

IFS ESG Check



Companies/auditors have unlimited space to write on each field. This document cannot be printed due to unlimited space given.

N°	Requirement	Company	Auditor comments
1	Sustainability policy	COMPULSORY FIELDS	
1.1	<p>The company shall develop, implement and maintain a sustainability policy which shall include at a minimum the identification of the main relevant:</p> <ul style="list-style-type: none"> environmental, social and governance principles, stakeholders (e.g. customers) concerns if applicable. 	<p>1) Does the scope of the sustainability policy include all products, services, and activities of the organization, including manufacturing and procurement process(es)? Does the scope include all employees including temporary personnel?</p> <p>2) Has the company set long-term/overarching objectives regarding sustainability and do these relate to the organization's material issues (see 3.2) and relevant SDG's and ESG areas.</p> <p>3) Has the company identified goals regarding sustainability for the coming 5 years? Are these objectives measurable and have KPI's been determined?</p>	

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		4) Does the current sustainability program aim to improve the company's competitiveness by driving the perceived brand value as responsible company?	
		5) Has the company identified obstacles in relation to the sustainability policy?	
1.2	The policy shall be reviewed annually or upon changes.	1) When was the last time the sustainability policy was updated?	

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2	Senior management commitment		
2.1	The senior management shall be fully committed to the achievement of a sustainability policy accross the company and shall provide sufficient and relevant resources to make it possible.	1) How does the senior management support employees to achieve these objectives?	
		2) How does the senior management ensure that sustainability objectives are well known across the company?	
		3) Are employees responsible for sustainability adequately trained?	
		4) Does the company use non-financial metrics or targets to determine (part of) the compensation of senior management?	
2.2	The senior management shall set up goals, related measures and deadlines for implementation.	1) Is the sustainability program with goals and measures documented?	

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2.3	For any deviation detected to established measures, the senior management shall implement appropriate corrective actions.	<p>1) Are corrective actions documented and verified?</p>	
2.4	The sustainability policy and framework shall be communicated to the employees and shall be broken down into specific goals and targets for the relevant departments.	<p>1) Has the company communicated the sustainability policy to the employees and other stakeholders, and is their policy publicly available? How is applied?</p>	
2.5	The senior management shall ensure that a grievance mechanism is set up for the own business area and for the supply chain, that enables all stakeholders to report human rights and environment related risks and adverse impacts.	<p>1) Does the company have complaint procedures for persons and other stakeholders connected to their own operations and connected to their supply chain?</p>	
		<p>2) Does the scope of the complaint procedures include, next to ethical behaviour and integrity, also human rights and environment related concerns, risks and violations?</p>	
		<p>3) Are the complaint procedures clear, accessible and well-communicated to all stakeholders and do they maintain confidentiality of identity?</p>	

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3	Sustainability policy framework		
3.1	Responsible team / Sustainable team leader		
3.1.1	<p>There shall be a responsible team / sustainable team leader for the development and maintainance of the sustainability policy. Those responsible for the development and maintainance of the policy shall have received adequate training in the application of the ESG principles/ sustainability topics. Where competent knowledge is not available, external expertise shall be obtained.</p>	<p>1) Have responsible employees received specific training related to sustainability?</p>	
<p>2) Who is appointed as sustainable team leader?</p>			
<p>3) Is external expertise needed? What for?</p>			

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3.2	Identification and assessment of adverse impacts		
3.2.1	The responsible team/ sustainable team leader shall carry out a risk analysis to identify and prioritize adverse impacts that are most critical to the company. This analysis shall be reviewed annually or upon changes.	1) Does the company regularly perform materiality assessments to identify your relevant material issue?	
		2) Has the company involved both in- and external stakeholders as part of the materiality analysis?	
		3) Does the risk analysis cover negative impact on human rights in their supply chain	
		4) Does the company publicly disclose details of the risk analysis?	

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		5) Does the company include information on how they conduct the risk analysis process and their progress towards their targets or metrics?	
		6) Does the company provide a rationale for why their material issues are material to their business?	
		7) Does the company specify their primary business strategies, initiatives or products that address these issues?	
		8) Does the company have a long-term target or metric to measure their progress on these issues in a systematic way?	

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3.2.2	The responsible team/ sustainable team leader shall make sure that measures to prevent and /or mitigate adverse impacts are planned and executed by the relevant departments.	<p>1) Does the company specify their business strategies, including preventive, corrective/mitigating and remedial measures, that address the identified adverse impacts?</p>	
3.3 Stakeholder communication			
3.3.1	When required by the customer, the company shall update its customers about the progress made on identified goals.	<p>1) Is there evidence that customers have requested updates and is there of related communication to customers? (e.g. email, video call etc.)</p>	