

1 **Nutritional data management of food losses and waste under a life cycle approach: the**
2 **case study of the Spanish agri-food system^(1,2)**

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24 **Abstract**

25 Food losses and waste (FLW) tend to be referred to in terms of mass, occasionally in economic terms,
26 disregarding the nutritional-cost nexus of such losses. This work aims to estimate the nutritional food
27 losses and waste (NFLW) of the Spanish agri-food system in terms of energy, macronutrients, fibre, and
28 vitamins and minerals along the entire supply chain. Nutritional food losses (NFL) occurring prior to
29 the distribution level, and nutritional food waste (NFW) at the retail and consumption stages, are
30 distinguished, and 48 representative food commodities and 32 nutrients are characterised. To provide
31 insight into the extent of these values, the results are compared to the equivalent recommended daily
32 intake. Moreover, the NFLW for an average Spanish citizen is compared to that for other representative
33 diets: Mediterranean, lacto-ovo-vegetarian, and vegan, in addition to the Spanish recommended
34 guidelines. Finally, a Nutritional Cost Footprint (NCF) indicator combining nutritional and economic
35 variables is proposed to define recovery strategies. The results suggest that 1016 kcal, 70.7 g proteins,
36 22 g dietary fibre, 975 mcg vitamin A, 117 mg vitamin C and 332 mg calcium daily per capita are
37 embedded within Spanish FLW. Agricultural production accounts for 40% of NFLW, and fruits and
38 vegetables are the categories with the largest potential for nutritional and economic food wastage
39 mitigation. Results from this paper provide NFLW data and analysis to strengthen and simplify the
40 decision-making process of FLW management strategies.

41

42 **Keywords:** food analysis; food composition; food losses and waste; nutritional losses and
43 waste; economic losses and waste; supply chain; reference daily intake; nutrient rich food
44 index; Spanish agri-food system; Mediterranean diet.

45

46 **1. Introduction**

47 The relationship between food security and sustainability appeared for the first time in the
48 Bruntland report (WCED, 1987), which focused on the issue of ensuring the future global
49 availability of food. Over the last thirty years, this concept has evolved to highlight the need

50 consider the accessibility of food in addition to its availability (FAO, 2006). Food and nutrition
51 security is a complex issue, associated with health through malnutrition, but also sustainable
52 economic development, the environment, and trade (Scherhauser et al., 2015). Nowadays, more
53 than 800 million people still suffer from hunger, while paradoxically almost one third of the
54 food produced for human consumption is lost or wasted, amounting to 1.3 billion tonnes a year
55 (Gustavsson et al., 2011). According to the Food and Agriculture Organisation of the United
56 Nations (FAO, 2013), this amount could equivalently feed 12% of the world's population
57 currently estimated to be suffering from hunger. These figures highlight the imbalance existing
58 between different regions and diets.

59 Food losses and waste (FLW) are the loss of important nutrients and micronutrients that
60 are not ingested. Hence, FLW threaten food security and nutrition in a three-dimensional
61 manner. Firstly, they lead to reduced food availability. Secondly, FLW present a negative
62 impact on food access for those involved in harvest and post-harvest operations and who face
63 FLW-related economic and income losses, and for consumers owing to the contribution of FLW
64 to the tightening of the food market and rising food prices (Timmermans et al., 2014). Finally,
65 FLW pose a threat to food security owing to the current unsustainable pattern of natural
66 resource exploitation. Food systems contribute to around 30% of total energy consumption and
67 70-80% of human water withdrawals (Pimentel et al., 2008; Verma et al., 2015). Consequently,
68 FLW comprise the wastage of embedded valuable resources that build up down the supply
69 chain. In addition, the growing population and related increase in food demand are forecast to
70 cause a 50% rise in natural resource consumption (Vora et al., 2016).

71 FLW have traditionally been referred to as a decrease in mass, at all stages of the food chain
72 from harvest to consumption, of edible food that was originally intended for human
73 consumption. Hence, numerous studies have focused on estimating the quantity of FLW in
74 terms of mass. When studying the impact of FLW on nutrition, few studies have focused on

75 calories. For example, Kummu et al., (2012) estimated FLW in mass using the FAO approach
76 (Gustavsson et al., 2011), ultimately converting this into calorie values. They suggested that
77 24% of food production is lost or wasted, amounting to 720 kcal per capita per day in Europe.
78 The same approach was followed by Lipinski et al. (2013), who gave a figure of 748 kcal lost
79 per European citizen each day.

