

END FOOD WASTE

A U S T R A L I A
FUTURE PROOFING FOOD



ANNUAL REPORT
2025-2026

CONTENTS

INTRODUCTION

About End Food Waste Australia	3
Our partners	4
Chair's Report	5
CEO's Report	6

HIGHLIGHTS & ACHIEVEMENTS

7

RESEARCH, DEVELOPMENT & EXTENSION

11

End Food Waste CRC	11
Case Studies	12
Turning Surplus into Value: A New Path for Growers	12
Turning Surplus into Opportunity: Growing Australia's Upcycled Food Sector	13
Future Leaders Program	14

INDUSTRY & PARTNERSHIPS

15

From Australian Food Pact to Membership: Growing the Momentum to Save Food	16
The Hospitality Hub: practical tools to serve up less waste	17
Case Study	
Goodman Fielder makes Reducing Food Waste Easier to Digest	18
Sector Action Plans	19
Hospitals and Aged Care Food Waste Action Plan	19
Quick Service Restaurants (QSR) Sector Action Plan	20

NATIONWIDE CONSUMER BEHAVIOUR CHANGE CAMPAIGN

21

The Great Unwaste: a national movement to save food at home	21
Campaign overview with results	21
Case Studies	
Metcash and IGA: Inspiring Australians to Unwaste More, One Shop at a Time	22
The Great Toastie Challenge: Turning Leftovers Into Something Delicious	23

FUTURE PLANS

24

GOVERNANCE

25

FINANCIAL STATEMENTS

27

2025-26 Financial Summary	
---------------------------	--

End Food Waste Australia gratefully acknowledges the support of the Australian Government towards its operations. The End Food Waste Cooperative Research Centre is supported by the Australian Government's Department of Industry, Science and Resources through the Cooperative Research Centre Program. Our Behaviour Change pillar was supported by the Australian Government's Department of Climate Change, Energy, the Environment and Water. Our Industry and Partnerships pillar received support from WRAP with funding from the Rainier Climate Group.

We acknowledge the Traditional Owners of Country throughout Australia and recognise their continuing connection to land, waters and culture. We pay our respects to their Elders past and present.

All information, data and advice contained within the report is provided by End Food Waste Australia Limited in good faith and is believed to be accurate and reliable at the time of publication. However, the appropriateness of the information, data and advice in the report is not guaranteed and is supplied by End Food Waste Australia Limited as is with no representation or warranty.
© End Food Waste Australia Ltd 2026

About End Food Waste Australia

Future-proofing food starts with valuing and maximising the food Australia already produces.

As an independent, not-for-profit organisation, we lead and coordinate Australia's national response to food waste under the National Food Waste Strategy, state and federal initiatives, and Target 12.3 of the United Nations Sustainable Development Goals. Since 2018, we have built one of the world's largest public-private collaborations dedicated to ending food waste, bringing together researchers, industry, government and communities across the entire food system.

Our work spans four connected areas:

- Research and evidence: through the End Food Waste Cooperative Research Centre, we deliver world-leading research that turns evidence into practical solutions.
- Industry: through End Food Waste Australia Membership, we support businesses and organisations of every size to measure, reduce and find value in food waste.

- Households: through The Great Unwaste, we help Australians build simple food-saving habits.
- Policy: through our work with all levels of government, we help ensure evidence informs the decisions shaping Australia's food future.

Reducing food waste is one of the most practical ways to strengthen food security, ease cost-of-living pressures, cut emissions and build a more resilient food system. For households, making the most of the food we buy means lower grocery bills and more meals from every shop. For businesses, it means lower costs, greater efficiency and new revenue streams from every ingredient, harvest and by-product. For government, it offers a practical way to deliver on national priorities in food security, productivity, and the circular economy.

By working together, we are helping Australia value and make the most of the food it produces across the entire supply chain, from paddock to plate.



INTRODUCTION

Our Partners

Collaboration underpins all that we do at End Food Waste Australia. We extend our sincere appreciation to our participants, partners, Signatories and Members for their ongoing support and shared commitment to the national effort to end food waste.

End Food Waste CRC Participants



Australian Food Pact Signatories



Chair's Report

On behalf of the Board, I am pleased to present the End Food Waste Australia 2025–26 Annual Report.

This year, food security moved to the centre of national debate. In 2025, around 3.5 million Australian households, more than one in three, went without enough food. Yet across our farms, factories, supermarkets and kitchens, good food continues to go to waste. Closing that gap is one of the most practical and powerful ways to build a more food-secure Australia, and it is why our work has never mattered more.

End Food Waste Australia is well placed to lead it. Our research, industry and consumer programs now span the entire food system, from paddock to plate, and this year each of them grew in reach and impact.

Our Cooperative Research Centre continued to build the evidence base Australia needs, while nurturing the next generation of food waste reduction leaders. For industry, the Australian Food Pact evolved into End Food Waste Australia Membership, a more inclusive model shaped directly by the feedback of our Signatories. In households, The Great Unwaste completed its funded phase and continues as an always-on campaign, with a national network of partners carrying its messages into communities.

We were also proud to see EFWA Board member Andrew Henderson appointed to lead the National Food Supply Chain Assessment under the National Food Security Strategy. It is a clear sign of growing recognition that food waste and food security are closely linked.

There is still much to do to reach our goal of halving food waste by 2030. It will take sustained investment, credible national measurement and continued leadership from government. The Board remains committed to working with all levels of government to make sure food waste is built into the policies that will shape Australia's food future.

None of this would be possible without the people and organisations who share our vision. On behalf of the Board, I thank:

- our CRC participants and research partners, whose expertise continues to build Australia's food waste evidence base
- our Members and Australian Food Pact Signatories, for their leadership and their willingness to share data, test solutions and lead by example
- the Australian Government, and the state, territory and local governments, community organisations and industry collaborators who have backed our work and amplified our impact.

This year also brought a change in leadership. On behalf of the Board, I thank Tristan Butt, who stepped down as CEO during the year, for his leadership through a period of organisational transition.

We are delighted that Wendy Hughes, who joined us in 2025 as Director of Policy, Communications and Strategic Engagement, has been appointed CEO. The Board looks forward to working with her to halve food waste by 2030.

I also thank my fellow Directors for their guidance and commitment, and the End Food Waste Australia team for their dedication, creativity and hard work throughout a year of significant change.

Together, we are building a food system that wastes less, feeds more and is ready for the future.

Geoff Starr

Chair

END FOOD WASTE AUSTRALIA



CEO's Report

Future-proofing Australia's food system starts with valuing and maximising the food Australia already produces.

This mantra has guided our work this year, my first as CEO. Food waste costs the Australian economy an estimated \$36.6 billion a year, around 1.4 per cent of GDP, with impacts on food security, cost of living, climate resilience and the circular economy. In 2025–26, we focused on making those connections clear, strengthening the evidence base and securing a stronger place for food waste in national policy.

We saw real policy momentum this year. Food loss and waste was added to the COP31 agenda, and the 2026 ALP National Conference endorsed food waste reduction as essential to Australia's circular economy transition. In responding to the inquiry into supermarket prices, the Australian Government named the Circular Economy Framework, the National Food Security Strategy and the Net Zero 2050 strategy as settings for future action. These are encouraging signs that food waste is moving beyond environment and waste portfolios and into food security, agriculture and economic policy.

That momentum needs current evidence, yet Australia's national picture of food waste still rests on a 2021 baseline. So we are building it. Our refreshed national food waste measurement report will show how much food Australia wastes, where it occurs and how that has changed. It will inform the National Food Security Strategy and help track progress towards halving food waste by 2030. We also contributed to the Strategy's development, drew on new QUT research in our submission to the Horticulture Code of Conduct Review, and opened a pathway with CSIRO and the Australian Bureau of Statistics to connect industry data with national reporting.

Our research partners make that evidence possible. Through the End Food Waste Cooperative Research Centre, three new projects began, ten were completed and six Future Leaders Program students completed their PhDs. We launched the \$5.7 million Reducing on-farm food waste program with Hort Innovation. With QUT and the Queensland Government, we delivered practical resources to help build Australia's upcycled food sector.

For industry, this was a year of evolution. Since 2022, Australian Food Pact businesses have saved \$57 million and cut food waste by 13%, and in 2025 they unlocked

\$12 million in additional revenue from unsold food. Building on that success, we launched End Food Waste Australia Membership, extending our reach from 26 Signatories to more than 250 Members. The Hospitality Hub and new Sector Action Plans for Hospitals and Aged Care and for Quick Service Restaurants are giving more businesses practical tools to act.

The Great Unwaste completed its funded phase in March 2026 and continues as an always-on campaign. It achieved a total media reach of 105.2 million, brought 298 organisations into its Partner Hub, attracted \$9.9 million in combined contributions and won five international awards. Most importantly, 71 per cent of Australians who saw it said it gave them useful ideas to reduce food waste. Members such as Metcash and Goodman Fielder are carrying its messages into Australian homes.

Internationally, Francesca Goodman-Smith and I presented Australia's progress at the WRAP Food Pact Network Connect Conference in Brazil, and I was honoured to become Australia's Ambassador to Champions 12.3.

Looking ahead, Phase 2 of the National Date Labelling and Storage Advice project will test clearer, more consistent on-pack guidance with industry, consumers and policymakers. Our 2026–2028 Communications Strategy positions food waste within a national Future-Proofing Food narrative, and we are diversifying our funding base so that Australia's national food waste work rests on secure foundations.

This progress was built with our partners. Thank you to our Chair and Board, our CRC participants, our Members and Signatories, and all our government, industry and community collaborators. Thank you also to the End Food Waste Australia team, whose expertise and commitment through a year of change make this work possible.

Together, we are future-proofing Australia's food system by making sure the food we produce is valued, not wasted.

Wendy Hughes
CEO
END FOOD WASTE AUSTRALIA



EFWA Board Member Leads National Food Supply Chain Assessment

As part of the National Food Security Strategy, in March the Australian Government announced a National Food Supply Chain Assessment to identify pressure points and risks in Australia's food supply chain. EFWA board member, Andrew Henderson, is leading the assessment on behalf of AgriFutures, and the focus is on practical outcomes to improve

resilience. This includes a clearer picture of where supply chains are most exposed, what short-term fixes could ease pressure (particularly in freight and input access), and what longer-term resilience measures government and industry should prioritise. The final report will be delivered by the end of 2026.

Refreshing Australia's National Food Waste Evidence Base

Much of Australia's understanding of food waste still rests on the 2021 National Food Waste Baseline, and up-to-date national data is essential to track progress towards halving food waste by 2030. End Food Waste Australia is stepping up to fill that gap, leading the delivery of a refreshed national food waste measurement report.

The report will provide updated evidence on how much food Australia wastes, where it occurs and how that has changed. This will help government and industry pinpoint hotspots, direct investment where it will have the greatest impact, and measure progress against our national commitment. The report is planned for release in time to inform the Australian Government's National Food Security Strategy, so that decisions about our food system rest on credible, current data.



Sharing Australia's Progress on the Global Stage

In January 2026, End Food Waste Australia joined food waste leaders from around the world at the Global Food Pact Connect conference in São Paulo, Brazil. The conference, sponsored by WRAP, ran from 26 to 30 January. CEO, Wendy Hughes, and Director of Research, Development and Extension, Francesca Goodman-Smith, presented Australia's progress and our priorities for 2026. They also co-facilitated a workshop with South Africa on translating research into real-world impact. The conference brought together members of the global Food Pact Network for peer-to-peer learning. It was a valuable chance to showcase Australian leadership, learn from international partners and strengthen the collaborations that drive food waste reduction. It also reinforced that credible measurement, transparent reporting and collaboration are critical to sustained action.



