

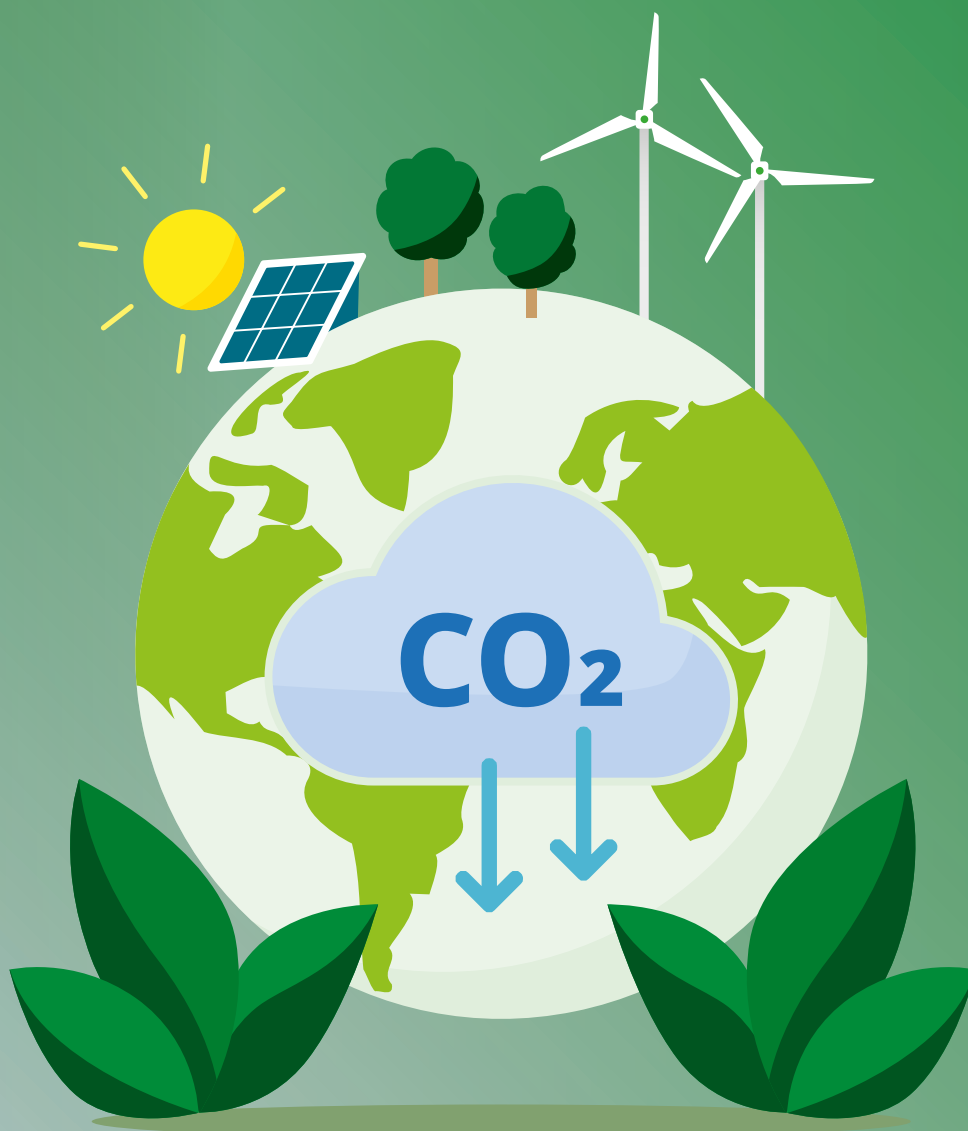


IFS

Carbon
Footprint

IFS CARBON FOOTPRINT MODULE

Verification tool for managing the measurement and reduction of greenhouse gas emissions (GHG)