80 However, the use of the caloric content of foods for estimating FLW gives greater weight to
81 energy-dense foods and loses sight of other wasted nutrients (Timmermans et al., 2014). Other
82 nutritional dimensions, such as micronutrients (minerals and vitamins), are often disregarded.
83 For example, fruits and vegetables are quantitatively the greatest FLW in terms of mass, in
84 addition to being an important source of micronutrients, including organic acids and vitamin C,
85 which promote iron absorption (Teucher et al., 2004). Fish and meat products are also nutrient-
86 dense products, and these are being lost at an increasing rate. They are nutritionally important
87 because of their iron content, especially considering that 23% of the population in Europe and
88 up to 49% globally present iron deficiency anaemia (Lotfi et al., 2001; Benoist et al., 2008).
89 Only two studies have been found in the literature that address a wider scope of nutritional
90 FLW. One, conducted by the European Commission as part of the FUSIONS project, estimated
91 the losses of vitamin A, beta-carotene, vitamin C, fibre, iron, zinc, n-3 fatty acids, lysine, and
92 methionine for 9 indicator products, representing 65% of EU production (Scherhauser et al.,
93 2015). The other calculated the nutritional waste in the United States, at only retail and
94 consumer level, of 213 commodities for 27 nutrients (Spiker et al., 2017). As far as the authors
95 know, there are no studies that estimate nutrient and micronutrient losses for the entire supply
96 chain.

97 Economic losses relating to FLW are also little studied. Buzby et al. (2014) determined that the
98 total value of food lost at the retail and consumer level in the United States was \$162 billion in
99 2010, with 70% of the economic losses being generated at consumer level (1US\$=0.85€).

100 European level, economic losses were estimated to be €143 billion in 2012, with two thirds of
101 the costs being related to household consumption (Stenmarck et al., 2016). Despite FLW-
102 related costs having been properly defined at the consumer end of the supply chain, there is
103 scant information on economic FLW at the front end of the food chain (i.e., agricultural
104 production, post-harvest, and processing).

105 On the other hand, FLW policies currently focus on reducing the mass of FLW. This is the case
106 of the Sustainability Development Goals (SDG), adopted in 2015 by the United Nations
107 Member States. These include the aim of halving food waste at the retail and consumer level
108 by 2030 and reducing food losses along production and supply chains, including post-harvest
109 losses. As already suggested by the High Level Panel of Experts on Food Security and Nutrition
110 (Timmermans et al., 2014), it is necessary for future FLW reduction strategies to consider, not
111 only quantification in terms of mass, but also the decrease in the nutritional qualities attributed
112 to food, at all stages of the supply chain. This work therefore assesses the nutritional losses and
113 waste along the supply chain of the Spanish food system in terms of energy, macronutrients,
114 fibre, vitamins and minerals. In order to make the results significant and help in the decision-
115 making process, the study distinguishes between nutritional food losses (NFL), occurring prior
116 to the distribution level, and nutritional food waste (NFW), occurring at the distribution and
117 consumption stages. Moreover, nutritional losses and waste are compared to the recommended
118 daily intake (RDI). To create awareness among producers and consumers, NFLW from an
119 average Spanish citizen are compared to those from other representative diets: Mediterranean,
120 lacto-ovo-vegetarian, and vegan, in addition to the Spanish recommended guidelines. Finally,
121 the economic costs associated with FLW at the various stages of the supply chain are
122 determined and an indicator for defining FLW management strategies is proposed, combining
123 both nutritional and economic variables.

124

125 **2. Materials and methods**

126 A life cycle approach has been applied to estimate the nutrients and micronutrients embedded
127 in FLW. This is a holistic approach that goes beyond the traditional focus on the processing
128 stage to include the entire product pathway, from the extraction of raw materials to the return
129 of waste to the ground (Azapagic, 2010). The life cycle approach was originally applied to
130 environmental sustainability assessment, under the premise that to reduce the environmental
131 impacts of an economic system, the whole life cycle of the activity must be considered.
132 However, life cycle thinking is broadening its boundaries and is currently applied to other
133 sustainability aspects, such as the economic (life cycle costing) or social (life cycle social
134 assessment) dimensions.

135 Most studies in the literature focus on the nutritional characterisation of agri-food systems at
136 the consumption stage, disregarding other steps in the supply chain. This work applies a life
137 cycle approach to the Spanish agri-food system, taking into account every stage from
138 agricultural production to consumer. The ultimate aim of the study is to go beyond the classical
139 applications of life cycle assessment by exploring the nutritional and economic dimensions of
140 food losses. The method followed in this work comprises 4 different steps, as shown in Fig. 1:
141 i) definition of daily average consumption for the diet or diets under study; ii) estimation of
142 food losses and waste in the different steps of the supply chain, as well as for the food categories
143 under study; iii) calculation of nutritional food losses and waste (NFLW); and iv) assessment
144 of the nutritional and economic impact of nutrient wastage. The various steps are described in
145 the subsections below.