Turning Clearer Date Labels into Household Food Savings

EFWA has secured the participation of five leading food and retail businesses in Phase 2 of the National Date Labelling and Storage Advice project. Building on Phase 1 research, the project will work with consumers, industry and policymakers to refine and test clearer, more consistent on-pack and digital guidance. The goal is to reduce confusion about how long food lasts and how it should be stored, then develop a practical national implementation plan that helps Australian households waste less food and save money.

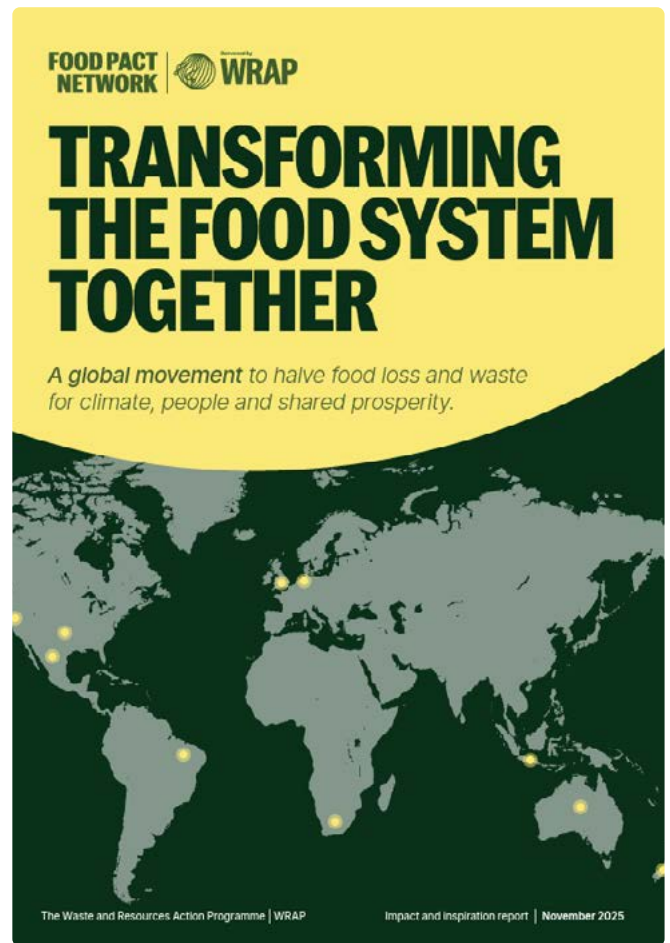


Food Pact Network Impact Report: Transforming the Food System Together

WRAP released their inaugural Food Pact Network Report in November, showcasing the collective progress of the Network's 10 global members: Australia, Brazil, Indonesia, Mexico, the Netherlands, New Zealand, South Africa, the United Kingdom and two initiatives in the United States of America. The report shows just how effective a coordinated, systemic approach to ending food waste can be.

Achievements across the Network include:

- 920 organisations, including 550 food businesses, committed to Pacts.
- 7 million tonnes of surplus food redistributed to people – the equivalent of 7 billion meals donated.
- 220,000 tonnes of food waste reduction achieved between 2019 and 2024 - equivalent to the weight of around 600 fully loaded jumbo jets.
- an estimated 680,000 tonnes of CO₂e saved through food waste reduction between 2019 - 2024, the equivalent to taking around 240,000 cars off the road for a year.



End Food Waste CRC Conference 2025

The End Food Waste Australia CRC Conference 2025 was held in Adelaide on 26 November, bringing together almost 100 delegates representing research institutions, government and the food industry from across the country. The conference showcased the CRC's latest research, encouraged generative conversations, and inspired with examples of food waste reduction innovation in action from all over Australia.



HIGHLIGHTS & ACHIEVEMENTS

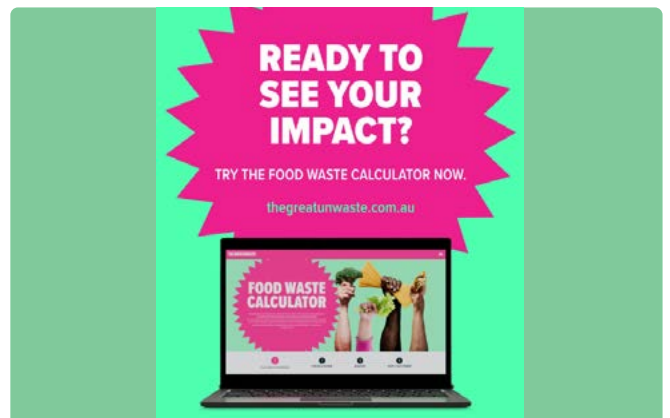
The Great Unwaste Wins International Gong

In November 2025, The Great Unwaste won the Environment and Sustainability category at the international Shorty Impact Awards. The Shortys celebrate purpose-driven campaigns from around the world. The win recognises a campaign that turned a serious issue into simple, practical everyday habits. It also recognises the people who have made The Great Unwaste a movement, not just a message: households, councils, industry partners and community organisations across Australia. The award is shared with the End Food Waste Australia team, creative agency Hopeful Monsters and every partner who has helped carry the campaign into Australian kitchens.



Food Waste Calculator for Households

A new [online food waste calculator](https://thegreatunwaste.com.au/food-waste-calculator) was launched through The Great Unwaste, making it easier for householders to pinpoint where food wastage is occurring at home. By answering a few quick questions about the household and shopping and cooking habits, the calculator delivers personalised results and practical tips to help households reduce food wastage and potentially save up to \$2500 a year.



Food Waste Prevention is on the Move with Camden Council

Camden Council became the first council in Australia to feature The Great Unwaste messaging on its waste collection fleet, turning everyday collections into a visible reminder to save food, save money and waste less. The truck wraps will remain on the road for at least two years, supporting Council's long-term commitment to community education and behaviour change.



End Food Waste CRC

3 NEW RESEARCH
PROJECTS**6** STUDENT
COMPLETIONS**10** PROJECT
COMPLETIONS**90** REPORTS
PUBLISHED**97** PARTICIPANTS

The 2025-26 year was a year of delivery and forward momentum for End Food Waste CRC. Ten research projects were finalised across the year taking our total completed projects to 71. From turning aquaculture by-products into valuable collagen and abalone ingredients, to developing shelf-stable meals from rescued food, the projects demonstrate the breadth and real-world impact of the CRC's collaborative approach. Together, they have generated knowledge, technologies and practical pathways to help industry reduce food waste, recover greater value from resources and accelerate the transition to a more circular food system.

Significant project completions included the Hospital and Aged Care Sector Action Plan, analysis of Meat Recovery for Food Relief, and research into Plasma Activated Water for the poultry industry. The Hospitals and Aged Care Sector Action Plan outputs will be converted into an industry training course through an extension project.

Notable research milestones included the launch of the \$5.7 million, three-year "Reducing on-farm food waste and unlocking its value for grower profitability and sustainability" project, on 31 March 2026. The project, co-funded by Hort Innovation, involves more than 30 organisations across the horticulture sector and three CRC research partners.

The new Food and Beverage Small and Medium Enterprise (SME) Packaging and Machinery Solution Centre was launched on 30 July 2026. The national initiative provides access to co-funding, independent expert support, and practical solutions to help food and beverage SMEs evaluate sustainable packaging options without compromising products or increasing food waste before making commercial decisions.

Three new projects were also approved during the year which brings the total to 16 active projects to be delivered between now and June 2028. The new projects commenced included Phase 2 of the National Date Labelling and Storage Advice project (building on the strong evidence base from Phase 1), the BEACON shared manufacturing hub initiative, and Circular Bread Solutions, which aims to convert surplus bread into shelf-stable products for food service, retail and food relief.

Australia's date labels and storage advice are confusing consumers and driving unnecessary food waste. The Phase 2 date labelling project builds on established research to prototype and test new labelling and storage advice solutions. The goal: practical, cost-effective designs and related guidelines ready for national adoption, with best-practice labelling estimated to save 83,600 tonnes of food waste over the next decade.

Another major development for our delivery of food waste evidence and insights was commencement of an update of the National Food Waste Baseline in collaboration with Rawtec. This project will provide a current picture of food waste volumes across the supply chain which haven't been revised since the Food Innovation Australia Ltd feasibility study and baseline, published in 2021. This forms the basis for targeted future action on food waste reduction.

Student completions continued steadily throughout the year, bringing the total number of completed students to 19 as of 30 June 2026. Theses spanned consumer behaviour change, local government policy, and legislative barriers to food waste reduction. The CRC's Future Leaders Program was showcased at the November conference through poster sessions, presentations and panel discussions, highlighting the depth of student-led innovation and collaboration.

The End Food Waste CRC Research Conference and Participants Meeting/AGM was the major event of the year, held in Adelaide on 26-27 November 2025, attended by almost 100 delegates and featuring a keynote from KPMG's Georgie Aley. The keynote addressed the latest agri-food sector trends and how research can support industry to navigate the complexity of sustainability requirements, technical developments, policy changes and commercial opportunities when it comes to food waste reduction.

Together, these activities reflect a year of sustained research delivery, growing commercial translation of CRC outputs, and continued strengthening of the partnerships needed to reduce food waste across Australia.

Turning Surplus into Value: A New Path for Growers

The Reducing On-farm Food Waste and Unlocking its' Value for Grower Profitability and Sustainability program was launched in March. This significant initiative is being delivered by End Food Waste Australia and Hort Innovation Australia in partnership with the South Australian Research and Development Institute (SARDI), Queensland's Department of Primary Industries (QDPI) and the University of Queensland.

Backed by major investment over the next two years, the project responds directly to priorities identified in the 2024 Horticulture Sector Action Plan and has already secured strong buy-in from growers and supply chain businesses across the sector.

The opportunity is significant. Australian fruit and vegetable growers miss out on sales of up to one million tonnes of produce that never reaches the market each year, worth an estimated \$2.5 billion. Recent ABARES data shows Australian horticulture growers experience average food loss rates of around 20 per cent per farm, with growers typically absorbing the cost of unsold produce after paying for seed, water, fertiliser, crop protection and labour. More broadly, with food waste estimated to cost the Australian economy \$36.6 billion a year, around 1.4 per cent of GDP, this is enough to erase more than half of the nation's agricultural GDP.

The program puts growers at the centre of national on-farm trials designed to measure where losses occur, test practical ways to lift utilisation from each harvest, and review product specifications. It includes dedicated consumer research into preferences around the cosmetic and size standards that influence what makes it to shelves, alongside market feasibility studies across key commodities to identify commercially viable pathways for surplus and out-of-spec produce such as value-added uses like powders, relishes and other processed products, to alternative end uses including animal feed and soil amendments. Recognising that what works varies between commodities, regions and seasons, the project steers away from one-size-fits-all recommendations, instead building practical tools, insights and a grower knowledge hub to help growers and the wider industry apply what the research finds.

Over the life of the project, outputs include measurement tools and loss-reduction resources backed by on-farm testing, grower training materials and case studies, all shaped by consultation with growers, supply chain businesses and consumers, and made accessible through the grower knowledge hub.