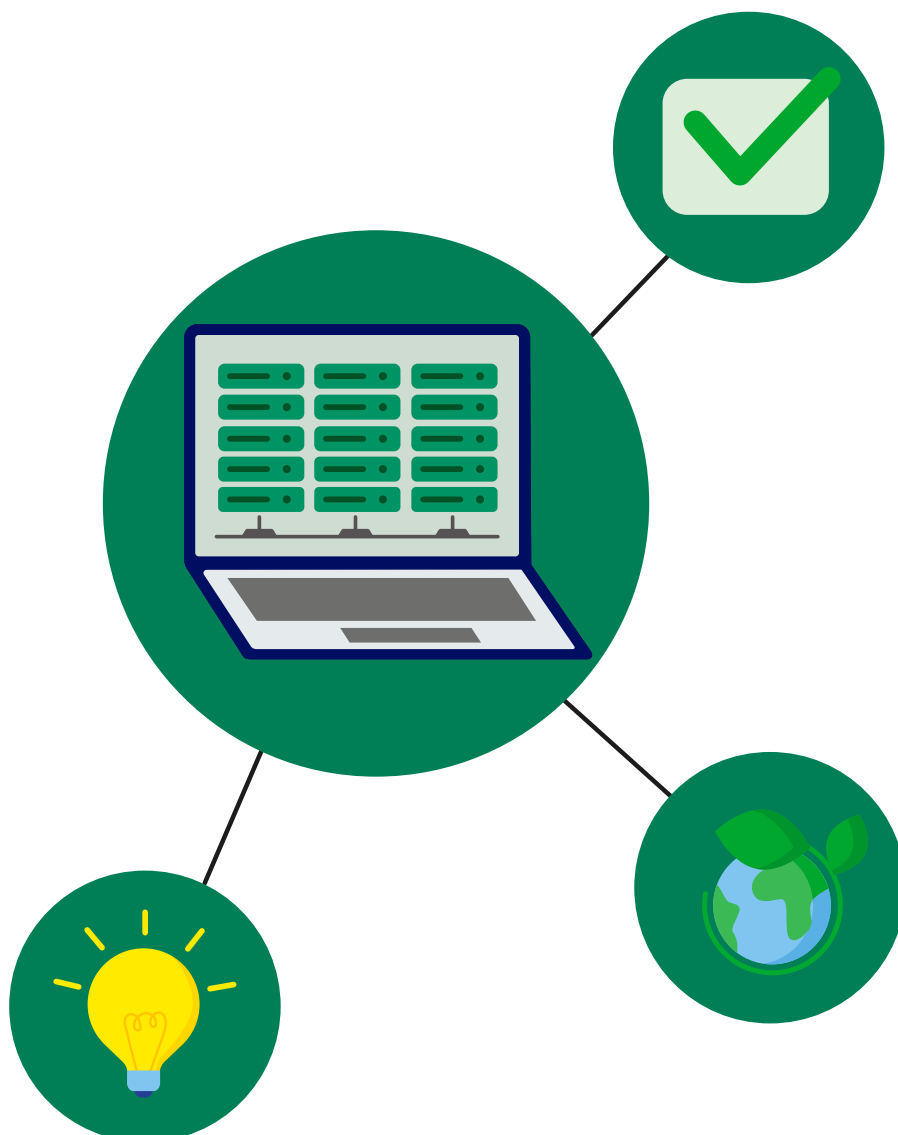


IFS Supply Chain Solutions

Under the name IFS Supply Chain Solutions, IFS offers a portfolio of supply chain management checks and IT tools. These solutions effectively support companies in monitoring and managing risks in their supply chains, such as ESG compliance or food fraud incidences.

The checks IFS offers under this umbrella enable companies to provide their stakeholders with validated data on their risk management processes and to comply with regulations such as the EU Corporate Sustainability Due Diligence (CSDDD) and Corporate Sustainability Reporting Directive (CSRD). They also contribute to more transparency, greater credibility, and better cooperation within supply chains. The IFS ESG Compliance Check is part of this portfolio and IFS Carbon Footprint module is part of this program.

In case of any queries regarding the interpretation of IFS Standards and Programs, please contact standardmanagement@ifs-certification.com



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INTRODUCTION

IFS is the long-standing partner of many companies. For over 20 years, we have created robust standards and services that assess food and product safety, quality and integrity in accordance with legal and customer requirements.

Today, we see new challenges arising. Customers and other stakeholders expect more transparency regarding environmental, social and governance activities in supply chains. Also, governments are initiating more regulation in this field. Small- and medium-sized enterprises in particular face a huge challenge to understand the various regulations and implement measures in a target-oriented manner. They are often sailing the high seas without a compass. With our expertise, we want to support these businesses in setting out their future course.

The IFS ESG Compliance Check provides the right solution. The IFS ESG Compliance Check will determine whether the company has implemented the necessary processes to operate a functional ESG supply chain management system, identify the risks in the upstream supply chain, draw up a mitigation plan and inform its customers about it.

It is a validated pre-assessment creating the basis on which companies can build and later have comprehensive supply chain transparency and sustainability certifications. It consists of two parts: a pre-assessment performed by the company and a verification check performed by an auditor or assessor on-site or remotely. It is possible to have an IFS ESG Compliance Check as a stand-alone program or combined with the IFS Standards. The IFS Carbon Footprint module can be added as an additional module to the IFS ESG Compliance Check.

- The IFS ESG Compliance Check focuses on the implementation of a sustainability and supply chain transparency management system that considers a company's sustainability and supply chain transparency policy, and the commitment of senior management to its own sustainability goals and communication to the stakeholders. Using the IFS auditXpress Neo Software, a company can identify the risks and draw up a mitigation plan according to its operations and suppliers.
- As an additional voluntary module, the IFS Carbon Footprint module allows a company to implement a carbon footprint management system, to measure and take action to reduce their greenhouse gas emissions.

