

IFS ESG Check

Verification tool for assessing
sustainability management systems



VERSION 1.1

SEPTEMBER 2022

ENGLISH

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

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Introduction

IFS is the long-standing partner of many companies for food and product safety certification. For over 20 years we provide trusted quality standards and development programs. We stand particularly firmly by the side of small- and medium-sized enterprises. With IFS Certification, they become a precise overview of their products and processes and see the potential for further improvement.

Today, we see **new challenges arising**. Customers and other stakeholders expect more transparency regarding **environmental, social and governance activities**. Also, governments initiate 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 Check provides the right solution. It is a **validated self-assessment** creating the basis on which companies can build and later have comprehensive sustainability certifications. It consists of two parts: **a self-assessment and a verification by an auditor on-site or remotely**. **It will be possible to combine the IFS Certification audit with the IFS ESG Check.**

The check comprises of modules:

- **As a basic module, the ESG Check focuses** on the implementation of a **sustainability management system** that considers a company's sustainability policy, the commitment of senior management to its own sustainability goals and an appropriate framework.
- **As an additional voluntary module, the Carbon Footprint allows a company to implement a carbon footprint management system including the calculation of their corporate carbon footprint.** Here, IFS co-operates with the partner, Nature Office who developed a voluntary calculation tool. IFS has a separate program document for this module.
- **In the future, more voluntary modules on specific topics will follow** with which we will help companies to determine their own position in the best possible way.

To prepare businesses for the ESG Check, IFS offers a guideline, tutorials, and industry training in cooperation with our dedicated training partner Impact Buying.

The results of the IFS ESG Check provide the status quo and show in which areas companies still need to catch up if they want to meet the future requirements of their stakeholders (e.g., governments, trade or retail partners, customers, consumers). **Also, they give the necessary coordinates needed to start a journey towards a sustainable and successful future.**

Acknowledgements

To create the IFS ESG Check, 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 programme. We look forward to continuing and building on this journey with you.**

Towards a sustainable future

The IFS ESG Check and its different modules offer a stepwise approach to embed sustainability into the daily business of small and medium-sized businesses. It supports them in implementing the ESG principles (environment, social and governance) systematically and efficiently.

Having committed itself to more sustainability and integration of the ESG principles in its business strategy, a company's performance will be more robust, efficient and resilient to change.



PART 1: IFS ESG CHECK PROTOCOL

1 | Modular approach and self-assessment

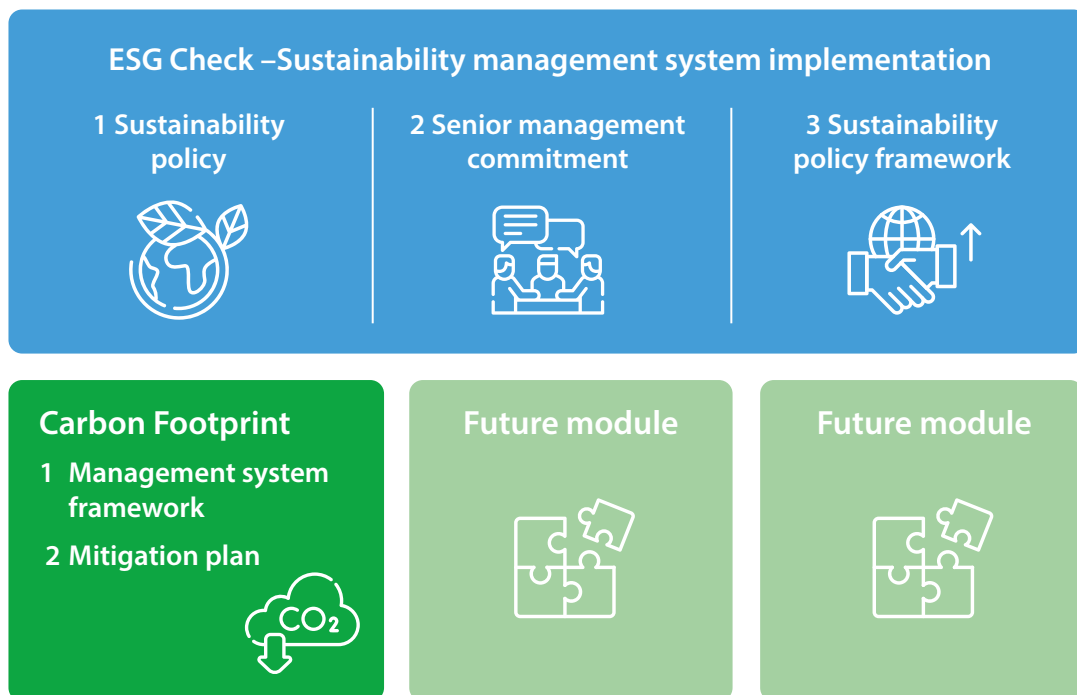
The ESG Check can be combined with different module(s), e. g. Carbon Footprint, etc. or implemented alone.