146

147 **2.1 Diet design**

148 The method used for designing diets is a key issue in consumption-oriented studies (Heller et
149 al., 2013). Diets representative of national averages are often based on the apparent

150 consumption (sold production + imports - exports) estimated from available statistics. However,
151 this concept is flawed since it assumes that all food commodities sold and imported are
152 consumed, and that the methods used for the two surveys produce comparable results. To
153 overcome this problem, the data on Spanish average consumption was sourced from the food
154 consumption database of the Spanish Department of Agriculture and Fisheries, Food and
155 Environment (MAPAMA, 2017). The information for 2013 to 2016 was extracted for 48
156 representative food commodities grouped into 13 categories (fruits, vegetables, cereals, dairy,
157 vegetable fats, nuts and seeds, fish, white meat, eggs, red meat, legumes and derivatives,
158 potatoes, and sweets). These categories were defined based on the classification used in the
159 MAPAMA database and the nutritional differences of the food groups (Table S1 of the
160 supplementary material (SM)).

161 Table 1 shows the daily and weekly servings used to design the alternate diets considered.
162 Spanish nutritional guidelines (SENC, 2016) recommend the consumption of more plant-based
163 products and less meat. The Mediterranean diet was sourced from the study of Bach-Faig et al.
164 (2011), and the lacto-ovo-vegetarian and vegan diets come from the recommendations of the
165 Spanish Vegetarian Union (UVE, 2017). For comparative purposes, all the diets designed,
166 including the average Spanish consumption, were adjusted to fit the 2,000 kcal daily intake
167 recommended by the European Commission (EC, 2011). The daily consumption estimates for
168 each diet studied are shown in Table S2 of the SM.

169

170 **2.2. Calculation of food losses and waste**

171 Material flow analysis was used to quantify the food losses and waste throughout the supply
172 value chain. In this work, food losses and waste are defined as “a decrease, at all stages of the
173 food chain from harvest to consumption, in mass, of food that was originally intended for
174 human consumption, regardless of the cause” (Timmermans et al., 2014). The study makes the

175 distinction between food losses occurring prior to the consumption level, regardless of the
176 cause, and food waste occurring at consumption level, also regardless of the cause.

177 With regard to agricultural production, climatic conditions, diseases, and pests are the main
178 reasons for FLW generation (MAPAMA, 2013a). On the other hand, inefficient manual and
179 technical harvesting, unsatisfied quality standards, and mismatch between supply and demand
180 cause losses at both harvest and post-harvest levels. Insufficiencies in infrastructure and
181 logistics, lack of technology, lack of skills or knowledge, and unsatisfied quality standards are
182 stated as reasons for FLW at the industrial level. According to HISPACOOOP (2013), half of
183 food wastage at consumer level could be avoided through adequate purchase and storage
184 planning. Improper preparation, lack of awareness about the difference between expiration and
185 preferential consumption dates, and portion size acquired in the supermarkets, are other reasons
186 for food waste generation in households (Garcia-Herrero et al., 2018).

187 The FLW for each food category are determined as a function of the food quantity leaving the
188 corresponding stage, as shown in Eqs. 1-2:

$$FLW_{i,j,k} = \left(\frac{\alpha_{i,j,k}}{1 - \alpha_{i,j,k}} \right) \cdot F_{i,j-1,k} \quad (1)$$

$$F_{i,j,k} = F_{i,j-1,k} - FLW_{i,j,k} \quad (2)$$

189

190 Where $FLW_{i,j,k}$ are the food losses and waste of food commodity k belonging to food category i
191 for each stage, j , of the supply chain ($j=1$, agricultural production, $j=2$, post-harvest handling
192 and storage; $j=3$ processing and packaging; $j=4$ distribution; and $j=5$, household consumption).
193 $\alpha_{i,j,k}$ is the percentage of food losses and waste generated in each j stage; $F_{i,j,k}$ is the food
194 commodity k available for human consumption from category i and leaving the supply chain
195 sector j .

196 The FLW weight percentages reported by the FAO for the European region (Gustavsson et al.,
197 2013) were used to quantify FLW volumes, except post-harvest losses for which there is data
198 available for Spain in the FAOSTAT Balance sheets. These percentages were adapted to the
199 Spanish region whenever possible (MAPAMA, 2013a, 2013b), and are described in Table S4
200 of the SM.

201 For processed products comprising either a single ingredient (such as cheese and sunflower oil),
202 or more than one ingredient (such as margarine and biscuits), conversion factors were
203 considered to estimate the corresponding FLW in agricultural and post-harvest stages in terms
204 of unprocessed products (Table S5 of the SM). Total conversion yields were assumed for food
205 commodities included in the meat, fish, and seafood categories. More information on the
206 estimation of food losses and waste is provided in Garcia-Herrero et al., (2018).

