IFS Wholesale

IFS Cash & Carry

IFS Wholesale/ Cash & Carry

Standard for auditing wholesalers, Cash & Carry markets and packing companies in relation to product safety and quality

VERSION 2

MAY 2016

ENGLISH

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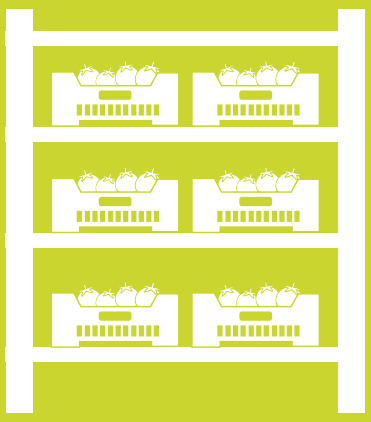


PART 1

PART 1
Audit protocol

1 The History of the International Featured Standards and IFS Wholesale/Cash & Carry Standard

Supplier audits have been a permanent feature of retailer's systems and procedures for many years. Until 2003 they were performed by the Quality Assurance departments of the individual retailers, wholesalers and food services companies. The ever-rising demands of consumers, increasing liabilities of retailers, wholesalers and food services companies, increasing legal requirements and the globalization of product supply, have made it essential to develop a uniform process/service compliance, quality assurance and food safety Standard. Further, a solution had to be found to reduce the time associated with a multitude of audits for involved stakeholders.

The associated members of the German Retail Federation—Handelsverband Deutschland (HDE)—and of its French counterpart—Fédération des Entreprises du Commerce et de la Distribution (FCD)—drew up a quality and food safety Standard for retailer branded food products, namely IFS Food, enabling the assessment of suppliers' products/processes quality and safety in accordance with a uniform approach. This Standard is now managed by IFS Management GmbH, a company owned by FCD and HDE, and applies to all the post-farm gate stages of food processing. IFS Food Standard has been benchmarked against the GFSI Guidance Document and is recognized by GFSI (Global Food Safety Initiative).

The first Standard of the IFS Standard family was IFS Food, which was first launched in Germany in 2003. An updated version was published in January 2004, which was developed by French and German retailers. Within 2005/2006, the Italian federation joined the IFS Working Groups and the development of IFS Food Version 5 was a collaboration of retail federations from France, Germany, Italy as well as retailers from Switzerland and Austria.

For the current IFS Food version 6, the International Technical Committee and the national working groups from France, Germany (for the entire German speaking area), Italy, Spain and North America have actively been involved. In addition to retailers, stakeholders and representatives of industry, food services and certification bodies from all over the world have also contributed. Currently, IFS Food is being developed and supported by food industry from Austria, France, Germany, Italy, Netherland, Spain, Switzerland, USA as well as experts from other European countries, Asia and South America.

It is the aim of most retailers and producers to have transparency over their whole international supply chain, including the trade specific logistical activities. To support these stakeholders in ensuring product safety and quality comprehensively and effectively, further branch specific Standards have been developed, such as IFS Logistics, IFS Broker and IFS Wholesale/Cash & Carry.

Wholesalers, Cash & Carry markets as well as packing companies for eggs, fruit and vegetables are an important link between growers, manufacturers and brokers. Whereas wholesalers and Cash & Carry markets bundle a huge assortment of food and certain non-food products and also partly carry out treatment and/or processing activities and distribute them, packing companies are mostly specialized on particular products.

The fundamental objectives of IFS Wholesale/Cash & Carry, and other IFS Standards, are:

- to establish a common standard with a uniform evaluation system
- to work with accredited certification bodies and qualified IFS approved auditors
- to ensure comparability and transparency throughout the entire supply chain
- to reduce costs and time for both (suppliers and retailers).

The IFS Wholesale/Cash & Carry version 1 was established on the basis of the IFS Food version 5, to generally audit specific workflows in wholesale companies and Cash & Carry markets in a better way.

Through experiences made by adopting the version 1 of this standard, and with the support of stakeholders from retail, wholesale, Cash & Carry and certification bodies, a new version was compiled.

IFS Wholesale/Cash & Carry version 2 has been reviewed, to meet the following additional objectives:

- extension of the certification scope applicable to packing companies for eggs, fruit and vegetables
- to check the requirements for understanding
- specification of applicable treatment and processing activities of the particular scopes
- to improve understanding of the audit protocol
- to specify the applicability for the logistical handling of unpacked food products (e.g. bread in boxes, meat carcasses) and non food products
- creation of specific modules for treatment and/or processing activities
- to update the Standard, in accordance with a new version of the GFSI Guidance Document and benchmark procedure for relevant scopes.

The new IFS Wholesale/Cash & Carry version 2 will come into force on July 1, 2016. There will be a transition period for the application of this new version, during which companies may continue to be audited on the basis of version 1. Until December 31, 2016, the companies can choose to be audited either to version 1 or version 2.

After January 1, 2017, only audits to version 2 of the IFS Wholesale/Cash & Carry Standard will be accepted.

The IFS Wholesale/Cash & Carry Standard is one of the Standards belonging to the umbrella brand IFS (International Featured Standards).

2 Introduction

2.1 Purpose and contents of the audit protocol

This audit protocol describes the specific requirements for organizations involved with IFS Wholesale/Cash & Carry audits.

The purpose of the protocol is to define the criteria to be followed by a certification body performing audits against the IFS Wholesale/Cash & Carry, in accordance with the accreditation standard ISO/IEC 17065.

It also details the procedures to be followed by companies being audited, and clarifies basic principles of the audit process.

Only those certification bodies that are accredited according to ISO/IEC 17065, and which have signed an agreement with the scheme owner, can perform audits against the IFS Wholesale/Cash & Carry Standard and therefor granting IFS Wholesale/Cash & Carry certificates.

The IFS requirements for certification bodies are described in Part 3 of this Standard.

2.2 Specific information that the certified company shall address with the certification body

In accordance with ISO/IEC 17065, the company shall inform its certification body about any change that may affect its ability to conform with the certification requirements (e.g. recall, alert on products, organization and management, modification to the products or the treatment/processing methods, update of contact addresses etc.).

The information shall be communicated within three (3) working days.

2.3 General requirements for quality and product safety management systems

In general, when auditing in accordance with IFS, the auditor assesses if the various elements of a company's quality and product safety management system are being documented, implemented, maintained and continuously improved. The auditor shall examine the following elements:

- organizational structure in relation to responsibility, authority, qualification and job description
- documented procedures and the instructions concerning their implementation
- inspection and testing: specified requirements and defined acceptance/tolerance criteria
- actions to be taken in case of non-conformities
- investigation of the causes of non-conformities and the implementation of corrective actions
- conformity analysis of safety and quality data and review of implementation in practice
- handling, storage and retrieval of quality records, such as traceability data and document control.

All processes and procedures shall be clear, concise and unambiguous, and the key personnel shall understand the principles of the quality and product safety management system.

The quality and product safety management system is based on the following methodology:

- to identify the processes needed for the quality and product safety management system
- to determine the sequence and interaction of these processes
- to determine the criteria and methods required to ensure the effective operation and control of these processes
- to ensure the availability of information necessary to support the operation and monitoring of these processes
- to measure, monitor and analyse these processes, and implement the necessary action to achieve planned results and continuous improvement.

3 Types of audit

3.1 Initial audit

An initial audit is either a site´s first audit to the IFS Wholesale or IFS Cash & Carry or the audit after an interruption of the certification cycle. It is performed at a time and date agreed upon between the site and the selected certification body. During this audit, the entire site is audited, both in relation to its documentation and processes. Furthermore, all criteria of the IFS requirements shall be assessed by the auditor. In case of a pre-assessment, the auditor who performs this assessment shall be a different one from the auditor performing the initial audit.

3.2 Follow-up audit

A follow-up audit is required in a specific situation when the results of the audit (an initial audit or a renewal audit) have been insufficient to grant the award of the certificate (see chart nº 6). During the follow-up audit, the auditor focuses on the implementation of the actions taken to correct the Major non-conformity determined within the previous audit. The follow-up audit shall be performed **within** a six (6) months period, from the date of the previous audit. Generally, the auditor who performed the audit where a Major non-conformity was identified shall also perform the follow-up audit.

If the Major non-conformity is related to one (or more) failure(s) in relation to the treatment / processing of food products, the follow-up audit shall be performed at least six (6) weeks after the previous audit and no later than six (6) months after the previous audit. For other kinds of failures (e.g. documentation), the certification body is responsible for setting a date for the follow-up audit.

If there is no follow-up audit performed within six (6) months of the date of the previous audit, a complete new initial audit is necessary. **If the site decides not to perform a follow-up audit but to undergo a new full audit, the new audit shall be scheduled no earlier than six (6) weeks after the audit where the Major non-conformity was detected.**

In case that the follow-up audit establishes that requirements remain inadequate, a complete new audit is necessary, **which shall be scheduled no earlier than six (6) weeks after the follow-up audit.** The closure of Major non-conformities shall always be established through an on-site audit by the auditor.

Note: After a successful IFS follow-up audit, the site shall be granted certification at foundation level only (see chart nº 6).

3.3 Renewal audit (for recertification)

Renewal audits are those which are performed after the initial audit. The period in which a renewal audit shall be performed is shown on the certificate. A renewal audit involves a full and thorough audit of a site resulting in the issue of an updated certificate. During the audit, all applicable criteria of the particular checklist of the IFS Standard shall be assessed by the auditor. Particular attention is paid to the deviations and non-conformities detected during the previous audit, as well as to the effectiveness and implementation of corrective actions and preventative measures, as established in the site's corrective action plan.

Note: the corrective action plan from previous audit shall always be assessed by the auditor, even if the previous audit was performed more than one (1) year ago. Therefore, **audited sites shall always inform their certification body whether they have already been IFS certified in the past.**

The date of the renewal audit shall be calculated from the date of the last day of the initial audit and not from the date of issue of the certificate. Furthermore the renewal audit can be scheduled eight (8) weeks before (at the earliest) and two (2) weeks after (at anniversary initial audit date) the renewal audit due date (see also section 6.2, Part 1). Companies are responsible for maintaining their certification. All IFS Wholesale or IFS Cash & Carry certified companies will receive a reminder from the IFS database three (3) months before end of validity of certificate.

The certification bodies shall contact companies in advance in order to set a date for a new audit.

In general, the expected date of each audit shall be uploaded in the IFS database, in the diary function and two (2) weeks (14 calendar days) at the latest before the last possible audit date (it is possible to change the date at short notice).

3.4 Extension audit

In specific situations, such as where new products and/or services shall be included in the audit scope or every time the audit scope would need updating on the certificate, the certified site shall immediately inform its certification body. They then shall perform a risk assessment to decide whether an extension audit is necessary or not. The result of this risk assessment, which is based on particular product safety risks, shall be documented.

If the certification body decides, that it is possible to include the new products and/or services in the certification scope, the scope on the certificate shall be updated. For an already IFS Wholesale or IFS Cash & Carry certified site, it's not necessary to perform a complete new audit, but to organize an on-site extension audit during the validity period of the existing certificate.

The certification body is responsible for determining the relevant requirements to be audited and the relevant audit duration. **The report of this extension audit shall be presented as an annex adjoined to the current audit report.** Conditions for passing the extension audit (relative score ≥ 75 %) remain the same as for a normal audit, but shall only focus on specific requirements, which were audited:

- If the extension audit demonstrates compliance, the certificate shall be updated including the new scope and uploaded onto the IFS database (the original audit score does not change). The updated certificate shall keep the same due date of end of validity as the current certificate.
- If the relative score is < 75 %, the extension audit is failed and it is not possible to update the certificate with the extended products/processes.
- If a Major non-conformity or a KO (Knock Out non-conformity) was identified during an extension audit, the full audit is failed resulting in the current certificate being suspended as described in sections 5.8.1 and 5.8.2.

4 Coverage of the Standard and scope of the audit

4.1 Coverage of the Standard

IFS Wholesale/Cash & Carry is a standard for auditing companies, which carry out wholesale activities related to food, household and personal care products and/or packaging materials. Such activities may include purchasing activities, product development, storage, transport and/or certain treatment and/or processing activities (see ANNEX 6, Part 1). The scope further allows for packing companies for fruit and vegetables as well as egg packing stations, who also carry out treatment activities (see ANNEX 6, Part 1) to be certified by this standard.

Food, household and personal care products and packaging materials which are covered by this scope are defined in ANNEX 5, Part 1.

IFS Wholesale/Cash & Carry is not applicable for following activities:

- Treatment and/or processing activities of food, which are not listed in ANNEX 6, Part 1
- Treatment and/or processing activities of HPC and/or packaging materials
- Processing activities of food products listed in ANNEX 6, Part 1, where the amount does not exceed 2,5 to/week
- Production of primary products at agricultural level
- Purely import and/or trading of goods (e.g. offices, typical Broker with purchasing activities) with no physical contact).

ANNEX 1, Part 1 provides an overview of the demarcation of certification scopes of IFS Wholesale/Cash & Carry and other IFS Standards (IFS Food, IFS Broker, IFS Logistics, IFS Food Store, IFS HPC and IFS PACsecure).

Following certification scopes are defined for IFS Wholesale or IFS Cash & Carry audits:

1 **Wholesale**
   a) **classic** (without treatment activities, as described in ANNEX 6, Part 1)
   b) **plus** (with treatment activities, as described in ANNEX 6, Part 1).

2 **Cash & Carry**
   a) **classic** (without processing activities, as described in ANNEX 6, Part 1)
   b) **plus** (with processing activities, as described in ANNEX 6, Part 1).

Note: the scopes 1 b and 2 b ("plus") contain both requirement modules ("classic" and "plus").

The appropriate checklist is selected based on the core business of the particular site. As soon as the related site carries out treatments and/or processing activities, the "plus" module shall apply risk based.

Wholesaling in a functional sense is given, when market participants own products, which they usually don't treat or process themselves (trade goods), but purchase from a producer or other supplier. The market participants usually store these products for a limited time before selling, and usually distributing them on to resellers, downstream users, producers, commercial users (e.g. authorities, educational institutions) or to other institutions (e.g. canteens, societies), as long as it is no private household. Furthermore, wholesalers can develop their own brands or develop own brands for customers. Customer usually don't have access to storage areas or rather, to the products. Wholesalers can also carry out certain treatment activities as specified in ANNEX 6, Part 1.
Wholesaling companies principally opt for certification scope 1. Dependent on whether approved treatment activities are being carried out at the particular site, certification scope 1 a (classic) or 1 b (plus) is chosen.

Packing companies, or **packing stations** for fruit, vegetables and eggs, are companies, which usually store, classify, sort, pack and label products. They can be part of a farmers or growers business, but also exist as an independent company besides agricultural production. Fruit, vegetables and eggs are primary products, up to the point when they arrive at a packing company/packing station. From receipt of primary product by a packing company/-station, a certification with IFS Wholesale/Cash & Carry is possible. Purchasing and product development processes are included.
Packing companies principally opt for certification scope 1 b (wholesale plus).