To prepare businesses for the IFS ESG Compliance Check, IFS offers a guideline, tutorials, and industry training.

The results of the IFS Carbon Footprint module provide a clear picture of a company's current carbon footprint status and highlight areas where improvements are needed to reduce GHG emissions. This module offers essential guidance to initiate a journey towards lowering carbon impact, promoting transparency, and building a sustainable future.

IFS offers several services, such as training and IT tools, to support suppliers, certification bodies or assessment service providers, and retail companies working with this check.

Visit our **website** to learn more.

ACKNOWLEDGEMENTS

To create the IFS Carbon Footprint module, IFS has received input and support from many experts in the fields of sustainability management systems and regulations, supply chain management, certification, and verification as well as training and business guidance. We thank everyone who has contributed to the creation of this program. We look forward to continuing this journey with you.



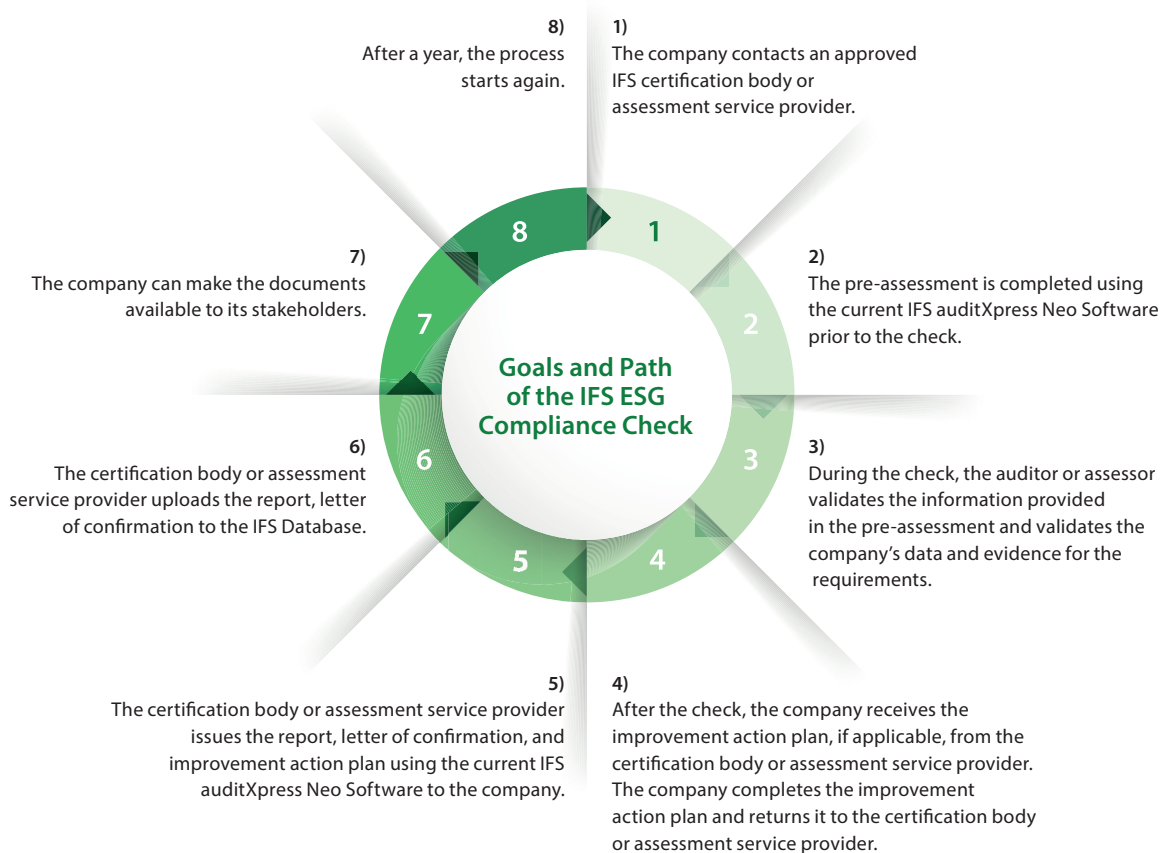
GOALS AND PATH OF THE IFS CARBON FOOTPRINT MODULE

The IFS Carbon Footprint module assesses a company's carbon footprint management system. It is an annual check to evaluate whether the company has established and maintained effective processes to analyse and identify carbon emission-related risks within its supply chain.

The check consists of six (6) requirements and a pre-assessment form. The company shall fill the pre-assessment form prior to the check. As a next step, an auditor or assessor will validate this information on-site or remotely.

The auditor or assessor can conduct this check only as an add-on to the IFS ESG Compliance Check. The IFS ESG Compliance Check can take place in addition to an IFS Audit, IFS Progress Assessment, or an audit for another GFSI benchmarked food safety standard. It is also possible to perform it as a standalone evaluation.