207 **2.3. Calculation of nutritional food losses and waste**

208 Estimating nutrient loss from FLW may be helpful for people trying to prevent FLW by
209 engaging the public and companies and increasing awareness on this subject (Scherhauser et
210 al., 2015). Figure 1 shows the conceptual scheme for the steps followed to assess the nutritional
211 food losses and waste (NFLW). As shown in Fig. 1, once the FLW have been determined, the
212 nutritional food losses and waste (NFLW) can be estimated. A set of 32 nutrients was selected
213 for this purpose, including macronutrients, vitamins, and minerals. The macronutrients selected
214 were energy (kcal), total proteins (g), vegetable proteins (g), animal proteins (g), total fat (g),
215 saturated fat (g), monounsaturated fat (g), polyunsaturated fat (g), cholesterol (mg),
216 carbohydrates (g), sugars (g), starch (g) and dietary fibre (g). The minerals included sodium
217 (mg), potassium (mg), calcium (mg), magnesium (mg), phosphorous (mg), iron (mg), and zinc
218 (mg). The vitamins included vitamin A (mcg), retinoids (mcg), carotenoids (mcg), vitamin D
219 (mcg), vitamin E (mcg), thiamin (mg), riboflavin (mg), niacin (mg), vitamin B-6 (mg), vitamin
220 B-9 (mcg), vitamin B-12 (mcg), and vitamin C (mg). These components were selected based

221 on the availability of data in the Institute for Education in Nutrition and Dietetics from Spain
222 (CESNID) database and their significance in the formulation of dietary guidelines (EC, 2011).
223 Nutritional data was obtained from the CESNID (2003) food composition tables. These tables,
224 which are registered in the FAO International Network of Food Data Systems
225 (FAO/INFOODS), were selected owing to the wide range data contained and the Spanish origin
226 of the food products assessed. Food products or ingredients not appearing in this database
227 (cacao seeds, palm oil, and linseed oil), were sourced from the National Nutrient Database for
228 Standard Reference of the United States Department of Agriculture (USDA). Although this
229 database is not European, it was selected because it provides composition data for more than
230 8,000 food products, comprising the most elaborate food composition database as indicated by
231 the European Fusions project (Scherhauser, 2015). Further discussion on food composition
232 tables and nutritional data for the food commodities studied can be found in Section S5 of the
233 the SM.

234 For each food commodity, a representative item was matched from the described databases. For
235 example, an average of flank steaks and briskets was assumed to represent fresh beef meat,
236 while breast and loin were considered for chicken meat and pork meat, respectively. Whenever
237 feasible, the selections were based on the most representative products according to the Spanish
238 consumption database (MAPAMA, 2017).

239 Once the nutritional data had been compiled, the NFLW could then be calculated using Eq. 3:

$$NFLW_{i,j} = \sum_k FLW_{i,j,k} \cdot NC_{i,j,k} \quad (3)$$

240

241 Where $NC_{i,j,k}$ is the nutritional content of FLW for food commodity k within category i and
242 supply stage j . Since the nutritional data available in food databases is at product level,

243 nutritional content cannot be distinguished for unprocessed food along the supply chain. This
244 may lead to an overestimation of the nutritional content of FLW, especially for fruit and
245 vegetable commodities, because it does not consider the degradation of nutrients over time.
246 Moreover, food composition databases contain information about edible food, which may differ
247 from the nutritional features of FLW. For this reason, this work follows the approach of
248 Scherhauser et al. (2015), assuming that data from food composition databases are an estimate
249 for the nutritional composition of waste and the inedible parts of food commodities.

250 The assessment of nutrient losses and waste in terms of human nutritional requirements can be
251 conducted by comparing NFLW values to the dietary reference intakes (RDI) set by the
252 European Regulation (EU) No 1169/2011 of the European Commission (EC, 2011) and the
253 European Food Safety Authority (EFSA, 2010). To estimate NFLW at population scale, the
254 total per capita losses were multiplied by the average Spanish population size for the period
255 2013-2016 (46.77 million).

256

257 **2.4 Nutritional and economic impact of nutrient wastage**

258 To assess the overall nutritional quality of a diet, diet quality indices are often used. The
259 Nutrient Rich Foods (NRF) Index is a formal scoring system that ranks food on the basis of its
260 nutrient content; it can be applied to individual foods, meals, or a total diet (Drewnowski, 2010).
261 In this work, we have applied the nutrient profile model developed by Drewnowski et al. (2009)
262 and Fulgoni et al. (2009) to the FLW related to the diets under study, in order to determine the
263 nutritional impact of food losses and waste.

264 The most widely used NRF algorithm is NRF9.3, which is based on 9 nutrients (protein, fibre,
265 minerals calcium, iron, magnesium and potassium, and vitamins A, C and E) that should be
266 encouraged, and 3 nutrients (saturated fat, added sugar and sodium) that should be limited, as
267 described in Eq. 4:

$$NRF9.3 = \sum_i w_i \left(\sum_{l=9} \frac{NR_l}{DV_l} \cdot 100 - \sum_{m=3} \frac{LIM_m}{MRV_m} \cdot 100 \right) \quad (4)$$

268

269 Where NR is the intake of nutrient l (to encourage), DV is the daily recommended value of
 270 nutrient l , LIM is the intake of nutrient m (to limit), and MRV is the maximum daily
 271 recommended value for the nutrient l . W_i is the weighting factor of food category i and can be
 272 estimated using kcal or weight basis. In this work, the weight basis has been selected to avoid
 273 the overrepresentation of calorie-dense foods.