A **Cash & Carry market** is a type of wholesaling businesses. It differs from traditional wholesaling, in that the customer collects the product/s by following principles of self service. Customers of Cash & Carry markets tend to be limited to wholesale customers (commercial, industrial, professional, non-profit organizations or institutional customers), which is mostly ensured by maintaining customer's information in a (customer) data base as well as by issuing customer identification cards, which enable access to the Cash & Carry market.
Cash & Carry markets principally opt for certification scope 2. Dependent on whether approved processing activities (see ANNEX 6, Part 1) are being carried out at the particular site, certification scope 2 a (classic) or 2 b (plus) is chosen.

4.2 Scope of the audit

The audit scope shall be defined according to the following requirements:

- The audit scope and the relevant checklist, shall be agreed upon between the site and the certification body before the audit takes place. The scope shall be explicitly stated in the contract between the site and the certification body, in the audit report and on the certificate. The audit scope will also be reviewed by the auditor during the opening meeting of the audit.
- The audit scope shall cover all activities carried out by the site. At the beginning of the audit and after the first risk assessment, the scope shall be reviewed and mutually defined. Furthermore, the scope can be modified, based on the risk assessment (e.g. if the certification scope is interfered with by other activities).

- The audit shall take place at a time where all activities, as described in the report and on the certificate, can be assessed effectively. If, between two (2) certification audits, other activities as described on the certification scope of the current IFS audit are carried out, or products are treated and/or processed, the site shall inform its certification body immediately. Based on a risk assessment they then shall determine if an extension audit need to be performed.
- Process and product exclusions are generally not allowed. If, under exceptional circumstances, the site would like to exclude specific processes (e.g. transport) and/or products from the audit scope, the certification body may allow it, if the contamination risk between the included and excluded products is effectively controlled (verifiable by the certification body/auditor). If documented and justified, the exclusion shall always be specified on the certificate and in the company's profile of the audit report.
- The audit shall be "product" and "site" specific. Where decentralized structures exist and the audit of one particular location is insufficient for gaining a complete overview of the site's processes, then all other relevant facilities owned (e.g. off-site storage areas) by the site shall be included in the audit. Full details shall be documented within the company profile in the audit report.
- In case of any outsourced processes, the certification body shall be made fully aware of such arrangements in advance of the audit. It shall clearly be described and specified in the report and on the certificate. Furthermore, the auditor shall check, if and how the site controls these processes.

4.2.1 Auditing of multi-site companies with central management

If defined processes are organized centrally in a company owning several sites (e.g. purchasing, personnel management, complaint management), there are two (2) ways to manage IFS Wholesale or IFS Cash & Carry certification:

- If the company fulfills specific pre-requisites, multi-site auditing can be performed by selecting sample sites to be assessed. The specific pre-conditions and rules are published in the guideline for multi-site certification for IFS Wholesale/Cash & Carry certified companies. This guideline can be downloaded on www.ifs-certification.com.
- If the company doesn't fulfill the pre-requisites, multi-site auditing can't be performed by sampling and each site shall be audited. In this case, the following process applies.

The central managing site—headquarter—shall always be audited before the associated sites, to gain a preliminary overview. The outcome of relevant audited requirements shall be considered in the audit report of each site.

Each site shall be audited separately within a period of maximum twelve (12) months after the central managing site and shall have its own audit report and certificate. Each site shall be mentioned in the relevant contract and shall be subject to its own report and certificate. If the central managing site does not carry out any wholesaling activity, this site cannot be IFS certified as an independent site. The time for auditing the central managing site shall be described in the company profile of the report.

Note: If it is not possible to perform an audit at the managing site, then it shall be ensured that, during the audit of each site, all necessary information from the managing site is available (e.g. a representative of the managing site should attend the audit(s) of the site(s)).

5 The certification process

5.1 Preparation of the IFS audit

Before being audited, the site shall review all aspects of the IFS Wholesale/Cash & Carry Standard in detail and, if existing, **the requirements within IFS doctrine and erratum.** Dependent on the chosen certification scope, the site arranges for an agreement with the certification body on the appropriate checklist (Wholesale or Cash & Carry) and – if applicable – the additional "plus" module (Wholesale = treatment or Cash & Carry = processing).

On the day of the audit, the current version of the Standard shall be available on-site. The site is responsible for acquiring the current version of the Standard. In order to prepare for an initial audit, a site may carry out a pre-assessment, which is only intended for in-house use. The pre-assessment cannot include any recommendations.

If the audit is not an initial audit and if the site changes certification body, the site shall also inform the certification body so that the auditor can check the corrective action plan from the previous audit.

The expected date for the initial or renewal audit shall be communicated to IFS offices via the IFS database. This shall be the responsibility of the certification body.

5.2 Certification body selection and contractual arrangements

In order to undertake the IFS audit, the company shall appoint a certification body which is approved to perform such audits.

Only those IFS approved certification bodies—which

- are accredited according to ISO/IEC 17065 for the coverage of the IFS Wholesale/Cash & Carry

and

- have approved auditors for performing IFS Wholesale/Cash & Carry audits

and

- have signed a contract with IFS (see Part 3 of the Standard)

can carry out IFS Wholesale or IFS Cash & Carry audits and issue certificates. The list of all IFS approved certification bodies, by country, is available on the website www.ifs-certification.com.

A contract shall exist between the site and the certification body, detailing the scope of the audit, the duration and reporting requirements. The company shall clearly inform the certification body about all products and related processes they carry out at their site. The contract shall have a clear reference to the Integrity Program (see section 12), in relation to the possibility of on-site audits organized by Quality Assurance Management of the IFS offices.

IFS Wholesale or Cash & Carry audits can only be carried out by an audit team, if all members of the audit team are IFS Wholesale/Cash & Carry approved. Additional requirements for audit teams are described in detail in Part 3 of the Standard.

An auditor is not allowed to perform more than three (3) consecutive audits at one location (no matter in what intervals). The rules for audit teams are also defined in Part 3 of this Standard.

The audit shall preferably be carried out in the working language of the site and the certification body shall make every attempt to appoint an auditor whose native language or officially approved language by IFS offices is the language of the site. Languages used by the auditor for leading an audit—among native language—shall be approved by IFS offices prior to conducting audits (see also Part 3).

It is the responsibility of the company to verify that the selected certification body is accredited for IFS Wholesale/Cash & Carry.

5.3 Duration of an audit

The certification bodies shall have an appropriate system for estimating the minimum time needed for an audit. The minimum audit duration for an IFS Wholesale or IFS Cash & Carry audit shall be one (1) day (= eight (8) hours) for the respective "classic" checklist, related to the chosen certification scope (Wholesale or Cash & Carry). If the respective "plus" module (Wholesale = treatment, Cash & Carry = processing) is being audited, the minimum audit duration shall be 1, 5 days (= 12 hours) in total.

The daily audit duration is eight (8) hours shall never exceed ten (10) hours.

A number of factors, which are detailed in the contract between the certification body and the site, play a role in determining the necessary time required for a comprehensive audit.

These factors are, e.g.:

- the size of the site (storage and/or sales area)
- the type of services offered
- type and amount of handled product groups
- the scope of the audit
- type and amount of purchased products, product groups
- type and amount of products from own product development (retailer own brand; companies own brand)
- number of on-site used recipes
- type and number of performed processing or treatment activities
- size of the fleet (if present)
- the number of personnel employed at the site (part time, seasonal time, shift time, etc.)
- the number of non-conformities found during the previous audit.

The audit duration can be extended, dependent on the requirements mentioned above. The rules mentioned above shall equally apply to renewal audits, which shall be treated as completely new audits.

The minimum audit duration does not include time for audit preparation and reporting.

Usually time for the preparation of an audit is calculated with two (2) hours.

The time for writing-up the audit report is usually 0,5 day (= four (4) hours).

At least one third of the audit duration shall be spent in those areas of the location, where the audited processes (storage, transport, treatment, etc.) are being carried out.

Note: In case of auditing multi-location companies with an central administration (Headquarters), the audit duration for each single site can be reduced by 0,5 days (four (4) hours), if requirements have already been audited at the central managing site.

In case of audit duration reduction, the reasons have to be described in detail in the audit report (company profile).

Note: For an audit team, at least two (2) hours shall be scheduled additionally. This additional time shall be allocated to the team and not to an individual auditor and shall be conduced for preparation and follow-up of the audit (talks and arrangements at the beginning and at the end of the audit, discussions about audit findings, etc.)

See also Part 3, chapter 3.6 about audit teams.

5.4 Drawing up an audit time schedule

The certification body shall provide the audit time schedule. The audit time schedule includes adequate details stating the scope covered and the complexity of the audit. The audit time schedule shall be sufficiently flexible to respond to any unexpected events which may arise during the on-site audit. The audit time schedule takes into consideration a review of the audit report and action plan relating to the previous audit, regardless of the date this audit took place. It also specifies which of the site's processes and products are to be audited. The audit time schedule shall be sent to the auditee before the audit, to ensure the availability of personnel responsible at the date of the audit.

In case of an audit team, the audit time scheduled shall clearly indicate which auditor performs which part of the audit.

If the IFS Wholesale or IFS Cash & Carry audit is performed in combination with another standard/norm, the audit time schedule shall clearly indicate when each standard or part of it has been audited.

The audit shall be scheduled based on the following steps:

- the opening meeting
- the evaluation of existing quality and safety systems; achieved by checking documentation (HACCP/risk assessment, documentation of quality management)
- the on-site audit and interviewing of personnel (and further related documentation review)
- the final conclusions drawn from the audit
- the closing meeting.

The site will assist and co-operate with the auditor during the audit. As part of the audit, personnel from different levels of management and operative levels are interviewed. It is advisable that the site's senior managers are present at the opening and closing meetings, so that any deviations and non-conformities can be discussed, and corrective actions initiated.

The auditor(s) who conduct(s) the audit will assess all the requirements of the IFS Wholesale or IFS Cash & Carry, relevant to the site's structure and function (core business).

During the closing meeting, the auditor (or lead auditor in case of audit team) shall present all findings and discuss with the site the most significant deviations and non-conformities identified. As specified by ISO/IEC 17065, the auditor may only issue a provisional assessment of the site's status during the closing meeting. The certification body shall issue a provisional audit report and outline action plan to the site, which shall be used as a basis for drawing up corrective actions for the determined deviations and non-conformities.

The certification body is responsible for making the final certification decision and the preparing of the formal audit report upon receipt of the completed action plan. The issuing of the certificate is dependent on the audit results and appropriate action plan.

5.5 Evaluation of requirements

The auditor assesses the nature and significance of any deviation or non-conformity. In order to determine whether compliance with a requirement of the specific checklist (+ additional module, if applicable) exists, the auditor has to evaluate every requirement of the respective checklist. There are different levels to rank the findings.

5.5.1 Scoring a requirement as a deviation

In IFS Wholesale/Cash & Carry, there are four (4) scoring possibilities:

Scoring with:

A: Full compliance with the requirement specified in the Standard

B: Almost full compliance with the requirement specified in the Standard, but a small deviation was found

C: Only a small part of the requirement has been implemented

D: The requirement in the Standard has not been implemented

Points are awarded for each requirement according to the following chart:

Chart N° 1: Scoring

Result	Explanation	Points
A	Full compliance	20 points
B (deviation)	Almost full compliance	15 points
C (deviation)	Small part of the requirement has been implemented	5 points
D (deviation)	Requirement has not been implemented	–20 points

The auditor shall explain all scorings with B, C and D in the audit report.

In addition to this scoring, the auditor can decide to give the site a "KO" or a "Major" non-conformity that will subtract points from the total score. These possibilities are explained within the next sections.

5.5.2 Scoring a requirement as a non-conformity

In the IFS Wholesale/Cash & Carry Standard, there are two (2) types of non-conformities, **Major** and **KO.** Both will lead to a subtraction of points from the total score. If the site gets at least one of these non-conformities, the certificate cannot be awarded.

5.5.2.1 Major

A Major non-conformity can be given to any requirement which is not defined as KO requirement.

A Major non-conformity can be given in non-respect of legislation, law, product safety, internal dysfunctions and customer issues.

In the IFS Wholesale/Cash & Carry, defined non-conformities are Majors and KO's, which are scored with a D.

A Major will subtract 15 % of the possible total amount of points.

Chart N° 2: Evaluation of a Major

Evaluation	Scoring	Result
Major	15 % of possible total amount is subtracted	No certificate awarding is possible

See also section 5.8.2 for the general management of audit processes **in case of a Major non-conformity(ies).**

5.5.2.2 KO (Knock out)

Within IFS Wholesale/Cash & Carry, there are specific requirements which are designated as KO requirements.

If during the audit, the auditor establishes that these requirements are not fulfilled by the site, this results in non-certification.

Within the IFS Wholesale/Cash & Carry, the following 8 (+1) requirements are defined as KO-requirements:

1.2.5	Senior management responsibility
2.2.1.1	Quality and product safety management system
2.2.3.8	Hazard analysis/CCP-management
3.1.1.2	***Personnel hygiene*** (only applicable for scope Cash & Carry „plus")
4.11.1/4.12.1	Foreign materials
4.17.1/4.18.1	Traceability
5.1.1	Internal audits
5.9.4	Withdrawal/recall
5.11.2	Corrective actions

KO requirements shall be evaluated according to the following scoring criteria:

Chart N° 3: Scoring for KO requirement

Result	Explanation	Awarded scores
A	Full compliance	20 points
B (deviation)	Almost full compliance	15 points
C (deviation)	Small part of the requirement is implemented	**No "C" scoring is possible**
KO (= D)	The requirement is not implemented	50 % of the possible total amount of points is subtracted –> No certificate awarding is possible

Important note!
A "C" scoring is not possible for KO requirements. In this respect, the auditor can only use A, B or D (= KO).

When a KO requirement has been scored with "D", 50 % of the total possible amount of points will be subtracted, automatically resulting in the site not being awarded the IFS Wholesale or IFS Cash & Carry certification.

A KO cannot be scored with N/A, except for KO requirement 2.2.3.8.

See also section 5.8 for the general management of audit reports in case of one or several KO scorings.

5.5.3 Scoring a requirement with N/A (not applicable)

When the auditor decides that a requirement is not applicable, the auditor has to score:

N/A: Not applicable (and provide a short explanation in the audit report).

A scoring of N/A is generally possible for all requirements of the IFS Cash & Carry and the IFS Wholesale checklists, with the exception of KO requirements (excluding KO 2.2.3.8)

N/A requirements shall not be included in the outline action plan, but they shall be listed in a separate table in the audit report.

If there are a significant number of requirements which are deemed not applicable, the use of a total points score for the audit may be misleading; however, the scoring system for IFS Wholesale/Cash & Carry is based on a percentage of the total available score and it is this which is used to decide upon the status of the site i.e. foundation or higher level.

5.6 Determination of the audit frequency

For all products and for all certification levels, the audit frequency for IFS Wholesale/Cash & Carry audits is twelve (12) months, starting from the date of the audit and not the date of issue of the certificate. Further regulations are described in section 6.2 (certification cycle).

5.7 Audit report

Following each audit, a full written report shall be prepared in the agreed format (see Part 4 of the Standard).

5.7.1 Structure of the audit report

The audit report shall provide transparency and give confidence to the reader. It will be completed by the auditor who performed the audit. The audit report is divided into different sections. Detailed requirements regarding the reporting are defined in Part 4 of the Standard.