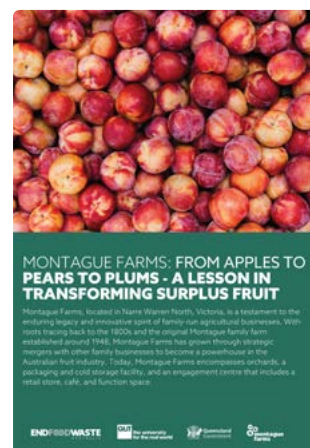
Turning Surplus into Opportunity: Growing Australia's Upcycled Food Sector

End Food Waste Australia partnered with Queensland University of Technology (QUT) and the Queensland Government on the two-and-a-half-year Accelerating Food Transformation project, led by QUT, exploring how Australia can build a competitive upcycled food sector from surplus produce and manufacturing by-products. Upcycled foods are made by transforming these overlooked ingredients into new, high-value food products, and the project responds directly to the roughly 2.96 million tonnes of food wasted annually across the nation's primary production and manufacturing sectors.

The opportunity is significant and growing. The global upcycled food market is projected to almost double, from USD \$38.95 billion in 2024 to USD \$68.56 billion by 2032, and new research shows Australia is well positioned to capture a share of that growth while reducing waste at the same time.

The research was conducted in four phases: a literature review and 15 semi-structured interviews with growers, entrepreneurs and government representatives; an analysis of the state and federal regulatory landscape shaping upcycled food; case studies of five Australian businesses transforming surplus and by-products into new products; and a consumer study, drawing on 45 focus group participants and a nationally representative survey of 2,557 people, examining what drives acceptance and demand. The research found no major regulatory barriers to upcycling but identified a clear need for shared manufacturing infrastructure and clearer definitions of what counts as an upcycled product.

The project delivered a suite of resources that are freely available on the EFWA website to support growers, producers and manufacturers considering upcycling, including the Profit in Every Peel Manufacturer's Guide, case studies from five Australian businesses already engaged in upcycling (Montague Farms, Banana Feeds Australia, Second Squeeze, Zest Element and FareShare) and a consumer insights report to inform industry engagement.



Future Leaders Program

The 2025–26 financial year marked another significant year for the EFW CRC's Future Leaders Program (FLP), with six candidates completing their PhDs and two additional theses submitted for examination. Their work addresses key food loss and waste challenges, from household behaviour and local government interventions to sustainable logistics food waste valorisation, and circular economy innovation.

Dr. Regine Abos' research explored how participatory data visualisations can influence household food waste behaviours. Her work demonstrated how creative and accessible approaches to tracking food waste can support greater awareness, accountability and longer-term behaviour change.

Dr. Nimeshika Aloysius examined the factors influencing how Australian households manage leftover food. Her research identified distinct consumer groups and provided valuable insights into how food waste prevention approaches can be better targeted to different household behaviours and circumstances.

Dr. Esther Landells' research examined the role of local government and waste management professionals in household food waste interventions. Her work provided new insights into the organisational and policy factors influencing council approaches to household food waste, including the implementation of food organics and garden organics (FOGO) programs.

Dr. Hannah Churton examined how policy and governance can support the development of high-value bioproducts from horticultural losses. Her research highlighted the importance of coordination across

national, state and regional levels to support innovation and contribute to food loss and waste reduction.

Dr. Sina Davoudi developed an integrated framework to support more sustainable and resilient meat cold-chain logistics. Her research brought together transport optimisation, food loss and waste, emissions and digital technologies to support improved decision-making across the Australian meat supply chain.

Dr. Alexis Chung investigated opportunities to utilise wild-harvested abalone viscera as a functional food ingredient. Her research explored nutritional functionality, safety and consumer acceptance, providing a foundation for further innovation and the valorisation of seafood processing by-products.

The 2025 EFW CRC Conference in Adelaide also provided an important opportunity for FLP students to share their research and engage with peers and industry. All FLP students participated through poster presentations, research presentations on *Beyond the CRC: The Role of Research*, and a panel discussion on *Beyond the CRC: Translating Research into Impact*. These sessions provided students with valuable opportunities to communicate their research, connect with industry and explore pathways from research to impact.

Together, these achievements demonstrate how the future leaders are building research capability and supporting practical solutions to food loss and waste across the food system. As of 30 June 2026, the CRC has 33 PhD and 5 Masters students commenced (against a target of 30 PhDs), and 16 PhDs and 3 Masters students completed (against a target of 25 PhDs).



In 2025
food businesses
participating in the
Australian Food Pact:

UNLOCKED \$12M

IN ADDITIONAL REVENUE
BY TRANSFORMING UNSOLD
FOOD INTO HIGHER-VALUE USES



Since 2022
food businesses
participating in the
Australian Food Pact
collectively:

SAVED \$57M
BY REDUCING
FOOD WASTE

DECREASED
FOOD WASTE
BY 13%

**SAVED
\$2M** IN
LANDFILL
LEVIES

SAVED AN
ESTIMATED
**505,000
TONNES** OF CO₂-
EQUIVALENT
EMISSIONS
SAVED

From Australian Food Pact to Membership: Growing the Momentum to Save Food

The Australian Food Pact brought together some of the country's most committed food businesses to take measurable action on food waste. Through site assessments, supply chain projects and consistent food waste reporting, Pact Signatories have shown what is possible when industry commits to change and backs it with data.

The results speak for themselves. Between 2022 and 2024, businesses engaged with End Food Waste Australia saved \$57 million and reduced food waste by 13 per cent. Together, we repurposed 982,000 tonnes of food, donated 254 million meals to food rescue organisations and cut emissions by 505,000 tonnes of CO₂-e, equivalent to taking 210,000 cars off the road for a year. Simplot, home to Birds Eye, Edgell and John West, has more than halved its food waste since 2022. It also partnered with us on an Australian-first trial of the WWF Global Farm Loss Tool to uncover new value for growers.

Over time we have asked our Signatories what was working and where we could do better. They told us they valued the expertise, insights and collaboration the Pact offered. They also told us that not every part of a single, fixed program suited every business, and that organisations at different stages of their food waste journey needed support that matched their priorities, size and maturity.

We listened. The result is End Food Waste Australia Membership, a more flexible and inclusive offering that builds on what the Pact achieved and opens the door to more organisations from paddock to plate. The Great Unwaste Partner Hub has also been brought into the new model, so our industry, government and community partners now share one home for action. Membership is designed around choice. Associate Membership gives councils, schools, universities and not-for-profits access to the [Member Portal](#), practical guides, a simple measurement tool, and The Great Unwaste campaign resources. It also opens the door to small businesses that are wishing to start their own food waste management journey, providing learnings, insights and access to resource kits. Full Members can go further, tailoring their membership with self-guided, supported or bespoke packages. These include on-site sprints, site food loss mapping, advanced forecasting, joint business planning and

industry working groups, all aligned to the ISO food loss and waste standard and our Food Waste Maturity Model.

Every Member follows a clear pathway: join the network, measure food waste to find the biggest opportunities, act with practical, research-informed support, and connect with others through collaboration and collective action. This new offering allows EFWA to extend engagement from 26 Signatories to 250+ Members through direct engagement and our new digital portal. Together we are building a network of food waste reduction champions and driving relevance and tangible outcomes for businesses and communities.

The case for action has never been stronger. Australia wastes 7.6 million tonnes of food each year at a cost of \$36.6 billion, and food waste costs businesses an average of 5.6 per cent of total sales. At the same time, 3.5 million Australian households are experiencing food insecurity. Food waste is where food security, cost of living and climate resilience meet.

Our goal hasn't changed. We want to help businesses and communities make the most of food, so they can save money, tap into new revenue streams, reduce environmental impact and contribute to a more food-secure Australia. No single organisation can end food waste alone. But End Food Waste Australia Membership is helping to build the collective action needed to change the whole system.



The Hospitality Hub: Practical Tools to Serve Up Less Waste

Australian hospitality venues waste more than 140 grams of food per cover, the equivalent of 4.6 million meals thrown away across the industry every day. Around two-thirds of that food is still edible, and every kilogram in the bin carries the hidden cost of ingredients, labour, energy and disposal.

To help venues turn this challenge into opportunity, End Food Waste Australia launched the [Hospitality Hub](#), a one-stop home for practical, evidence-based resources to help cafes, restaurants, pubs and clubs reduce food waste and protect their bottom line.

At the heart of the Hub is a suite of nine implementation guides developed through the Pubs and Clubs Food Waste Reduction Project. The project was led by End Food Waste Australia in partnership with WRAP and funded by the Ballmer Group and the NSW Government. Written for busy kitchens and front-of-house teams, the guides take venues step by step from understanding why food waste matters and getting the team on board, to measuring what's in the bin, designing waste out of menus, tightening kitchen operations and reducing plate waste. Further guides cover talking about sustainability with guests, using behaviour change to build lasting habits, and managing unavoidable food waste through food donation and diversion from landfill.

The guides sit alongside a growing library of sector-specific toolkits and action plans for catering, cafes, hospitals and aged care, quick service restaurants, council-led pilots and hospitality precincts.

Real-world results show what is possible. Opera Bar, managed by Solotel, cut its food waste by 33 per cent through simple measurement and tracking. Independent craft brewery Bridge Road Brewers reduced its food waste by more than 50 per cent.

With NSW's food organics requirements for high food-waste businesses starting from 1 July 2026, the Hub gives venues a timely, practical pathway to prepare. Every resource is available to download, helping hospitality businesses of every size save food, save money and deliver for people, planet and profit.



CASE STUDY

Goodman Fielder Makes Reducing Food Waste Easier to Digest

Goodman Fielder is one of Australasia's leading food companies. Realising the positive impact of reducing food waste. They have adapted their core business strategy to deliver on both sustainability commitments and operational performance.

While systems and processes are critical, Goodman Fielder realised that long-term change would depend on employees understanding food waste and knowing they can make a difference in their own roles. The company wanted to make training practical, accessible and engaging to embed food waste reduction into daily operations. As a result, Goodman Fielder launched Grow Your Knowledge x Food Waste, a voluntary training initiative designed to raise awareness of food waste. Delivered as part of a monthly lunch-and-learn series, the program used an interactive quiz alongside data and insights on the types of waste generated across the business. Facts were presented in a simple, digestible format and linked back to Goodman Fielder's overall sustainability goals. The session outlined opportunities for food waste reduction across logistics, upcycling, and minimising surplus, with clear examples of how staff could get involved, regardless of their role.

The initiative made food waste a shared responsibility for everyone across the business. Staff are now more aware of waste streams and opportunities for improvement, while leaders have reinforced the link between waste reduction and company-wide sustainability ambitions. Early feedback highlighted that the interactive and accessible format helped employees see how their everyday actions could contribute to reducing waste, resulting in positive action.

Goodman Fielder is now embedding food waste into its broader operational strategy, with current and future initiatives spanning: R&D: upcycling, surplus donations; Supply chain: baselining and partnerships; Operations: growing a food waste culture; Sales: order efficiency; Marketing: campaigns and behaviour change; Finance: data capture and reporting.

Through executive leadership, collaboration and up-skilling their workforce, Goodman Fielder stands together with all End Food Waste Australia Members in positively shaping the future of Australia's environment.



Sector Action Plans

3 SAPS PUBLISHED

8.2M PEOPLE
REACHED WITH QSR SAP

Hospitals & Aged Care Food Waste Action Plan

The Hospitals and Aged Care Food Waste Action Plan was co-funded by the Queensland Government and the End Food Waste Cooperative Research Centre, with research led by the University of Adelaide. More than 100 stakeholders helped shape it, and project partners included Ageing Australia and the Institute of Hospitality in Healthcare.