274 The daily recommended value of nutrients was sourced from EU Regulation No. 1169/2011 of
 275 the European Commission (EC, 2011) and the EFSA (2010) as proposed by Sluik et al. (2015)
 276 in their assessment of different NRF indices based on European data. The reported values are
 277 similar to those from the US Food and Drug Administration (FDA) used in Drewnowski (2010),
 278 with the exception of potassium and vitamins A and E, for which American values duplicate
 279 European values. The maximum daily recommended values were sourced from EFSA (2009),
 280 and agree with FDA values.

281 Added sugar is not included in either the CESNID or USDA database. However, as studied in
 282 the work of Fulgoni et al. (2009), since added sugar data is not very readily available, using
 283 total sugars as a nutrient to limit may be a reasonable option (Fulgoni, 2009). Moreover, these
 284 authors demonstrated that total and added sugar are highly correlated.

285 Economic variables can also be used to determine the impact of food losses and waste. Down
 286 the supply chain, from production to retail, value is generally accumulated, linked to successive
 287 phases of the elaboration of the final product. This occurs not only in processed foods, but also
 288 with shorter food chains, such as those of fresh commodities (Timmermans et al., 2014). To
 289 estimate the NFLWF, it is first necessary to determine the economic food losses and waste
 290 (EFLW), as described in Eq. (5).

$$EFLW_i = \sum_j EFLW_{i,j} = \sum_j FLW_{i,j} V_{i,j} \quad (5)$$

291

292 Where $EFLW_{i,j}$ represents the economic food losses and waste of food category i in supply stage
 293 j , and $V_{i,j}$ their corresponding economic value. Prices at origin, wholesale and consumer level
 294 were obtained from the Spanish Ministry of Economy and Competitiveness (MINECO, 2015)
 295 and the MAPAMA (2015b) (see Section S6 of the SM). The same costs were assumed for FL
 296 at agricultural production and post-harvest stages. For the processing stage, the economic
 297 production values reported by Eurostat were used when consistent data was available. In other
 298 cases, wholesale prices were used for the processing and distribution stages.

299 Finally, we propose the Nutritional Cost Footprint (NCF) to assess both the nutritional and
 300 economic impact of FLW. This index can be estimated by weighting the normalised previous
 301 two metrics (Eq. 6):

$$NCF_i = \alpha_i \frac{NRF9.3_i}{NRF9.3} + \beta_i \frac{EFLW_i}{EFLW} \quad (6)$$

302

303 Where α_i is the weighting factor for the nutritional impact and β_i is the weighting factor for the
 304 economic impact of FLW. In this work, equal weighting is assumed and thus, $\alpha_i = \beta_i = 0.5$.

305 **3. Results and discussion**

306 **3.1 Nutritional food losses and waste in the Spanish supply system**

307 The estimated losses and waste of nutrients embodied in FLW are shown in Table 2. The daily
308 NFLW calculated for the Spanish agri-food system amount to 1016 kcal, 70.7 g proteins, 22 g
309 dietary fibre, 975 mcg vitamin A, 117 mg vitamin C, and 332 mg calcium per capita, among
310 others. Results suggest that most macronutrients and micronutrients are lost in the agricultural
311 production step, with this stage representing more than 40% of the total NFLW. The
312 consumption step is the second main source of NFLW, where more than 30% of the nutrients
313 are wasted. The exceptions are animal proteins, starch, retinoids, and vitamins D and B-12, for
314 which the nutritional loss embedded in household waste is larger than the estimated nutritional
315 loss related to agricultural FLW. The remaining supply stages, processing, distribution, and
316 post-harvest account for 13%, 8% and 7% of the NFLW, respectively.

317 Fig. 2-5 and Table 3 present the contribution of the food categories under study to the wastage
318 of nutrients (more detailed information can be found in Section S7 of the SM). For
319 macronutrients, the cereals category contributes the most to the loss of nutritional energy (36%),
320 half of which is lost in the consumer step. Somewhat behind this, vegetable fats and fruits
321 contribute to 16% and 11%, respectively, around 50% of the losses occurring at the agricultural
322 level. Cereals also account for the majority of NFLW for vegetable proteins (42%), dietary fibre
323 (23%), and starch (69%), again mainly due to waste at consumer level. The dairy category
324 represents a third of the protein wastage, almost 80% occurring at the consumption stage.
325 Finally, we can also highlight the losses of dietary fibre due to fruit and vegetable production,
326 which together account for nearly 40% of fibre NFLW.

327 Similarly to macronutrients, most of the minerals are also embedded in NFLW of cereals, with
328 the exception of potassium, where 28% is embedded in NFLW of vegetables.

329 The pattern is different when the NFLW of vitamins is assessed. Almost 90% of vitamin A is
330 lost along the vegetable supply chain, 49% of which is due to agricultural production.
331 Vegetables are also responsible for the losses of 51% of vitamin C and 36% of folate, half of
332 which are wasted at consumer level. Fish and seafood products contribute the most to NFLW
333 of vitamin D (82%) and vitamin B12 (76%). The contribution of fruit to NFLW of vitamins is
334 less, but also significant, accounting for 16% of folate and 32% of vitamin C. Finally, almost
335 60% of vitamin E is embedded in FLW of vegetable fats, mainly due to sunflower oil.

