling; GLO*
			• *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO*
			• *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO*
			• *Transport, freight, train with reefer, cooling; GLO*
Pepper		• *Green bell pepper production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO*
			• *Transport, freight, inland, waterways, barge with reefer, cooling; GLO*
			• *Transport, freight, lorry with reefer, cooling; GLO Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO*
			• *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO*
			• *Transport, freight, train with reefer, cooling; GLO*
Grape		• *Grape production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO*
			• *Transport, freight, lorry with reefer, cooling; GLO*
			• *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO*
			• *Transport, freight, train with reefer, cooling; GLO*
Cucumber		• *Cucumber production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO*
			• *Transport, freight, lorry with reefer, cooling; GLO*
			• *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO*
			• *Transport, freight, train with reefer, cooling; GLO*
Lemon		• *Lemon production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO*
			• *Transport, freight, inland, waterways, barge with reefer, cooling; GLO*

			• *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Watermelon	Based on the study by Shamshirband et al. (2015)	• *Diesel, burned in agricultural machinery; GLO* • *Urea ammonium nitrate production; RoW* • *Potassium chloride production; ROW* • *Electricity production, natural gas, conventional power plant; RoW* • *Diammonium phosphate production; RoW*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Pomelo	Assumed as *Lemon* as they belong to the same family	• *Lemon production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Kiwi		• *Kiwi production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO*

			• *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Strawberry		• *Strawberry production, open field, macro tunnel; RoW*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, aircraft with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling, GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, train with reefer, cooling GLO*
Leek	Assumed as *Onion* as they belong to the same family	• *Onion production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Avocado		• *Avocado production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market GLO* • *Transport, freight, train with reefer cooling; GLO*
Apricot		• *Apricot production; RoW*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO*

			• *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Plum	Assumed as *Pear* as they belong to the same family	• *Pear production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, aircraft with reefer, cooling; GLO* • *Transport, freight, inland waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Beetroot	Assumed as *Spinach* as they belong to the same family	• *Spinach production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market GLO* • *Transport, freight, train with reefer cooling; GLO*
Champignon	Assumed as *Apple* as no other information was available	• *Apple production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO*

			• *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Pineapple		• *Pineapple production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, aircraft with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport freight, train with reefer, cooling; GLO*
Cauliflower		• *Cauliflower production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Artichoke	Assumed as *Lettuce* as they belong to the same family	• *Lettuce production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO*

				• *Transport, freight, train with reefer, cooling; GLO*
	Celeriac	Assumed as *Carrot* as they belong to the same family	• *Carrot production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Savoy cabbage	Assumed as *Cauliflower* as they belong to the same family	• *Cauliflower production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Radish		• *Radish production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GL* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*

	Walnut	Assumed as *Apple* as no other information was available	• *Apple production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Broccoli		• *Broccoli production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Pumpkin	Assumed as *Melon* as they belong to the same family	• *Melon production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Shallot	Assumed as *Onion* as they belong to the same family	• *Onion production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO*

			• *Transport, freight, train with reefer, cooling; GLO*
Celery		• *Celery 675 production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Aubergine		• *Aubergine production, GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Valerian	Assumed as *Lettuce* as they are both salad	• *Lettuce production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Asparagus		• *Green asparagus production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, aircraft with reefer, cooling; GLO*

			• *Transport, freight, inland waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Chestnuts	Based on the study by Rosa et al. (2016)	• *Urea ammonium nitrate production; RoW* • *Potassium chloride production; RoW* • *Diammonium phosphate production; ROW* • *Lime to generic market for soil pH raising agent; GLO* • *Diesel, burned in agricultural machinery; GLO* • *Petrol, unleaded, burned in machinery; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Spinach		• *Spinach production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market GLO* • *Transport, freight, train with reefer cooling; GLO*
Cherry	Assumed as *Apple* as they belong to the same family	• *Apple production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GL* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO*

			• *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Green beans	Assumed as *Peas* as they belong to the same family	• *Protein pea production; GLO*	• *Transport, freight train; FR* • *Transport, fright, inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for* • *Transport, freight, lorry unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
Fennel		• *Fennel production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Turnip	Assumed as *Radish* as they belong to the same family	• *Radish production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
Brussels sprouts	Assumed as *Broccoli* as they belong to the same family	• *Broccoli production; GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, train with reefer, cooling; GLO*

	Peas		• *Protein pea production; GLO*	• *Transport, freight train; FR* • *Transport, fright, inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for* • *Transport, freight, lorry unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
Poultry	Chicken	Assumed on information provided by LCA food DK (2-0 LCA Consultants, 2007)	• *Chicken production, GLO* • *Market for electricity, low voltage, GB* • *Heat production, natural gas at boiler condensing modulating>100kW; Europe without Switzerland* • *Treatment of wastewater, average, capacity 1E9l/year, Europe without Switzerland*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Elaborated poultry	Assumed as *Chicken*	• *Chicken[4]*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Turkey	Assumed as *Chicken*	• *Chicken[4]*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Other poultry	Assumed as *Chicken*	• *Chicken[4]*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Duck	Assumed as *Chicken*	• *Chicken[4]*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Fresh rabbit	Assumed as *Chicken*	• *Chicken[4]*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
Meat	Fresh pork	Assumed on information provided by LCA food DK (2-0 LCA Consultants, 2007)	• *Swine production; RoW* • *Market for electricity, RoW* • *Heat production, natural gas, at boiler condensing modulating>100kW; Europe without Switzerland* • *Treatment of wastewater, average, capacity 1E9l/year; Europe without Switzerland*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Beef	Assumed on information provided by LCA food DK (2-0 LCA Consultants, 2007)	• *Cattle for slaughtering, live weight to generic market for red meat, live weight; GLO* • *Market for electricity, low voltage, GB* • *Heat production, natural gas, at boiler condensing modulating>100kW; Europe without Switzerland*	• *Transport, freight, aircraft, intracontinental; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW*

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			• *Treatment of wastewater, average, capacity 1E9l/year; Europe without Switzerland*	
	Other elaborated	Assumed as *Pork*	• *Swine[2]*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Fresh minced meat	Assumed as *Pork*	• *Swine[2]*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Veal	Assumed as *Beef*	• *Cattle[1]*	• *Transport, freight, aircraft, intracontinental; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW*
	Ovine	Assumed on information provided by LCA food DK (2-0 LCA Consultants, 2007)	• *Sheep for slaughtering, live weight to generic market for red meat, live weight, GLO* • *Market for electricity, low voltage, GB* • *Heat production, natural gas, at boiler condensing modulating>100kW; Europe without Switzerland* • *Treatment of wastewater, average, capacity 1E9l/year; Europe without Switzerland*	• *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW*
	Offal of meat	Assumed as *Pork*	• *Swine[2]*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Horse	Assumed as *Beef*	• *Cattle[1]*	• *Transport, freight, aircraft, intracontinental; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW*
Cheese	Cheese		• *Cheese production, soft, from cow milk; GLO*	• *Transport; freight train; FR* • *Transport, freight, light commerical vehicle; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*

Gourmet	Gourmet	Assumed as *Production of pastry*	• *Tap water production, conventional treatment; RoW* • *Milk production, from cow; RoW* • *Beet sugar production; RoW* • *Butter production, from cow milk; GLO* • *Heat production, natural gas, at industrial furnace > 100 kW; RoW* • *Petrol. Unleaded, burned in machinery; GLO* • *Electricity production, natural gas, conventional power plant; RoW* • *Wheat flour; GLO* • *Chicken[4]*	• *Transport, freight train; FR* • *Transport freight inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
Pastry	Pastries and cakes	Estimated on a mix of ingredients based on Paul Holliwood (2017). The energy consumption is based on Masanet et al. (2012).	• *Tap water production, conventional treatment; RoW* • *Milk production, from cow; RoW* • *Beet sugar production; RoW* • *Butter production, from cow milk; GLO* • *Heat production, natural gas, at industrial furnace > 100 kW; RoW* • *Petrol. Unleaded, burned in machinery; GLO* • *Electricity production, natural gas, conventional power plant; RoW* • *Wheat flour; GLO* • *Cheese production soft, from cow milk, GLO*	• *Transport, freight train; FR* • *Transport freight inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
	Croissants	Estimated on a mix of ingredients based on ChefSteps (2017). The energy consumption is based on Masanet et al. (2012).	• *Tap water production, conventional treatment; RoW* • *Milk production, from cow; RoW* • *Beet sugar production, RoW* • *Heat production, natural gas, at industrial furnace >100 kW; RoW* • *Petrol, unleaded, burned in machinery; GLO* • *Electricity production, natural gas, conventional power plant; RoW* • *Wheat flour; GLO*	• *Transport, freight train; FR* • *Transport freight inland waterways, barge; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
Bakery	Bread	Based on LCA food DK "Bread, wheat, conventional fresh" (2-0 LCA Consultants, 2007).	• *Drinking water from groundwater, RER, ELCD 2005-corrected Wheat flour: GLO* • *Market for electricity, low voltage; GB*	• *Transport, freight train; FR* • *Transport freight inland waterways, barge; RoW*