Hospitals and aged care facilities together discard 251,000 tonnes of food each year, equivalent to more than 336 million meals. In aged care, around 3.5 kilograms of food per resident is wasted each week, costing an estimated \$1,000 per facility every week. With around 30 per cent of food served never eaten,

even small changes can deliver meaningful savings, better nutrition and improved resident wellbeing.

The Hospitals and Aged Care Food Waste Action Plan sets out practical solutions that put residents at the centre. Café-style and self-serve dining lets residents choose portions that suit their appetite. Regularly updating residents' meal preferences improves satisfaction. Repurposing surplus ingredients, running simple bin audits and appointing food waste champions help build lasting change. The project learnings will be converted into an industry training course through an extension project.



Quick Service Restaurants (QSR) Sector Action Plan

Quick service restaurants (QSR) generate \$25.3 billion in revenue and employ 226,000 people. Together with takeaway outlets, they produce 40 per cent of hospitality food waste, making the sector a powerful driver of change.

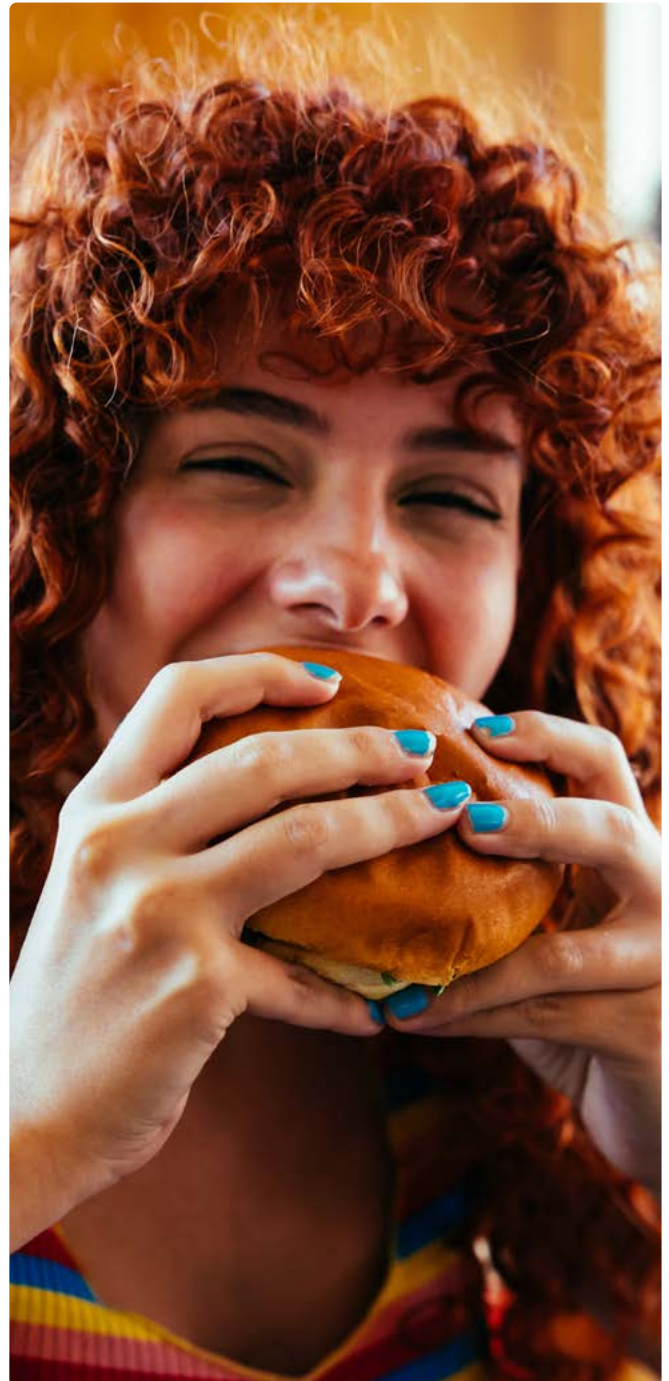
On release, the QSR Sector Action Plan generated a media reach of 8.2M. The Plan focuses on back-of-house food waste, generated before food reaches the customer. The research mapped six stages of food handling, drawing on store-manager interviews, in-store observations and two national surveys of QSR employees, managers and owners. Pre-preparation, service-ready food and stock storage emerged as the top hotspots, with buns, vegetables and fries among the most wasted items.

The findings are encouraging. Staff are motivated to act, and saving money is managers' strongest motivator. Training makes the biggest difference: 61 per cent of staff with ongoing training are actively reducing food waste.

The plan sets out four areas for action:

- Staff investment: food waste training, co-designing solutions with store teams and appointing a food waste lead.
- Technology: piloting AI forecasting tools and smart scales.
- Infrastructure and equipment: upgrading refrigeration and storage.
- Policy and risk management: embedding food waste in KPIs and expanding food donation.

The QSR Sector Action Plan was supported by research conducted through the End Food Waste Cooperative Research Centre. It was co-funded by the NSW Environment Protection Authority and the Queensland Government, with research conducted by RMIT University. Project partners included the Australian Retailers Association and the National Retail Association.



The Great Unwaste: A National Movement to Save Food at Home

105.2M TOTAL MEDIA REACH, WITH MORE THAN 1,000 ARTICLES ACROSS EVERY STATE AND TERRITORY

104M+ SOCIAL MEDIA IMPRESSIONS

9.9M IN COMBINED CASH AND IN-KIND CONTRIBUTIONS

298 ORGANISATIONS JOINED THE PARTNER HUB, INCLUDING 151 LOCAL COUNCILS

84% LIKED THE CAMPAIGN

71% FOUND TGU TIPS AND IDEAS USEFUL

Most Australians dislike wasting food, yet research shows we underestimate how much we throw away. The average household wastes around 102 kilograms each year. The Great Unwaste set out to close that gap.

The Great Unwaste is Australia's first national consumer behaviour change campaign dedicated to reducing household food waste. It was funded through a \$10 million Australian Government investment in the 2023 Federal Budget. The campaign was built on research from the End Food Waste Cooperative Research Centre and focused on seven priority behaviours. These were turned into simple, positive prompts such as "Stick to your list", "Join the leftovers revolution" and "Save room for seconds". The campaign launched nationally on 29 September 2024, the United Nations International Day of Awareness of Food Loss and Waste, and was delivered across five phases to March 2026. Paid, earned and social media were combined with community activations, including The Great Unwaste Day, a Household Food Waste Challenge, The Great Toastie Challenge in South Australia and Queensland, and a new Food Waste Calculator.

Partnerships were central to the campaign's reach:

- Western Australia became the first state to fully embrace the campaign through a co-branded rollout with the Department of Water and Environmental Regulation. It brought 38 local governments, representing 1.9 million residents, on board.
- A partnership with the NSW EPA directly engaged 80 councils, or 63 per cent of councils in the state.
- Metcash introduced the "UNWASTE ME" stamp on IGA private label products.
- OzHarvest entered its first-ever co-branding arrangement, with a Great Unwaste version of its Use It Up™ Tape.

The Partner Hub gave councils, government agencies, schools and community organisations ready-to-use campaign kits. They used them to share consistent messages through their own newsletters, websites, rates notices and workshops, and even on waste truck signage.

Where to Research independently evaluated the campaign across a baseline survey and four tracking waves, and found it resonated strongly. By the final wave, 84 per cent of Australians who saw the campaign liked it. A tracking high of 71 per cent agreed it gave them useful ideas or tips to reduce food waste. Eight in ten were confident they could reduce their household food waste, and those who had seen the campaign reported stronger planning, shopping and serving habits.

The campaign's creativity was recognised internationally with five international awards. These included Gold at The Drum Awards for Social Purpose and the Environment and Sustainability category at the Shorty Impact Awards.

As The Great Unwaste moves to an "always-on" model, its lasting legacy is the national infrastructure it has built. Proven creative, a thriving Partner Hub and strong partnerships across government, industry and community will keep helping Australians save food and money on the journey to halving food waste by 2030.

Case Study

Metcash and IGA: Inspiring Australians to Unwaste More, One Shop at a Time

Households are responsible for one-third of Australia's total food waste, with one in five bags of groceries ending up in the bin. With a national network of around 1,300 IGA and Foodland stores, Metcash is uniquely placed to help shoppers make the most of the food they buy.

As a Signatory to the Australian Food Pact and now an End Food Waste Australia Member, Metcash is a key part of the national food waste reduction movement. In 2025, they took that commitment from the supply chain to the supermarket shelf through an Australian-first partnership with The Great Unwaste.

In September 2025, IGA began rolling out the "UNWASTE ME" stamp on selected Black & Gold and Community Co private label products. Each stamp features a practical tip aligned to one of The Great Unwaste's seven evidence-based food-saving behaviours, such as storing food correctly or eating the oldest items first. A QR code on pack takes shoppers straight to IGA's refreshed food waste webpage. The page carries The Great Unwaste branding alongside recipes, storage advice and simple tips to keep food fresher for longer.

Metcash promoted the partnership across its own channels, and a dedicated IGA UNWASTE ME social content series launched over Easter 2026, with Hot Cross Buns as the first featured product.

This was the campaign's first on-pack collaboration, and it quickly sparked conversations with other brands about putting food-saving messages on their packaging, showing how a trusted retailer can bring those messages into kitchens across the country. Metcash's leadership shows what is possible when industry and The Great Unwaste work together to help Australians save food, save money and move closer to Australia's food waste reduction goals.



CASE STUDY

The Great Toastie Challenge: Turning Leftovers into Something Delicious

Few foods are as universally loved, or as forgiving, as the humble toastie. That made it the perfect vehicle for The Great Unwaste's flagship community activations in early 2026, showing Australians how easy and tasty it can be to use up what's already in the fridge.

The Great Toastie Challenge was delivered in partnership with Helga's, one of Australia's most trusted bread brands. Helga's is owned by Goodman Fielder, an Australian Food Pact Signatory and End Food Waste Australia Member. The partnership brought Goodman Fielder's commitment to reducing food waste straight into Australian kitchens. The challenge invited South Australians and Queenslanders to rethink their leftovers and join the leftovers revolution, one of the campaign's seven food-saving behaviours.

At the heart of the challenge was an online competition encouraging Australians to create their own leftover toastie at home and share their creations. Alongside the competition, hands-on experiences made food saving fun, social and achievable.

In South Australia, the challenge came to life in Adelaide's Rundle Mall during the Adelaide Fringe Festival, supported by Nova Adelaide. Former MasterChef contestant Alex Crisp hosted live

workshops, demonstrating creative ways to turn odds and ends into delicious toasties. The activation then travelled to Queensland for the Toowoomba Royal Show in March 2026.

To reach people beyond these events, Foodbank delivered "Great Unwaster" community workshops with Local Councils, supported by train-the-trainer resources and a booking microsite that made it easy for communities to take part. Paid Nova FM radio bursts helped drive audiences to The Great Unwaste website.

The results showed the power of local, multi-channel activation. Independent evaluation by Whereto Research found that one in five South Australians (20 per cent) recalled seeing or hearing about The Great Toastie Challenge, adding strong local cut-through to the national campaign.

The Great Toastie Challenge shows what's possible when industry leaders, community partners and The Great Unwaste work together. By meeting people where they are, with food they love, this collaboration helped turn a simple message into a memorable experience. Australians discovered that leftovers can be the best part of the meal, while saving food and money along the way.



Future-Proofing Food: Building Food Waste into National Policy

Australia has a timely opportunity to make food waste reduction part of how the nation plans for its food future. With 2030 four years away, End Food Waste Australia will continue to lead Australia's national response under the National Food Waste Strategy, with credible national measurement at the heart of our work.