Independent of the chosen module, **the ESG Check is always the basic starting point for a company.** This ESG Check contains eleven (11) requirements, and a list of compulsory questions that companies shall fulfil prior to the check taking place (this is the so called self-assessment). The information provided by the company in this self-assessment will be verified by an independent third party thus giving the business partner the confidence to track the real progress of a supplier. See chapter 6.

The flexible modular approach allows companies to choose between different modules based on risk of their own supply chains (e.g. risks related to greenhouse gas emissions, food waste, water scarcity, risks related to human rights, etc.).

The IFS ESG Check with its several modules will help companies contribute to more sustainable food systems.

IFS ESG Check





2 | Carbon Footprint module

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

For the Corporate Carbon Footprint, this includes the calculation of the direct and indirect emissions at a minimum (scopes 1 and 2 according to the GHG Protocol). The calculation of the 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 ESG Check in combination with the module of the Carbon Footprint 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 ESG Check can be applicable for companies which are already IFS certified, while also being applicable as a “standalone” standard for companies which are not IFS certified.

This check can be organized right after the IFS Audit (e.g. IFS Food, PACsecure or HPC) or can be performed at a later date. Independent of the chosen option, the check shall be performed **on site or remotely** using ICT (Information and Communication Technologies).

The IFS ESG Check is in principle an annual verification check whose frequency could be increased within the year to show more progress.

The result of IFS ESG Check 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
- Renewal check

The explanation for these types of checks is defined in the IFS Standards.

5 | Duration

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

- Only ESG Check (main module) → a minimum of two (2) to four (4) hours is expected.
- ESG Check plus one (1) additional module → a minimum of 4 (h) up to six (6) hours.
- Additional extra module → two (2) hours up to four (4) hours.

The more thoroughly the compulsory fields list (self-assessment) is completed, the more representative the impact on the overall check duration. See chapter 6.

~~Please note, the certification body/assessment service provider needs to consider that in certain cases more time is needed to present documents using remote techniques (e.g. switching of pages, returning to previous documents for cross checks, internet connection, etc.):~~

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

- one (1) hour for preparation
- one and a half (1.5) hours for report writing.

6 | Prior to the check

The company shall fulfil a compulsory fields list (self-assessment). This list is an exercise that will oblige the company to put in work and think deeply about many aspects related to sustainability and its implementation in their own facilities.

Once completed, this compulsory fields list shall be sent back to the auditor/assessor **at least fourteen (14) days before the check takes place**. This list is the basis for the auditor/assessor to cross check this information and verify its real implementation during the check.

Please note, the more thoroughly the list is completed, the more representative is the impact on the overall duration.

For those cases where the company has additionally chosen the carbon footprint module, the calculation of the carbon footprint shall be done before the check takes place.

7 | Check performance and operational language

The IFS ESG Check 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 check shall be structured based on the following steps:

- Short opening meeting.
- Documentation and record review/inspection connected with the answers provided within the self-assessment document. Evaluation of documents related to the specific criteria. Interviews with relevant personnel.
- Final conclusions drawn from the verification check/wrap up.
- 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/assessment service provider shall review the IFS Report and improvement plan before uploading it to the IFS Database (technical review as defined in the rest of IFS Standards and Programs).

For additional information, see any IFS product Standard.