			• *Heat production, natural gas, at boiler fan burner low-NOx non-modulating>100kW; Europe without Switzerland* • *Heat production, at hard coal industrial furnace 1-10MW, Europe without Switzerland* • *Heat production, heavy fuel oil, at industrial furnace 1MW, Europe without Switzerland*	• *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
Fish	Fish	Assumed on information provided by LCA food DK (2-0 LCA Consultants, 2007)	• *Other drivable machines, combustion 1L of diesel, 2003/2011* • *Market for electricity, low voltage, GB* • *Heat production, natural gas, at boiler condensing modulating>100kW; Europe without Switzerland* • *Treatment of wastewater, average, capacity 1E9l/year; Europe without Switzerland* • *Market for soybean, GLO* • *Market for palm fruit bunch, GLO* • *Market for urea, as N, GLO* • *Market for potassium chloride, as K2O, GLO* • *Market for phosphate fertilizer, as P2O5, GLO* • *Hydrated Lime, CaOH2, EU-27, ELCD, 2007* • *Hydrogen chloride (HCl), gas, RER, ELCD, 2000* • *Sodium hydrozide (NaOH), RER, ELCD, 1996* • *Ammonia production, steam reforming, liwuid*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
	Shellfish and molluscs	Assumed as *Fish*	• *Fish[5]*	• *Transport, freight, lorry, all sizes, EURO 4 to generic market for transport, freight, lorry, unspecified; RoW*
Liquids	Water		• *Tap water production, conventional treatment, RoW*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, inland, waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO*

				• *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*
	Non-alcoholic beverages	Based on a study by Doublet et al. (2013)	• *Orange production, fresh grade; RoW* • *Orange production, fresh grade, ES* • *Orange production, fresh grade, US* • *Orange production, fresh grade, ZA* • *Market for electricity, low voltage, GB* • *Heat production, natural gas, at boiler condensing modulating>100kW; Europe without Switzerland* • *Market for nitric acid, without water, in 50% solution state, GLO* • *Sodium hydroxide to generic market for neutralizing agent, GLO* • *Drinking water from groundwater, RER, ELCD, 2005* • *Market for packaging film, low density polyethylene, GLO* • *Market for soybean, GLO* • *Market for palm fruit bunch, GLO* • *Market for maize grain, feed, GLO* • *Market for urea, as N, GLO* • *Market for potassium chloride, as K2O, GLO* • *Market for phosphate fertilizer, as P2O5, GLO*	• *Operation, reefer, cooling, 40-foot, high-cube, R134a as refrigerant; GLO* • *Transport, freight, aircraft with reefer, cooling; GLO* • *Transport, freight, inland waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry with reefer, cooling; GLO* • *Transport, freight, small lorry with refrigeration machine, EURO4, R134a refrigerant, cooling to generic market; GLO* • *Transport, freight, sea, transoceanic ship with reefer, cooling; GLO* • *Transport, freight, train with reefer, cooling; GLO*

62   Cattle[1]: Refer to *Beef;* Swine[2]: Refer to *Fresh pork;* Sheep[3]: Refer to *Ovine;* Chicken[4]: Refer to *Chicken;* Fish[5]: Refer to *Fish*

63   The list of the processes related to other products and technologies are listed in Table C2. All the processes are based on Ecoinvent 3.3 Consequential (Wernet et

64   al., 2017).

65   Table C2: List of the processes related to other products and technologies. All the processes are based on Ecoinvent 3.3 Consequential (Wernet et al., 2017).

Process	Process(es) in Ecoinvent for the production	Process(es) in Ecoinvent for the transport
PET	• *Polyethylene terephthalate production, granulate, bottle grade; RoW*	• *Transport, freight train; FR* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*

PP	• *Polypropylene production, granulate; RoW*	• *Transport, freight train; FR* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
PE	• *Polyethylene production, high density, granulate; RoW*	• *Transport, freight train; FR* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
Marginal electricity	• *Market for electricity, high voltage; FR*	
Marginal N-fertilizer	• *Urea ammonium nitrate production; RoW*	
Marginal K-fertilizer	• *Potassium chloride production; RoW*	
Marginal P-fertilizer	• *Diammonium phosphate production; RoW*	
Marginal energy-feed	• *Maize grain, feed production; RoW*	• *Transport, freight train; FR* • *Transport, freight, inland waterways, barge with reefer, cooling; GLO* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
Marginal protein-feed	• *Soybean production; RoW*	• *Transport, freight train; FR* • *Transport, freight, light commercial vehicle; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
Palm oil		• *Transport, freight train; FR* • *Transport, freight, light commercial vehicle; RoW* • *Transport, freight, lorry, all sizes, EURO4 to generic market for transport, freight, lorry, unspecified; RoW* • *Transport, freight, sea, transoceanic ship; GLO*
Refrigeration, electricity	• *Market for electricity, low voltage; FR*	
Marginal electricity, sensitivity analysis	• *Electricity production, natural gas, conventional power plant; FR*	

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67   The LCIs of some processes were based on the ones present in EASETECH (Clavreul et al., 2014). These processes are listed in Table C3.

68   Table C3: Processes selected from the library of EASETECH (Clavreul et al., 2014).

Process	Process in EASETECH
Collection truck	• *Collection Vehicle, 10t Euro3, urban traffic, 1 litre diesel, 2006*
Recycling of Paper	• *Paper (Cardboard and mixed paper) to cardboard, Fiskybybruk, Sweden, 2006 [with substitution]*
Palm fruit	• *Palm fruit, conventional. Global 2000-2010*
Transport	• *Truck, <7.5, Euro6, urban traffic*
Refrigeration, heat	• *Heat production, natural gas, at boiler fan burner low-NOx non-modulation <100kW; Europe without Switzerland*
Marginal heat	• *Heat production, natural gas, at boiler fan burner low-NOx non-modulation <100kW; Europe without Switzerland*
Paper production	• *Cardboard, 1 kg, Skoghall Mill, Sweden, weighted average 2005+2007*

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Appendix D

Table D1 provides the land demanded for all the food products considered in the study.

Table D1: Land demanded for the food products considered in the study.

Name of process	Amount	Unit	Per	Source
Swine production, live weight; GLO	5.94	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Cattle production for slaughtering, live weight to generic market for red meat, live weight; GLO	9.98	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Chicken production; GLO	2.36	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Sheep production; GLO	23.86	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Cow milk production; GLO	1.31	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Cheese production, from cow milk, fresh, unripened; GLO	9.01	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Production of butter; GLO	-24.81	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Yogurt production, from cow milk; GLO	1.35	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Fish products	0.00	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Wheat bread, conventional, fresh; GLO (adapted)	2.17	m2*y	kg Total Wet Weight	*Ecoinvent 3.3 + LCA food DK*
Rice production; GLO	0.01	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Flour production; GLO	3.10	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Orange production; GLO	0.22	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Lemon production; GLO	0.37	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Apple production; GLO	0.36	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Pear production; GLO	0.49	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Grape production; GLO	0.36	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Banana production; GLO	0.20	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Melon production; RoW	0.09	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Cauliflower production; GLO	0.17	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Lettuce production; GLO	3.44	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Pea protein production; GLO	3.09	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Carrot production; GLO	0.21	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Onion production; GLO	0.21	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Tomato production; GLO	0.23	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Potato production; GLO	0.41	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Apricot production; GLO	0.36	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Aubergine production; GLO	4.22	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Avocado production; GLO	1.11	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Broccoli production; GLO	0.17	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Cream production; GLO	-0.10	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Celery production; GLO	0.16	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Cucumber production; GLO	3.27	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Fennel production; GLO	0.23	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Green asparagus production; GLO	3.46	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Green bell pepper; GLO	2.06	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Kiwi production; GLO	0.32	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Mandarin production, RoW	0.70	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Peach production; RoW	0.42	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Pineapple production; GLO	0.25	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Spinach production, GLO	0.06	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Strawberry production; GLO	0.26	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Zucchini production, GLO	0.15	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Orange juice production	0.50	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Radish production, GLO	7.93	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Watermelon production	0.01	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Artichoke production	0.03	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Chestnut production	0.43	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Pasta production	6.48	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*

Pastry production	-3.53	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Croissant production	1.17	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Biscuit production	-3.84	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*
Pizza production	6.63	m2*y	kg Total Wet Weight	*Ecoinvent 3.3*

74

75

76   **Appendix E**

77   The default results together with the scenario analysis where the marginal electricity is changed are displayed in Figure

78   E1. The default results together with the scenario analysis where the management of the packaging is varied are

79   displayed in Figure E2. The default results together with the scenario analysis where the losses incurred by

80   beneficiaries are accounted for are displayed in Figure E3. Note that "GW" =Global Warming; "TA"=Terrestrial

81   Acidification; "POF"=Photochemical Ozone Formation; "PM"=Particulate Matter; "AE, N"=Aquatic Eutrophication,

82   Nitrogen; "AE, P"=Aquatic Eutrophication, Phosphorus; "ET"= Ecotoxicity; "HT, cancer"=Human Toxicity, cancer;

83   "FRD"=Fossil Resource Depletion; "WD"=Water Depletion.