National Measurement

Reliable national data is essential to reducing food waste. The National Food Waste Baseline is critical social infrastructure, helping government, industry and communities understand how much food Australia wastes, where it occurs and whether we are on track to halve food waste by 2030. Much of that understanding still rests on the 2021 baseline.

We are leading the delivery of a refreshed national food waste measurement report to provide an updated picture. It will help government and industry identify hotspots, direct investment where it will have the greatest impact and track progress over time. In the year ahead, we look forward to working with governments towards an enduring national approach to food waste measurement and reporting, so that decisions about Australia's food system can rest on current, credible evidence.

Food Security

The refreshed food waste measurement report is planned for release in time to inform *Feeding Australia: A National Food Security Strategy*. We will work with government to help ensure food waste reduction is recognised as a practical way to support resilient supply chains, productivity and cost of living. In Queensland, our cold chain mapping project is bringing together food waste and nutrition data to help redirect surplus food to communities that need it. Our on-farm program with Hort Innovation will help show where produce is lost and how more of it can reach Australian tables.

Circular Economy

Preventing food waste is one of the most practical ways the food system can contribute to the Circular Economy Framework's goal of doubling Australia's circularity rate by 2035, and national measurement will help track that contribution. As new food organics requirements roll out, we will work with state and territory governments to help ensure prevention sits alongside recovery. With food loss and waste now on the COP31 agenda, we will also look for opportunities to share Australia's progress.

Advanced Manufacturing and Upcycled Food

The Australian Government's Industry Sector Plan recognises food waste avoidance as a near-term pathway for food and beverage manufacturing. Building on the Accelerating Food Transformation project, we will continue working with industry and research partners to progress shared manufacturing infrastructure through the BEACON hub. We would also welcome the opportunity to contribute our expertise to the Upcycled Food Infrastructure Investment Plan recommended by the House Standing Committee on Industry, Science and Resources. Our recently launched Food and Beverage SME Packaging and Machinery Solutions Centre will help small and medium businesses choose packaging that protects products and reduces waste.

Beyond 2030

As the 2030 target approaches, current national evidence will help show how far Australia has come and guide the next phase of our national approach to food waste. We will continue to share that progress, and learn from others, through Champions 12.3 and the WRAP Food Pact Network.

This progress belongs to the partners who generated the evidence, tested solutions and supported implementation. Together, we are helping move food waste from the margins of sustainability policy into the mainstream of Australia's food security, circular economy and industry agendas.

GOVERNANCE

End Food Waste Australia's Board of Directors continues to play a vital role in supporting the long-term success, strategic direction and sustainability of the organisation.

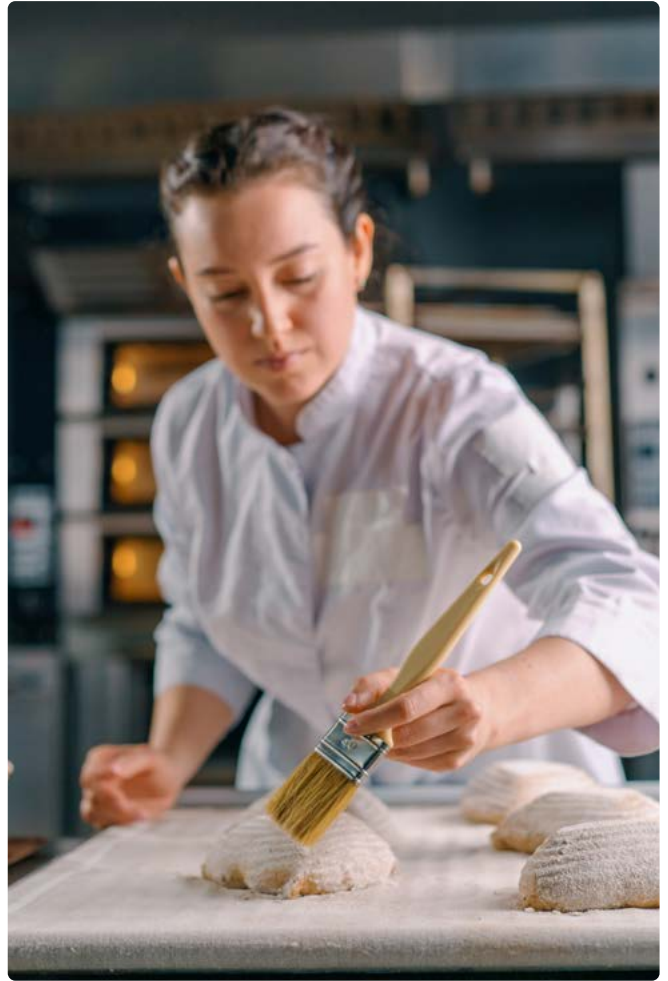
The 2025-26 year included a number of important governance changes. John Webster resigned as a Director and Chair, with Geoff Starr appointed Chair of the Board. At the Annual General Meeting, Dr Stephen Lapidge resigned as a Director and Toine Timmermans was re-elected for a further three-year term. Following Dr Lapidge's resignation, the Board determined that the resulting vacancy would remain unfilled at this time.

The year also saw a change in executive leadership, with Wendy Hughes appointed Chief Executive Officer.

The Board is supported by four committees that provide focused oversight and specialist guidance:

RNC	Remuneration & Nominations Committee
ARMC	Audit & Risk Management Committee
RCC	Research & Commercialisation Committee
IIC	Industry Impact Committee

Together, the Board and its committees continued to provide oversight of End Food Waste Australia's strategy, financial sustainability, risk management and preparations for the organisation's transition beyond the End Food Waste CRC.



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2026



ABN: 90 627 226 537

End Food Waste Australia Limited
ABN: 90 627 226 537

Contents

For the Year Ended 30 June 2026

Directors' Report	2
Auditor's Independence Declaration	10
Statement of Profit or Loss and Other Comprehensive Income	11
Statement of Financial Position	12
Statement of Changes in Equity	13
Statement of Cash Flows	14
Notes to the Financial Statements	15
Directors' Declaration	23

End Food Waste Australia Limited

ABN: 90 627 226 537

Directors' Report

For the Year Ended 30 June 2026

The Directors present their report on End Food Waste Australia Limited (EFWA) for the financial year ended 30 June 2026. EFWA was established in July 2018 as an independent organisation to manage the End Food Waste Cooperative Research Centre (EFW CRC, commenced 1 July 2018) and to coordinate national industry action on food waste. Since 2024, EFWA has also delivered the nationwide household behaviour change campaign, The Great Unwaste, under the Nationwide Consumer Behaviour Change Campaign (NCBCC). During 2025–26, the Company continued delivery of these programs while progressing EFWA 2.0, the organisation's transition to a sustainable post-CRC operating model.

EFWA is a company limited by guarantee. Members are those EFW CRC core participants who have elected to become members under the Company's Constitution.

Objectives

EFWA's vision remains focused and ambitious: an Australia without food waste—starting with halving it by 2030. We pursue this vision through evidence-based research and data, practical support to business and industry, collective action, policy engagement and consumer behaviour change. Our work aligns with the National Food Waste Strategy (2017), relevant Commonwealth and state initiatives and United Nations Sustainable Development Goal 12.3.

Consistent with this vision, our strategic objectives are to:

- Drive measurable reductions in food waste and associated greenhouse gas emissions across households and the food system.
- Translate evidence, research and data into practical solutions, tools, technologies and business models that prevent food waste and create value from unavoidable waste.
- Build the capability of businesses, sectors and future professionals to identify, implement and scale food waste reduction opportunities.
- Bring industry, government, researchers and other stakeholders together to accelerate collective action and increase the scale and pace of impact.
- Develop a sustainable, diversified operating model that enables EFWA to continue delivering national food waste impact beyond the end of CRC funding.

EFWA's core values underpin delivery: we are respectful, act with integrity, keep our word, collaborate for impact and support each other.

Strategy to achieve Objectives

EFWA 2.0

During the year, the Board and management progressed a whole-of-organisation operating plan refresh and EFWA 2.0. The purpose of the organisation remained unchanged, with the principal strategic challenge being the transition from time limited CRC funding to a sustainable and diversified revenue base. The Board supported a preferred EFWA 2.0 financial scenario as a strategic "North Star" to guide the transition, supported by a leaner and more flexible cost base, larger multi-year funding opportunities and defined financial and operating checkpoints.

EFWA 2.0 is centred on three complementary areas of activity:

- Expert Data & Insights – providing credible evidence, measurement, analysis and insight to identify where action can deliver the greatest impact.
- Business Support Services – helping businesses and sectors translate evidence into practical food-waste reduction and value creation initiatives.
- Collective Industry Action – convening partners and stakeholders to tackle shared and systemic food waste challenges that cannot be solved by individual organisations acting alone.

End Food Waste Australia Limited

ABN: 90 627 226 537

Directors' Report For the Year Ended 30 June 2026

End Food Waste Cooperative Research Centre (EFW CRC)

The EFW CRC continued to deliver its research, development, extension and commercialisation program during 2025–26. Delivery remained focused on completing the CRC portfolio, translating research into practical outcomes and managing the program through to its scheduled completion on 30 June 2028. During the year, the remaining project pipeline and proposals were reviewed to ensure resources were directed to activities capable of delivering impact within the remaining CRC term.

The EFW CRC continues to advance three integrated programs:

REDUCE food waste throughout supply chains by:

- Delivering supply-chain analysis, measurement and hotspot diagnostics.
- Developing approaches to packaging, shelf life and supply chain design that prevent avoidable food waste.
- Establishing and testing practical solutions that improve food use efficiency and food rescue outcomes.

TRANSFORM unavoidable food waste into higher value products and uses by:

- Identifying and prioritising high value opportunities from food waste and by-product streams.
- Developing transformation technologies, decision support tools and pathways to commercial application.
- Considering market, regulatory and investment settings that support adoption and scale.

ENGAGE industry and consumers to enable behavioural change and adoption by:

- Building industry and future leader capability.
- Disseminating research findings and providing practical skills, tools and training.
- Translating evidence into action for households, businesses and sectors.

Industry & Partnerships

Industry & Partnerships (formerly Industry Action) operated through a transition year in 2025–26 as we developed a stronger market-ready value proposition and a more sustainable revenue model. Existing signatory relationships and collaborative activity continued, including the Australian Food Pact and sector based initiatives, while the organisation reset its industry offering to support future growth. The revised approach is designed to provide clearer pathways for organisations to access support, participate in collective initiatives, influence priorities and engage in broader advocacy and system level action.

Industry & Partnerships activity is focused on:

- Supporting collaborative action through the Australian Food Pact and other multi-party initiatives.
- Developing and implementing sector and supply chain initiatives in food waste hotspots.
- Providing practical support to organisations seeking to measure, prevent and reduce food waste.
- Building partnerships with industry, government, researchers and other organisations to accelerate adoption and scale.
- Monitoring, evaluating and communicating progress and impacts.

End Food Waste Australia Limited

ABN: 90 627 226 537

Directors' Report For the Year Ended 30 June 2026

Nationwide Behaviour Change Campaign (NCBCC) - The Great Unwaste

Under Commonwealth funding, EFWA delivered The Great Unwaste, Australia's first nationwide household food waste behaviour change campaign. Launched in September 2024, the campaign translated evidence-based research into seven practical household behaviours to help Australians reduce food waste. The funded campaign concluded on 31 March 2026, with EFWA receiving the full \$10 million grant from the Department of Climate Change, Energy, the Environment and Water (DCCEEW).