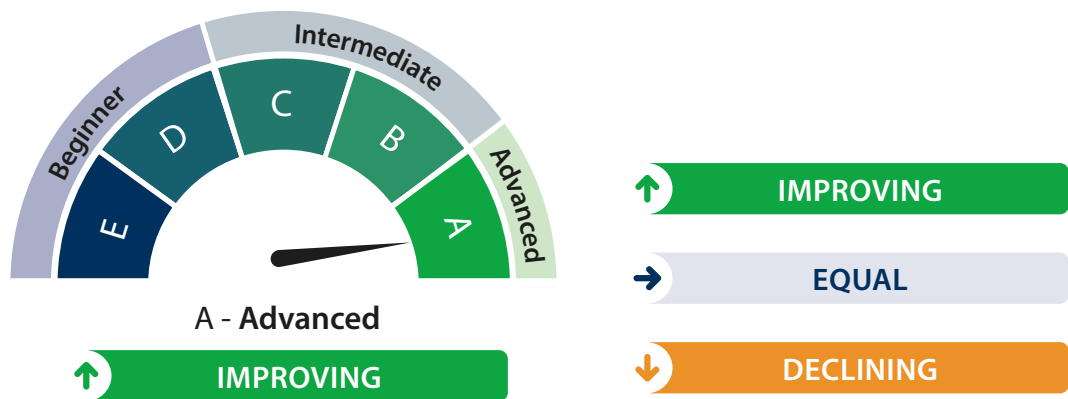
8 | Scoring system

The scoring of the requirements consists of a basic numeric evaluation of:

- **0 points:** there is no intention/no implementation. Further improvement action required.
- **1 point:** there is intention/no implementation. Further improvement action required.
- **2 points:** there is intention/partial implementation. Further improvement action required.
- **3 points:** there is intention/full implementation.
- **N/A (non-applicable):** At the moment, only possible to score for the requirement related to the calculation of the Product Carbon Footprint (PCF), as it is voluntary.

9 | Final results IFS ESG Check

The total amount of points will generate a final scale which goes from A to E giving a final result of advanced – intermediate – beginner



This system encourages the continuous improvement process giving the supplier the opportunity to improve their results year by year.

The results of the different module(s) are stated in only one letter of confirmation. The results in the different modules of the IFS ESG Check are independent of each other.

If there is a current IFS Certificate and the ESG Check is failed and/or the modules are too, this shall not have an impact on the main IFS Certificate (e.g. IFS Food, PACSecure or HPC Certificates).

10 | Deadlines for issuing the letter of confirmation

The time between the date of the check and issuing the letter of confirmation is determined by the certification body. **A maximum of two (2) weeks shall be allocated for the auditor to send the provisional report and provisional improvement action plan for completion to the company.**

A maximum of four (4) weeks (since the last day of the check) shall be allocated for the company to **propose improvement actions for those requirements scored with 0, 1 and 2.**

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

Note that the compulsory field lists (self-assessment) shall be uploaded into the database along with the notes made by the auditor/assessor.

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 – 1 day + 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. Same rules apply as defined in the IFS Standards.

12 | Auditor competency

These are the minimum pre-requirements that an auditor/assessor must have to perform the IFS ESG Check:

- 1) IFS Food/HPC/PACSecure Auditor
- 2) IFS Progress Food Assessors
- 3) Others e.g. case by case according to professional background related to food safety schemes, environmental schemes, social schemes, others, etc.

To receive final approval and conduct this type of checks, auditors and assessors shall participate in a training provided by IFS Management GmbH. The certification body/assessment service provider is responsible to ensure that the auditor/assessor has the competences to understand the main activities of the company.



13 | Reporting and translation

- The certification body 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 ESG Check.
- The certification body shall complete the confirmation letter – companies are to receive the document.
- Please note, additional handwritten notes shall be taken by the auditor/assessor and be available on request.

As the IFS Reports are used internationally, it is important that customers understand the report. For IFS to be accepted internationally and to make it widely understandable, the following explanations shall always be translated into English:

IFS Report:

- Scope of the check
- Highlights of the module(s) (main summary of the check)
- Explanations of the requirements rated with 0 and 1

Improvement action plan:

- Explanations for those requirements rated with 0 and 1
- Improvement action proposed by the company for requirements rated with 0 and 1

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/assessor (with 0, 1 and 2). The implementation of the improvement actions shall be checked during the next scheduled IFS ESG Check.

The company shall forward the completed action plan to the certification body/ auditor/assessor within maximum four (4) weeks of having received the improvement action plan template. See chapter 10.

The auditor/assessor or a representative of the certification body shall validate:

- the improvement actions,
- dates of implementation

in the allocated column of the action plan, before issuing the final report.