- Cover of the IFS audit report (basic information about the certification body and the audited site)
- Audit overview (including audit scope, audit result, company profile, etc.)
- Audit report (including summary for all chapters listing the number of assessed scores for each chapter, observations on KOs and Majors, table of compulsory fields, etc.)
- Detailed audit report (particularly the IFS Wholesale or IFS Cash & Carry checklist)

All deviations (B, C, D) and KO requirements which scored a B and non-conformities (Major scoring or KO requirement scored with a D) identified during the audit are presented in a separate action plan.

Following the allocation of a grade and non-conformity, **the site has to complete a corrective action plan.** In this way, the reader of the report can see where non-conformities were scored and also which corrective actions the site has initiated.

5.7.2 Steps of the audit report completion

5.7.2.1 Drawing up the pre-audit report and outline of the action plan

The auditor shall explain all non-conformities (KO requirements scored with a D, Majors), all deviations (B, C, D) and KO requirements scored with a B, and all requirements that are found N/A.

The auditor shall describe/explain some compulsory information, even when A was scored, for some pre-determined requirements (see Part 4 of the Standard).

The action plan shall include all the requirements which are not evaluated with A or N/A. The outline action plan shall be conform with the auditXpressX™ software (IFS audit report writer assistant) outline action plan. It shall include the elements of the following chart n° 4.

The auditor shall complete all of field A in chart nº 4 explaining and justifying the deviations and non-conformity findings before sending the outline action plan and the pre-report of the audit to the site.

The certification body or the auditor shall send the site both the pre-report of the audit and the outline action plan **within two (2) weeks of the audit date.**

Chart N° 4: Outline action plan

Number of the require-ment	IFS requirement	Evaluation	Explanation (by the auditor)	Corrective action (by the site)	Responsibility Date and status of im-plementation (by the site)	Release by the auditor
			Field A	Field B	Field C	Field D
1.2.1	An organisation chart shall be available …	B			X	
1.2.3	Job descriptions with clearly defined responsibilities …	C				
2.1.2.4	Any amendments to records shall …	D				
2.2.1.1 KO	The basis of the company's product safety control system shall …	KO/D				
2.2.1.5	The HACCP system covers all …	Major				
2.2.3.8	Where a specific monitoring procedure is necessary for…	KO/B				

5.7.2.2 Company's completion of the corrective action plan

The audited site shall enter proposed corrective actions (Field B of chart n° 4) for all deviations (B, C, D) and KO requirements scored with a B and non-conformities (Major, KO requirements scored with a D) listed by the auditor.

For all evaluated deviations which are scored with C and D, as well as non-conformities, Major or KO requirements scored with a B and/or a D, the site shall clearly state the responsibilities and implementation deadlines (chart n° 4, Field C). The company shall forward the corrective action plan to the certification body within two (2) weeks of having received the pre-report of the audit and the action plan layout. If this deadline is not met, the site has to undergo a complete new full audit.

An IFS certificate shall not be awarded unless the corrective actions for requirements scored with a C or D, KO requirements scored with B, specify responsibilities and implementation dates in the action plan.

The final decision of awarding the IFS certificate is dependant both on the final scoring and on the relevance of the corrective action plan communicated by the company to the certification body.

The company shall always submit a written corrective action plan before receiving the final report and the certificate. The intention of the corrective action plan is for the site to strive for continuous improvements.

5.7.2.3 Auditor validation of the action plan

The auditor or a representative of the certification body shall validate the relevance of the corrective actions in the last column of the action plan (field D of the chart nº 4) before preparing the final audit report. If the corrective actions are not valid or irrelevant, the certification body shall return the action plan to the company for completion in due time.

5.7.3 Further rules about the audit report

5.7.3.1 Link between two consecutive audit reports (initial and renewal audits)

When the auditor scores a requirement with C or D, corrective actions shall be implemented before the renewal audit. If not, the auditor has the possibility to score the requirement with a Major. This means the certification body shall read the audit report and the action plan of the previous audit, even if the report was issued by another certification body.

If C and/or D scorings remain the same from one audit to the next, or if scorings are getting worse, the auditor shall make an assessment in accordance with the chapter related to "Corrective actions" (chapter 5.11 of the audit checklist, Part 2 of the Standard). This link between two (2) consecutive audits ensures a continuous improvement process.

5.7.3.2 Specific translation requirements in case the audit report is written in the language of the company (but not in English)

As the IFS Standards are used internationally, it is important that customers understand the audit report; this is particularly important in regards to deviations and non-conformities identified by the auditor, as well as corrective actions proposed by the audited company. Within the action plan (chart nº 5, field B) the corrective actions related to these deviations and non-conformities shall also be translated into English language:

Chart N° 5: Outline action plan for translation

Number of the require-ment	IFS requirement	Evaluation	Explanation (by the auditor)	Corrective action (by the site)	Responsibility Date and status of im-plementation (by the site)	Release by the auditor
			Field A	Field B		
1.1.2.	The content of the corporate policy shall have been broken …	B	X	X		
1.2.3	Job descriptions with clearly defined responsibilities …	C				
2.1.2.4	Any amendments to records shall …	D				
2.2.1.1 KO	The basis of the company's product safety control system shall …	KO/D				
2.2.1.5	The HACCP system covers all …	Major				
2.2.3.8 KO	Where a specific monitoring procedure is necessary for …	KO/B				

It is the obligation and responsibility of the certification bodies to translate these explanations and corrective actions. The translation shall be made under each sentence of the original version and included in the audit report, before uploading the final audit report onto the IFS database.

Moreover, in the **IFS audit report** the following topics shall be translated into **English** language.

- Company profile (see Part 4 of the Standard for further information)
- Table of compulsory fields for specific defined IFS Wholesale/Cash & Carry audit requirements (see ANNEX 3, Part 4 of the Standard)
- Requirements scored with a C or D
- Major non-conformities
- KO requirements scored with a B or a D
- The audit scope (on the relevant page of the audit report).

5.8 Scoring, conditions of issuing IFS audit report and certificate

Chart N° 6: Scoring and awarding of certificates

Audit result	Status	Action site	Report form	Certificate
At least 1 KO scored with D	Not passed	Actions and new initial audit to be agreed upon	Report gives status	No
> 1 Major and/or total score < 75 %	Not passed	Actions and new initial audit to be agreed upon	Report gives status	No
Max 1 Major and total score ≥ 75 %	Not passed unless further actions taken and validated after follow-up audit	Send action plan within two (2) weeks of receiving the preliminarily report. Follow-up audit max. six (6) months after the audit date	Report including action plan gives status	Certificate at foundation level if the Major non conformity is finally solved as controlled during the follow-up audit
Total score is ≥ 75 % and < 95 %	Passed at foundation level after receipt of the action plan	Send action plan within two (2) weeks of receiving the preliminarily report	Report including action plan gives status	Yes, certificate at foundation level, 12 months validity
Total score is ≥ 95 %	Passed at higher level after receipt of the action plan	Send action plan within two (2) weeks of receiving the preliminarily report	Report including action plan gives status	Yes, certificate at higher level, 12 months validity

Note: The total score is calculated as following:

- Total number of points
  = (total number of IFS requirements – requirements scored with N/A) × 20
- Final score (in %)
  = number of points awarded / total number of points.

5.8.1 Specific management of the audit process (report, certificate, uploading) in case of one or several KO's has/have been scored with D during the audit (see also ANNEX 3)

In the event that one or several KO is/are scored with D during the audit, the current IFS certificate shall be suspended in the IFS database by the certification body as soon as possible and no longer than two (2) working days after the audit date.

In the IFS database, an explanation for the reasons of suspending the current certificate shall be given in **English** language. Clear explanations about the identified non-conformity(ies) shall be provided by stating the number of involved KO requirement(s). These explanations shall be detailed and be the same as those described in the action plan.

Note: all users having access to the IFS database and having mentioned the respective site in their favorites list will receive an Email notice (with explanation about the identified non-conformity(ies)) from the IFS database, that the current certificate has been suspended.

In each case, the audit shall be completed, meaning all requirements shall be evaluated in order to give the audited site a complete overview about its status.

Furthermore, it is recommended to complete the action plan for improvement purposes.

In an **IFS audit report** where **one or several KO** have been scored with D, the report shall always be uploaded into the IFS database (it will only be visible by the certification body and the audited site, and not by other IFS users).

In these situations, a **complete new audit** shall be performed. The new audit shall be scheduled no earlier than six (6) weeks after the audit, where a KO was scored with D.

5.8.2 Specific management of the audit process (report, certificate, uploading) in case of one or several Major non-conformity(ies) has (have) been issued (see also ANNEX 4)

In case of one or several Major non-conformity(ies) has (have) been issued during the audit, the current IFS certificate shall be suspended in the IFS database by the certification body. This shall take place as soon as possible and a maximum of two (2) working days after the audit date.

Note: If the last IFS certificate was issued by another certification body, please contact the IFS to get support. Even if the last certificate is already expired, the reason for the KO/Major has to be added to the IFS database.

In the IFS database, an explanation for suspending the current certificate shall be given in **English** language. Clear explanations about the identified non-conformity(ies) shall be provided by giving the number of involved requirements. These explanations shall be detailed and be the same as those described in the action plan.

In cases where **more than one Major non-conformity** have been identified, **a complete new audit** shall be performed. The new audit shall be scheduled no earlier than six (6) weeks after the audit where Major non-conformities were issued.

Note: all users having access to the IFS database and having mentioned the respective site in their favorites list will receive an e-mail notice (with explanations on the identified non-conformity(ies)) from the IFS database that the current certificate has been suspended.

If the detected Major non-conformity is related to failure(s) of the services carried out, the follow-up audit shall be performed at least six (6) weeks after the previous audit and no later than six (6) months after the previous audit. For other kinds of failures (e.g. documentation), the certification body is responsible for setting a date for the follow-up audit.

The **IFS audit report** where one or several Major non-conformity(ies) has/have been identified shall always be uploaded onto the IFS database (these documents will only be visible by the certification body and the audited site, and not by other IFS users).

In cases where several Majors non-conformities have been identified, it is recommended to complete the action plan for improvement purposes.

Specific situations in case of a follow-up audit:
If a Major non-conformity has been identified with a total score of 75 % or above **and** has been resolved, and if the result of the follow-up audit is deemed positive:

- the certification body shall mention this on the updated IFS audit report
  - In the "date" section: specify the date of the follow-up audit in addition to the date of audit when the Major non-conformity was identified.
  - In the "final result of audit" section: specify that a follow-up audit has taken place and that the Major non-conformity has been resolved.
  - In the "observations regarding KO non-conformities and Majors" section explain how the Major non-conformity has been resolved.
- **the audited site cannot be certified on higher level,** even if the final total score is equal or more than 95 %
- the same valid date of the certificate remains in the certification cycle as described in 6.2
- it shall be stated on the certificate the date of initial audit and date of follow-up audit.

Example:

Initial audit date:	01. October, 2016
Date of issue of certificate:	26. November, 2016
Certificate valid until:	25. November, 2017
Renewal audit date (audit where Major has been issued):	22. September, 2017
Follow-up audit:	03. December, 2017
Latest date of validity of the certificate:	25. November, 2018

The audit report (first of the audit with the estimated Major, then updated with results of follow-up audit) shall be uploaded into the IFS database after performing the follow-up audit with the proviso that the Major non-conformity is finally resolved.

5.8.3 Specific management of the audit process in case the final score is < 75 %

In these situations, the certification has failed and a complete new audit shall be performed. The new audit shall be scheduled no earlier than six (6) weeks after the audit where the final score was < 75 %.

5.8.4 Specific management of the audit process in case of multi-site companies

- All KO requirements shall be audited at all sites even if some of them are partly managed at the central managing site.
- In the audit report of each site, only the audit date of the respective site shall be mentioned; the audit date of managing site is not additionally necessary.
- In case of a Major non-conformity or a KO scored with D has been issued during the audit of the central managing site, all audited sites are also affected and the certificates of these sites shall be suspended (according the procedure described above).

- After a successful audit of the central managing site (or after positive follow-up audit after a Major was issued for the central managing site), the certificates of the sites can be reinstated. Depending upon which non-conformity has been issued for the central managing site, a new audit of the sites may also be necessary.

If there is objective evidence that the deviation first noticed at the central managing site has completely been solved, it should be possible to rate the respective requirement as an A. This can be accepted under the following conditions:

- The respective central managed process can also be checked completely at the operating site and the previously rated deviation at the central managing site can be solved with objective evidence.
- The check of corrective actions which allow closing the deviation shall be done during the audit of all operating sites.
- The auditor needs time to check the implementation of corrective actions for this deviation noticed previously at the central managing site. More than likely a full reduction of audit time (0,5 days) would no longer be applicable (as normally this audit situation would make possible).This decision is under the responsibility of the certification body.

6 Awarding the certificate

A certificate shall be issued to one specific site. In case of a multi-site auditing procedure performed by selecting sample sites, a group certificate can be issued (for further details see the additional document regarding multi-site certification: www.ifs-certification.com).

Translation of the audit scope on the certificate: To make use of the IFS Standards internationally and to make it widely understandable, the audit scope on the IFS Wholesale or IFS Cash & Carry certificate shall always be translated into **English** language.

It is the obligation and responsibility of the certification bodies to translate the audit scope.

Detailed minimum mandatory information to be published on the IFS Wholesale or the IFS Cash & Carry certificate is determined in Part 4 of the Standard.

Note: The final audit score as a percentage, can also be published on the certificate, if required by customer and/or audited site. This information is not mandatory.

6.1 Deadlines for awarding certificate

The certification body is responsible for the decision to award or not award the IFS Wholesale or IFS Cash & Carry certificate. The decision is made by person(s) other than those who have carried out the audit.

The time frame between the date of the audit and awarding of certificate is determined as follows:

- two (2) weeks to draw up the pre-report of the audit
- two (2) weeks for the company to respond to the deviations and non-conformities (i.e. draw up the action plan)

- two (2) weeks for the auditor to check the proposed corrective actions, for the certification procedure and upload of the IFS audit report to the IFS database.

In total: six (6) weeks between the date of audit and uploading the audit report onto the IFS database and awarding the certificate:

- **target time:** six (6) weeks,
- **maximum time:** eight (8) weeks.

The **validity of the IFS certificate** is defined as follows:

- **Date of starting validity of a certificate:** the validity of certificate starts with the date of issuing a certificate.

and

- **end of certificate validity:** last day of initial audit date + eight (8) weeks – one (1) day + one (1) year

The date for the renewal audit shall be calculated from the date of the initial audit, not from the date the certificate issued.

6.2 Certification cycle

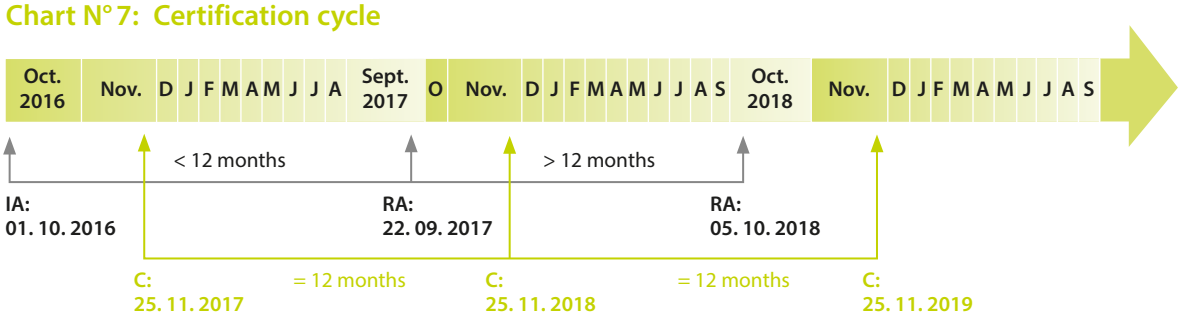
Even if the renewal audit due date changes every year and does not completely correspond to the anniversary date, the certificate validity date shall remain the same each year.