The campaign delivered substantial national reach and measurable improvements in awareness. It achieved a cumulative media reach of 105.2 million, with more than 1,000 media articles and coverage across every state and territory. Independent evaluation found that recall of information about food waste increased from 6% at baseline to 32% in the final survey. Consumer response was positive, with 84% of surveyed respondents liking the campaign and 71% agreeing it provided useful ideas and practical tips to reduce household food waste. Evaluation also identified encouraging signs of behaviour change, particularly in household meal planning, purchasing and food storage practices.

The Commonwealth's \$10 million investment was supplemented by a further \$9.927 million in reported in-kind and cash contributions, publicity value and discounted media, substantially extending the campaign's reach and demonstrating the additional value generated through industry and government collaboration. The campaign also established an extensive national partnership network, with 298 organisations, including 151 local councils, registered through its Partner Hub. These partnerships, together with the campaign's evidence-based resources and established communication channels, provide an enduring platform for continued household food waste reduction activities and support Australia's objective of halving food waste by 2030.

Principal Activities

EFWA is a registered charity with the Australian Charities and Not-for-profits Commission. Key legal and funding arrangements include:

- EFWA Constitution.
- CRC Grant Agreement with the Commonwealth of Australia.
- Core Participants Agreement and Supporting Participant Agreements.
- Commonwealth funding arrangements supporting national industry action on food waste.
- Signatory and partnership agreements with Australian Food Pact participants and other industry partners.
- Commonwealth Grant Agreement establishing the NCBCC and The Great Unwaste campaign.

During the year, EFWA's principal activities remained the delivery and close out planning of the EFW CRC portfolio; Industry and Partnership activity to help businesses and sectors reduce food waste; delivery of The Great Unwaste; and strategic and operating model development under EFWA 2.0.

We also undertook policy, communications and stakeholder engagement activities to support national action on food waste. This included commencing development of the National Food Waste Measurement Report, implementing a Strategic Communications Roadmap, and translating research and program outcomes into evidence-based resources, communications and policy inputs for governments, industry and the wider community. Together, these activities improved access to evidence and insights on food waste, informed policy and industry discussions, increased awareness of food waste and its impacts, and supported collaboration across the food system.

Leadership and organisational transition

The year saw significant leadership and governance changes. John Webster resigned as a Director and Chair on 12 August 2025, with Geoff Starr succeeding him as Chair. Dr Steven Lapidge, the organisation's founder and former Chief Executive Officer, was appointed as a Non-Executive Director on 13 August 2025 and resigned on 27 November 2025.

Wendy Hughes joined EFWA on 21 July 2025 as Director – Policy, Strategic Engagement & Communications and assumed the role of Chief Executive Officer in 2026, with her appointment publicly announced in June 2026. Charlton Honig was appointed Director – Industry & Partnerships in February 2026, strengthening the leadership team to support the Industry & Partnerships transition and implementation of EFWA 2.0.

Directors' Report **For the Year Ended 30 June 2026**

Performance Measurement

EFWA measures performance through its operating plan and key result areas, project specific milestones and deliverables, program evaluation and an impact tool designed to estimate the impact of activities. During 2025–26, the operating plan refresh also strengthened the focus on measurable delivery, revenue diversification, industry adoption and the transition to the EFWA 2.0 model.

The impact tool measures predicted impact across seven metrics:

- Food waste reduced.
- Industry profitability.
- Rescued food.
- Circular economy jobs.
- Future leaders trained.
- Industry people trained.
- Greenhouse gas emission savings.

Further information about EFWA's performance targets, activities and achievements for the year is set out in the Company's 2026 Annual Report.

Information on Directors

Continuing Directors

Geoff Starr	Non-Executive Director, re-appointed 28 November 2024. Originally appointed 2 July 2018.
Experience	Geoff Starr has a wealth of experience in international branded foods. Geoff has worked for Unilever, been CEO for Mars Inc. companies internationally and George Weston foods. He has run very large businesses and also enjoyed the involvement in smaller enterprises. Geoff was chair of the Australian Food and Grocery Council, Australia's first industry advocate to government, former director of Foodbank Australia, Australian Pork Ltd, Food Innovation Australia Ltd, chair of Cannpal Therapeutics and is currently a business adviser to Birch & Waite foods.
Qualifications	Geoff's qualifications include a Bachelor of Arts with Honours and he is a Graduate Member of the Australian Institute of Company Directors (AICD).
Responsibilities	Member of Industry Impact Committee (IIC) and Remuneration and Nominations Committee (RNC).
Toine Timmermans	Non-Executive Director, re-appointed 27 November 2025. Originally appointed 2 July 2018.
Experience	Toine Timmermans is a global leader in food waste management and EFWA's key connection to international food waste initiatives. He was an integral component of the successful bid, as remarked by the CRC Advisory Committee, and has since been indispensable to the establishment of the R&D portfolio. He is active globally in creating impact on food waste prevention via research, innovation and establishing partnerships. Toine is currently the Program Manager of Sustainable Food Chains at Wageningen University & Research in the Netherlands and the Managing Director of the Foundation Food Waste Free United. Formerly the Coordinator of the European Union food waste project REFRESH where the overall aim of the project was to halve food loss and food waste across the post-harvest supply chain.
Qualifications	Toine's qualifications include an MSc in Agricultural Engineering and post graduate studies in Business Strategy.
Responsibilities	Member of the Research & Commercialisation Committee (RCC) and Industry Impact Committee (IIC).

End Food Waste Australia Limited

ABN: 90 627 226 537

Directors' Report

For the Year Ended 30 June 2026

Information on directors (continued)

Sandra Hook	Non-Executive Director, re-appointed 28 November 2024. Originally appointed 2 July 2018.
Experience	Sandra is a professional Non-Executive Director and brings deep, first-hand experience across the food sector, media and technology — directly relevant to End Food Waste Australia's mission Sandra has worked closely with food industries throughout her career, including as a Non-Executive Director for Horticulture Australia, and by running Australia's largest food media brands across print, TV and digital. Her operating career was built in Communications and Media, with C-suite roles — MD, CEO, COO and Group Marketing Director — at News Limited, Foxtel and Fairfax, underpinning a career-long focus on stakeholder management and leading organisations through change and transformation. Sandra is currently a non-executive director of public, private and government boards including IVE Group Limited (ASX:IGL), NextEd Group (ASX: NXD), WiseTech Global (ASX: WTC) auDA - Australia Domain Administrator and Sydney Harbour Foundation Management.
Qualifications	Sandra is a Graduate Member of the Australian Institute of Company Directors (AICD)
Responsibilities	Chair of Remuneration and Nominations Committee (RNC). Member of Audit, Risk Management and Compliance Committee (ARMC).
Christine Giuliano	Non-Executive Director, re-appointed 28 November 2024. Originally appointed 2 July 2018.
Experience	Christine has over 25 years' experience in Australia's food and nutrition manufacturing sectors with a demonstrated history of transforming businesses by driving profitable sales, directing sector leading innovation, and demonstrating a commitment to delivering for customers. Christine currently holds an executive role as Head of Country - Australia and New Zealand for the Brenntag Nutrition Specialities Business, a subsidiary of the German listed and Head quartered global leader in chemical and ingredients distribution (ETR: BNR). Christine leads the Nutrition Specialities business which includes Australian manufacturing of functional solutions and distribution of an extensive portfolio of products for the food, nutraceutical and pet nutrition markets. Prior positions included Managing Director for The Kerry Group Australia New Zealand (KGAA LON), Chief Operating Officer at Nature's Care Australia (Australia's third largest vitamins company), Managing Director at Naturex Australia, a significant processor of functional food ingredients and botanical extracts, and Managing Director of KF Specialty Ingredients (previously known as Kingfood Australia). Christine maintains strong technical, commercial and senior management competencies across the Food and Beverage, Health and Wellness, Complementary Medicines (inc TGA) and Personal Care markets, as well as having extensive commodity and industrial expertise in the various Manufacturing sectors and Sustainable ingredient sourcing supply.
Qualifications	Christine holds a Bachelor of Applied Science in Food and Nutrition and is a Graduate Member of the Australian Institute of Company Directors (GAICD). She is a Fellow of the Australian Institute of Food Science and Technology (AIFST), and an active member of Complementary Medicines Australia (CMA).
Responsibilities	Chair of Research & Commercialisation Committee (RCC). Member of Audit, Risk Management and Compliance Committee (ARMC), Remuneration and Nominations Committee (RNC).

End Food Waste Australia Limited

ABN: 90 627 226 537

Directors' Report

For the Year Ended 30 June 2026

Information on directors (continued)

Juanita Hamparsum Experience	Non-Executive Director, appointed 23 November 2023. Juanita is a primary producer of grains, oilseeds and cotton and has extensive experience in finance, accounting and risk management. Prior to developing the family agribusiness, Juanita worked in the commercial sector of accountancy, specifically as an auditor with Ernst & Young and in treasury with Goldman Sachs in London. Juanita has expertise in strategy, corporate governance, research, development and innovative technologies within data, digital and Agbiotech which she has developed over the last 18 years as a non-executive director. Juanita has a track record of assessing companies and developing ways to manage capital for investment and growth whilst managing risk frameworks and collaborating with organisations for new initiatives. Juanita is currently a non-executive director of private boards including, GreenCollar, MH Premium Farms and Nuffield Australia.
Qualifications	Juanita has a degree in Business, is a Fellow of Chartered Accountants Australia and New Zealand, is a Fellow of the Australian Institute of Company Directors and a Fellow of Peter Cullen Trust.
Responsibilities	Chair of Audit, Risk Management and Compliance Committee (ARMC). Member of Research & Commercialisation Committee (RCC).
Andrew Henderson Experience	Non-Executive Director, appointed 23 November 2023. Andrew Henderson believes the strength of rural and regional Australia is inseparable from the strength of the nation. As a leading strategic policy specialist, he works to build its prosperity, its resilience and its recognition as a pillar of national security. He is an experienced independent chair and committee member across food security, biosecurity, traceability, food safety and research and development. He has shaped and championed Australia's national food security preparedness arrangements and led reform of the country's red meat and livestock integrity systems. Andrew is the Principal of Agsecure, a Senior Fellow at the Australian Strategic Policy Institute and a non-executive director of End Food Waste Australia and Sheep Producers Australia. He has advised the Commonwealth on biosecurity, red meat and live animal exports, Northern Australia development and climate change. A published author on biosecurity, food security, agricultural and food system supply chains, Andrew is reframing how Australia values its agriculture sector and the vital role rural and regional Australia plays in the security and stability of our nation and our region.
Qualifications	Andrew is a Graduate Member of the Australian Institute of Company Directors (AICD)
Responsibilities	Chair of Industry Impact Committee (IIC) and Member of the Research & Commercialisation Committee (RCC).

End Food Waste Australia Limited

ABN: 90 627 226 537

Directors' Report

For the Year Ended 30 June 2026

Dr Steven Lapidge

Experience

Non-Executive Director, appointed 13 August 2025. Resigned 27 November 2025.

Steven Lapidge is the founder of End Food Waste Australia and played a pivotal role in bidding for, establishing and growing the organisation into the world's largest public private partnership dedicated solely to ending food waste, bringing together more than 200 partners from industry, government and academia. He served as inaugural Chief Executive Officer for more than eight years before transitioning to the Board as a Non-Executive Director in August 2025.