After the checks, the company receives two reports of the results, two improvement action plans and two letters of confirmation from its certification body or assessment service provider. With these documents, the company can present its stakeholders with validated check results.



PART 1

Protocol for the IFS Carbon Footprint module



PART 1: PROTOCOL FOR THE IFS CARBON FOOTPRINT MODULE

1 | IFS Carbon Footprint module and pre-assessment

The IFS Carbon Footprint module is always an add-on to the IFS ESG Compliance Check.

It contains six (6) requirements. Prior to the check, the company shall fulfil a pre-assessment form which is available in the IFS auditXpress Neo Software. The pre-assessment form is there to help the companies in providing the necessary information for conducting the check. This information will be verified by an independent third party, thus giving the business partner the confidence to track the real progress of a supplier.

The IFS ESG Compliance Check together with the IFS Carbon Footprint module support companies to contribute to more sustainable systems.

2 | IFS Carbon Footprint module

This module is composed of six (6) requirements, and a pre-assessment related to the implementation of a carbon footprint management system, including the calculation of the Corporate Carbon Footprint (CCF), and if applicable, the Product Carbon Footprint (PCF), among other requirements like mitigation/reduction activities.

For the Corporate Carbon Footprint, this includes the calculation of a minimum of the direct and indirect emissions (scopes 1 and 2 according to the GHG Protocol). The calculation of scope 3 (value chain emissions) can be included but it is not mandatory.

The calculation of the Product Carbon Footprint is a voluntary option.

The IFS ESG Compliance Check in combination with the IFS Carbon Footprint module is the first tool to offer companies a framework to work with sustainability, with the aim to measure and reduce GHG emissions and track progress over time.

3 | Scope

The IFS Carbon Footprint module is designed to support companies in verifying their management system of greenhouse gas (GHG) emissions as part of their ESG compliance efforts. This module focuses specifically on assessing the company's carbon footprint management system and its impact on GHG emissions. Serving as an extension to the IFS ESG Compliance Check, the IFS Carbon Footprint module provides a more thorough evaluation of the company's overall ESG performance, with an emphasis on GHG emissions management.

Through this module, companies gain a clear understanding of their carbon footprint by quantifying emissions from key sources. The module also includes a review of the company's policies, practices, and systems to identify areas where improvements could lead to lower emissions. It supports companies in gathering reliable data on GHG emissions, which are then validated by the auditor or assessor alongside the IFS ESG Compliance Check, providing valuable insights into the company's carbon impact.

This annual module promotes ongoing improvements in GHG emissions management by requiring regular evaluations of the company's carbon footprint together with its main IFS ESG Compliance Check. As an add-on to the IFS ESG Compliance Check, the IFS Carbon Footprint module demonstrates the company's commitment to sustainability and allows it to transparently communicate its carbon performance to stakeholders.

Note: the module cannot be conducted independently and must be always combined with the IFS ESG Compliance Check.

The result of the IFS ESG Compliance Check and IFS Carbon Footprint module does not have any impact on the result of any other IFS Certificate that the company might have. See chapter 9.

4 | Types of checks

- **Initial check**

The initial check is the first IFS ESG Compliance Check or the IFS ESG Compliance Check after an interruption in the cycle. During the initial check, all the requirements of the IFS ESG Compliance Check Checklist shall be checked by the auditor or assessor. The IFS Carbon Footprint module can be checked as an add-on to the main check.

- **Renewal check**

The renewal check is performed after an initial check within the relevant cycle to maintain the letter of confirmation. During the renewal check, all the requirements of the IFS ESG Compliance Check Checklist shall be checked by the auditor or assessor. The IFS Carbon Footprint module can be checked as an add-on to the main check.

The period in which a renewal check shall be performed is shown on the letter of confirmation and the check shall be performed during this period in order to maintain approval. It is the responsibility of the company to renew their check in due time. Therefore, all companies who have performed the IFS ESG Compliance Check and IFS Carbon Footprint module will receive a reminder from the IFS Database three (3) months before the expiration of the letter of confirmation.

If the check is not performed in due time, all IFS Database users who have the respective production site in their favourites list will receive an automatic e-mail notification.

During the renewal check, all IFS ESG Compliance Check and IFS Carbon Footprint module checklist requirements shall be evaluated by the auditor or assessor. In addition, the auditor or assessor shall review the reports and improvement action plans from the previous IFS ESG Compliance Check and IFS Carbon Footprint module to check the implementation and effectiveness of improvement actions.

5 | Duration

The duration of the check can vary depending on the chosen module(s) and the data to be verified:

- IFS ESG Compliance Check plus IFS Carbon Footprint (CFP) module: a minimum of six (6) up to eight (8) hours. That gives the auditor or assessor 2 (two) more hours from the IFS ESG Compliance Check to assess the IFS Carbon Footprint module.