84
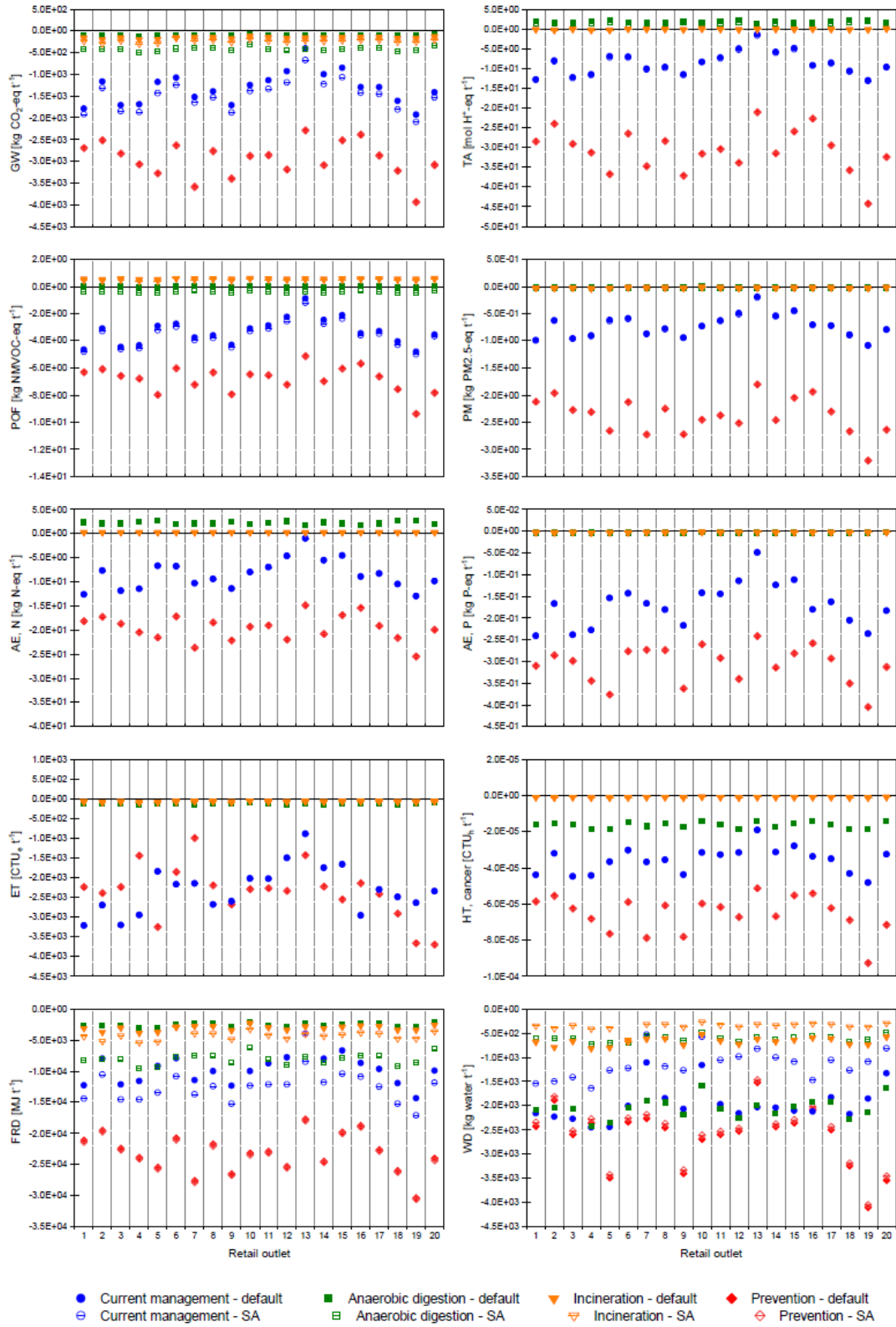
Figure E1: The default results are displayed together with the scenario analysis performed on the marginal electricity.
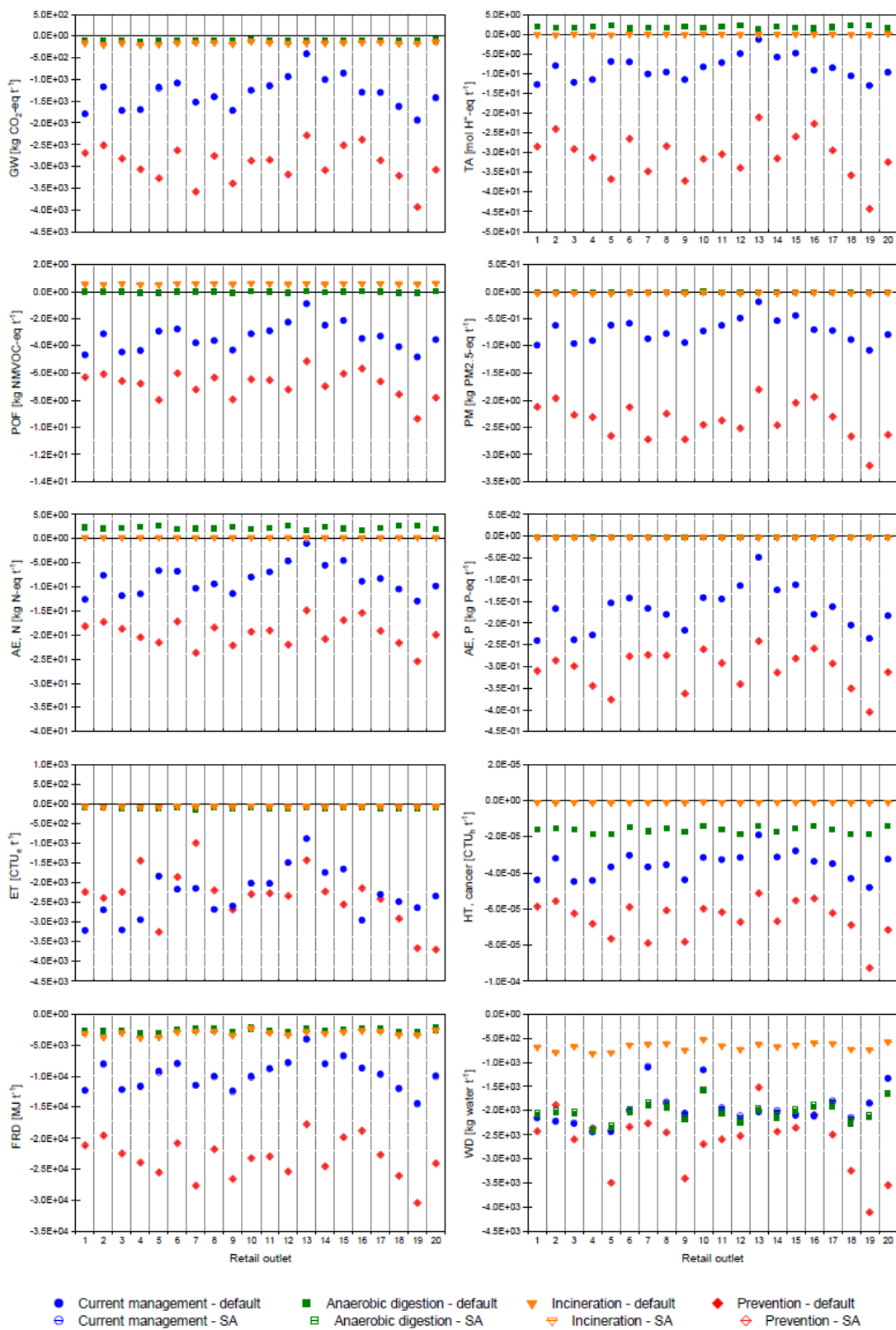
88   Figure E2: The default results are displayed together with the scenario analysis on the management of the packaging.
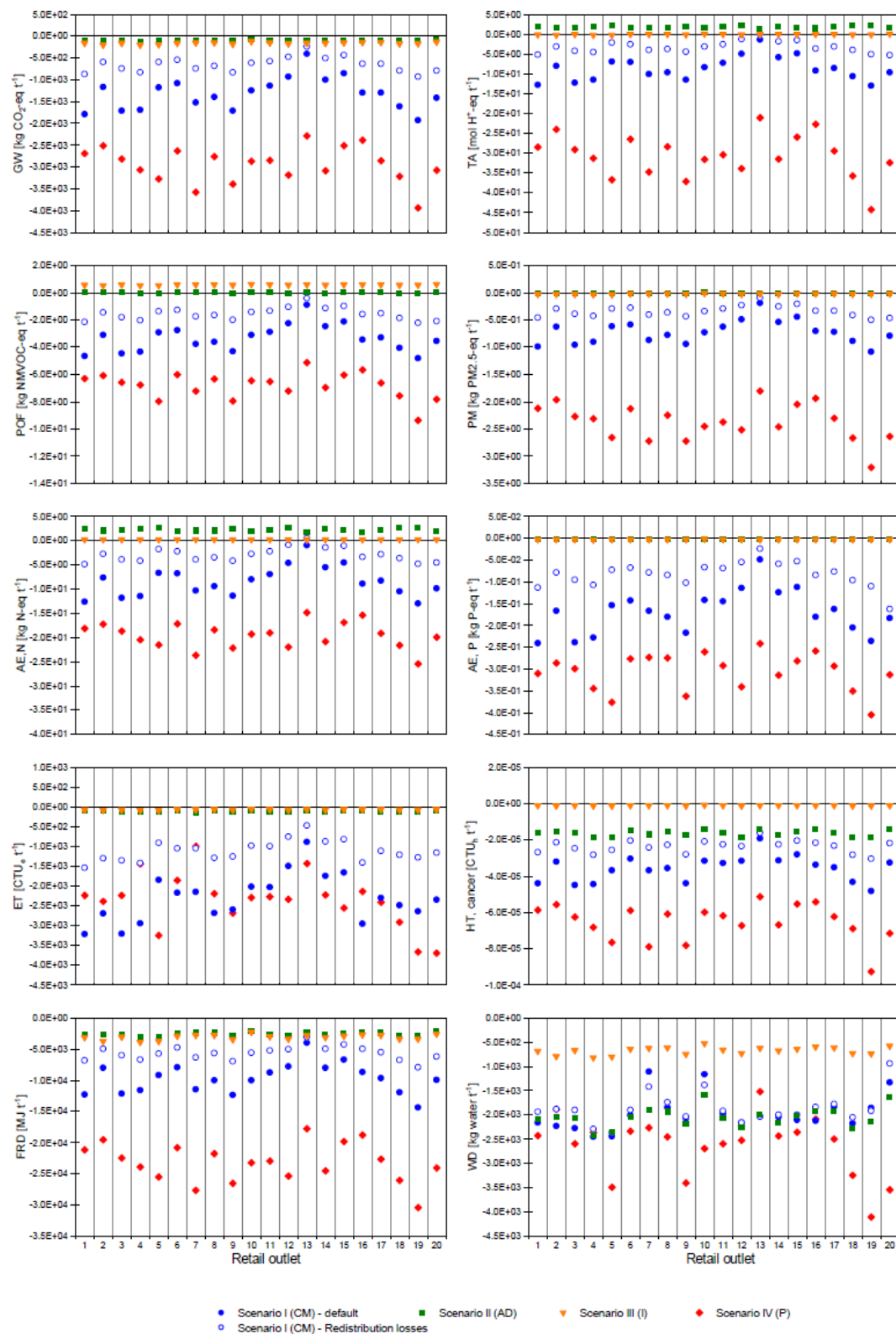
Figure E 3: The default results are displayed together with the scenario analysis performed on the losses incurred by the beneficiaries of the redistribution of surplus food.