PART 2

LISTS OF IFS ESG CHECK REQUIREMENTS

PART 2

2.1 List of ESG Check module requirements

1 Sustainability policy

- 1.1 The company shall develop, implement and maintain a sustainability policy which shall include at a minimum the identification of the main relevant:
 - environmental, social and governance principles,
 - stakeholders (e.g. customers) concerns, if applicable.
- 1.2 The policy shall be reviewed annually or upon changes.

2 Senior management commitment

- 2.1 The senior management shall be fully committed to the achievement of a sustainability policy across the company and shall provide sufficient and relevant resources to make it possible.
- 2.2 The senior management shall set up goals, related measures and deadlines for implementation.
- 2.3 For any deviation detected to established measures, the senior management shall implement appropriate corrective actions.
- 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.
- 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.



3 Sustainability policy framework

3.1 Responsible team / Sustainable team leader

3.1.1 There shall be a responsible team/sustainable team leader for the development and maintenance of the sustainability policy. Those responsible for the development and maintenance 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.

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.

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.

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.

2.2 List of 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 carbon footprint emissions,
 - 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).
- 1.3 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. The relevant departments shall be involved in the implementation of the mitigation plan.
- 2.2 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

Self Assessment Form ESG Check module

| 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> <hr/> <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> <hr/> <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> <hr/> <p>4) Does the current sustainability program aim to improve the company's competitiveness by driving the perceived brand value as responsible company?</p> <hr/> <p>5) Has the company identified obstacles in relation to the sustainability policy?</p> | |

| N° | Requirement | Company | Auditor comments |
|---------------------------------------|--|---|------------------|
| 1.2 | The policy shall be reviewed annually or upon changes. | 1) When was the last time the sustainability policy was updated? | |
| 2 Senior management commitment | | | |
| 2.1 | The senior management shall be fully committed to the achievement of a sustainability policy across 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? | |
| 2.3 | For any deviation detected to established measures, the senior management shall implement appropriate corrective actions. | 1) Are corrective actions documented and verified? | |

| N° | Requirement | Company | Auditor comments |
|------------|--|---|------------------|
| 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. | 1) Has the company communicated the sustainability policy to the employees and other stakeholders, and is their policy publicly available? How is applied? | |
| 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. | 1) Does the company have complaint procedures for persons and other stakeholders connected to their own operations and connected to their supply chain? | |
| | | 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? | |
| | | 3) Are the complaint procedures clear, accessible and well-communicated to all stakeholders and do they maintain confidentiality of identity? | |
| 3 | Sustainability policy framework | | |
| 3.1 | Responsible team / Sustainable team leader | | |
| 3.1.1 | There shall be a responsible team/sustainable team leader for the development and maintenance of the sustainability policy. Those responsible for the development and maintenance 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. | 1) Have responsible employees received specific training related to sustainability? | |
| | | 2) Who is appointed as sustainable team leader? | |
| | | 3) Is external expertise needed? What for? | |

| N° | Requirement | Company | Auditor comments |
|-------|---|--|------------------|
| 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? | |
| | | 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? | |

| N° | Requirement | Company | Auditor comments |
|-------|--|--|------------------|
| 3.2.1 | | 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? | |
| | | | |
| 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. | 1) Does the company specify their business strategies, including preventive, corrective/mitigating and remedial measures, that address the identified adverse impacts? | |
| | | | |
| 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. | 1) Is there evidence that customers have requested updates and is there of related communication to customers? (e.g. email, video call etc.) | |
| | | | |

ANNEX 2

Self Assessment Form Carbon Footprint module

| N° | Requirement | Company | Auditor comments |
|-----|---|--|------------------|
| 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 carbon footprint emissions, mitigation plan, identification of obstacles to achieve the objectives. | 1) Does the company have a structured approach in place to collect and calculate its carbon emissions? | |
| | | 2) Does the company follow the GHG protocol or any other methodology? | |
| | | 3) Has the company set clear scope and boundaries? | |
| | | 4) Has the company set targets to reduce its carbon footprint? | |
| | | 5) Are these Science Based Targets (SBT)? (optional) If yes, does the company communicate these targets to customers and other stakeholders? | |
| | | 6) Are the targets split in direct emissions (scope 1) and indirect emissions (scope 2)? | |
| | | 7) Does the company also report on emissions from partners in the supply chain (i.e. scope 3)? | |