This time cycle will avoid gaps between two (2) consecutive certificates and will prevent a company scheduling the audit earlier losing some months of certificate validity.

Example:

Initial audit date:	01. October, 2016
Date of issue of certificate:	26. November, 2016
Certificate valid until:	25. November, 2017
Renewal audit date:	22. September, 2017
Certificate valid until:	25. November, 2018 (independently from the renewal audit date).

Chart N° 7: Certification cycle



IA: Initial audit
RA: Renewal audit
C: Issue a certificate valid until

Note: the certificate shall always be issued on the basis of a certification decision and following the several steps of certification decision in accordance with ISO/IEC 17065.

The renewal audit shall be scheduled eight (8) weeks before at the earliest and two (2) weeks after the audit due date at the latest (due date is anniversary date of the initial audit). Not respecting the mentioned rules in due time will lead to a certification cycle break.

In the example above, this means that the audit shall never be scheduled before 06. August and after 15. October.

6.3 Information on conditions of withdrawal of certification

The withdrawal of a certificate by the certification body is only permitted where there is evidence that the product(s) no longer comply with the requirements of the certification system. The only exception of this rule may be related to the non-payment of the current audit by the certified company.

The contract between a certification body and the audited company shall be harmonized with the certification cycle (see above chart n° 7).

7 Distribution and storage of the audit report

Audit reports shall remain the property of the company and shall not be released, in whole or part, to third parties without the company's prior consent (except where required by law). This consent for distributing the audit report must be in writing and can be granted by the company vis-à-vis the certification body and/or vis-à-vis the retailer. The certification body will keep a copy of the audit report. The audit report shall be stored safely and securely for a period of five (5) years.

Access conditions to information on audit reports are fully detailed in Part 4 of the Standard.

8 Supplementary action

The decision on whether supplementary actions are required on the basis of the audit report shall be made at the discretion of the individual buying organization.

9 Appeal and complaint procedure

The certification body shall have documented procedures for the consideration and resolution of appeals against the results of an audit. These procedures shall be independent of the individual auditor and will be considered at senior management level of the certification body. Appeals will be finalised within 20 working days of receiving information from the auditee.

The certification body shall have documented general procedures for handling complaints received from the companies and/or other relevant parties. An initial response will be given within ten (10) working days of receiving the complaint. A letter confirming receipt of the complaint will be issued within a maximum of five (5) working days. A full written response will be given after the completion of a full and thorough investigation into a complaint.

For the handling of complaints received by IFS offices, the basis for complaint management is described in the IFS framework agreement with certification bodies.

- If the complaint relates to the quality of the content of IFS audits or IFS audit reports, IFS offices require the certification body to provide a statement on the cause and the measures introduced to rectify the problem within two (2) weeks.
- If the complaint relates to administrative errors, e.g. in IFS audit reports, IFS certificates or in the IFS database, IFS offices ask the certification body to provide a statement and rectify the problem within one (1) week. The statement shall be issued in writing by email or post.

10 Ownership and usage of the IFS Wholesale and the IFS Cash & Carry logos

The copyright of the IFS Wholesale and the IFS Cash & Carry logos and the registered trademark are fully owned by IFS Management GmbH. The IFS Wholesale and the IFS Cash & Carry logo can be downloaded via the secured part of the IFS database.

Furthermore, the terms and conditions stated below shall be checked by the auditor during the audit and results of this check shall be described in the company profile of the audit report as a mandatory field (see also Part 4 of the Standard).

If the auditor identifies reasons why the company does not fulfil those terms and conditions, IFS offices shall be informed accordingly.

Terms and conditions for using the IFS Wholesale and IFS Cash & Carry logos and communication about the IFS certification

Application
These terms and conditions apply for IFS Wholesale, the IFS Cash & Carry logo and IFS logos in general.

Form, design and colour of the IFS Wholesale and the IFS Cash & Carry logo
When used, the IFS Wholesale or IFS Cash & Carry logo must comply with the form and colour of the scale drawing. If it is used in documents, black and white print is also permitted.

An IFS Wholesale or IFS Cash & Carry certified company may—subject to the provisions mentioned in this section—use the IFS Wholesale or IFS Cash & Carry logo in its documents (for example invoices).

The IFS Wholesale or IFS Cash & Carry logo can be used in printed, physical and electronic form, and in films, providing the forms and formats are respected. The same conditions apply to the use of the logo as a stamp.

Restriction of comment and interpretation
If an IFS Wholesale or IFS Cash & Carry certified company or involved party publishes documents bearing the IFS logo, comments and interpretations referring to IFS shall be clearly identifiable as such.

Use of the IFS Wholesale and the IFS Cash & Carry logo in promotional material
An IFS Wholesale or IFS Cash & Carry certified company or involved party may use the IFS logo for promotional reasons and publish information about its IFS certification, provided that it is not visible to the endconsumer. The IFS Wholesale or IFS Cash & Carry logo and the information about the certification may be used in correspondence with suppliers and retailers, but not in correspondence with the endconsumer. The IFS Wholesale or IFS Cash & Carry logo may be displayed on any kind of general communication (e.g. exhibitions on business contracts, brochures, generic articles about product safety and quality managemen in general, vehicles). The IFS Wholesale/Cash & Carry Standard was developed by retailers in order to assure the safety of their suppliers.

It must be ensured that all information concerning certifications clearly refers to the IFS. The IFS logo may not be used in presentations having no clear connection to the IFS.

Further restriction on the use of the IFS Wholesale or IFS Cash & Carry logo
The IFS Wholesale or IFS Cash & Carry logo shall not be used in a way that could provide the interpretation that the IFS owners are responsible for the certification decision. Furthermore the same applies to opinions and interpretations which could derivate from it. In case of a suspension or withdrawal of the IFS Wholesale or IFS Cash & Carry certification, the certified company has to immediately stop the inclusion of the IFS logo on its documents and/or website, etc. and stop any communication about IFS. Furthermore the certified company shall stop using the IFS Wholesale or IFS Cash & Carry logo in its documents and/or website, etc.

Communication about the IFS Wholesale and IFS Cash & Carry certification
All the above mentioned rules apply to any communication about IFS Wholesale/Cash & Carry. This also means that using the words "IFS", "IFS Wholesale/Cash & Carry" or "IFS Cash & Carry" or "IFS Wholesale" is prohibited. This, of course, includes the communication on finished products, which are available to the end consumer.

11 Review of the Standard

The review committee need to demonstrate control of the quality and content of the Standard and will review the Standard and the protocol to ensure that they are still in alignment with their requirements. The review committee shall be formed from participants involved in the audit process: the representatives of the retailers, representatives of the industry and certification bodies. The Standard will be reviewed anually or more often, if necessary. The objective of the review committee is to share experiences, discuss and decide on changes to the Standard, the requirements of the audit report and the training.

12 IFS Integrity Program

The IFS Integrity Program was launched in early 2010 and includes different measures to assure the quality of the IFS certification scheme, with a focus on the review of audits conducted by the IFS certification bodies and their auditors (see chart N° 8).

There are two (2) cornerstones of this program:

12.1 Preventive quality assurance actions

Quality assurance activities monitor the entire IFS system. Surveillance audits at the certification body offices and on-site supplier audits are carried out on a regular basis in order to assess the IFS system. These audits are undertaken regardless of whether or not a complaint has been made. The sampling for these surveillance audits is based on a random selection process and by use of objective criteria. These criteria are both economic (e.g. number of issued certificates) and quality criteria (e.g. the review and analysis of IFS certification processes and corresponding reports).

A surveillance office audit of a certification body (CB) takes place at the accredited certification body's premises to verify the correct application of the IFS requirements at the certification body offices and to promote continuous improvement.

Additionally, surveillance on-site supplier audits at certified companies may be undertaken. In general, surveillance on-site supplier audits are announced 48 hours before the audit date. In these audits the documentation reviewed in the office audit of the certification body, or in the IFS database, is compared with the real situation found at the company.

Witness audits can also be performed. In this case, Integrity auditors assess an IFS auditor during a real IFS audit.

12.2 Quality assurance actions after complaint notification

A detailed complaint management process analyses all necessary information. Retailers or any other interested parties have the right to forward any possible non-conformity to IFS for investigation as part of the Integrity Program.

The IFS offices collect complaints concerning IFS audits, reports, certificates or other circumstances in which the integrity of the IFS brand is in question. Retailers, certification bodies, employees of IFS certified companies or any person can use the complaint form on the IFS website www.ifs-certification.com or can send an e-mail to complaint-management@ifs-certification.com to inform IFS about a certain issue. In addition to any complaints received, IFS also analyses the IFS database using analytical tools in order to identify any deficiencies. If IFS QA-Management is informed of significant discrepancies between the results of an IFS audit and a subsequent retailer audit, this will be investigated within the complaint management process, as described in chapter 9, Part 1.

The IFS offices will gather all necessary information in order to investigate the cause of the complaint and to establish if there are deficiencies by certified companies, accredited certification bodies or IFS-approved auditors in meeting IFS requirements. Appropriate steps are taken to fully investigate a complaint, which may include a request to ask a certification body to carry out internal investigations and provide a statement on the outcome of their investigations to IFS.

In the event that a complaint cannot be successfully resolved by the investigation undertaken through the certification body, an on-site investigation audit will be undertaken at the certified company(s). In general, investigation audits are announced 48 hours before the audit date, however in special cases unannounced audits can be undertaken.

Witness audits can also be performed. In this case, Integrity auditors assess an IFS auditor during an IFS audit.

Audits carried out as part of the Integrity Program are conducted by auditors employed by IFS and are completely independent from of the auditees and accredited certification bodies.

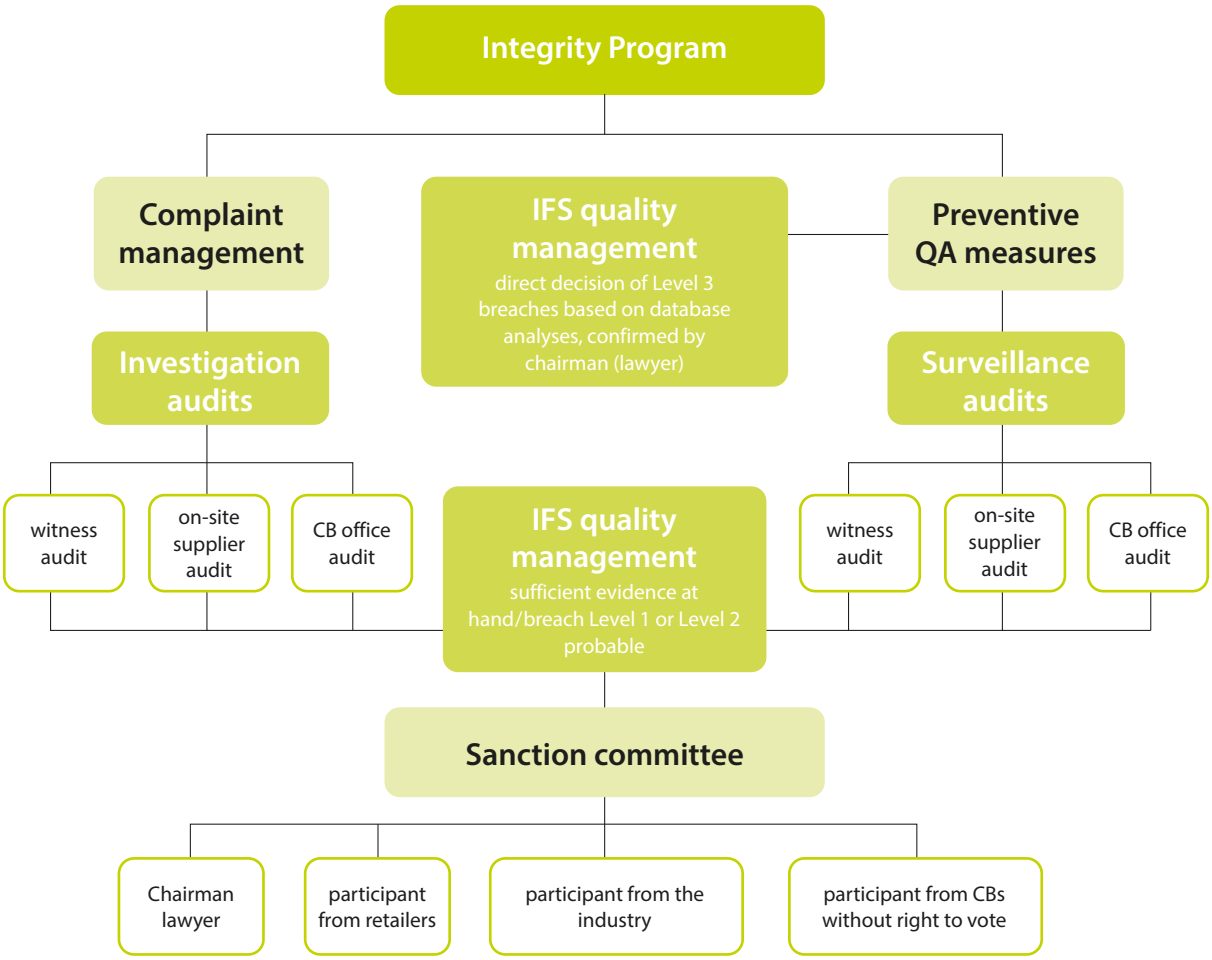
12.3 Sanctions

If, following a complaint or preventive quality assurance actions, the cause of a deficiency has been found to be the fault of a certification body and/or an auditor, IFS will forward all necessary information anonymously to an independent Sanction Committee. The Sanction Committee, which is made up of a lawyer and participants from industry, retailers and certification bodies, shall make a decision on whether a breach exists and if so, decide on its severity.

Sanctions will be issued to the certification body and/or its auditors if the Sanction Committee concludes that a breach has been committed. The type of sanction depends on the number of breaches previously committed by the auditor and/or the certification body as well as the level of severity of such breaches. IFS Management informs the appropriate accreditation body, if a breach for a certification body and/or for an auditor has been established.

All these procedures are laid down in the contract between IFS and each certification body and all stakeholders of the IFS system are informed of the process. The IFS Integrity Program strengthens the reliability of the IFS scheme by checking the implementation of the IFS Standard in practice.

Chart N° 8: Summary of IFS Integrity Program activities



ANNEX 1: Scope of application of the different IFS Standards

IFS Food

Standard for auditing food product processors/manufacturers.

IFS Food shall be used when a product is processed or where there is a hazard for product contamination during the primary packing.

IFS HPC

Standard for auditing household and personal care processors/manufacturers.

IFS HPC shall be used when a product is processed or where there is a hazard for product contamination during the primary packing.

IFS PACsecure

Standard for auditing food and non-food packaging material manufacturers and applies to packaging processing and/or converting companies.