Appendix F

Table F1 summarises the results of the environmental assessment. The total, together with the main contributors to the savings/impacts are reported for all the retails, all the scenarios, and all the impact categories considered in the study. Note that: LUC=indirect land use changes; FP=food production; PP=packaging production; AFP=animal feed production; TRCS=transport, refrigeration, cooling and storage; WM&C=waste management and collection. Note that all numbers are rounded.

Table F1: Note that "LUC"=indirect land use changes; "FP"=food production; "PP"=packaging production; "AFP"=animal feed production; "TRCS"= transport, refrigeration, cooling and storage; "WM&C"=waste management and collection. Please note that the numbers were rounded to two significant digits.

	Global Warming	#1	#2	#3	#4	#5	#6	#7	#8	#9	#10	#11	#12	#13	#14	#15	#16	#17	#18	#19	#20
Current management	LUC	31%	34%	27%	32%	29%	30%	25%	29%	28%	23%	28%	27%	28%	28%	30%	33%	28%	28%	26%	34%
	FP	64%	58%	67%	62%	62%	61%	69%	64%	66%	70%	64%	63%	48%	63%	59%	60%	65%	66%	69%	57%
	PP	1%	1%	1%	1%	1%	1%	2%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	5%
	TRCS	2%	3%	2%	2%	2%	3%	2%	3%	2%	3%	2%	2%	3%	2%	3%	3%	3%	2%	2%	2%
	WM&C	2%	4%	2%	3%	6%	5%	3%	3%	3%	3%	5%	7%	20%	6%	7%	3%	3%	3%	2%	2%
	Total [kgCO₂-eq t⁻¹]	-1800	-1200	-1700	-1700	-1200	-1100	-1500	-1400	-1700	-1200	-1100	-920	-400	-990	-840	-1300	-1300	-1600	-1900	-1400
Prevention	LUC	19%	22%	19%	18%	20%	18%	12%	17%	17%	13%	17%	18%	18%	17%	21%	20%	18%	19%	17%	20%
	FP	76%	74%	77%	78%	76%	78%	85%	78%	79%	83%	79%	78%	78%	79%	75%	76%	78%	77%	80%	77%
	PP	2%	1%	2%	2%	2%	1%	1%	1%	2%	2%	2%	2%	1%	2%	2%	2%	2%	2%	2%	1%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	3%	3%	3%	2%	2%	3%	2%	3%	2%	3%	3%	2%	3%	2%	3%	3%	3%	2%	2%	2%
	WM&C	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total [kgCO₂-eq t⁻¹]	-2700	-2500	-2800	-3100	-3300	-2600	-3600	-2800	-3400	-2900	-2800	-3200	-2300	-3100	-2500	-2400	-2900	-3200	-3900	-3100
Anaerobic digestion	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	-1%	0%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%
	WM&C	101%	100%	101%	101%	101%	101%	101%	101%	101%	101%	101%	101%	101%	101%	101%	101%	101%	101%	101%	101%
	Total [kgCO₂-eq t⁻¹]	-90	-130	-92	-110	-100	-94	-90	-90	-95	-65	-90	-95	-95	-94	-89	-88	-84	-95	-88	-69
Incineration	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	-2%	-1%	-2%	-1%	-2%	-2%	-2%	-2%	-2%	-3%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-2%
	WM&C	102%	101%	102%	101%	102%	102%	102%	102%	102%	103%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%

	Total [kgCO2-eq t⁻¹]	-160	-200	-150	-200	-180	-150	-150	-140	-170	-110	-150	-160	-150	-150	-140	-140	-140	-160	-160	-130
Terrestrial acidification																						
Current management	LUC	21%	24%	19%	23%	24%	23%	18%	21%	20%	17%	22%	25%	42%	23%	26%	23%	21%	21%	19%	24%
	FP	81%	81%	85%	82%	95%	86%	86%	83%	85%	90%	90%	104%	140%	95%	95%	79%	87%	87%	87%	72%
	PP	1%	0%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	8%
	TRCS	3%	4%	2%	2%	2%	3%	2%	3%	2%	3%	3%	3%	7%	3%	4%	4%	3%	3%	2%	2%
	WM&C	-5%	-9%	-6%	-8%	-22%	-12%	-7%	-8%	-9%	-11%	-15%	-32%	-89%	-22%	-25%	-7%	-11%	-11%	-8%	-7%
	Total [molH⁺-eq t⁻¹]	-13	-7.9	-12	-11	-6.9	-7.0	-10	-10	-11	-10	-10	-10	-10	-10	-10	-10	-10	-11	-13	-10
Prevention	LUC	9%	11%	9%	9%	9%	9%	6%	8%	8%	6%	8%	8%	9%	8%	10%	10%	8%	8%	7%	9%
	FP	89%	86%	89%	89%	89%	89%	92%	89%	90%	92%	90%	90%	87%	89%	87%	87%	89%	90%	91%	89%
	PP	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	2%	2%	2%	2%	1%	2%	2%	2%	1%	2%	2%	2%	3%	2%	2%	2%	2%	1%	1%	2%
	WM&C	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total [molH⁺-eq t⁻¹]	-28	-24	-29	-31	-37	-26	-35	-28	-37	-32	-30	-34	-21	-31	-26	-23	-29	-36	-44	-32
Anaerobic digestion	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	WM&C	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total [molH⁺-eq t⁻¹]	1.9	1.5	1.8	2.0	2.2	1.6	1.7	1.7	2.1	1.7	1.8	2.2	1.4	2.0	1.8	1.5	1.8	2.2	2.3	1.7
Incineration	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	12%	-6%	7%	-4%	-6%	5%	4%	4%	-19%	2%	7%	-44%	4%	9%	5%	3%	4%	-42%	-28%	3%
	WM&C	88%	106%	93%	104%	106%	95%	96%	96%	119%	98%	93%	144%	96%	91%	95%	97%	96%	142%	128%	97%
	Total [molH⁺-eq t⁻¹]	0.040	-0.077	0.063	-0.11	-0.083	0.089	0.12	0.12	-0.025	0.22	0.072	-0.011	0.11	0.051	0.97	0.14	0.12	-0.011	-0.017	0.16
Photochemical Ozone Formation																						
Current management	LUC	23%	25%	21%	24%	23%	24%	20%	22%	22%	18%	22%	22%	25%	22%	24%	25%	22%	22%	21%	27%
	FP	69%	65%	72%	68%	70%	68%	73%	69%	71%	73%	70%	70%	66%	69%	68%	66%	70%	71%	72%	61%
	PP	1%	1%	1%	1%	1%	1%	3%	2%	1%	2%	1%	1%	2%	2%	1%	1%	2%	1%	1%	1%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	6%
	TRCS	6%	8%	6%	5%	5%	7%	5%	7%	5%	8%	7%	6%	9%	7%	7%	8%	7%	5%	5%	5%
	WM&C	0%	0%	0%	0%	1%	0%	0%	0%	0%	-1%	0%	1%	-2%	0%	0%	0%	0%	0%	0%	0%
	Total [kgNMVOC-eq t⁻¹]	-4.7	-3.1	-4.4	-4.3	-2.9	-2.8	-3.8	-3.6	-4.3	-3.1	-2.9	-2.2	-0.88	-2.5	-2.1	-3.5	-3.3	-4.1	-4.8	-3.5
Prevention	LUC	16%	18%	16%	16%	16%	15%	11%	15%	15%	12%	15%	16%	16%	15%	17%	17%	15%	16%	14%	15%
	FP	74%	72%	74%	75%	75%	74%	79%	75%	77%	78%	75%	76%	72%	75%	72%	72%	75%	75%	79%	76%
	PP	3%	2%	3%	3%	2%	2%	3%	2%	3%	2%	2%	2%	2%	2%	2%	3%	3%	2%	2%	2%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	8%	8%	7%	7%	6%	8%	7%	8%	6%	8%	7%	6%	9%	7%	8%	9%	8%	6%	5%	7%
	WM&C	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total [kgNMVOC-eq t⁻¹]	-6.3	-6.1	-6.6	-6.8	-8.0	-6.0	-6.5	-6.3	-7.9	-6.5	-6.5	-7.2	-5.1	-7.0	-6.0	-5.7	-6.6	-7.6	-9.4	-7.8