The more thoroughly the pre-assessment is completed, the more representative the impact on the overall check duration. See chapter 6.

The calculated duration does not include time for the check preparation and reporting, which shall take a minimum of:

- two (2) hours for preparation in total for the IFS ESG Compliance Check plus one (1) hour for the IFS Carbon Footprint module.
- one and a half (1.5) hours for report writing for the IFS ESG Compliance Check plus half (0.5) hour for report writing for the IFS Carbon Footprint module.

6 | Prior to the check

The company shall fulfil the pre-assessment form. This form is an exercise that will oblige the company to put in work and think deeply about many aspects related to sustainability and supply chain transparency as well as its implementation in their own facilities. The pre-assessment form is available in the IFS auditXpress Neo Software.

Once completed, the pre-assessment form shall be sent back to the certification body or assessment service provider at least fourteen (14) days before the check takes place. This list is the basis for the auditor or assessor to cross check this information and verify its implementation during the check.

Please note, the more thoroughly the pre-assessment form is completed, the more representative the impact on the overall duration.

The IFS Carbon Footprint module shall be carried out in the working language of the site.

The use of English is allowed in cases where it is necessary for better comprehension among the participants.

The IFS ESG Compliance Check with the IFS Carbon Footprint module shall be structured based on the following steps:

- Short meeting.
- Documentation and record review/inspection connected with the answers provided within the pre-assessment document. Evaluation of documents related to the specific criteria. Interviews with relevant personnel.
- Final conclusions drawn from the verification check.
- Closing meeting: end of the check.

At the opening and closing meetings, a person with sufficient authority within the company to initiate relevant actions shall be present so that any findings discovered during the check can be discussed.

As a part of the good auditing practices, the certification body or assessment service provider shall review the two different IFS Reports and the two improvement action plans before uploading them to the IFS Database.



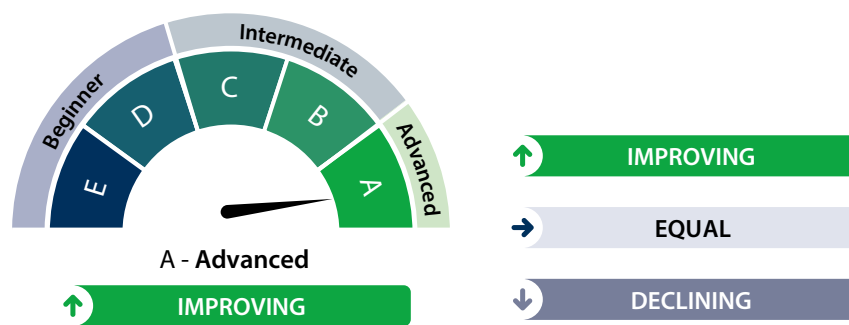
8 | Scoring system

During the IFS ESG Compliance Check, the auditor or assessor shall evaluate all requirements. There are five (5) options to score the requirements according to the level of compliance from full compliance to non-implementation of the requirement.

- A: there is intention/full implementation. (20 points)
- B: there is intention/partial implementation. Further improvement action required (15 points)
- C: there is intention/no implementation. Further improvement action required. (5 points)
- D: there is no intention/no implementation. Further improvement action required. (0 point)
- N/A (non-applicable): is the only possible score for requirement 1.3 which is related to the calculation of the Product Carbon Footprint, as it is voluntary.

9 | Final results

The total amount of points will range on a scale A to E giving a final result of advanced – intermediate – beginner. The final results of the IFS Carbon Footprint module are independent of the final results of the IFS ESG Compliance Check.



Furthermore, renewal checks display a comparison with the previous results and show if the company results are improving, equal or declining. This system encourages the continuous improvement process giving the supplier the opportunity to improve their results year by year.

The meter as shown in the chart will be displayed in the report. The final results will be mentioned in the letter of confirmation for the IFS Carbon Footprint module which is a different letter of confirmation from the IFS ESG Compliance Check.

The results of IFS Carbon Footprint module and other modules are stated in one letter of confirmation, and they are independent of each other. The results of the IFS Carbon Footprint module do not have an impact on the IFS Certificate (e.g. IFS Food, PACsecure, Logistics or HPC Certificates).

10 | Deadlines for issuing the letter of confirmation

The timeline is six (6) weeks (target time), to eight (8) weeks (maximum time) between the date of the check and the upload of the report and issue of the letter of confirmation in the IFS Database.

The auditor or assessor shall issue and send the improvement action plan to the company within a maximum of two (2) weeks.

The company shall forward to the certification body or assessment service provider, the completed improvement action plan with the proposed improvement actions for those requirements scored with B, C and D within maximum four (4) weeks of having received the improvement action plan.