336 Regarding nutrients to limit, the study focuses on saturated fat, sugar and sodium. The NFLW
337 of saturated fat are mostly shared with cereals, due to the consumption of biscuits and vegetable
338 fats, accounting for 38% and 21%, respectively. The pattern is slightly different for sugar, for
339 which fruits (41%), cereals (19%), and sweets (17%) are the main contributors. Finally,
340 vegetable fats comprise the major NFLW of sodium (54%), entirely due to losses in olive
341 production for olive oil, and cereals (23%) owing to bread wasted at consumer level.

342 Some slight differences are seen when seasonal variability is considered. The consumption of
343 dairy derivatives and fresh vegetables is observed to increase 3% in the spring-summer season,
344 while the consumption of fresh fruits experiences a 6% rise (Table S3 of the SM). This involves
345 larger losses of vitamins, particularly vitamins A and C, whose NFLW in the spring-summer
346 season are 7.1% and 6.6% higher, respectively. Additionally, the NFLW of total proteins, sugar,
347 and potassium, are each estimated to be 3% higher. In the autumn-winter season, greater losses
348 of saturated fat (1.2%) and cholesterol (1.6%) are observed. More information can be found in
349 Section S9 of the SM.

350

351 **3.2 Nutritional food losses and waste compared with nutritional requirements**

352 Table 3 compares the macronutrient and micronutrient values embedded in FLW to dietary
353 reference intakes in order to estimate the equivalent number of adults that could be fed from

354 NFLW. Since food commodities are not ready for consumption or recoverable at every step of
355 the supply chain, we have distinguished NFL and NFW; NFL refers to the daily nutritional
356 losses per capita occurring from agricultural production to processing; while NFW refers to
357 losses at the distribution and consumption levels. Nutrients to limit have been excluded from
358 the comparison, due to the purpose of the assessment. Results suggest that, on average, 15.3
359 million people could meet their recommended daily intake from the nutrients present in food
360 waste, in other words, a third of the Spanish population. This number triples for total proteins,
361 for which the estimation of NFW equals the quantity required for 42 million people daily. This
362 is, in particular, due to dairy products wasted in households. Slightly less, but also above
363 average data levels, was the waste of vitamins A and C, amounting to 19 million equivalent
364 people. The minimum NFW are observed for vitamin E, amounting to the equivalent
365 recommended daily intake of 5.4 million people.

366 Larger values are estimated for NFL, for which losses at the beginning of the supply chain
367 account for, on average, the daily requirements of 28 million equivalent adults. The pattern
368 observed is quite different from that described previously, with the highest estimates for
369 vitamins C (48 million equiv. people) and A (38.6 million equiv. people), while the lowest are
370 for calcium (11.5 million equiv. people).

371 Our results suggest that around 80% of the Spanish population could meet their nutritional
372 needs from food losses and waste. However, this is a first estimation, assuming a best-
373 performance scenario—an approach that considers all FLW to be avoidable and the embedded
374 nutrients recoverable, which is often not true.

375

376 **3.3 Nutritional food losses and waste for average Spanish consumption compared** 377 **with those from alternative diets**

378 Table 5 shows the comparative assessment of daily NFLW for an average Spanish citizen,
379 according to current consumption patterns, and the equivalent NFLW following 4 alternative

380 diets based on: the Spanish Dietary Guidelines; the Mediterranean diet; the lacto-ovo-
381 vegetarian diet; and the vegan diet (the full set of NFLW is available in Section S8 of the SM).

382 The results suggest that the daily nutritional loss of beneficial nutrients (i.e., protein, fibre,
383 minerals calcium, iron, magnesium and potassium, and vitamins A, C, and E) is, on average,
384 higher for the alternative diets than for the average Spanish diet (Table 5). This is mainly due
385 to the fact that average patterns in Spain include cereal, fruit, and vegetable intakes that are 1.5-
386 1.2 times below the recommended values (based on kcal). Moreover, these are the main
387 categories contributing to FLW, because of their perishable character (fruits and vegetables)
388 and their high waste at consumer level (cereals). The main exception is total proteins with
389 regard to Mediterranean and vegan diets, owing to the overconsumption (2.3 times) of dairy
390 products and, in particular, animal proteins because of red meat consumption. Other exceptions
391 include: vitamins D, B-12, and niacin, because of a higher intake of fish; vitamin E, due to
392 vegetable fats; and retinoids, once again because of dairy product consumption.

393 When comparing the alternative diets with each other, it can be seen that the majority of
394 nutrients to encourage have a greater presence in FLW of vegan diets than the others, with the
395 exception of protein (due to the absence of dairy and meat products in the diet), and vitamins
396 A and C (Castañé et al., 2017). The reduced NFLW of vitamins A and C in the vegan diet are
397 due to the lower consumption of vegetables with regard to the other diets, in contrast to a higher
398 intake of fruits and legumes.