Section	Category																				
Anaerobic digestion	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	-15%	0%	1253%	-2%	-2%	9%	5%	5%	-3%	2%	-29%	-3%	4%	-6%	10%	3%	6%	-2%	-3%	2%
	WM&C	115%	100%	-12153%	102%	102%	91%	95%	95%	103%	98%	129%	103%	96%	106%	90%	97%	94%	102%	103%	98%
	Total [kgNMVOC-eq t-1]	-4.6E-03	-1.8E-01	5.5E-05	3.9E-02	3.9E-02	7.4E-03	1.4E-02	1.4E-02	2.1E-02	4.1E-02	2.4E-03	2.7E-02	1.7E-02	1.2E-02	6.6E-03	2.2E-02	1.2E-02	3.0E-02	2.4E-02	3.7E-02
Incineration	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
	WM&C	99%	99%	99%	99%	99%	99%	99%	99%	99%	100%	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%
	Total [kgNMVOC-eq t-1]	0.58	0.54	0.59	0.53	0.54	0.60	0.61	0.61	0.56	0.65	0.59	0.57	0.61	0.59	0.60	0.62	0.61	0.57	0.56	0.63

Particulate matter

Section	Category																				
Current management	LUC	18%	20%	16%	19%	18%	18%	14%	17%	17%	13%	17%	16%	19%	17%	18%	20%	16%	16%	15%	19%
	FP	77%	74%	80%	76%	78%	76%	81%	78%	79%	82%	78%	78%	70%	78%	75%	74%	78%	79%	81%	66%
	PP	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	11%
	TRCS	4%	5%	3%	3%	3%	4%	3%	4%	3%	4%	4%	3%	5%	4%	4%	5%	4%	3%	3%	3%
	WM&C	0%	1%	0%	1%	1%	1%	0%	0%	0%	0%	1%	1%	5%	1%	1%	1%	0%	0%	0%	0%
	Total [kgPM2.5-eq t-1]	-0.99	-0.63	-0.96	-0.91	-0.62	-0.58	-0.87	-0.78	-0.94	-0.73	-0.62	-0.49	-0.19	-0.54	-0.44	-0.71	-0.72	-0.89	-1.1	-0.79
Prevention	LUC	8%	9%	7%	8%	8%	7%	5%	7%	7%	5%	7%	7%	7%	7%	7%	8%	8%	7%	7%	7%
	FP	88%	87%	89%	89%	89%	89%	92%	89%	90%	91%	90%	89%	89%	89%	89%	88%	88%	89%	90%	89%
	PP	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	3%	3%	3%	2%	2%	3%	2%	3%	2%	3%	2%	2%	3%	2%	3%	3%	3%	2%	2%	2%
	WM&C	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total [kgPM2.5-eq t-1]	-2.1	-2.0	-2.3	-2.3	-2.7	-2.1	-2.5	-2.3	-2.7	-2.5	-2.4	-2.5	-1.8	-2.5	-2.1	-1.9	-2.3	-2.7	-3.2	-2.6
Anaerobic digestion	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	-1%	0%	0%	0%	-1%	0%	-1%	-1%	-1%	-2%	-1%	-1%	0%	-1%	-1%	0%	-1%	-1%	-1%	-1%
	WM&C	101%	100%	100%	100%	101%	100%	101%	101%	101%	102%	101%	101%	100%	101%	101%	100%	101%	101%	101%	101%
	Total [kgPM2.5-eq t-1]	-7.1E-03	-1.4E-02	-8.3E-03	-1.1E-02	-7.6E-03	-9.2E-03	-7.9E-03	-7.4E-03	-7.1E-03	-1.9E-02	-7.5E-03	-6.7E-03	-1.1E-02	-7.9E-03	-7.6E-03	-9.5E-03	-6.2E-03	-6.8E-03	-4.4E-03	-3.7E-03
Incineration	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-2%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%
	WM&C	101%	101%	101%	101%	101%	101%	101%	101%	101%	102%	101%	101%	101%	101%	101%	101%	101%	101%	101%	101%

44

	Total [kgPM2.5-eq t⁻¹]	-0.020	-0.027	-0.019	-0.028	-0.027	-0.017	-0.016	-0.016	-0.024	-0.010	-0.018	-0.023	-0.016	-0.020	-0.017	-0.015	-0.016	-0.023	-0.023	-0.013

Aquatic Eutrophication Nitrogen

Section	Category																				
Current management	LUC	33%	38%	29%	35%	39%	36%	28%	33%	32%	27%	35%	40%	86%	37%	42%	36%	33%	33%	29%	36%
	FP	72%	72%	77%	73%	87%	78%	80%	75%	78%	84%	83%	99%	160%	89%	88%	70%	79%	80%	79%	64%
	PP	1%	1%	1%	1%	1%	1%	0%	1%	1%	0%	1%	1%	2%	1%	1%	1%	1%	1%	1%	1%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	7%
	TRCS	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	2%	1%	1%	1%	1%	1%	1%	1%
	WM&C	-6%	-12%	-8%	-10%	-27%	-16%	-8%	-9%	-11%	-13%	-19%	-41%	-150%	-28%	-32%	-8%	-14%	-13%	-10%	-8%
	Total [kgN-eq t⁻¹]	**-13**	**-7.7**	**-12**	**-11**	**-6.7**	**-6.8**	**-10**	**-9.4**	**-11**	**-8.0**	**-6.9**	**-4.6**	**-0.98**	**-5.5**	**-4.6**	**-8.9**	**-8.3**	**-10**	**-13**	**-10**
Prevention	LUC	21%	24%	21%	20%	23%	20%	13%	20%	20%	15%	19%	19%	21%	19%	23%	23%	20%	21%	19%	23%
	FP	77%	74%	78%	79%	76%	78%	86%	79%	79%	84%	80%	80%	78%	80%	75%	75%	79%	78%	80%	76%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
	WM&C	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total [kgN-eq t⁻¹]	**-18**	**-17**	**-19**	**-20**	**-22**	**-17**	**-24**	**-18**	**-22**	**-19**	**-19**	**-22**	**-15**	**-21**	**-17**	**-15**	**-19**	**-22**	**-26**	**-20**
Anaerobic digestion	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	WM&C	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Total [kgN-eq t⁻¹]	**2.3**	**2.0**	**2.2**	**2.5**	**2.7**	**2.0**	**2.1**	**2.0**	**2.5**	**2.0**	**2.2**	**2.6**	**1.8**	**2.4**	**2.1**	**1.8**	**2.2**	**2.7**	**2.7**	**1.9**
Incineration	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	WM&C	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Total [kgN-eq t⁻¹]	**0.27**	**0.26**	**0.27**	**0.26**	**0.26**	**0.28**	**0.28**	**0.28**	**0.27**	**0.28**	**0.27**	**0.27**	**0.28**	**0.27**	**0.28**	**0.28**	**0.28**	**0.27**	**0.27**	**0.28**