IFS Broker

Standard for auditing persons and/or companies who may, or may not own the products, and typically do not take physical possession of the products (e.g. which do not have warehouses, packing stations or truck fleet), but are legal entities which provide broker or agent services.

The Standard applies to food, household and personal care products, as well as packaging materials.

If a manufacturing company has also broker services and wants to certify both activities (processing and broker services), a combined audit may be performed (IFS Food or IFS HPC or IFS PACsecure respectively in combination with IFS Broker).

IFS Wholesale/Cash & Carry

Standard which covers all wholesaling activities of food, HPC and PACsecure products in Cash & Carry or wholesaling companies. Furthermore certain treatment and/or processing activities are covered by this standard. This standard also covers packing companies for fruit, vegetables and/or eggs.

IFS Logistics

Standard for auditing companies whose activities are logistics services for food and non-food products, such as transport, storage, loading/unloading, etc. It applies to all types of transport: delivery by road, rail, ship, plane; frozen/refrigerated products or ambient stable products.

If a production company has own logistics activities, they are already covered by the IFS product Standard under the specific subchapter about transport and/or storage. Therefore, it is not necessary to perform a combined audit for IFS Food, IFS HPC or IFS PACsecure in combination with IFS Logistics.

IFS Progress

The IFS Progress Programs are assessment programs that enable suppliers to establish and develop appropriate processes to manage product safety and quality. The programs are built on standardised requirements and structured in two levels. They help suppliers progress towards IFS Certification within a defined time frame. Together with their customers, these companies can determine their path towards certification, including the pace and milestones. IFS offers Progress Programs for suppliers of food products, logistics services, packaging materials and household and personal care (HPC) products.

IFS Food Store

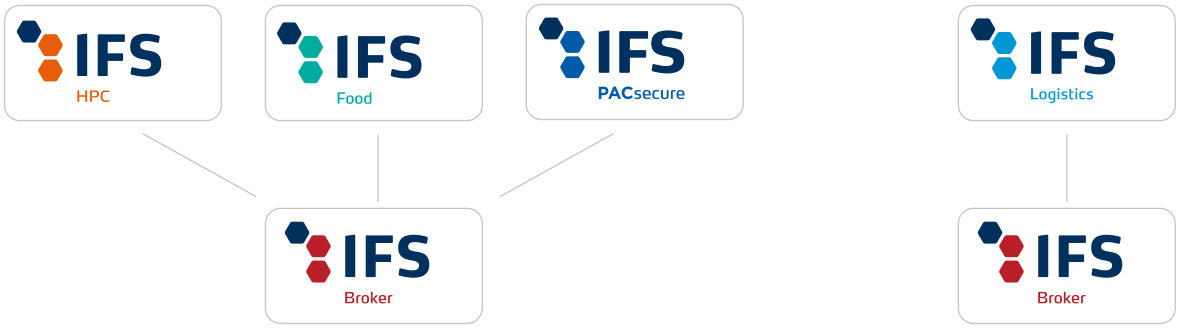
Standard for inspecting the food safety activities in retail stores. All food retail activities shall be evaluated, regardless if they are managed directly by the store owner or by a subcontracted service provider.

IFS combined audits

The different IFS product Standards can be combined with the IFS Broker as long as the manufacturing company also trades food and/or non-food products.

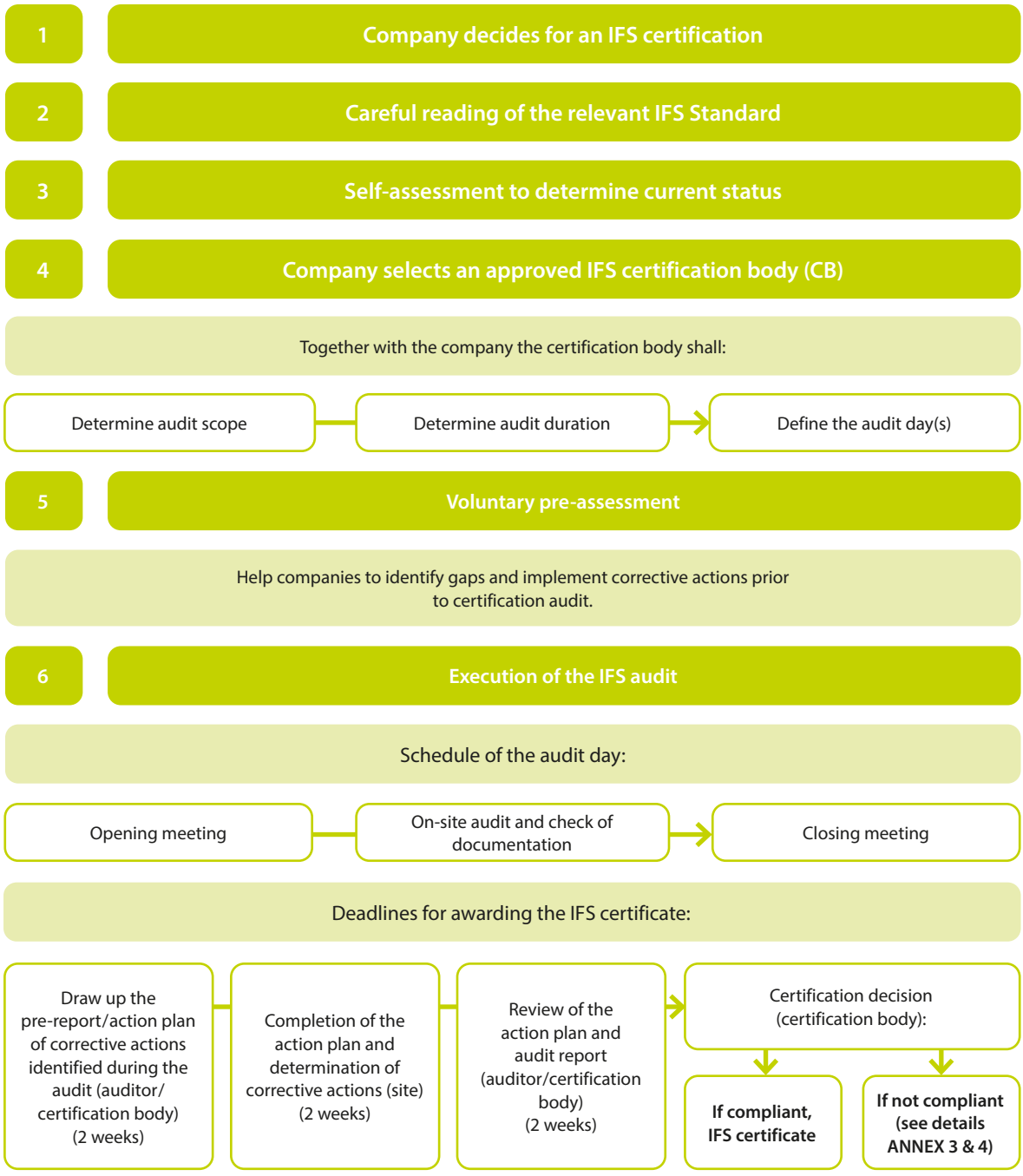
A combined IFS Logistics/IFS Broker certification can be applicable if a logistics company also has trading activities with food, HPC and/or packaging products.

Same combined audit can be performed, if a Broker also has own logistics activities, such as storage and/or transport.



In every case, the auditor/audit team shall ensure that both checklists are properly assessed and, if successful, the audited site shall get two (2) reports and two (2) certificates.

ANNEX 2: Certification process

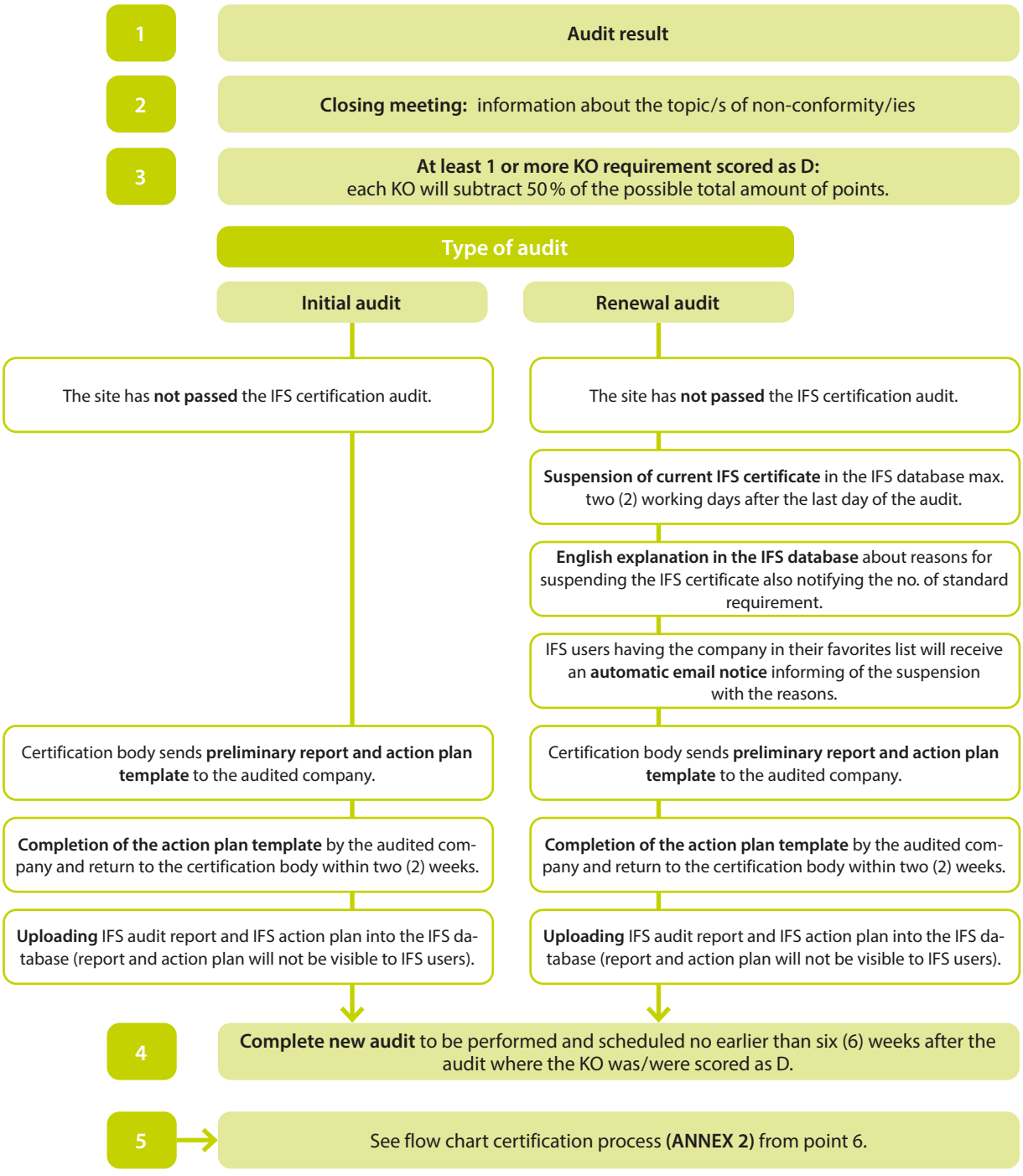


Three (3) months before the certificate expires, a reminder will be sent to the company using the IFS database for scheduling a new audit with the certification body. The audit shall be scheduled no later than the last possible renewal audit date notified in the report and on the certificate.

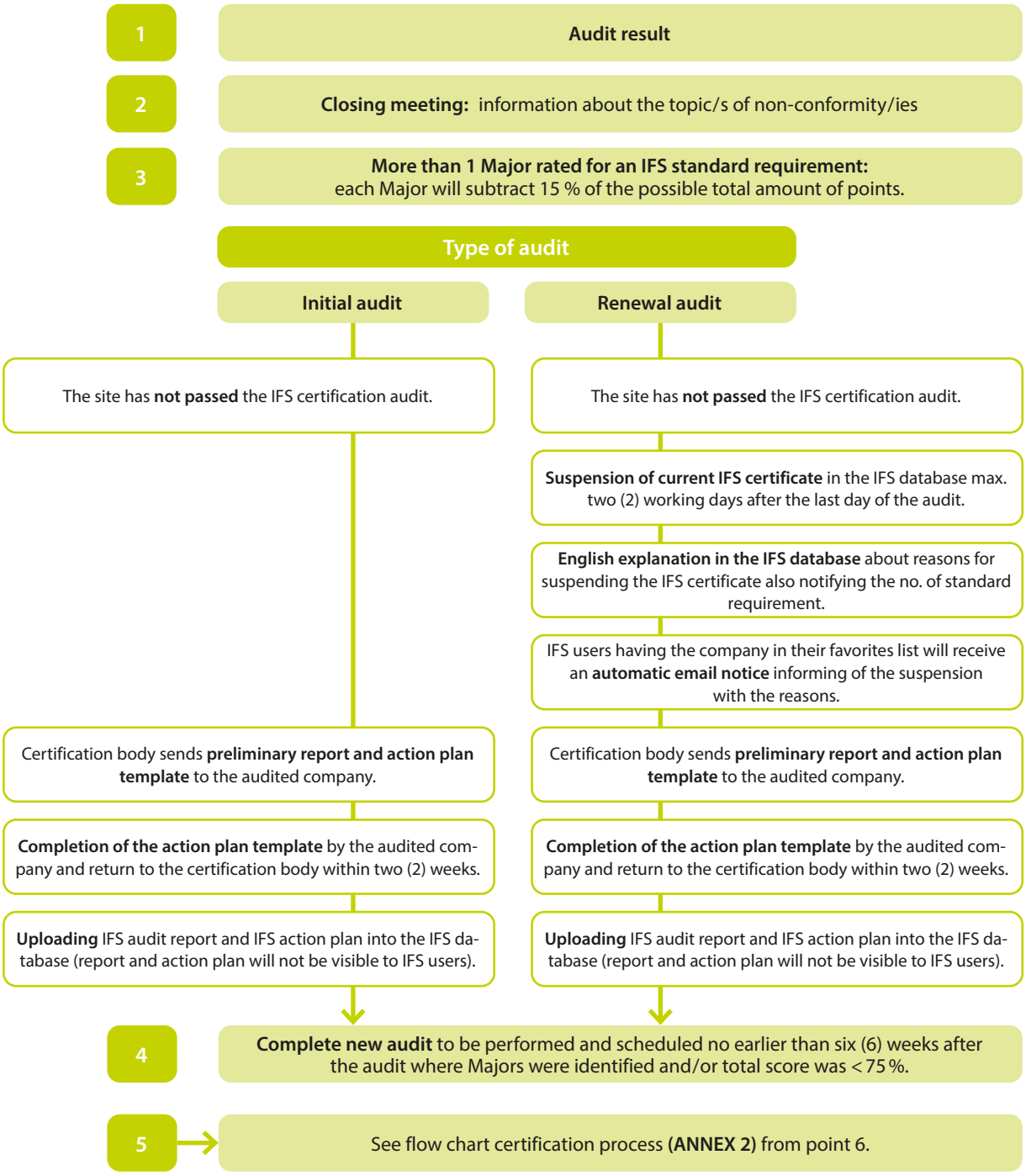
For further information see Part 1 (audit protocol) of the IFS Wholesale/Cash & Carry Standard.