Steven has over 20 years of professional experience in fostering innovation, collaboration and knowledge transfer to address societal challenges, having worked at the nexus of industry, academia and government. Over that period he has secured more than \$300 million in competitive funding to create and lead national public private partnerships in the fields of invasive species, agri-food innovation and sustainability.

Steven is a Fulbright Professional Business and Industry Fellow and a Champions 12.3 alumnus, having served as Australia's inaugural Champions 12.3 Ambassador. His previous non-executive director appointments include the Australian Institute of Food Science and Technology and WRAP Asia Pacific.

Qualifications

Steven holds a Bachelor of Science with Honours in Animal and Environmental Science from Flinders University, a PhD in Conservation Biology from the University of Sydney, and a Master of Business Administration from the University of South Australia. He also holds Diplomas of Management from the Australian Institute of Company Directors and from the European Summer School for Advanced Management. Steven is a Graduate Member of the Australian Institute of Company Directors (GAICD), a Member of the Australian Institute of Food Science and Technology (MAIFST) and a Fellow of the Governors Leadership Foundation (FGLF) through the Leaders Institute of South Australia.

Responsibilities

Member of the Research & Commercialisation Committee (RCC), Industry Impact Committee (IIC) and Remuneration and Nominations Committee (RNC).

John Webster

Experience

Non-Executive Director and Independent Chair, re-appointed 24 November 2022. Originally appointed 2 July 2018. Resigned 12 August 2025.

John Webster is the inaugural Independent Chair of the End Food Waste Cooperative Research Centre and was integral to the success of the bid.

He has provided leadership throughout the bidding and EFW CRC establishment process and has kept a strong focus on industry impacts and good governance.

John has extensive experience in issues surrounding both food waste and management of complex industry/research collaborations.

His expertise includes strategy, governance, leadership, performance measurement, R&D project management, business and commercialisation in the food, agribusiness and food waste sectors.

John is a former CEO of Foodbank Australia, MD of Horticulture Australia, and GM of Meat & Livestock Australia.

He is currently a Director of AgStrat Associates, Independent Chair of SAFEMEAT, Independent Chair National Fruit Fly Council, Chair Red Meat Panel, Independent Chair Sheep Producers Australia Board Selection Committee, Council Member of the International Meat Research 3G Foundation and Member of the Australian Research Council Strategic Advisory Committee for Biosolids Training Centre.

Qualifications

John's qualifications include a degree in Economics and he is a Graduate Member of the Australian Institute of Company Directors.

Responsibilities

Member of the Research & Commercialisation Committee (RCC), Industry Impact Committee (IIC) and Remuneration and Nominations Committee (RNC).

End Food Waste Australia Limited

ABN: 90 627 226 537

Directors' Report

For the Year Ended 30 June 2026

Directors' retiring during the year

John Webster resigned as a Director and Chair of the Company on 12 August 2025, following seven years of service as Chair.

Dr Steven Lapidge resigned as a Director of the Company on 27 November 2025.

Directors' attendance at meetings

The table below sets out the eligibility and attendance of Directors at Board and Committee meetings.

	Geoff Starr	Toine Timmermans	Christine Giuliano	Sandra Hook	Juanita Hamparsum	Andrew Henderson	Stephen Lapidge	John Webster
	(E) (A)	(E) (A)	(E) (A)	(E) (A)	(E) (A)	(E) (A)	(E) (A)	(E) (A)
Board	10 10	10 10	10 10	10 10	10 9	10 10	3 3	1 1
Audit, Risk Management and Compliance Committee	2 2		4 2	4 4	4 4			
Industry Impact Committee	3 3	3 3				3 3	1 *	
Remuneration and Nominations Committee	4 4		4 4	4 4			1 1	1 1
Research and Commercialisation		1 1	1 1		1 1	1 *		

(E) - Number of scheduled meetings held during the time the Director was a member of the Board or Board Committee

(A) - Number of scheduled meetings attended by the Director as a member of the Board or Board Committee

Members' Guarantee

The Company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the company. At 30 June 2026 the number of members was 22 and the collective liability of members was \$220.

Approval

This report is made in accordance with a resolution of the directors.

Signed on behalf of the Board:



Geoff Starr, Chair of the Board

Date:

21/10/26.

Location:

MELBOURNE.



Tel: +61 8 7324 6000
Fax: +61 8 7324 6111
www.bdo.com.au

BDO Place
Level 19, 30 Pirie Street
Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
Australia

DECLARATION OF INDEPENDENCE
BY JOSHUA CARVER
TO THE DIRECTORS OF END FOOD WASTE AUSTRALIA LIMITED

I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit of End Food Waste Australia Limited for the year ended 30 June 2026.

A handwritten signature in blue ink that reads 'J Carver'.

Joshua Carver
Director

BDO Audit Pty Ltd

Adelaide, 23 October 2026

End Food Waste Australia Limited

ABN: 90 627 226 537

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2026

	Note	2026 \$	2025 \$
Funding and program revenue	5	9,870,877	13,161,103
Project expenditure		(5,416,863)	(7,140,172)
Program coordination support		(612,165)	(841,103)
Postgraduate program		(394,840)	(722,646)
Depreciation of right of use asset		(53,257)	(39,475)
Interest expense - lease liability		(11,600)	(10,697)
Gross surplus		3,382,152	4,407,010
Other income	5	258,178	334,557
Director fees		(224,773)	(194,761)
Communication expenses		(98,047)	(100,255)
Employment expenses	6	(2,547,805)	(3,638,303)
Office expenses		(119,462)	(83,892)
Professional services and licenses		(284,786)	(188,818)
Consultants	6	(186,668)	(155,387)
Sub-contractors		-	(2,766)
Travel expenses		(185,607)	(185,150)
Total expenditure	6	(3,647,148)	(4,549,332)
Net surplus / (deficit) for the year		(6,818)	192,235
Other comprehensive income for the year		-	-
Total comprehensive income/(loss) for the year		(6,818)	192,235

The accompanying notes form part of these financial statements.

Statement of Financial Position
As At 30 June 2026

	Note	2026 \$	2025 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	9,874,559	12,912,806
Trade and other receivables	8	255,530	173,245
Accrued income	9	808,250	879,743
Other assets	10	33,428	8,667
TOTAL CURRENT ASSETS		10,971,767	13,974,461
NON CURRENT ASSETS			
Property, plant and equipment	11	10,216	13,751
Right of use assets	12	106,514	159,771
TOTAL NON CURRENT ASSETS		116,730	173,522
TOTAL ASSETS		11,088,497	14,147,983
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	13	2,037,344	3,285,241
Other tax liabilities	15	101,202	89,720
Lease liabilities	14	68,053	63,400
Contract liabilities	16	8,290,625	10,070,338
Employee benefits	17	267,870	251,860
TOTAL CURRENT LIABILITIES		10,765,094	13,760,559
NON CURRENT LIABILITIES			
Lease liabilities	14	73,048	141,102
Employee benefits	17	30,332	19,481
TOTAL NON CURRENT LIABILITIES		103,380	160,583
TOTAL LIABILITIES		10,868,474	13,921,142
NET ASSETS		220,023	226,841
EQUITY			
Retained earnings		220,023	226,841
TOTAL EQUITY		220,023	226,841

The accompanying notes form part of these financial statements.

End Food Waste Australia Limited
ABN: 90 627 226 537

Statement of Changes in Equity

For the Year Ended 30 June 2026

	Retained Earnings \$	Total \$
Balance at 30 June 2024	34,606	34,606
Surplus for the year	192,235	192,235
Balance at 30 June 2025	226,841	226,841
Deficit for the year	(6,818)	(6,818)
Balance at 30 June 2026	220,023	220,023

The accompanying notes form part of these financial statements.

End Food Waste Australia Limited

ABN: 90 627 226 537

Statement of Cash Flows**For the Year Ended 30 June 2026**

	2026	2025
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	8,080,913	13,159,735
Payments to suppliers and employees	(11,305,331)	(13,109,695)
Interest received	258,178	334,557
Interest on leases	(11,600)	(10,697)
Net cash flows provided by/(used in) operating activities	(2,977,840)	373,900
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	(541)	(5,985)
Net cash flows used in investing activities	(541)	(5,985)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(59,866)	(39,741)
Net cash flows used in financing activities	(59,866)	(39,741)
Net increase/(decrease) in cash and cash equivalents held	(3,038,247)	328,174
Cash and cash equivalents at beginning of the financial year	12,912,806	12,584,632
Cash and cash equivalents at end of financial year	9,874,559	12,912,806

7

The accompanying notes form part of these financial statements.

End Food Waste Australia Limited

ABN: 90 627 226 537

Notes to the Financial Statements

For the Year Ended 30 June 2026

1 Introduction

The financial report covers End Food Waste Australia Limited as an individual entity. End Food Waste Australia Limited is a not-for-profit unlisted public Company limited by guarantee, registered and domiciled in Australia. End Food Waste Australia Limited is registered with the Australian Charities and Not-for-profits Commission.

The functional and presentation currency of End Food Waste Australia Limited is Australian dollars.
The financial report was authorised for issue by the directors on the date of signing.
Comparatives are consistent with prior years, unless otherwise stated.

2 Basis of Preparation

These financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures made by the Australian Accounting Standards Board and the Australian Charities and Not-for-profits Commission Act 2012. The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs.

3 Summary of Material Accounting Policies

(a) Income Tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(b) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

(c) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of goods and services tax (GST), returns, trade allowances, rebates and amounts collected on behalf of third parties. The Company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Company's activities as described below. The Company bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

To the extent that revenue is unearned, it is carried as a liability at reporting date.

Grant revenue

Grant revenue is recognised in profit or loss when the Company satisfies the performance obligations stated within the funding agreements. If conditions are attached to the grant which must be satisfied before the Company is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Participants' contributions

Contributions received from the Participants during the financial year are applied to expenditure incurred in carrying out the affairs of the Company under the terms of the Participants Agreement between the Company and the entities who have undertaken to provide contributions to the Company. Contract liabilities arising from obligations to make contributions to the Company and not allocated to expenses at reporting date have been included as a current liability as it is anticipated that the relevant sum will be matched against expenditure during subsequent financial years.

Notes to the Financial Statements

For the Year Ended 30 June 2026

(c) Revenue and Other Income (continued)

In Kind Contributions

In-kind staff and non-staff contributions and the corresponding expense from the participants are not included in the statement of profit or loss and other comprehensive income. They are recorded in the Commonwealth Tables which are subject to separate reporting requirements. The impact on the financial statements is nil.

Interest

Interest revenue is recognised as interest accrues.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established. Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Company and specific criteria relating to the type of revenue as noted above, has been satisfied.

(d) Financial Instruments

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Company classifies its financial assets as those measured at amortised cost.

Amortised cost

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Impairment of financial assets

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables, bank and other loans and lease liabilities.

Notes to the Financial Statements

For the Year Ended 30 June 2026

4 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances. These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

(a) Project Accrual Estimates

Management reviews its estimate of accrued project expenditure at each reporting period. A key assumption in estimating project accruals is the budgeted costs will materially equal actual costs upon project completion. This assumption is based on historical data showing immaterial variance between budgeted and actual costs across the portfolio of projects

(b) Assessment of Revenue

The Company is required to assess whether government grants and contributions from participants falls under the scope of AASB 15 or AASB 1058. Specifically, the company had to determine whether the Agreements contained performance obligations that meet the 'sufficiently specific' criteria in sections F20-F26 of AASB 15. Judgement is necessary to assess whether a promise is 'sufficiently specific', which considers any conditions specified in the Agreements regarding the following aspects:

- i. The nature or type of goods or services;
- ii. The cost or value of the goods or services;
- iii. The quantity of the goods or services; and
- iv. The period over which goods or services must be transferred.