Aquatic Eutrophication Phosphorus

Section	Category																				
Current management	LUC	6%	6%	5%	6%	6%	6%	6%	6%	6%	5%	6%	6%	6%	6%	6%	6%	6%	6%	5%	7%
	FP	93%	92%	94%	92%	92%	92%	92%	92%	93%	92%	92%	91%	88%	91%	91%	92%	92%	92%	93%	78%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	14%
	TRCS	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
	WM&C	0%	1%	1%	1%	2%	1%	1%	1%	1%	1%	1%	2%	5%	2%	2%	1%	1%	1%	1%	1%
	Total [kgP-eq t⁻¹]	**-0.24**	**-0.17**	**-0.24**	**-0.23**	**-0.15**	**-0.14**	**-0.17**	**-0.18**	**-0.22**	**-0.14**	**-0.14**	**-0.11**	**-0.05**	**-0.12**	**-0.11**	**-0.18**	**-0.16**	**-0.21**	**-0.24**	**-0.18**
Prevention	LUC	4%	5%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	5%	5%	4%	4%	4%	5%
	FP	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	93%	94%	94%	94%	94%	93%
	PP	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	1%	1%	0%	1%	1%	1%	1%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
	WM&C	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total [kgP-eq t⁻¹]	**-0.31**	**-0.29**	**-0.30**	**-0.35**	**-0.38**	**-0.28**	**-0.27**	**-0.27**	**-0.36**	**-0.26**	**-0.29**	**-0.34**	**-0.24**	**-0.31**	**-0.28**	**-0.26**	**-0.29**	**-0.35**	**-0.41**	**-0.31**
Anaerobic digestion	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Section	Item																				
	WM&C	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Total [kgP$_{-eq}$t^{-1}]	-3.2E-03	-3.1E-03	-3.1E-03	-3.7E-03	-3.8E-03	-2.9E-03	-2.9E-03	-2.9E-03	-3.5E-03	-2.5E-03	-3.1E-03	-3.6E-03	-2.8E-03	-3.3E-03	-3.0E-03	-2.8E-03	-3.0E-03	-3.6E-03	-3.6E-03	-2.6E-03
Incineration	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Incineration	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Incineration	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Incineration	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Incineration	TRCS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Incineration	WM&C	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Incineration	Total [kgP$_{-eq}$t^{-1}]	-2.5E-03	-2.9E-03	-2.4E-03	-3.0E-03	-2.9E-03	-2.3E-03	-2.2E-03	-2.2E-03	-2.7E-03	-1.8E-03	-2.3E-03	-2.6E-03	-2.2E-03	-2.4E-03	-2.3E-03	-2.1E-03	-2.2E-03	-2.6E-03	-2.7E-03	-2.0E-03

Ecotoxicity

Section	Item																				
Current management	LUC	3%	2%	2%	3%	3%	3%	3%	3%	3%	2%	3%	3%	2%	3%	3%	2%	3%	3%	3%	3%
Current management	FP	93%	93%	94%	92%	90%	92%	91%	93%	92%	91%	91%	88%	85%	90%	90%	94%	92%	91%	91%	65%
Current management	PP	0%	0%	0%	0%	0%	0%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Current management	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	27%
Current management	TRCS	2%	2%	2%	2%	2%	2%	3%	2%	2%	3%	2%	2%	2%	2%	2%	2%	3%	2%	3%	2%
Current management	WM&C	1%	2%	2%	2%	4%	3%	3%	2%	2%	3%	4%	7%	10%	5%	5%	1%	3%	3%	2%	2%
Current management	Total [CTU$_e$t^{-1}]	-3200	-2700	-3200	-2900	-1800	-2200	-2100	-2700	-2600	-2000	-2000	-1500	-900	-1700	-1700	-3000	-2300	-2500	-2600	-2300
Prevention	LUC	4%	4%	4%	6%	3%	4%	7%	4%	4%	3%	4%	4%	5%	4%	5%	4%	4%	3%	3%	3%
Prevention	FP	89%	91%	89%	83%	92%	88%	76%	89%	90%	90%	90%	89%	86%	89%	91%	90%	90%	91%	92%	93%
Prevention	PP	1%	1%	1%	2%	1%	1%	3%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Prevention	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Prevention	TRCS	6%	5%	6%	8%	4%	6%	14%	6%	5%	6%	6%	5%	8%	6%	5%	5%	5%	5%	4%	4%
Prevention	WM&C	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Prevention	Total [CTU$_e$t^{-1}]	-2200	-2400	-2200	-1400	-3300	-1900	-1000	-2200	-2700	-2300	-2300	-2300	-1400	-2200	-2500	-2100	-2400	-2900	-3700	-3700
Anaerobic digestion	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Anaerobic digestion	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Anaerobic digestion	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Anaerobic digestion	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Anaerobic digestion	TRCS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Anaerobic digestion	WM&C	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Anaerobic digestion	Total [CTU$_e$t^{-1}]	-120	-120	-120	-140	-120	-110	-140	-110	-120	-100	-120	-140	-110	-130	-110	-110	-120	-130	-120	-90
Incineration	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Incineration	FP	0%	0%	0%	0%	-1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Incineration	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Incineration	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Incineration	TRCS	-2%	-2%	-2%	-1%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-2%
Incineration	WM&C	102%	102%	102%	101%	103%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%	102%
Incineration	Total [CTU$_e$t^{-1}]	-65	-76	-63	-79	-76	-60	-58	-57	-71	-47	-62	-70	-58	-64	-59	-55	-57	-70	-70	-53

Human Toxicity, cancer

Section	Item																				
Current management	LUC	3.3%	3.2%	2.8%	3.2%	2.5%	2.9%	2.7%	3.1%	2.9%	2.4%	2.6%	2.1%	1.6%	2.3%	2.4%	3.4%	2.8%	2.8%	2.8%	3.9%
Current management	FP	82.2%	73.4%	80.8%	76.9%	62.7%	69.6%	76.3%	76.8%	76.7%	73.1%	66.9%	55.0%	34.8%	59.9%	58.2%	77.3%	71.3%	73.2%	77.9%	74.0%
Current management	PP	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.6%	0.4%	0.4%	0.4%	0.3%	0.3%	0.2%	0.3%	0.2%	0.3%	0.4%	0.3%	0.4%	0.4%
Current management	AFP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.8%
Current management	TRCS	1.1%	1.3%	1.0%	1.0%	0.7%	1.1%	1.0%	1.2%	0.9%	1.1%	0.9%	0.7%	0.7%	0.8%	0.9%	1.4%	1.0%	0.9%	0.8%	0.9%
Current management	WM&C	13.0%	21.8%	15.2%	18.6%	33.8%	26.1%	19.4%	18.6%	19.1%	23.0%	29.3%	42.0%	62.8%	36.6%	38.2%	17.6%	24.6%	22.8%	18.1%	18.0%

	Total [CTU$_h$t^{-1}]	-4.4E-05	-3.2E-05	-4.5E-05	-4.4E-05	-3.7E-05	-3.0E-05	-3.7E-05	-3.6E-05	-4.4E-05	-3.2E-05	-3.3E-05	-3.2E-05	-1.9E-05	-3.1E-05	-2.8E-05	-3.4E-05	-3.5E-05	-4.3E-05	-4.8E-05	-3.3E-05
Prevention	LUC	2%	3%	2%	2%	2%	2%	1%	2%	2%	2%	2%	2%	2%	2%	3%	2%	2%	2%	2%	2%
	FP	96%	95%	96%	96%	96%	96%	97%	96%	96%	96%	96%	96%	96%	96%	95%	96%	96%	96%	96%	96%
	PP	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
	WM&C	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total [CTU$_h$t^{-1}]	-5.9E-05	-5.5E-05	--6.3E-05	-6.8E-05	-7.7E-05	-5.9E-05	-7.9E-05	-6.1E-05	-7.8E-05	-6.0E-05	-6.2E-05	-6.7E-05	-5.1E-05	-6.7E-05	-5.5E-05	-5.4E-05	-6.2E-05	-6.9E-05	-9.3E-05	-7.2E-05
Anaerobic digestion	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	WM&C	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Total [CTU$_h$t^{-1}]	-1.6E-05	-1.6E-05	-1.6E-05	-1.8E-05	-1.8E-05	-1.5E-05	-1.7E-05	-1.5E-05	-1.8E-05	-1.4E-05	-1.6E-05	-1.9E-05	-1.4E-05	-1.8E-05	-1.6E-05	-1.5E-05	-1.6E-05	-1.9E-05	-1.8E-05	-1.4E-05
Incineration	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	-1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	0%	0%	0%	0%	0%	0%	0%	0%	0%	-1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-1%
	WM&C	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total [CTU$_h$t^{-1}]	-9.9E-07	-1.2E-06	-9.6E-07	-1.2E-06	-1.2E-06	-9.3E-07	-8.9E-07	-8.8E-07	-1.1E-06	-7.4E-07	-9.5E-07	-1.1E-06	-9.0E-07	-9.8E-07	-9.2E-07	-8.6E-07	-8.8E-07	-1.1E-06	-1.1E-06	-8.2E-07
Fossil Resource																					
Current management	LUC	11%	12%	10%	11%	9%	10%	8%	10%	10%	7%	9%	8%	7%	9%	10%	12%	9%	9%	9%	12%
	FP	72%	63%	73%	67%	61%	63%	71%	69%	71%	72%	65%	58%	35%	61%	57%	65%	67%	69%	74%	63%
	PP	4%	3%	4%	4%	3%	4%	7%	4%	4%	4%	4%	3%	3%	4%	3%	4%	4%	4%	4%	3%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	9%
	TRCS	6%	7%	5%	5%	4%	6%	5%	6%	5%	6%	5%	4%	4%	5%	5%	8%	6%	5%	4%	4%
	WM&C	8%	15%	9%	12%	22%	17%	9%	10%	11%	10%	17%	26%	50%	22%	25%	11%	13%	13%	9%	9%
	Total [MJt^{-1}]	-1.2E+04	8.0E+03	-1.2E+04	-1.2E+04	-9.1E+03	-7.9E+03	-1.1E+04	-1.0E+04	-1.2E+04	-1.0E+04	-8.8E+03	-7.8E+03	-3.9E+03	-7.9E+03	-6.6E+03	-8.7E+03	-9.6E+03	-1.2E+04	-1.4E+04	-9.9E+03
Prevention	LUC	6%	7%	6%	6%	6%	6%	4%	5%	5%	4%	5%	6%	6%	5%	7%	6%	6%	6%	5%	6%
	FP	82%	82%	83%	83%	82%	83%	85%	83%	83%	84%	83%	84%	82%	84%	81%	81%	83%	83%	84%	84%
	PP	7%	5%	6%	6%	7%	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%	7%	6%	6%	4%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	6%	6%	5%	5%	5%	6%	5%	6%	5%	6%	5%	5%	5%	5%	6%	6%	6%	5%	4%	5%
	WM&C	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total [MJt^{-1}]	-2.1E+04	1.95E+04	-2.2E+04	-2.4E+04	-2.5E+04	-2.1E+04	-2.8E+04	-2.2E+04	-2.7E+04	-2.3E+04	-2.3E+04	-2.5E+04	-1.8E+04	-2.5E+04	1.98E+04	-1.9E+04	-2.3E+04	-2.6E+04	-3.0E+04	-2.4E+04
Anaerobic digestion	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