Visit www.ifs-certification.com to download the IFS Standards and to find an approved certification body.

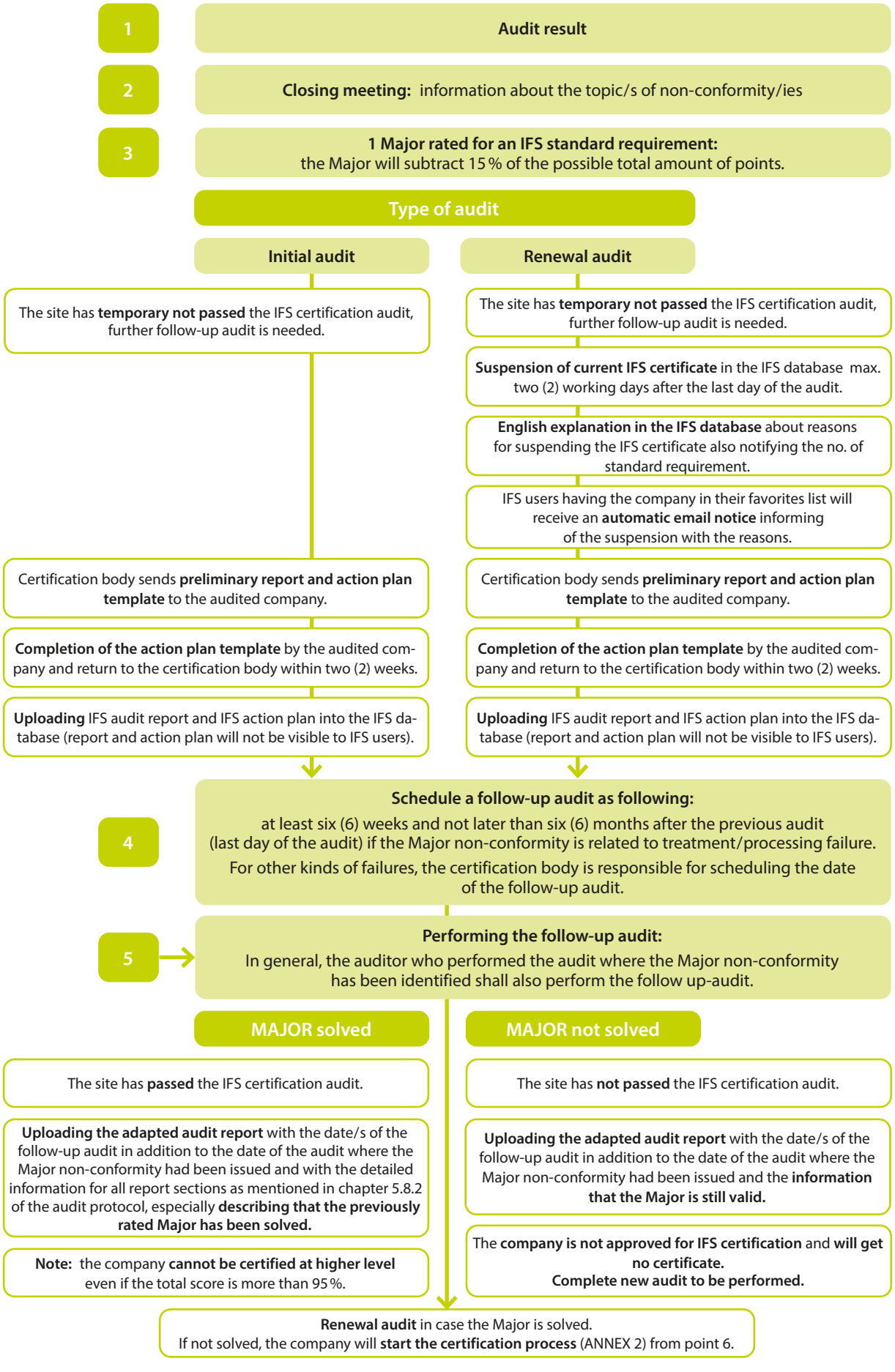
ANNEX 3: Flow chart for management of KO scored with D



ANNEX 4: Flow chart for management of Major non-conformities:
A: More than 1 Major and/or total score < 75 %



ANNEX 4: Flow chart for management of Major non-conformities: B: Maximum 1 Major and total score ≥ 75 %



ANNEX 5: Product scopes and product groups, which are to be specified within the company profile in the audit report

Table 1: Product scopes for food products (according to IFS Food version 6)

IFS Food product scopes	
1.1	Red and white meat, poultry and meat products
1.2	Fish and fish products
1.3	Egg and egg products
1.4	Dairy products
1.5	Fruit and vegetables
1.6	Grain products, cereals, industrial bakery and pastry, confectionary, snacks
1.7	Combined products
1.8	Beverages
1.9	Oils and fats
1.10	Dry goods, other ingredients and supplements
1.11	Pet food

Table 2: Product scopes for houshold and personal care products (according to IFS HPC version 2)

IFS HPC product scopes	
2.1	**COSMETICS PRODUCTS**
	Examples: shampoos, toothpastes, cosmetics wipes, eau de cologne, perfumes, nail polish, coverage creams, tanning products, eye liners, concealers, lipsticks, lubrication strip of shavers, shaving products, some medical devices class I (like physiological serum without the sterile condition, adhesive cream for dentures, etc.), etc.
2.2	**HOUSEHOLD CHEMICAL PRODUCTS**
	Examples: detergents, cleaning and polishing agents, detergent pre-charged foam sponges, air fresheners, toilet rim blocks, aroma sticks, shoe polish, softeners, candles/candles to provide aroma, matches, household insecticides, etc.
2.3	**DAILY USE HOUSEHOLD PRODUCTS**
	Examples: disposable table ware (cutlery, cups, etc.), trash bags, napkins, kitchen roll papers, coffee filters, aluminum foil, baking paper, plastic food storage containers, household gloves, household sponges, scourers, brooms, mops, buckets, etc.
2.4	**PERSONAL HYGIENE PRODUCTS**
	Examples: toilet paper, toothbrushes, tooth picks, diapers, combs, razors, hair brushes, feminine hygiene products (tampons, sanitary pads, panty liners etc.)., cotton pads, bath sponges, tweezers, manicure set tools, tissue papers, some medical devices class I (like gauze/bandages, classic plasters, compresses—without the sterile condition, cotton wool, incontinence products), etc.

Table 3: Product scopes for packaging materials (according to IFS PACsecure version 1)

IFS PACsecure product scopes
3.1 Flexible packaging
3.2 Rigid plastic
3.3 Paper
3.4 Metal
3.5 Glas
3.6 Other natural materials

Table 4: Technology scopes (abstract from the IFS Food Standard version 6, April 2014)

Note: applicable IFS Wholesale/Cash & Carry Technology Scopes are marked in bold. Grey colored technology scopes are not applicable for this Standard. Table 5 is specifying the activities, which are applicable per scope.

IFS tech scope	IFS processing step – including processing/treating/manipulation/storing		Technology oriented classification which takes also into consideration product risks
A	P1	Sterilisation (e.g. cans)	**Sterilisation (in final packaging) with the purpose to destroy pathogens** Sterilised (e.g. autoclaved) products in final packaging.
B	P2	Thermal pasteurisation, UHT/aseptic filling, hot filling Other pasteurisation techniques e.g. high pressure pasteurisation, microwave	**Pasteurisation with the purpose to reduce food safety hazards (and UHT process)**
C	P3	Irradiation of food	**Processed products: Treatment with purpose to modify product and/or extend the shelf life and/or reduce food safety hazards by preservation techniques and other processing techniques** Note—exception: Irradiation is attributed to this category although aimed at the destruction of microorganisms.
	P4	Preserving: salting, marinating, sugaring, acidifying/pickling, curing, smoking, etc. fermentation, acidification	
	P5	Evaporation/dehydration, vacuum filtration, freeze drying, microfiltration (less than 10 µ mesh size)	
D	**P6**	Freezing (at least –18 °C/0 °F) including storage quick freezing, cooling, chilling processes and respective cool storing	**Systems, treatments to maintain product integrity and or safety** Treatment with purpose to maintain the quality and/or integrity of the products including treatments to remove contamination and/or prevent contamination.
	P7	Antimicrobial dipping/spraying, fumigation	
E	P8	Packing MAP, packing under vacuum	**Systems, treatments to prevent product contamination** Processes to prevent product contamination especially microbiological contamination, by means of high hygiene control and/or **specific infrastructure** during handling, treatment and/or processing and or **packaging** (e.g. MAP).
	P9	Processes to prevent product contamination esp. microbiological contamination, by means of high hygiene control and/or specific infrastructure during handling, treatment and/or processing e.g. clean room technology, „white room", controlled working room temperature for food safety purpose, disinfection after cleaning, positive air pressure systems (e.g. filtration below 10 µ, disinfection after cleaning)	
	P10	Specific separation techniques: e.g. filtration like reverse osmoses, use of active charcoal	

IFS tech scope	IFS processing step – including processing/treating/manipulation/storing		Technology oriented classification which takes also into consideration product risks
F	P11	Cooking, baking, bottling, brewing, fermentation (e.g. wine), drying, frying, roasting, extrusion	**Any other manipulation, treatment, processing not being listed in A, B, C, D, E**
	P12	Coating, breading, battering, cutting, slicing, dicing, dismembering, mixing/blending, stuffing, slaughtering, sorting, manipulation storing under controlled conditions (atmosphere) except temperature	
	P13	Distillation, purification, steaming, damping, hydrogenating, milling	

ANNEX 6: Applicable treatment and/or processing activities for IFS Wholesale/Cash & Carry "plus" modules

IFS Food version 6 product scopes	Module Wholesale "plus"	Module Cash & Carry "plus" (quantity limit 2,5 to/week per product group)
1.1 Red and white meat, poultry and meat products	sorting, freezing (block-frozen), thawing, labelling	freezing, thawing, cutting, packaging, wheighing, sorting, ripening, labelling, preserving
1.2 Fish and fish products	sorting, freezing (block-frozen), thawing, labelling	freezing, thawing, cutting, packaging, wheighing, sorting, ripening, labelling, preserving, slaughtering of living fish
1.3 Egg and egg products	sorting, labelling, packaging,	sorting, cooking, packaging, labelling
1.4 Dairy products	sorting, freezing (block-frozen), thawing, labelling	cutting, packaging, labelling
1.5 Fruit and vegetables	sorting, freezing (block-frozen), thawing, wheighing, removing stems, confectioning, labelling, ripening, washing, packaging	freezing, thawing, cutting, packaging, wheighing, sorting, ripening, labelling, preserving
1.6 Grain products, cereals, industrial bakery and pastry, confectionary, snacks	sorting, freezing (block-frozen), thawing, labelling, cleaning (seeds: foreign materials), filling, bagging	filling, baking, bagging, packaging, labelling
1.7 Combined products	labelling	X
1.8 Beverages	sorting, labelling	X
1.9 Oils and fats	freezing (block-frozen), thawing, labelling	X
1.10 Dry goods, other ingredients and supplements	labelling	X
1.11 Pet food	labelling	X


PART 2

PART 2

List of audit requirements: Checklist IFS Wholesale Checklist IFS Cash & Carry

IFS Wholesale

CHECKLIST

IFS Wholesale

N°	Wholesale requirements	Module
1	**Senior management responsibility**	
1.1	**Corporate policy/corporate principles**	
1.1.1	The senior management shall draw up and implement a corporate policy. This shall consider as a minimum: • customer focus • environmental responsibility • ethics and personnel responsibility • product safety. The corporate policy shall be communicated to all employees.	**classic**
1.1.2	The content of the corporate policy shall have been broken down into measurable objectives (quality and product safety). These are known by the employees in the respective departments and shall be effectively implemented.	**classic**
1.1.3	The senior management shall ensure that the achievement of all objectives is regularly reviewed, at least once a year.	**classic**
1.1.4	All relevant information related to product safety and quality shall be communicated effectively and in a timely manner to the relevant personnel.	**classic**
1.1.5	Furthermore, the corporate policy shall consider product requirements (incl. product quality, product legality, procedures and specifications).	**plus**
1.2	**Corporate structure and corporate processes**	
1.2.1	An organisation chart shall be available showing the structure incl. functions of the company.	**classic**
1.2.2	The department responsible for quality and product safety management and/or the IFS representative shall have a direct reporting relationship to the senior management.	**classic**
1.2.3	Job descriptions with clearly defined responsibilities shall exist and shall be applicable for employees whose work has an effect on product requirements.	**classic**
1.2.4	Competences and responsibilities, including deputation of employees shall be clearly laid down.	**classic**
1.2.5	**KO N°1: The senior management shall ensure that employees are aware of their responsibilities related to product safety and quality and that mechanisms are in place to monitor the effectiveness of their operation. Such mechanisms shall be clearly identified and documented.**	**classic**
1.2.6	The company shall assign responsibility for external communications (crisis management, authorities and communication with media) to a specific responsible person or persons.	**classic**
1.2.7	The company shall have a system in place to keep informed about the relevant and current legal requirements regarding quality and safety of the handled products.	**classic**

N°	Wholesale requirements	Module
1.2.8	The senior management shall provide sufficient resources to meet the product and process requirements.	**classic**
1.3	**Customer focus**	
1.3.1	A documented procedure shall be in place to identify fundamental needs and expectations of customers.	**classic**
1.3.2	The records of this procedure shall be evaluated and considered to determine quality and product safety objectives.	**classic**
1.4	**Senior management review**	
1.4.1	Senior management shall ensure that the quality and product safety management system is reviewed at least annually, or more frequently, if changes occur. Such reviews shall contain, as a minimum: • audit results • customer feedback • status of preventive and corrective actions • quality and product safety objectives • follow-up actions from previous management reviews • changes that could affect the product safety and quality management system and • recommendations for improvement.	**classic**
1.4.2	This review shall include the evaluation of measures for the control of the quality and product safety management system and for the continuous improvement process.	**classic**
1.4.3	The company shall identify and review regularly (e.g. by internal audits and/or on-site inspection) the infrastructure needed to achieve conformity to product requirements. This shall include, as a minimum, the following: • buildings • supply systems • machines and equipment • transport. The results of the review shall be considered, with due consideration to risk, for investment planning.	**classic**
1.4.4	The company shall identify and review regularly, but at least annually, the work environment needed to achieve conformity with product requirements (e.g. by internal audits and/or on-site inspection). This review shall include as a minimum: • staff facilities • hygienic conditions • safety and security at work. The results of the review shall be considered, with due consideration to risk, for investment planning.	**classic**