399

400 For nutrients to limit (saturated fat, sugars, and sodium), there is no clear pattern. The NFLW
401 of saturated fat in the average Spanish diet were twice that estimated for the alternative diets.
402 Conversely, the sugar and sodium content was greater for the Mediterranean diet, owing to the
403 higher consumption of cereals, fruits, and vegetable fats. The lowest amount of sodium was
404 observed in the lacto-ovo-vegetarian diet, owing to the decreased intake of vegetable fats, which
405 generates the largest NFLW of sodium due to olive production, as described above.

406 Although the values shown in Table 5 serve to compare the nutrients embedded in food wastage
407 for the different diets, this assessment fails to determine which diet generates the highest
408 nutritional quality losses. For this, the nutrient-rich food index NRF9.3 was estimated according
409 to Drewnowski (2009). Fig. 6 shows the NRF9.3 scores for the diets studied, distinguishing
410 between NFL and NFW. The highest value was obtained for the Mediterranean diet, estimated
411 to be 2.6 times greater than that of the average Spanish diet. This is explained by a generally
412 higher consumption of nutrients to encourage, essentially contained in fruits and vegetables,
413 and lower disqualifying nutrients, mostly embedded in cereal products, such as biscuits. This is
414 closely followed by the Spanish guidelines, which recommend a lower intake of fruits but more
415 dairy and legume products. The nutritional quality waste at retail and consumer level accounts
416 for all the diets was between 34 and 41% for the entire supply chain (NRF9.3-NFW), which
417 should create awareness among consumers. The vegetables category is responsible for the
418 largest overall impact in both NFL and NFW, followed by fruits. Consequently, these are the
419 categories for which greater effort should be invested in reducing nutritional wastage in the
420 Spanish agri-food system, from the nutritional point of view. The results in Fig. 6 also
421 demonstrate that the more nutrient-rich a diet is, the greater the quantity of nutrients lost and
422 wasted. Obviously, the conclusion of these results is not to maintain current patterns of
423 consumption, but raise awareness of which food categories are most vulnerable to NFLW.

424

425 **3.4 Nutritional cost footprint**

426 Figures 7-8 compare the nutritional quality of FLW of the different food categories with their
427 economic cost. FL and FW are disaggregated to distinguish between producer and consumer
428 decision-making. Performance terciles have been defined to sort the different food categories
429 according to the intensity of the nutritional-economic wastage. The rating letter “A” is applied
430 to food categories that exhibit the lowest nutritional and economic losses and waste, while “C”

431 is the opposite. For example, the dairy category presents the worst rating in terms of waste at
432 retail and consumer level (Fig. 8), but its rating improves to “B” for the producer level.

433 According to this analysis, the food categories that show the worst nutritional-economic
434 efficiency from agricultural production to processing are vegetables, fruits, vegetable fats,
435 potatoes, legumes, red meat, cereals, and nuts and seeds. From distribution to consumption,
436 white meat is added to the list, while legumes improve their score to “B” and vegetable fats and
437 nuts and seeds to “A”.

438 Although this rating method can illustrate which food commodities require greater effort with
439 regard to preventing losses, it fails to rank items further within the same tercile and it provides
440 no quantitative measure of FLW quality. In this sense, the scores in Fig. 7-8 have been
441 normalised and weighted to calculate the Nutritional Cost Footprint (NCF), as shown in Fig. 9.

442 The proposed index identifies vegetables as the food category with the largest nutritional-
443 economic losses at every stage of the supply chain, being 16% greater at the agricultural and
444 processing stages. This category is closely followed by fruits, where similar scores are obtained
445 for both losses and waste. In terms of FL, vegetable fats also exhibit low efficiency, although a
446 higher efficiency is observed at the consumption stage. Finally, dairy and red meat may result
447 in significant NCF scores, being 53% and 41% more efficient than vegetables.

448

449 **3.4.1.1 Limitations for nutrient recovery**

450 Antinutritional factors (ANFs) are biological compounds available in foods that reduce nutrient
451 utilisation or food intake, thereby contributing to impaired gastrointestinal and metabolic
452 performance (Arendt and Zannini, 2013). ANFs present in FLW may prevent the recovery and
453 reuse of nutrients along the supply chain. Metal ion scavengers and antivitamin are the main
454 groups of factors affecting protein utilisation and depressing digestion (Scherhauer et al.,

455 2015). Examples include mycotoxins, glycoalkaloids, flavonoids, oxalates, phytates, saponins,
456 pesticide residues, and protease inhibitors. However, some ANFs, such as tannins, have anti-
457 carcinogenic properties and their intake can be advisable, despite their anti-nutrient character
458 (Smeriglio et al. 2017).