	WM&C	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Total [MJt⁻¹]	-2.6E+03	-2.7E+03	-2.6E+03	-3.1E+03	-3.0E+03	-2.5E+03	-2.4E+03	-2.4E+03	-2.8E+03	-2.0E+03	-2.6E+03	-2.9E+03	-2.4E+03	-2.7E+03	-2.5E+03	-2.3E+03	-2.4E+03	-2.9E+03	-2.8E+03	-2.0E+03
Incineration	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-2%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-2%
	WM&C	101%	101%	101%	101%	101%	101%	101%	101%	101%	102%	101%	101%	101%	101%	101%	101%	101%	101%	101%	102%
	Total [MJt⁻¹]	-3.1E+03	-3.6E+03	-3.0E+03	-3.8E+03	-3.7E+03	-2.8E+03	-2.7E+03	-2.7E+03	-3.4E+03	-2.2E+03	-2.9E+03	-3.3E+03	-2.7E+03	-3.0E+03	-2.8E+03	-2.6E+03	-2.7E+03	-3.3E+03	-3.4E+03	-2.5E+03

Water Depletion

Current management	LUC	-2%	-1%	-2%	-2%	-1%	-1%	-3%	-2%	-2%	-2%	-1%	-1%	0%	-1%	-1%	-2%	-2%	-2%	-2%	-3%
	FP	61%	55%	58%	54%	33%	42%	25%	51%	46%	28%	35%	24%	16%	29%	32%	58%	41%	42%	43%	49%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-3%
	TRCS	6%	6%	5%	4%	3%	5%	6%	6%	5%	4%	4%	3%	2%	3%	3%	6%	5%	4%	5%	6%
	WM&C	34%	41%	38%	44%	65%	55%	72%	46%	51%	71%	62%	75%	82%	69%	65%	37%	56%	55%	55%	51%
	Total [kg_water t⁻¹]	-2.2E+03	-2.2E+03	-2.3E+03	-2.4E+03	-2.4E+03	-2.0E+03	-1.1E+03	-1.8E+03	-2.1E+03	-1.2E+03	-2.0E+03	-2.2E+03	-2.0E+03	-2.0E+03	-2.1E+03	-2.1E+03	-1.8E+03	-2.2E+03	-1.9E+03	-1.3E+03
Prevention	LUC	-2%	-3%	-2%	-2%	-2%	-2%	-2%	-2%	-1%	-1%	-1%	-2%	-2%	-2%	-2%	-2%	-2%	-2%	-1%	-1%
	FP	95%	95%	96%	94%	97%	95%	95%	95%	97%	96%	96%	97%	94%	96%	96%	95%	96%	97%	98%	97%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	7%	8%	6%	7%	4%	7%	7%	6%	4%	5%	5%	5%	9%	5%	6%	7%	6%	4%	3%	5%
	WM&C	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-1%	0%	0%	0%	0%	0%	0%	0%
	Total [kg_water t⁻¹]	-2.4E+03	-1.9E+03	-2.6E+03	-2.4E+03	-3.5E+03	-2.3E+03	-2.3E+03	-2.4E+03	-3.4E+03	-2.7E+03	-2.6E+03	-2.5E+03	-1.5E+03	-2.4E+03	-2.4E+03	-2.1E+03	-2.5E+03	-3.2E+03	-4.1E+03	-3.6E+03
Anaerobic digestion	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	WM&C	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Total [kg_water t⁻¹]	-2.1E+03	-2.0E+03	-2.1E+03	-2.4E+03	-2.4E+03	-2.0E+03	-1.9E+03	-1.9E+03	-2.2E+03	-1.6E+03	-2.1E+03	-2.3E+03	-2.0E+03	-2.2E+03	-2.0E+03	-1.9E+03	-1.9E+03	-2.3E+03	-2.1E+03	-1.6E+03
Incineration	LUC	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	FP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	PP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	AFP	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	TRCS	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	WM&C	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Total [kg_water t⁻¹]	-6.6E+02	-7.8E+02	-6.6E+02	-8.1E+02	-7.9E+02	-6.4E+02	-6.1E+02	-6.1E+02	-7.4E+02	-5.2E+02	-6.5E+02	-7.2E+02	-6.2E+02	-6.7E+02	-6.2E+02	-5.9E+02	-6.1E+02	-7.3E+02	-7.3E+02	-5.7E+02

101

Appendix G

103   Herein the results obtained for the economic assessment of *Scenario I (CM)*, *Scenario II (AD)*, and *Scenario III (I)* are

104   listed in Table G1. Note that t_c stands for the tax deduction, f for the fee paid to the company, *WM* for the the waste

105   management of the wasted food, *Sf* for the cost of purchasing the surplus food, C_{sf} for the total costs incurred by the

106   retailer excluding the purchase of the food products, and $C_{sf}*$ for the total costs incurred by the retailer including the

107   purchase of the food products.

108   Table G1: Costs calculated for each retail over the 13 months for *Scenario I (CM)*, *Scenario II (AD)*, and *Scenario III (I)*. Please
109   note that the numbers were rounded to two significant digits.

Retail	Scenario	t_c [€ t^1]	f [€ t^1]	WM [€ t^1]	Sf [€ t^1]	C_{sf} [€ t^1]	$C_{sf}*$ [€ t^1]	Retail	Scenario	t_c [€ t^1]	f [€ t^1]	WM [€ t^1]	Sf [€ t^1]	C_{sf} [€ t^1]	$C_{sf}*$ [€ t^1]
1	Scenario I (CM)	-680	240	20	1800	-420	1300	2	Scenario I (CM)	-580	200	26	1700	-350	1400
	Scenario II (AD)	0	0	57	1800	57	1800		Scenario II (AD)	0	0	57	1700	57	1800
	Scenario III (I)	0	0	130	1800	130	1900		Scenario III (I)	0	0	130	1700	130	1900
3	Scenario I (CM)	-610	210	24	1800	-370	1400	4	Scenario I (CM)	-620	220	25	1900	-380	1500
	Scenario II (AD)	0	0	57	1800	57	1800		Scenario II (AD)	0	0	57	1900	57	1900
	Scenario III (I)	0	0	130	1800	130	1900		Scenario III (I)	0	0	130	1900	130	2000
5	Scenario I (CM)	-360	130	38	1800	-200	1600	6	Scenario I (CM)	-510	180	31	1800	-300	1500
	Scenario II (AD)	0	0	57	1800	57	1900		Scenario II (AD)	0	0	57	1800	57	1900
	Scenario III (I)	0	0	130	1800	130	2000		Scenario III (I)	0	0	130	1800	130	2000
7	Scenario I (CM)	-680	240	24	1900	-410	1500	8	Scenario I (CM)	-630	220	25	1800	-380	1400
	Scenario II (AD)	0	0	57	1900	57	2000		Scenario II (AD)	0	0	57	1800	57	1900
	Scenario III (I)	0	0	130	1900	130	2100		Scenario III (I)	0	0	130	1800	130	2000
9	Scenario I (CM)	-600	210	27	1900	-360	1500	10	Scenario I (CM)	-650	230	30	2200	-390	1800
	Scenario II (AD)	0	0	57	1900	57	2000		Scenario II (AD)	0	0	57	2200	57	2300
	Scenario III (I)	0	0	130	1900	130	2000		Scenario III (I)	0	0	130	2200	130	2400
11	Scenario I (CM)	-470	160	34	1900	-270	1600	12	Scenario I (CM)	-360	130	41	2100	-190	1900
	Scenario II (AD)	0	0	57	1900	57	1900		Scenario II (AD)	0	0	57	2100	57	2100
	Scenario III (I)	0	0	130	1900	130	2000		Scenario III (I)	0	0	130	2100	130	2200
13	Scenario I (CM)	-130	47	48	1400	-40	1400	14	Scenario I (CM)	-430	47	37	2100	-240	1800
	Scenario II (AD)	0	0	57	1400	57	1400		Scenario II (AD)	0	0	57	2100	57	2100
	Scenario III (I)	0	0	130	1400	130	1500		Scenario III (I)	0	0	130	2100	130	2200
15	Scenario I (CM)	-310	110	39	1600	-160	1400	16	Scenario I (CM)	-530	180	23	1500	-320	1200
	Scenario II (AD)	0	0	57	1600	57	1700		Scenario II (AD)	0	0	57	1500	57	1500
	Scenario III (I)	0	0	130	1600	130	1700		Scenario III (I)	0	0	130	1500	130	1600