| N° | Requirement | Company | Auditor comments |
|-----|--|---|------------------|
| | | 8) Does the company work with its suppliers to reduce their emission in the supply chain? | |
| | | | |
| | | 9) Does the company track its carbon footprint performance over time? | |
| | | | |
| | | 10) Does the company publically report its achievements periodically? | |
| | | | |
| | | 11) When was the last time the carbon footprint management system was updated? | |
| | | | |
| | | 12) Is the company certified against any environmental scheme? Please describe. | |
| 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) Does the company use a reference year as baseline? What year? | |
| | | | |
| | | 2) Does the company use a calculation tool/external provider for the calculation? What tool/provider? | |
| | | | |

| N° | Requirement | Company | Auditor comments |
|-----|--|--|------------------|
| 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). | 3) Does the company benchmark its carbon emissions levels against industry benchmarks? Which benchmark(s)? | |
| 1.3 | When required by the customer, the company shall calculate the product carbon footprint of a chosen product group(s). | 1) Does the company use a reference year as baseline? What year? | |
| | | 2) Is there a detailed description of the product (s) chosen, including packaging. | |
| | | 3) Does the company use a calculation tool/ external provider for the calculation? What tool/provider? | |
| | | 4) Are the results benchmarked internally each year and what is the outcome? | |
| | | 5) What are the scopes and boundaries? Define life cycle stages | |

| N° | Requirement | Company | Auditor comments |
|----------|---|--|------------------|
| 2 | Mitigation plan | | |
| 2.1 | The company shall implemented a carbon footprint mitigation plan which shall be reviewed yearly. The relevant departments shall be involved in the implementation of the mitigation plan. | 1) Does the company have a mitigation plan in place to reduce emissions? | |
| | | | |
| | | 2) Does the mitigation plan align with the long-term targets and objectives? | |
| | | | |
| | | 3) Does the mitigation plan include scope 1, 2 and 3? | |
| | | | |
| | | 4) Does the company measure/ document / communicate its progress within the company? | |
| 2.2 | Responsibilities and deadlines shall be clearly established. | 5) Has the company's mitigation plan been adjusted during the current monitoring period (can be positive or negative)? | |
| | | | |
| | | 6) Does the company compensate unavoidable emissions? Description. | |
| 2.3 | The revision of the mitigation plan shall be used as input for the company's continuous improvement | 7) Which are long term objectives? Description. | |
| | | | |
| | | 1) Are the responsibilities and deadlines established and documented for achieving the mitigation objectives? | |
| | | | |
| | | 1) Does the company integrate the effectiveness of the mitigating actions into its management cycle to drive continuous improvement? | |
| | | | |

ANNEX 3

IFS ESG Check – Improvement action plan

Name of the company:

Address of the company:

| ESG Requirement number | Requirement | Evaluation | Explanation by the auditor/assessor |
|------------------------|-------------|------------|-------------------------------------|
| 1.1 | | | |
| 1.2 | | | |

| Carbon Footprint Requirement number | Requirement | Evaluation | Explanation by the auditor/assessor |
|-------------------------------------|-------------|------------|-------------------------------------|
| 1.1 | | | |
| 1.2 | | | |

| |
|--|
| |
| |

| Improvement action (company) | Responsibility, date and status of implementation (company) | Release by (auditor/assessor) |
|------------------------------|---|-------------------------------|
| | | |
| | | |

| Improvement action (company) | Responsibility, date and status of implementation (company) | Release by (auditor/assessor) |
|------------------------------|---|-------------------------------|
| | | |
| | | |

Logo of the CB /ASP



Letter of confirmation

We,

Name of the certification body/assessment service provider

confirm that we have performed a verification assessment according to the requirements set out in the IFS ESG Check Protocol at

Name of the company

Address of the company
IFS COID

The IFS ESG Check comprises the implementation of a sustainability management system including policy, governance and management, assessment of adverse impacts, stakeholder engagement and communication, mitigation strategy and continuous improvement.

(If applicable) In addition, we have verified the requirements of the IFS Carbon Footprint module.

Name of the company has achieved the following result(s):

Score A/B/C/D/E (beginner/intermediate/advanced) for the ESG Check general module

(if applicable)

Score A/B/C/D/E (beginner/intermediate/advanced) for the 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 5

Logo of the certification
body/assessment service provider



Report IFS ESG Check Version 1.1

(September 2022)

Modules:

ESG Check general module

Carbon Footprint module

Checked company: "XXX"

Date of check: XX.XX.XXXX


Name and address of certification body

Accreditation details of certification body

Overview

ESG Check general module

Final result of the ESG check



D - Beginner

↑ IMPROVING

Total score: 15/33

Previous score: 6/33

Date of previous check:

Next check between
XX. XX and XX. XX

Scope of the ESG Check

Implementation of a sustainability management system including creation of a sustainability policy, governance commitment, due diligence and stakeholder communication.