No specific number or combination of the conditions noted above needs to be specified in an agreement for the promise to be 'sufficiently specific'. There may be other conditions that need to be considered in applying the judgement that may indicate the promise is 'sufficiently specific'. A condition that a not-for-profit entity must transfer unspecified goods or services within a particular period does not, of itself, meet the 'sufficiently specific' criterion.

Where entities receive a transfer to be used over a particular period for specified services, such a transfer could meet the 'sufficiently specific' criterion. If the transfer does not specify measurable services to be provided, the entity would not meet the 'sufficiently specific' criterion because it would be unable to determine when it meets the performance obligations.

The directors have determined that the Commonwealth and participant agreements in place do contain performance obligations that meet the 'sufficiently specific' criteria as per sections F20-F26 of the AASB 15. Therefore, Grant Income has been recognised in accordance with AASB 15.

Notes to the Financial Statements

For the Year Ended 30 June 2026

	2026 \$	2025 \$
5 Revenue and Other Income		
– CRC Program	2,340,147	3,198,310
– Participant contributions	3,866,273	4,087,958
– Consultancy fees	7,495	10,711
– Grant funds	3,446,606	5,535,874
– Event revenue	-	245,190
– Head office recoveries	170,355	-
– Sponsorship revenue	40,000	83,060
	<u>9,870,877</u>	<u>13,161,103</u>
Other income:		
– Interest income	258,178	334,557
	<u>258,178</u>	<u>334,557</u>
6 Expenses		
The expenses by function include the following specific expenses:		
Employment expenses		
– Salaries and wages	2,711,982	3,235,053
– Superannuation contributions	287,358	351,445
– Other employment expenses	73,821	214,507
– Allocation to projects	(525,356)	(162,702)
Total employment expenses	<u>2,547,805</u>	<u>3,638,303</u>
Employment expenses include \$575,853 (2025: \$1,199,265) in respect of staff employed for the Nationwide Consumer Behaviour Change Campaign. The Campaign was acquitted at 31 March 2026		
Consultants		
Contract staff members	95,700	25,092
Program delivery	17,964	51,078
Corporate strategy	73,004	79,217
Total consultants	<u>186,668</u>	<u>155,387</u>
Depreciation expense	56,790	45,014
7 Cash and Cash Equivalents		
CRC - operational account	333,460	27,117
CRC - centre account	3,496,901	3,306,042
NCBCC - Receipts account	62,261	3,155,723
NCBCC - Payments account	19,409	41,305
Industry action account	563,081	633,756
Cash at bank	4,475,112	7,163,943
Short-term deposits	5,399,447	5,748,863
	<u>9,874,559</u>	<u>12,912,806</u>
Reconciliation of cash		
Cash and cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:		
Cash and cash equivalents	9,874,559	12,912,806
Balance as per statement of cash flows	<u>9,874,559</u>	<u>12,912,806</u>

Notes to the Financial Statements

For the Year Ended 30 June 2026

	2026 \$	2025 \$
8 Trade and Other Receivables		
CURRENT		
Trade receivables	398,530	238,245
Allowance for expected credit losses	(143,000)	(65,000)
	<u>255,530</u>	<u>173,245</u>
The invoicing of participants for their committed contributions is based on a schedule agreed within the CRC Grant Agreement (to which participants are tied via the Participants Agreement) unless otherwise agreed. The timing of participant contributions is not ordinarily directly tied to individual project timings, notwithstanding the Company has experienced delays collecting some participant's contributions due to the desire of those participants to see that project proposals, to which their contributions will be tied, are well evolved prior to making payment.		
9 Accrued Income		
CURRENT		
Accrued revenue from CRC program	808,250	833,250
Deferred industry action project costs	-	46,493
Total Accrued Income	<u>808,250</u>	<u>879,743</u>
10 Other Assets		
CURRENT		
Prepayments	<u>33,428</u>	<u>8,667</u>
11 Property, Plant and Equipment		
Furniture, fixtures and fittings		
At cost	11,238	11,238
Accumulated depreciation	(7,285)	(6,153)
	<u>3,953</u>	<u>5,085</u>
Office equipment		
At cost	19,394	19,394
Accumulated depreciation	(14,457)	(12,935)
	<u>4,937</u>	<u>6,459</u>
Computer equipment		
At cost	50,531	50,531
Accumulated depreciation	(49,934)	(49,076)
	<u>597</u>	<u>1,455</u>
Leasehold improvements		
At cost	910	910
Accumulated depreciation	(181)	(158)
	<u>729</u>	<u>752</u>
Total property, plant and equipment	<u>10,216</u>	<u>13,751</u>

Notes to the Financial Statements

For the Year Ended 30 June 2026

11 Property, Plant and Equipment (cont)

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Furniture, fixtures and fittings \$	Office equipment \$	Computer equipment \$	Leasehold improvements \$	Total \$
Year Ended 30 June 2026					
Balance at the beginning of the year	5,085	6,459	1,455	752	13,751
Additions	-	-	-	-	-
Transfers	-	-	-	-	-
Disposals - written down value	-	-	-	-	-
Depreciation expense	(1,132)	(1,522)	(858)	(23)	(3,535)
Balance at the end of the year	<u>3,953</u>	<u>4,937</u>	<u>597</u>	<u>729</u>	<u>10,216</u>

2026
\$

2025
\$

12 Right of Use Assets

Office premises		
Net present value at date of recognition	556,541	556,541
Accumulated depreciation	<u>(450,027)</u>	<u>(396,770)</u>
Total right of use assets	<u>106,514</u>	<u>159,771</u>

Company as a lessee

The company's leased assets are limited to the office premises. Lease term for these office premises is 5 years with the option to extend for another 5 years. The option to extend the lease for another 5 years was exercised on 25 July 2023.

2026
\$

2025
\$

13 Trade and Other Payables

CURRENT		
Trade payables	674,802	1,379,288
Project expenditure	1,134,520	1,408,234
Program coordination support	150,000	368,698
Director fees	21,237	52,361
Postgraduate scholarship	50,000	63,000
Other	6,785	13,660
	<u>2,037,344</u>	<u>3,285,241</u>

14 Lease Liabilities

CURRENT		
Lease liability	<u>68,053</u>	<u>63,400</u>
NON CURRENT		
Lease liability	<u>73,048</u>	<u>141,102</u>
Total lease liabilities	<u>141,101</u>	<u>204,502</u>

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

Not later than 1 year	68,053	63,400
Between 1 and 5 years	73,048	141,102
Total	<u>141,101</u>	<u>204,502</u>

End Food Waste Australia Limited

ABN: 90 627 226 537

**Notes to the Financial Statements
For the Year Ended 30 June 2026**

	2026 \$	2025 \$
15 Other Tax Liabilities		
CURRENT		
Goods and services tax	51,897	6,163
PAYG Withholding	43,434	72,998
Fringe benefits tax	5,871	10,559
	<u>101,202</u>	<u>89,720</u>
16 Contract Liabilities		
CURRENT		
Revenue received with outstanding performance obligations from the following sources:		
EFW CRC	7,907,410	7,184,913
Nationwide Consumer Behaviour Change Campaign	-	2,446,611
Industry & Partnerships	383,215	438,814
	<u>8,290,625</u>	<u>10,070,338</u>
Balance at the beginning of the year	10,070,338	10,420,522
Current year movement	(1,779,713)	(350,184)
Balance at the end of the year	<u>8,290,625</u>	<u>10,070,338</u>
17 Employee Benefits		
CURRENT		
Provision for annual leave	75,529	189,058
Provision for long service leave	-	20,635
Provision for redundancy	93,414	-
Wages and bonus payable	98,927	42,167
	<u>267,870</u>	<u>251,860</u>
NON CURRENT		
Provision for long service leave	<u>30,332</u>	<u>19,481</u>
18 Related Party Transactions		
(a) Key management personnel		
Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity, is considered key management personnel.		
For details of disclosures relating to key management personnel, refer to Note 19.		
(b) Transactions with related parties		
There were no transactions with related parties during the current and previous financial year.		
(c) Receivable from and payable to related parties		
There were no trade receivables from or trade payables to related parties at the current and previous reporting date.		
(d) Loans to/from related parties		
There were no loans to or from related parties at the current and previous reporting date.		
19 Key Management Personnel	2026 \$	2025 \$
Key management personnel compensation	<u>1,034,452</u>	<u>1,011,527</u>

Notes to the Financial Statements

For the Year Ended 30 June 2026

	2026 \$	2025 \$
20 Auditor's Remuneration		
Remuneration of the auditor:		
– auditing the financial statements	18,400	17,500
	<u>18,400</u>	<u>17,500</u>

21 Contingencies

In the opinion of the directors/officers, the Company did not have any contingencies at 30 June 2026 (30 June 2025: None).

22 Contractual Commitments

	Less than 12 months \$	2 - 5 years \$	Total \$
Contracted project commitments	3,008,442	2,750,788	5,759,230

23 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

24 Statutory Information

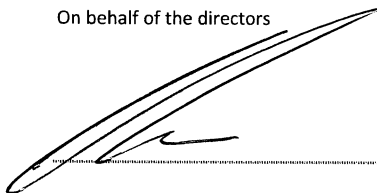
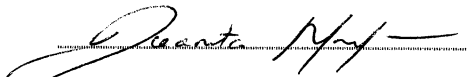
The registered office and principal place of business of the Company is:
End Food Waste Australia Limited
Level 1, Wine Innovation Central Building
Cnr Hartley Grove and Paratoo Road
Urrbrae SA 5064

Directors' Declaration

In the directors' opinion:

1. the attached financial statements and notes comply with the Australian Accounting Standards - Simplified Disclosures, the Australian Charities and Not-for-profits Commission Act 2012;
2. the attached financial statements and notes give a true and fair view of the Company's financial position as at 30 June 2026 and of its performance for the financial year ended on that date; and
3. there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

On behalf of the directors


Geoff Starr
Juanita Hamparsum

Dated 21-10-2026



Tel: +61 8 7324 6000
Fax: +61 8 7324 6111
www.bdo.com.au

BDO Place
Level 19, 30 Pirie Street
Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
Australia

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF END FOOD WASTE AUSTRALIA LIMITED

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of End Food Waste Australia Limited (the registered entity), which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including material accounting policy information, and the responsible entities' declaration.

In our opinion the accompanying financial report of End Food Waste Australia Limited, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 30 June 2026 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards - Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The responsible entities of the registered entity are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the registered entity's annual report, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.



If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of responsible entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, responsible entities are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

The responsible entities of the registered entity are responsible for overseeing the registered entity's financial reporting process.

Auditor's responsibilities for the audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

A handwritten signature in blue ink that reads 'BDO'.

BDO Audit Pty Ltd

A handwritten signature in blue ink that reads 'JD Carver'.

Joshua Carver
Director

Adelaide, 23 October 2026

ENDFOODWASTE

A U S T R A L I A

FUTURE PROOFING FOOD

END FOOD WASTE AUSTRALIA
ABN: 90 627 226 537

L1, Wine Innovation Central Building
Cnr Harley Grove and Paratoo Road
Urrbrae SA 5064

P: +61 8 8313 3564
E: enquiries@endfoodwaste.com.au
www.endfoodwaste.com.au

Delivering on:



With support from:

Australian Government
Department of Industry,
Science and Resources

Cooperative Research
Centres Program



Australian Government
Department of Climate Change, Energy,
the Environment and Water