459 Phytic acid, or phytate, could be the main limitation for the reuse of the nutrients present in the
460 categories of cereals, legumes, and nuts, due to their ability to form insoluble complexes with
461 minerals such as Ca, Mg, Zn, and Fe, which are not absorbed by humans. Although monogastric
462 animals, such as humans, poultry, fish, and pigs, have a very limited capacity for the
463 degradation of phytic acid in the stomach, polygastric animals do possess the phytase enzymatic
464 complex. This complex is able to degrade phytate, even releasing the phosphorus from which
465 it is composed so this can be absorbed by the digestive tract (Vashishth et al., 2017; Reddy et
466 al., 2017).

467 Proteinase inhibitors typically present in legumes can also behave as ANFs because they inhibit
468 pancreatic serine proteases, limiting the use of certain proteins. As an example, fishmeals based
469 on vegetable proteins are being studied to valorise agricultural by-products or losses, the main
470 proteinase inhibitors in these being ANFs (Perez et al., 2006). On the other hand, anti-
471 carcinogenic properties have also been attributed to proteinase inhibitor (Clemente et al., 2004,
472 Duranti, 2006).

473 Other significant ANFs are flavonoids, mainly present in fruits and vegetables, the categories
474 for which there are the largest NFLW of vitamins. Despite presenting antioxidant properties,
475 flavonoids can also impair the absorption of minerals such as iron and zinc through chelation
476 (Russo et al., 2000).

477 Notwithstanding these facts, different methods such as fermentation, germination, and thermal
478 (only for heat-sensitive ANFs, such as proteinase inhibitors) or enzymatic treatments, can
479 considerably reduce the ANF content (Gupta et al., 2015).

480 This study identifies a data gap with regard to the amounts of FLW unsuitable for human
481 consumption or animal feed, as most of the literature focuses on qualitative aspects.
482 Nonetheless, the presence of ANFs in FLW should not be considered a limitation for nutrient
483 recovery or reuse, provided that careful monitoring and reduction of their content by the
484 technologies described is applied.

485

486 **3.5 Study limitations**

487 This work assumes that nutritional data from food composition databases is an estimation for
488 the nutrient and micronutrient content of both edible and inedible parts of food products. This
489 overestimates the nutritional content of FLW because it does not consider the degradation of
490 nutrients over time, nor the inedible fraction that is often present and of lower nutritional content
491 than the edible part (Scherhauser et al., 2015). For example, the nutrient density of fresh foods
492 decreases after harvest and during storage, especially under inadequate handling conditions.
493 This is more drastic for fruits and vegetables, where vitamin C degrades immediately after
494 harvest, with losses of up to 100% after 4 days in fresh spinach (Timmermans et al., 2014).

495 The nutritional data found in food databases is at product level. To quantify the nutritional
496 content of FLW at food category level, the most representative products from each category
497 were selected. For this reason, there may be further products that are not represented in this
498 study.

499 Additionally, total sugar instead of added sugar has been considered as a nutrient to limit the
500 estimation of NRF9.3. This may lead to higher penalties for foods rich in total sugar, such as
501 fruit, despite their lack of added sugar. Despite this, nutrient-rich foods obtained higher scores
502 than foods rich in nutrients to limit.

503 Finally, the most significant source of uncertainty in this work derives from the loss and waste
504 percentages used for the calculations. The data used from Gustavsson et al. (2013) is for the
505 European region as a whole, and differences between countries are not considered. These
506 percentages have been updated using Spanish studies whenever possible, although the majority
507 have been considered of insufficient quality given the differences in method and definitions of
508 FLW. Nevertheless, the data from Gustavsson et al. (2013) is the best currently available, and
509 considered a good reference for this work.

510

511 4. Conclusions

512 This work assesses nutritional food losses and waste (NFLW) along the supply chain in the
513 Spanish food system, in terms of energy, macronutrients, fibre, vitamins, and minerals. The
514 study distinguishes between nutritional food losses (NFL), occurring prior to the distribution
515 level, and nutritional food waste (NFW), occurring at the retail and consumption stages. 48
516 representative food commodities and 32 nutrients have been characterised.

517 A Nutritional Cost Footprint (NCF) index combining the nutritional and economic impact of
518 FLW has been proposed. This index identifies vegetables as the food category with the largest
519 nutritional-economic losses at every stage of the supply chain, closely followed by fruits.

520 Considering that only part of the food losses and waste (FLW) can realistically be recovered,
521 our results suggest that NFW is the equivalent of the recommended daily intake of a third of
522 the Spanish population, increasing to 80% when NFL are also included.

523 Current food wastage policies do not differentiate between supply stages, setting reduction
524 targets only at consumer level. This work highlights the necessity of establishing specific
525 strategies according to critical food categories and supply stages. Moreover, we have revealed
526 the need to expand the scope of FLW beyond mass, to include the nutritional (and economic)
527 variable as a measure of food quality lost and wasted.

528 Finally, this study demonstrates how food data composition and analysis provide an invaluable
529 tool for the decision-making process, in this case supporting FLW management policies.

530

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