Check details

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

Main summary (highlights)

ESG Check

Sustainability objectives

(e.g.: whether objectives are set, communicated to employees and other stakeholders, and/or are reported on, whether objectives are broken down to operational goals and target for departments)

[text]

Governance and management

(e.g.: senior management commitment, are the necessary resources in place?)

[text]

Stakeholder involvement

(e.g.: which stakeholders are identified and how are they involved in various processes such as a risk assessment?)

[text]

Supply chain impact management

(e.g.: how do they address the potential and actual impact on social and environment related issues in the supply chain? how do they mitigate the impact?)

[text]

Details of the IFS ESG Check

List of requirements

| | SUSTAINABILITY MANAGEMENT SYSTEM | Scoring | Explanations |
|----------|--|---------|--------------|
| 1 | Sustainability Policy | | |
| 1.1 | The company shall develop, implement and maintain a sustainability policy which shall include at a minimum the identification of the main relevant: <ul style="list-style-type: none"> • environmental, social and governance principles, • stakeholders (e.g. customers) concerns, if applicable. | | |
| 1.2 | The policy shall be reviewed annually or upon changes. | | |
| 2 | Senior management commitment | | |
| 2.1 | The senior management shall be fully committed to the achievement of a sustainability policy across the company and shall provide sufficient and relevant resources to make it possible. | | |
| 2.2 | The senior management shall set up goals, related measures and deadlines for implementation. | | |
| 2.3 | For any deviation detected to established measures, the senior management shall implement appropriate corrective actions. | | |
| 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 | | |
| 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. | | |

| 3 | Sustainability policy framework | | |
|-------|---|--|--|
| 3.1 | Responsible team/Sustainable team leader | | |
| 3.1.1 | There shall be a responsible team/sustainable team leader for the development and maintenance of the sustainability policy. Those responsible for the development and maintenance 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. | | |
| 3.2 | Identification and assessment of adverse impacts (due diligence) | | |
| 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. | | |
| 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. | | |
| 3.3 | Stakeholder communication (customer communication) | | |
| 3.3.1 | When required by the customer, the company shall update its customers about the progress made on identified goals. | | |

Overview

Carbon Footprint module

Final result of the Carbon Footprint module



Total score: 15/33

Previous score: 6/33

Date of previous check:

Next check between
 XX. XX and XX. XX

Scope of the Carbon Footprint module

Implementation of a carbon footprint management system including development of a climate strategy, creation of a gas balance, data management, reduction activities and communication.

Minimum description:

- Corporate Carbon Footprint:
- Boundaries: e.g. scope 1, 2, 3
- Exclusion:
- Additional explanations:

(if applicable) Product Carbon Footprint for the next product group(s):

- XXX (full description of the product including type of packaging)
- YYY
- Boundaries: e.g. cradle to gate / cradle to grave/ etc.
- Additional explanations:

Main summary (highlights)

Carbon Footprint module

Objectives related to carbon footprint

(e.g.: what long term objectives has the company set. Are they science based?)
[text]

Methodology used for the calculation of the Corporate Carbon Footprint and Product Carbon Footprint, if applicable

(e.g.: ISO 14000, GHG Protocol,... and which calculation tool is used)
[text]

Description of mitigation (reduction) strategy

(e.g.: what measures are identified to reduce the carbon footprint? Such as avoiding leakage, change of product design, electric transport, etc.)
[text]

CARBON FOOTPRINT MANAGEMENT SYSTEM

List of requirements

| | CARBON FOOTPRINT MANAGEMENT SYSTEM | Scoring | Explanations |
|----------|---|---------|--------------|
| 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, <ul style="list-style-type: none"> • objectives, • description of the methodology implemented to calculate carbon footprint emissions, • 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). | | |
| 1.3 | 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. The relevant departments shall be involved in the implementation of the mitigation plan. | | |
| 2.2 | Responsibilities and deadlines shall be clearly set up. | | |
| 2.3 | The revision of the mitigation plan shall be used as input for the company's continuous improvement. | | |

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