The certification body or assessment service provider shall perform the technical review, validate the improvement action plan, issue the report and the letter of confirmation and upload them to the IFS Database in maximum two (2) weeks.

Note that the pre-assessment form and the risk mitigation plan will be uploaded to the IFS Database.

11 | Check cycle

The validity of the letter of confirmation is defined as follows:

- it starts from the date of issue of the letter of confirmation,
- it ends on the last day of the initial check date + eight (8) weeks – one (1) day + one (1) year.

The time window to schedule the renewal check is calculated as follows: [– eight (8) weeks; + two (2) weeks] from the last day of the initial check.

12 | Auditor or assessor competency

These are the minimum pre-requirements that an auditor or assessor shall fulfil to perform an IFS ESG Compliance Check and Carbon Footprint module. The auditor or assessor shall be:

- 1) IFS Auditor, or
- 2) IFS Progress Assessor, or
- 3) Auditor approved for another GFSI benchmarked Standard
- 4) Other, case by case according to professional and auditing background related to food safety schemes, environmental schemes, social schemes, etc.

To receive final approval and conduct IFS ESG Compliance Check and IFS Carbon Footprint module, auditors or assessors shall attend an e-learning and then participate in an IFS ESG Compliance Check auditor or assessor training and an IFS Carbon Footprint module training all provided by the IFS Academy.

The certification body or assessment service provider is responsible to ensure that the auditor or assessor has the competences to understand the main activities of the company.

13 | Reporting

- The certification body or assessment service provider shall issue a reviewed report plus an improvement action plan stating the remote technique used in case the check has been performed remotely, and the date(s) of the IFS Carbon Footprint module. The certification body or assessment service provider shall complete the letter of confirmation – companies are to receive the document.
- Please note, additional handwritten notes shall be taken by the auditor or assessor and be available on request.

Translations into English are not mandatory but are possible for all requirements in the IFS Report.

14 | Improvement action plan

The intention of the improvement action plan is for the company to strive for continuous improvement.

The improvement action plan template shall be used by the company as a basis for drawing up improvements for the score listed by the auditor or assessor with B, C and D. The implementation of the improvement actions shall be checked during the next scheduled IFS Carbon Footprint module.

The company shall forward the completed improvement action plan to the certification body or assessment service provider within maximum four (4) weeks of having received the improvement action plan template. See chapter 10.

The auditor or assessor or a representative of the certification body or assessment service provider shall validate:

- the improvement actions
- dates of implementation

PART 2

List of the IFS Carbon Footprint module requirements



PART 2: LIST OF THE IFS CARBON FOOTPRINT MODULE REQUIREMENTS

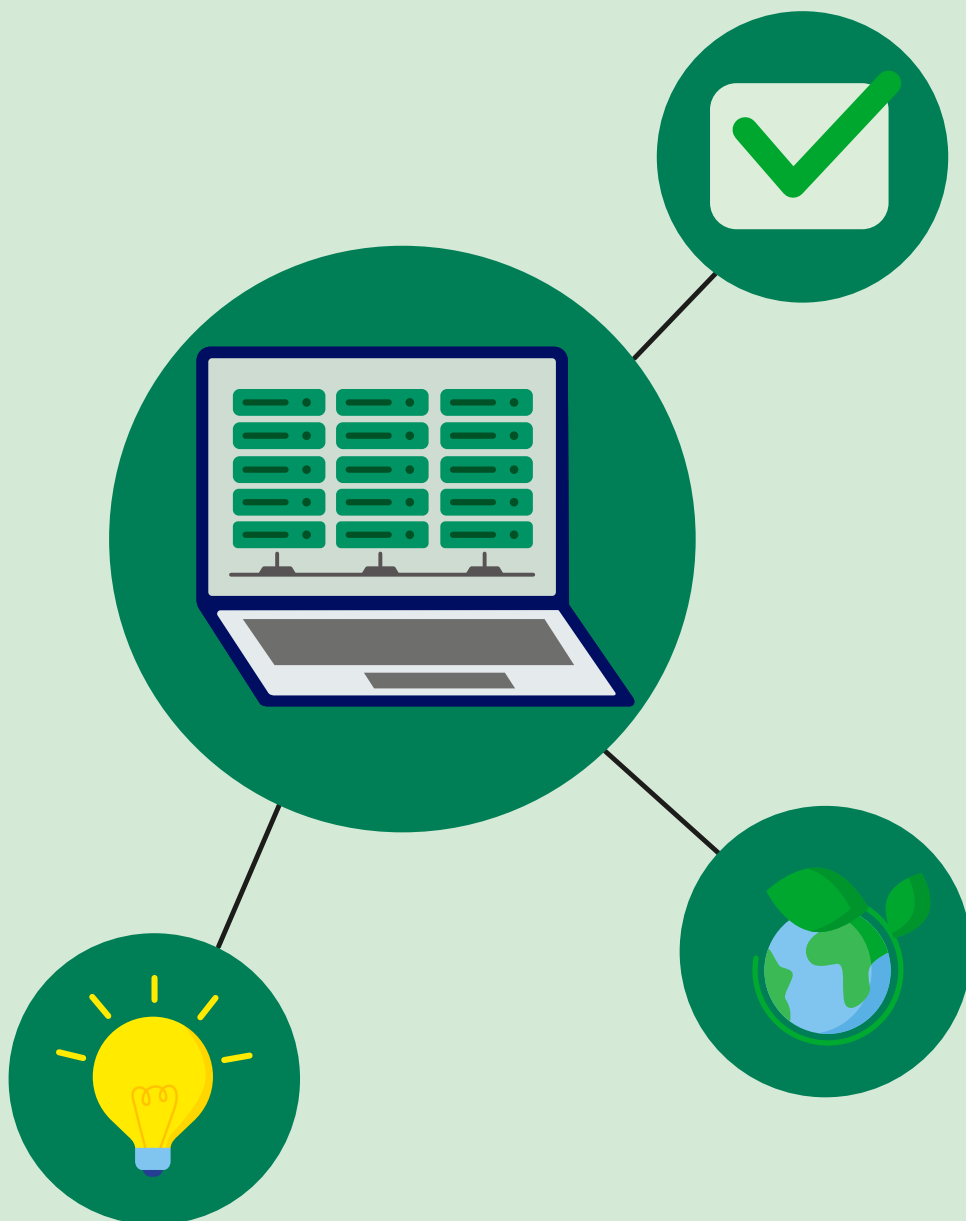
1 Carbon footprint management system framework