	Scenario								Scenario						
17	Scenario I (CM)	-520	180	30	1800	-310	1500	18	Scenario I (CM)	-580	200	30	2000	-340	1700
	Scenario II (AD)	0	0	57	1800	57	1900		Scenario II (AD)	0	0	57	2000	57	2100
	Scenario III (I)	0	0	130	1800	130	2000		Scenario III (I)	0	0	130	2000	130	2200
19	Scenario I (CM)	-680	240	27	2100	-410	1700	20	Scenario I (CM)	-550	190	25	1600	-330	1200
	Scenario II (AD)	0	0	57	2100	57	2200		Scenario II (AD)	0	0	57	1600	57	1600
	Scenario III (I)	0	0	130	2100	130	2300		Scenario III (I)	0	0	130	1600	130	1700

110

111   The contribution of each cost incurred by the retail in *Scenario I (CM)* is summarised in Table G2.

112   Table G 2: Costs [€ t⁻¹] incurred by the retailer when managing the surplus food accordingly to the current management. Please
113   note that numbers were rounded to two significant digits.

Retail	Tax credit [€ t⁻¹]	Fee for Company [€ t⁻¹]	Avoided Waste Management [€ t⁻¹]	Waste Management [€ t⁻¹]
1	-4700	1600	-270	140
2	-2800	980	-150	120
3	-8800	2900	-490	360
4	-4400	1500	-250	210
5	-2200	770	-110	210
6	-3400	1200	-180	220
7	-3600	1300	-210	160
8	-7700	2600	-420	340
9	-3700	1300	-180	160
10	-3600	1300	-180	180
11	-2900	1000	-170	240
12	-2700	920	-120	290
13	-900	310	-56	290
14	-3400	1200	-170	320
15	-5200	1700	-360	750
16	-5100	1800	-380	260
17	-3600	1200	-200	180
18	-4400	1500	-230	230
19	-5500	1900	-220	200
20	-5700	2000	-260	290

114

115 **Appendix H**

116   Herein the European laws regulating food redistribution are discussed. The main barriers and possible ways

117 to overcome their limitations are also presented. The laws concerning and influencing food donations are the following:

118 (i) the *General Food Law*; (ii) the *Food Hygiene Package*; (iii) *Food Labelling and Durability*; (iv) the *VAT Directive*;

119 and (v) the *Waste Framework Directive (WFD)* (Deloitte 2014). These are discussed below together with their key

120 barriers and the solutions proposed by the Member States to overcome their limitations.

121

122 The *General Food Law* (Regulation (EC) No 178/2002) provides guidelines to assure a coherent approach when

123 developing food legislations at national level (Deloitte, 2014). All food business operators have to comply with this

124 regulation, including charities and redistribution organisations (European Commission, 2017). The law concerns

125 responsibility, liability, traceability, and food hygiene and safety. The latter are intended to ensure the safety of food

126 products for consumers. Nevertheless, the requirements of food safety and hygiene should not be exceeded, otherwise

127 the risk of generating more food waste could arise (European Union, 2016). Regarding responsibility, all food business

128 operators are responsible for the hygiene of the food at the stage of the FSC under their responsibility (Deloitte, 2014).

129 In respect to traceability, food business operators have to ensure that consumers are protected against any risk and,

130 hence, have to implement a traceability system at their stage of the FSC (European Commission, 2017). Finally,

131 liability concerns that food business operators are liable with damage if a product is defective (Deloitte, 2014).

132 Liability is one of the main barriers in respect to food donations (De Pieri et al., 2017). Indeed, in case of food

133 poisoning, food producers and retailers would compromise their reputation (Deloitte, 2014). To overcome these

134 problems, several solutions have been applied at national level across Member States. For instance, the Good

135 Samaritan legislation was approved in Italy, recognising food charities as the final consumers and hence avoiding that

136 people could sue food donors (Deloitte, 2014). The Good Samaritan legislation is a clear example of policy that

137 encourages retailers to prefer redistribution to options that are lower in the hierarchy. This highly affects their

138 environmental performance, as supported by this study.

139   The *Food Hygiene Package* includes both Regulation (EC) No 852/2004 and Regulation (EC) No 853/2004,

140 which have to be observed by all food business operators (Deloitte, 2014). The former focuses on the hygiene of food

141 products, whilst the second on the hygiene requirements for redistribution of food of animal origin (European

142 Commission, 2017). The main limitation of these regulations is the lack of knowledge at European level (European

143   Union, 2016). Furthermore, these legislations were transported into stricter regulations at national level (Deloitte,

144   2014). To overcome these problems, the European Commission decided to simplify the regulations without

145   jeopardizing food safety (Deloitte, 2014). Hence, if this law is perceived as too strict, retailers would be discouraged

146   to donate food, even if this could lead to a significant reduction in emissions compared to recovering energy from

147   food waste.

148   The *Food Labelling and Durability* (Regulation (EC) No 1169/2011) concerns the conveyance of information

149   to consumers to ensure their protection and health, but also to allow them to make aware choices and safe use of food

150   (European Commission, 2017). Food manufacturers have to establish whether to label a food product with a "use by"

151   or a "best before" date (European Commission, 2017). "Use by" dates are applied to food products that are no longer

152   safe to eat from a microbiological standpoint and pose a danger to human health (Deloitte, 2014; European

153   Commission, 2017). On the other hand, "best before" dates are used for food products that are still safe to eat and only

154   present flaws in the quality (e.g. appearance) (Deloitte, 2014; European Commission, 2017). Therefore, "use by" dates

155   are related to food safety, whilst "best before" dates to food quality (European Commission, 2017). Across the

156   European Union there is a general confusion in regards to "best before" dates and it is thought that food products that

157   have exceeded it cannot be donated (Deloitte, 2014). To overcome this problem, Belgium, for instance, provided

158   guidelines on how to assess the additional lifetime of food products that have reached their "best before" date (Deloitte,

159   20214). This, along with initiatives such as the Samaritan law, may ultimately encourage redistribution of surplus food

160   over less environmentally and socially sound management options.

161   The *VAT Directive* (Directive 2006/112/EC) controls the Value Added Tax (VAT) at European level and has

162   to be implemented at national level (European Commission, 2017). The directive states that food donations are taxable

163   if they are made by a taxable person and whether the VAT on the purchase of the goods is entirely or partially

164   deductible (Deloitte, 2014). Further, the taxable amount is calculated as the purchase price at the moment of the

165   donation corrected by the state of the goods at the time of the donation (European Commission, 2017). However, food

166   donors are not subject to VAT if the food donated is close to its expiration date, as the value of the food products is

167   considered as low or close to zero (when donated), thus having negative effects for food donations (Deloitte, 2014;

168   European Commission, 2017). To encourage food donations, some of the Member States implemented tax deductions,

169   tax credits, or corporate tax incentives (European Commission, 2017). The latter was implemented in France and the

170   results obtained in this study for the cost analysis on *Scenario I (CM)* show that such an incentive can boost the amount

171   of surplus food donated as the retailers would generate income from donations.

172   The *Waste Framework Directive* (Directive 2008/98/EC) establishes that the first stage of the waste hierarchy

173   is prevention, and that Member States have to implement prevention programs (European Commission, 2017).

174   However, the directive neither specifies how the hierarchy should be applied to the food waste case nor gives a

175   common definition of what food waste is (European Union, 2016). On top of these barriers, many of the Member

176   States have implemented fiscal incentives at the lower stages of the hierarchy (e.g. for anaerobic digestion), *de facto*

177   preventing or making less economically attractive food redistribution (Deloitte, 2014).

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