N°	Wholesale requirements	Module
2	**Quality and product safety management system**	
2.1	**Quality management**	
2.1.1	**Documentation requirements**	
2.1.1.1	The implemented and documented system for product safety and quality management shall be retained completely in one location (product safety—and quality manual or electronic system).	**classic**
2.1.1.2	A documented procedure shall exist for the control of documents and their amendments.	**classic**
2.1.1.3	All documents shall be clearly legible, unambiguous and comprehensive. They shall be available in their latest version to relevant personnel at all times.	**classic**
2.1.1.4	The reason for any amendments to documents critical for the product requirements shall be recorded.	**classic**
2.1.2	**Record keeping**	
2.1.2.1	All records relevant for product requirements shall be maintained explicitly and completely and shall be available upon request.	**classic**
2.1.2.2	Records shall be legible and genuine. If records are documented electronically, a system shall be in place to ensure that only authorized personnel have access to produce or amend these records.	**classic**
2.1.2.3	All records shall be kept in accordance with legal requirements and at least for one year.	**classic**
2.1.2.4	Any amendments to records shall only be carried out by authorized persons.	**classic**
2.1.2.5	The records shall be securely stored and easily accessible.	**classic**
2.2	**Product safety management**	
2.2.1	**Product safety management system**	
2.2.1.1	**KO N° 2: The basis of the company's product safety management system shall be a fully implemented, systematic and comprehensive risk management and/or HACCP system. For food, an HACCP system shall be used and be based upon the Codex Alimentarius principles.**	**classic**
2.2.1.2	The hazard analysis shall cover all processes the company is responsible for and which could have an inpact on product safety. The hazard analysis for food shall also consider issues in relation to the presence of GMO and Allergens, or the risk of their presence.	**classic**
2.2.1.3	The company shall ensure that the risk management system and/or HACCP system is based upon scientific literature, or technical verified specifications in relation to the traded and/or handled products and procedures.	**classic**
2.2.1.4	The risk management/HACCP system shall be reviewed annually in principal and aligned, if necessary. Relevant changes within processes lead to an update of risk management/HACCP system during the year.	**classic**

N°	Wholesale requirements	Module
2.2.1.5	The HACCP system covers all treatment activities. This also includes product development and the conformity of product packaging (primary packaging).	plus
2.2.1.6	Any legal requirements of the production and destination countries are to be considered for all treated products.	plus
2.2.2	**Compilation of risk management/HACCP team**	
2.2.2.1	The risk assessment shall be carried out by person(s) with adequate knowledge of the processes and products involved.	classic
2.2.2.2	The company shall have a risk management or HACCP team, which is multidisciplinary. The team shall have strong senior management support.	classic
2.2.2.3	The team leader shall be fully conversant in risk management and/or HACCP principles and their application. The team/team leader shall be able to demonstrate the ability to identify, control and manage product safety hazards.	classic
2.2.2.4	If the knowledge related to products and processes is inadequate, the company shall take appropriate steps to ensure the risk assessment is undertaken by competent person(s).	classic
2.2.3	**Hazard analysis**	
2.2.3.1	Complete descriptions of services and products shall be available and shall include relevant information concerning product safety.	classic
2.2.3.2	A current version of the flow diagram shall be available for logistical and product specific processes. In the event of any changes, the flow diagram shall be updated.	classic
2.2.3.3	All flow diagrams are reviewed by on-site checks.	classic
2.2.3.4	A analysis and assessment of all hazards shall be undertaken to evaluate all physical, chemical and biological hazards, including allergens, that may reasonably be expected to occur.	classic
2.2.3.5	The hazard analysis shall consider the likelihood of occurrence of hazards and severity of their adverse health effects. Where risk classification is used, a hazard analysis with risk assessment shall be documented for each risk class.	classic
2.2.3.6	For all steps which are important for product safety, but which are not CCP's, the company shall implement and document control points (CP's).	classic
2.2.3.7	For the specific control measures, the appropriate critical limits shall be defined (e.g. determination of critical limits for each CP/CCP).	classic
2.2.3.8	**KO N° 3 [NA possible]: Where a specific monitoring procedure is necessary for product safety, a monitoring system shall be implemented for each CCP. Monitoring and control of each CCP shall be demonstrated by records. The records shall specify the person responsible as well as the date and result of the monitoring activities.**	classic

N°	Wholesale requirements	Module
2.2.3.9	The operative personnel in charge of the monitoring of CCP's shall have received specific instructions.	**classic**
2.2.3.10	Records of CCP's monitoring shall be checked within the verification at least.	**classic**
2.2.3.11	The CP's shall be monitored and recorded.	**classic**
2.2.3.12	In the event that the monitoring indicates that a particular critical limit is not under control (e.g. CP/CCP), adequate corrective actions shall be taken and documented. Such corrective actions shall also take into account any non-conforming products.	**classic**
2.2.3.13	Procedures of verification shall be established to confirm that the risk management/HACCP system is effective. Verification of the HACCP system shall be performed at least once a year. Within the verification following information shall be considered: • internal audits • external audits • evaluation of complaints. The results of this verification shall be incorporated into the risk management/HACCP system and shall be communicated to senior management.	**classic**
2.2.3.14	Documentation shall be available covering all processes, procedures, control measures and records. These shall be appropriate to the nature and size of the company.	**classic**
2.2.3.15	All relevant treatment steps are laid down in flow diagrams.	**plus**
2.2.3.16	The intended use of own brands and self treated products shall be described in relation to the expected use of the product by the end consumer, taking into account vulnerable groups of consumers.	**plus**
2.2.3.17	For food treatment, the determination of relevant critical control points (CCP's) shall be facilitated by the application of a decision tree or other tool(s), which demonstrate a logical reasoned approach.	**plus**
3	**Resource management**	
3.1	**Resource administration**	
3.1.1	All personnel performing work that affects product safety, legality and quality shall have the required competence by education, work experience and/or training, based on a hazard analysis and risk assessment.	**classic**

N°	Wholesale requirements	Module
3.2	**Personnel**	
3.2.1	**Personnel training/instructions**	
3.2.1.1	There shall be documented requirements relating to personnel hygiene and, if necessary, infection control, which are based on hazard analysis and assessment of associated risks in relation to product and process. These include, as a minimum, the following fields: • protective clothing • hand washing and disinfection • eating and drinking • smoking • actions to be taken in case of cuts or skin abrasions • fingernails, jewellery and personal belongings • hair and beards.	**classic**
3.2.1.2	The requirements for personnel hygiene shall apply to all relevant personnel, service providers and external persons. Compliance shall be checked on a regular basis.	**classic**
3.2.2	**Protective clothing for personnel, service providers and visitors**	
3.2.2.1	The protective clothing for employees and visitors is appropriate, depending on requirements for processes and products.	**classic**
3.2.2.2	Suitable protective clothing shall be available in sufficient quantity for each employee.	**classic**
3.2.2.3	All protective/hygiene clothing shall be thoroughly and regularly laundered. Hazard analysis and assessment of associated risks, together with consideration given to the processes and products of the company shall determine if clothing shall be washed by a contract laundry, on-site laundry or by the employee.	**classic**
3.2.2.4	Rules are existing for cleaning and checking of protective and hygiene clothing.	**plus**
3.2.2.5	Company procedures shall exist to ensure that all personnel, service providers and visitors are aware of the rules regarding the management of wearing and changing protective clothing in specified areas in accordance with product and process requirements.	**plus**
3.2.2.6	In work areas where wearing headgear and/or beard snood is required, rules for wearing and changing are defined. Compliance with these rules shall be checked on a regular basis.	**plus**
3.2.3	**Procedures applicable for infectious diseases**	
3.2.3.1	There shall be written and communicated measures for personnel, service providers and visitors to declare any infectious disease which may have an impact on food safety, based on a hazard analysis and risk assessment. In case of declaration of infectious disease, actions shall be taken in order to avoid/minimize risk of contamination of products.	**classic**

N°	Wholesale requirements	Module
3.3	**Training and instruction**	
3.3.1	The company shall implement documented training and/or instruction programs with respect to the product requirements and the training needs of the employees. There is an overview in place (e.g. Matrix), from which the necessary trainings result based on the job descriptions of the employees. Before commencing work, basic product safety instruction shall take place.	**classic**
3.3.2	The documented training and/or instruction programs shall apply to all personnel, including seasonal and temporary workers and employees from external companies, according to their respective work area.	**classic**
3.3.3	Records shall be available of all training/instruction events, stating: • list of participants (this shall include their signature) • date • duration • contents of training • name of trainer/tutor. There shall be a procedure or program in place to prove the effectiveness of the training and/or instruction programs.	**classic**
3.3.4	The contents of training and/or instruction shall be reviewed and updated regularly and take into account company's specific issues, product safety, food related legal requirements and product/process modifications.	**classic**
3.4	**Sanitary facilities, equipment for personnel hygiene and staff facilities**	
3.4.1	The company shall provide staff facilities, which shall be proportional in size, equipped for the number of personnel and designed and operated so as to minimize food safety risks. Such facilities shall be kept in clean and good condition.	**classic**
3.4.2	Adequate hand washing facilities shall be provided in the sanitary areas.	**classic**
3.4.3	Hand washing facilities shall provide as a minimum: • running potable water at an appropriate temperature • liquid soap • appropriate equipment for hand drying.	**classic**
3.4.4	Where highly perishable, unpackaged food products or sensitive products are handled, the following additional requirements regarding hand washing/hygiene shall also be provided: • hand contact-free fittings • hand disinfection • adequate hygiene equipment • instruction signs • waste container with hand contact-free opening.	**classic**
3.4.5	There shall be in place rules and facilities to ensure the correct management for personnel belongings and for food brought to work by personnel, food coming from dining room and from vending machines. The food shall only be stored and/or used in designated areas.	**classic**

N°	Wholesale requirements	Module
3.4.6	The company shall provide suitable changing rooms for personnel, service providers and visitors. Where necessary, outdoor clothing and protective clothing shall be stored separately.	classic
3.4.7	Toilets shall not have direct access to an area where food products are handled. Sanitary facilities shall have adequate natural or mechanical ventilation. Mechanical airflow from a contaminated area to a clean area shall be avoided.	classic
3.4.8	Access to rooms where open or highly perishable foods are handled shall be clearly regulated, based on hazard analysis and assessment of associated risks.	plus
3.4.9	The risk of product contamination through foreign material brought along by personnel is assessed and minimised. This also considers personnel belongings and food brought to work by personnel. The food and personal belongings shall only be stored and/or used in designated areas.	plus
3.4.10	Based on hazard analysis and assessment of associated risks, there shall be a program in place to check the effectiveness of hand hygiene.	plus
3.4.11	In areas where open, highly perishable products are handled and/or in social areas sufficient possibilities for hygiene measures of hands, boots, shoes and/or clothing are in place. Areas where open food is handled are sufficiently equipped, based on a hazard analysis and assessment of associated risks. The implementation of current legal requirements is ensured.	plus
3.4.12	Changing areas shall be situated so that they allow direct access to areas where open, highly perishable food products are handled. Based on hazard analysis and assessment of associated risks, exceptions shall be justified and managed.	plus
4	**Core processes**	
4.1	**Contract review**	
4.1.1	Requirements which are defined between the contract partners shall be reviewed before a supply agreement is concluded. All clauses related to quality and product safety shall be communicated to each relevant department.	classic
4.1.2	Changes of existing contractual agreements shall be documented and communicated between the contract partners.	classic
4.1.3	Specific quality and safety requirements from customers shall be communicated to the supplier. Evidences are available showing that the supplier is accepting these.	classic
4.2	**Specifications**	
4.2.1	The necessity of specifications is based on a hazard analysis and assessment of associated risks. Necessary specifications are available at the company.	classic

N°	Wholesale requirements	Module
4.2.2	Specifications shall be available and in place for all customer and own branded products and finished products which are treated on-site. They shall be up to date, unambiguous and in compliance with legal requirements and with customer requirements.	classic
4.2.3	Customer specification shall be complied with. Deviations are communicated to the customer and accepted.	classic
4.2.4	There shall be a procedure for the creation, the modification, approval and management of specifications.	classic
4.2.5	Specifications and/or their contents shall be provided in the relevant location and accessible to all relevant personnel.	plus
4.3	**Product development/product changes/changes of associated processes**	
4.3.1	A procedure for product development shall be in place which incorporates the hazard analysis principles, in accordance with the HACCP system.	classic
4.3.2	A process shall be in place to ensure that labelling/declaration complies with current legislation of destination countries and customer requirements.	classic
4.3.3	Progress and outcome of product development shall be traceable based on records.	classic
4.3.4	The company shall ensure that in the event of changes to product formulation, including rework and packaging material, process characteristics are reviewed in order to assure that product requirements are complied with.	plus
4.4	**Purchase**	
4.4.1	The company shall control purchasing processes to ensure that all externally sourced materials and services, which have an impact on product safety and quality, conform to requirements.	classic
4.4.2	Where a company chooses to outsource any process that may have an impact on product safety and quality, the company shall ensure control over such processes. Control of such outsourced processes shall be identified and documented within the product safety and quality management system.	classic
4.4.3	There shall be a procedure for approval and monitoring of suppliers and service providers (internal and external), based on a hazard analysis and assessment of associated risks.	classic
4.4.4	The procedure for approval and monitoring of suppliers and service providers shall include clear, risk-based assessment criteria.	classic
4.4.5	The results of supplier's assessments shall be reviewed regularly, but at least annually. There shall be records of the reviews and of the actions taken as a consequence of assessment.	classic
4.4.6	The purchased products shall be checked risk based on the basis of a test plan, in accordance with the existing specifications and for their authenticity.	classic

N°	Wholesale requirements	Module
4.5	**Product packaging**	
4.5.1	Declarations of conformity are available for all primary packaging used on-site, which comply with the current legal requirements.	**classic**
4.5.2	The suitability of the packaging material shall be checked for all relevant product groups against the declaration of conformity or letter of no objection.	**plus**
4.5.3	The labelling/declaration complies with current legal requirements and, if applicable, customer requirements.	**plus**
4.6	**Buildings and constructional requirements**	
4.6.1	**Constructional requirements**	
4.6.1.1	The working environment shall not compromise product safety and quality.	**classic**
4.6.1.2	The loading area shall be appropriate for its intended use. It shall be constructed in a way that: • products are protected from rain • accumulation of dirt is avoided • condensation and formation of mould growth is prevented • cleaning can be easily undertaken.	**classic**
4.6.2	**Walls**	
4.6.2.1	Walls shall be designed and constructed to prevent the accumulation of dirt, to reduce condensation and mould growth and to facilitate cleaning.	**classic**
4.6.2.2	The junctions between walls and floors and corners shall facilitate easy cleaning.	**plus**
4.6.3	**Floors**	
4.6.3.1	Type and configuration of floor covering shall be appropriate in relation to requirements (e.g. weight bearing, cleaning agents).	**classic**
4.6.3.2	The hygienic disposal of waste water shall be ensured. Drainage systems shall be easy to clean and designed to minimise the risk of product contamination (e.g. ingress of pests, etc.).	**classic**
4.6.4	**Ceilings/overheads**	
4.6.4.1	Ceilings (or, where no ceilings exist, the inside of roofs) are in good and proper condition.	**classic**
4.6.4.2	Where false ceilings are used, an access to the void shall be provided in order to facilitate cleaning, maintenance and inspections for pest control.	**classic**
4.6.5	**Windows, gates and other openings**	
4.6.5.1	Windows, doors and gates shall be in good condition and shall be kept closed, if not in use.	**classic**
4.6.5.2	Windows and other openings shall be designed and constructed to avoid the accumulation of dirt.	**classic**