- 1.1 The company shall develop, implement and maintain a carbon footprint management system. The scope shall include at a minimum:
- the status of the current situation,
 - objectives,
 - description of the methodology implemented to calculate the carbon footprint,
 - mitigation plan,
 - identification of obstacles to achieve the objectives.
- 1.2 The company shall calculate the corporate carbon footprint including direct and indirect emissions (scopes 1 and 2). If available, the company shall provide the calculation of the value chain emissions (scope 3).
- 1.2 When required by the customer, the company shall calculate the product carbon footprint of a chosen product group(s).

2 Mitigation plan

- 2.1 The company shall implement a carbon footprint mitigation plan which shall be reviewed yearly.
- 2.2 The relevant departments shall be involved in the implementation of the mitigation plan. Responsibilities and deadlines shall be clearly established.
- 2.3 The revision of the mitigation plan shall be used as input for the company's continuous improvement.

ANNEXES



Annex 1 – Pre-assessment form IFS Carbon Footprint module

N°	Requirement	Required information from the company
1	Carbon footprint management system framework	
1.1	<p>The company shall develop, implement and maintain a carbon footprint management system. The scope shall include at a minimum:</p> <ul style="list-style-type: none"> – the status of the current situation, – objectives, – description of the methodology implemented to calculate the carbon footprint, – mitigation plan, – identification of obstacles to achieve the objectives. 	<p>1) Does the company have a structured approach in place to collect and calculate its greenhouse gas emissions?</p> <p>2) Does the company follow the GHG protocol or any other methodology?</p> <p>3) Has the company set clear scope and boundaries?</p> <p>4) Has the company set targets to reduce its carbon footprint?</p> <p>5) Are these Science Based Targets (SBT)? (optional) If yes, does the company communicate these targets to customers and other stakeholders?</p> <p>6) Are the targets split in direct emissions (scope 1) and indirect emissions (scope 2)?</p> <p>7) Does the company also report on emissions from partners in the supply again (i.e. scope 3)?</p> <p>8) Does the company work with its suppliers to reduce their emissions in the supply chain?</p> <p>9) Does the company track its carbon footprint performance over time?</p> <p>10) Does the company publicly report its achievements periodically?</p> <p>11) When was the last time the carbon footprint management system was updated?</p> <p>12) Is the company certified against any environmental scheme? Please describe.</p>
1.2	<p>The company shall calculate the corporate carbon footprint including direct and indirect emissions (scopes 1 and 2). If available, the company shall provide the calculation of the value chain emissions (scope 3).</p>	<p>1) Does the company use a reference year as baseline? What year?</p> <p>2) Does the company use a calculation tool / external provider for the calculation? What tool/provider?</p> <p>3) Does the company benchmark its greenhouse gas emissions levels against industry benchmarks? Which benchmark(s)?</p>

1.3	When required by the customer, the company shall calculate the product carbon footprint of a chosen product group(s).	<p>1) Does the company use a reference year as baseline? What year?</p> <p>2) Are there a detailed description of the product(s) chosen, including packaging.</p> <p>3) Does the company use a calculation tool / external provider for the calculation? What tool/provider?</p> <p>4) Are the results benchmarked internally each year and what is the outcome?</p> <p>5) What are the scopes and boundaries? Define life cycle stages.</p>
2	Mitigation plan	
2.1	The company shall implement a carbon footprint mitigation plan which shall be reviewed yearly.	<p>1) Does the company have a mitigation plan in place to reduce emissions?</p> <p>2) Does the mitigation plan align with the long-term targets and objectives?</p> <p>3) Does the mitigation plan include scope 1, 2 and 3?</p> <p>4) Does the company measure/document/communicate its progress within the company?</p> <p>5) Has the company's mitigation plan been adjusted during the current monitoring period (can be positive or negative)?</p> <p>6) Does the company compensate unavoidable emissions? Describe.</p> <p>7) Which are long term objectives? Describe.</p> <p>8) Has the risk mitigation plan been shared?</p>
2.2	The relevant departments shall be involved in the implementation of the mitigation plan. Responsibilities and deadlines shall be clearly established.	<p>1) Are the responsibilities and deadlines established and documented for achieving the mitigation objectives?</p>
2.3	The revision of the mitigation plan shall be used as input for the company's continuous improvement.	<p>1) Does the company integrate the effectiveness of the mitigating actions into its management cycle to drive continuous improvement?</p>

Annex 2 – IFS Carbon Footprint module – Improvement action plan

Carbon Footprint module Requirement number	Requirement	Score	Explanation by the auditor/ assessor	Improve-ment action (company)	Responsi-bility, date and status of imple-mentation (company)	Release by and release date (auditor/ assessor)
1.1						
1.2						

Annex 3 – Letter of confirmation

Logo of the CB/ASP



Letter of confirmation

We,

Name of the certification body / assessment service provider

confirm that we have performed a check according to the requirements set out in the IFS Carbon Footprint module Protocol at

Name of the company

Address of the company
IFS COID

The IFS Carbon Footprint module comprises a general process check of the management system of carbon footprint, measures and actions taken to reduce it. It ensures continuous improvement for the company safeguards it by providing validated data for internal purposes and external stakeholders.

Name of the company has achieved the following result:

**Score A/B/C/D/E (beginner/intermediate/advanced)
for the IFS Carbon Footprint module**

Date of the check:

Letter of confirmation issue date:

Date of expiration of the letter of confirmation:

Name and signature of the responsible person,
address of the certification body/assessment service provider

Annex 4 – Report

Logo of the certification
body / assessment service provider



Report IFS Carbon Footprint module Version 2

(May 2025)

Checked company: “XXX”

Date of check: XX.XX.XXXX

Name and address of certification body / ASP

Accreditation details of certification body

Overview

IFS Carbon Footprint module

Final result



Total score: 140/320

Previous result:

Date of previous check:

Next check between
XX. XX and XX. XX

Scope of the IFS Carbon Footprint module

Implementation of a management system of carbon footprint, measures and actions taken to reduce their greenhouse gas emissions.

Check details

Lead auditor/ assessor: Co-auditor/ assessor: Date/time: Reviewer:	Date/time of current check: XXX	Date of previous check: XXX
Name and address of the company (or head office):	Name and address of the audited site:	
	COID:	
	Contact person: (Name, e-mail and phone number at a minimum):	
Phone: 0 12 34 56 8 E-mail: Website:	Phone: 0 12 34 56 8 E-mail: Website:	

Details of the IFS Carbon Footprint Module List of requirements

Report IFS Carbon Footprint version 2
Checked company: Company name

1	Carbon footprint management system framework	Scoring	Explanations
1.1	<p>The company shall develop, implement and maintain a carbon footprint management system. The scope shall include at a minimum:</p> <ul style="list-style-type: none"> – the status of the current situation, – objectives, – description of the methodology implemented to calculate the carbon footprint, – mitigation plan, – identification of obstacles to achieve the objectives. 		
1.2	<p>The company shall calculate the corporate carbon footprint including direct and indirect emissions (scopes 1 and 2). If available, the company shall provide the calculation of the value chain emissions (scope 3).</p>		
1.3	<p>When required by the customer, the company shall calculate the product carbon footprint of a chosen product group(s).</p>		
2	Mitigation plan		
2.1	<p>The company shall implement a carbon footprint mitigation plan which shall be reviewed yearly.</p>		
2.2	<p>The relevant departments shall be involved in the implementation of the mitigation plan. Responsibilities and deadlines shall be clearly established.</p>		
2.3	<p>The revision of the mitigation plan shall be used as input for the company's continuous improvement.</p>		

Attach the completed pre-assessment form to the IFS Carbon Footprint module report as an annex.

IFS publishes information, opinions and bulletins to its best knowledge, but cannot take any responsibility for any mistakes, omissions or possibly misleading information in its publications, especially in this document.

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