N°	Wholesale requirements	Module
4.6.5.3	Where windows and roof glazing are designed to be opened for ventilation purposes, they shall be fitted with easily removable pest screens or other measures in order to avoid any contamination.	classic
4.6.5.4	In areas where unpackaged product is handled, windows and suchlike shall be protected against breakage.	classic
4.6.6	**Lightning**	
4.6.6.1	All working areas shall have adequate lightning.	classic
4.6.6.2	In areas where open products are handled, lightning equipment and lightning traps shall be secured with shatter protection and installed, to minimize the risk of breakage.	classic
4.6.7	**Exterior**	
4.6.7.1	All external areas shall be maintained in good condition	classic
4.6.7.2	Where natural drainage within the exterior area is inadequate, a suitable drainage system shall be installed.	classic
4.6.7.3	Outdoor storage shall be kept to a minimum. Where goods are stored outside, hazard analysis and assessment of associated risks shall be undertaken in order to ensure that there is no risk of contamination or adverse effect on quality and product safety.	classic
4.7	**Air conditioning/cooling/water/ice and compressed air**	
4.7.1	**Air conditioning/cooling**	
4.7.1.1	Requirements for environmental control (e.g. temperature, humidity) which influence product quality and product safety shall be defined and implemented.	classic
4.7.1.2	One or more appropriate temperature recording system(s) shall be implemented in the scope of responsibility of the company, in order to monitor the process at appropriate intervals.	classic
4.7.1.3	Where the process requires air conditioning/chilled air, the equipment used for this purpose shall be adequately maintained and cleaned within an appropriate frequency.	classic
4.7.1.4	In case of breakdown of the air conditioning/chilled system and/or in the event of deviations from the target temperature, an appropriate alerting system shall be in place. Effective emergency corrective action procedures shall be in place ensuring product safety or quality is not compromised.	classic
4.7.2	**Water supply**	
4.7.2.1	The use and storage of water and/or ice that comes into direct contact with food and/or food packaging shall be evaluated, based on hazard analysis and assessment of associated risks, in order to ensure that contamination is eliminated. Water and ice shall be of proven potable quality.	classic
4.7.2.2	For the cleaning of surfaces which may come in direct contact with food, potable water shall be used and available in sufficient quantity.	classic

N°	Wholesale requirements	Module
4.7.2.3	Recycled water which is used in the process shall not pose a contamination risk. The water shall comply with applicable legal requirements for potable water; records shall be available.	**classic**
4.7.2.4	The quality of water, steam or ice which comes into direct contact with food, shall be monitored following a risk based sampling plan.	**classic**
4.7.2.5	Non-potable water shall be transported in separate, properly marked piping. Such piping shall not be connected to the drinking water system, or allow the possibility of reflux to contaminate potable water sources or the operating environment.	**classic**
4.7.3	**Compressed air**	
4.7.3.1	Where compressed air is used which has direct contact with food or food packaging, its use shall be evaluated based on hazard analysis and assessment of associated risks. The use of compressed air shall not compromise product safety or quality.	**classic**
4.8	**Cleaning and disinfection**	
4.8.1	Based on hazard analysis and assessment of associated risks, cleaning and disinfection schedules shall be available and implemented. These shall specify: • objectives • responsibilities • the products used and their instructions for use • the areas to be cleaned and/or disinfected • cleaning frequencies • documentation requirements • hazard symbols (if necessary).	**classic**
4.8.2	Cleaning and disinfection measures and check of effectiveness of these activities shall be documented. Resultant corrective actions shall be documented.	**classic**
4.8.3	For transport containers (e.g. tankers, rail tankers) which are used for the transportation of liquid, granular and powdered unpackaged products, the following cleaning and disinfection measures shall be implemented, as a minimum: • the cleaning and disinfection measures shall be appropriate for the type of product • the cleaning and disinfection measures of the transport container shall include all associated working equipment (e.g. hoses, valves, strainers) • the cleaning and disinfection measures shall ensure that the transport container is clean, that unwanted substances are removed from the surfaces and the number of microorganisms are reduced to a level that is sufficiently low, depending on the intended use (cross-contamination is prevented) • objective evidence shall be available for the control of cleaning and disinfection measures of transport containers (e.g. records, certificates). The effectiveness of cleaning and disinfection measures shall be made known to the cleaning staff. The cleaning staff shall be trained in cleaning procedures.	**classic**

N°	Wholesale requirements	Module
4.8.4	It shall be ensured that only qualified personnel are used for cleaning activities. The personnel shall be trained regularly with regard to the application of the cleaning schedules.	
4.8.5	Cleaning and disinfection schedules shall be reviewed and modified, if conditions change (e.g. rebuilding, new machines, new products, new cleaning equipment). Cleaning and disinfection plans are adjusted, if needed.	classic
4.8.6	The intended use of cleaning utensils shall be determined clearly. Cleaning utensils shall be used and stored in a way to avoid contamination.	classic
4.8.7	Current safety data sheets (SDS) and instructions for use shall be in place for cleaning agents and disinfectants and shall be always available on site. Instructions for use shall be known by the responsible personnel.	classic
4.8.8	Cleaning utensils and chemicals shall be clearly labeled. These shall be stored and used in a way to avoid contamination.	classic
4.8.9	Where a company employs a third-party service provider for cleaning and disinfection activities, all requirements in 4.8 shall be clearly defined in the respective contract.	classic
4.8.10	Appropriate storage facilities shall be available for the control and storage of chemicals needed for the production and treatment of food products. Unauthorized access to chemicals and cleaning agents shall be prohibited. Chemicals shall only be handled by personnel trained in their use.	plus
4.8.11	Cleaning activities shall not compromise the product negatively.	plus
4.9	**Waste disposal**	
4.9.1	A waste management procedure shall exist and shall be implemented to avoid cross contamination.	classic
4.9.2	All current legal requirements for waste disposal shall be met.	classic
4.9.3	Food waste and other waste shall be removed as quickly as possible from areas where food is handled. The accumulation of waste shall be avoided.	classic
4.9.4	Waste collection containers shall be clearly marked, suitably designed, in good state of repair, easy to clean, and where necessary disinfected.	classic
4.9.5	Waste collection rooms and containers (incl. compactors) shall be designed to be kept clean to minimize pest attraction.	classic
4.9.6	Waste shall be collected in separate containers in accordance with the intended means of disposal. Such waste shall be disposed by authorised third parties only. Records of waste disposal shall be kept by the company.	classic
4.10	**Specific requirements for material handling**	
4.10.1	The company shall have a procedure to avoid any contamination (also cross contamination caused by incompatible products in the same transport unit or storage room). A contamination by emissions, exhaust fumes, smell, foreign materials, packaging material and any other contaminants shall be avoided.	classic

N°	Wholesale requirements	Module
4.10.2	The loading and unloading of products shall be carried out in a manner which prevents damage. The product shall be secured so that contamination and/or damage is prevented during transport.	**classic**
4.11	**Risk of foreign material management**	
4.11.1	**KO N° 4: Based on hazard analysis and assessment of associated risks, procedures shall be in place to avoid contamination with foreign material to a maximum extent. Contaminated products shall be treated as non-conforming products.**	**classic**
4.11.2	In all areas in which unpacked foods are handled and where hazard analysis and assessment of associated risks have identified the potential for product contamination, the use of wood shall be excluded. Where the use of wood cannot be avoided, the risk shall be controlled and the wood shall be in good order and clean.	**classic**
4.11.3	In all areas in which unpacked products are handled and where hazard analysis and assessment of associated risks have identified the potential for product contamination, the use of glass and brittle material shall be excluded. Where the use of glass and brittle material cannot be avoided, appropriate measures shall be in place to protect against breakage.	**classic**
4.11.4	All objects of glass or similar material present in areas of handling unpacked products shall be listed in a glass register including details of their exact location. A comparison between the glass register and the condition of such objects shall be regularly performed and recorded.	**classic**
4.11.5	Procedure shall be in place describing the measures to be taken in case of breakage of glass and similar material. Such measures shall include: • cleaning methods • avoiding of contamination • product quarantine (blocking/hold) and releasing.	**classic**
4.11.6	Where visual inspection is used to detect foreign material, the employees shall be trained and operative change shall be performed at an appropriate frequency to maximise effectiveness of process.	**plus**
4.12	**Pest monitoring/pest control**	
4.12.1	The company shall have a pest control system in place which is in compliance with local legal requirements and shall have, as a minimum, criteria for: • the site environment (potential pests) • site plan with area for application (bait map) • identification of baits on-site • responsibilities (in-house/external) • products/agents and their instructions for use and safety • the frequency of inspections. The pest control system shall be based on hazard analysis and assessment of associated risks.	**classic**

N°	Wholesale requirements	Module
4.12.2	The company shall have qualified and trained in-house staff, and/or employ the services of a qualified external provider. Where an external provider is used, the activities required on site shall be laid down in a written contract.	classic
4.12.3	Following pest control inspections and any resulting measures shall be documented. The effectiveness of the pest control shall be monitored and recorded.	classic
4.12.4	Baits, traps and insect exterminators shall be existent in sufficient numbers and shall be placed in an appropriate position. They shall be constructed and positioned as not to cause any contamination risk.	classic
4.12.5	Incoming deliveries shall be checked on arrival for the presence of pests. Any infestation shall be documented and control measures taken.	classic
4.12.6	Products, equipment and transportation vehicles shall be stored so as to minimize the risk of pest infestation. Where stored product and/or machines may attract pests, appropriate measures shall be taken to prevent risk of contamination.	classic
4.12.7	The effectiveness of the pest control shall be monitored with the help of regular trend analyses.	classic
4.13	**Receipt, outgoing of goods and storage**	
4.13.1	**General requirements for receipt, outgoing of goods and storage**	
4.13.1.1	Procedures for the receipt of goods shall be established, effectively implemented and communicated to all relevant personnel. These procedures shall include general checking criteria (e.g. identification of products and vehicle), rules for goods acceptance, goods rejection and acceptance under reserve. Deviations from checking criteria shall be acted upon and documented. If specific product checks are requested by the customer, they shall be implemented and known by the responsible employees.	classic
4.13.1.2	Storage conditions are in compliance with the particular product requirements (e.g. cooling, protective covering). A mutual adverse influence shall be avoided.	classic
4.13.1.3	All products shall be clearly identifiable at all times. Storage, removal and handling of the products shall be in accordance with customer requirements.	classic
4.13.1.4	Effective stock control system shall be in place and may include methods such as first in – first out (FIFO) or first expired – first out (FEFO) and shall meet customers requirements.	classic
4.13.2	**Storage service provider**	
4.13.2.1	Where a company employs a third-party storage service provider, all relevant requirements specified within sections 2, 4 and 5.10 shall be clearly defined in the respective contract or the service provider shall be certified according to IFS Logistics.	classic
4.13.2.2	The employees of the service provider shall understand and apply the personnel hygiene requirements of the company.	classic

N°	Wholesale requirements	Module
4.14	**Transport**	
4.14.1	**General requirements for transport**	
4.14.1.1	Before loading transport vehicles, their condition (e.g. absence of strange smells, high dust load, adverse humidity, pests, mould) shall be checked and action taken, if necessary.	**classic**
4.14.1.2	During loading the required temperature range is in compliance with the particular product.	**classic**
4.14.1.3	When temperature controlled goods are being stored or transported in containers (e.g. thermal boxes), these containers shall be in good condition (clean, odour free, dry, functional and fit for purpose). Prior to loading of the product in these transport containers, the containers shall be precooled.	**classic**
4.14.1.4	Procedures are in place to avoid cross contamination (food/non-food/ different product groups).	**classic**
4.14.1.5	Where goods shall be transported at certain temperatures, maintaining the adequate range of temperatures during transport shall be ensured and documented.	**classic**
4.14.1.6	Transport containers (e.g. tankers, rail tankers), which are used for the transportation of liquid, granular and/or powdered unpackaged food products shall be labeled and used exclusively for the transportation of food.	**classic**
4.14.1.7	Cleaning of the transport unit shall be performed with consideration of the specific hygienic requirements and product risks in advance of the next loading, if needed. Cleaning evidences shall be available, if required by law or by customer(s).	**classic**
4.14.1.8	Hoses, pumps, filters of tankers (tank-containers, etc.) shall be in good condition and protected from contamination during transport.	**classic**
4.14.2	**Transport service providers**	
4.14.2.1	Where a company uses a third-party transport service provider on a regular basis, all relevant requirements specified within chapter 2, 4.14, 4.15, and 5.10 shall be clearly defined in the respective contract or the service provider shall be certified according to IFS Logistics.	**classic**
4.14.2.2	The drivers of the service provider shall know and apply the personnel hygiene requirements, if necessary.	**classic**

N°	Wholesale requirements	Module
4.14.2.3	Where a company uses a third-party service provider on an irregular basis for the transport of packed products (spot market), the service provider shall be certified according to IFS Logistics or fulfill the following requirements agreed evidently and binding: • the transport units and truck shall be clean • the service provider shall ensure temperature of product is controlled • different products shall clearly separated • there shall be absence of smells and other contamination • requirement 4.1.1 • requirement 5.10 • requirements 5.11 If the product is forwarded to another service provider, these defined requirements shall be met.	**classic**
4.15	**Maintenance and repair**	
4.15.1	An adequate system of maintenance shall be in place, maintained and documented, covering all equipment (incl. transport) critical for compliance with product requirements. This applies both for internal and external maintenance activities.	**classic**
4.15.2	Product requirements and prevention of contamination shall be ensured during and after maintenance and repair work. Records of maintenance and repair work and of corrective actions taken shall be kept.	**classic**
4.15.3	All materials used for maintenance and repair shall be fit for the intended use.	**classic**
4.15.4	Failures of facilities and equipment (incl. transport) covered by the maintenance system shall be documented and reviewed with a view to adapting the maintenance system.	**classic**
4.15.5	Temporary repairs shall be carried out so that product requirements are not affected. Such work shall be documented and a short-term deadline set for eliminating the fault.	**classic**
4.15.6	Where a company hires a third-party maintenance and repair service provider, all the company specified requirements regarding material and equipment shall be clearly defined, documented and maintained.	**classic**
4.16	**Equipment**	
4.16.1	All equipment shall be designed for its intended use, maintained and stored not to pose any product safety or quality risk.	**classic**
4.16.2	Equipment shall be designed and located so that cleaning and maintenance operations can be effectively performed.	**classic**
4.16.3	For all equipment and tools with direct food contact, certificates of conformity shall exist which confirm compliance with current legal requirements. In case no specific legal requirements are applicable, evidence shall be available to demonstrate that all equipment and tools are suitable for use. This applies for all equipment and tools in direct contact with raw materials, semi-processed and finished products.	**plus**

N°	Wholesale requirements	Module
4.17	**Traceability**	
4.17.1	**KO N° 5: A traceability system is in place which ensures a complete traceability of all handled products and primary packaging from supplier till delivery to the customer through associated records.**	**classic**
4.17.2	The traceability system shall be tested on a periodic basis—at least annually and each time traceability system changes.	**classic**
4.17.3	Traceability shall be ensured at all stages, including treatment in progress and post treatment.	**plus**
4.17.4	Labelling of semi-finished or finished product lots enables a definite identification of products. The shelf life (e.g. best before date) of the labelled goods shall be calculated from the production batch.	**plus**
4.18	**Genetically modified organisms (GMOs)**	
4.18.1	The company shall have in place systems and procedures to allow the identification of products consisting of GMOs, containing GMOs or produced from GMOs.	**classic**
4.18.2	Finished products containing GMOs or labelled as not containing GMOs shall be declared in accordance with current legal requirements.	**classic**
4.18.3	Customer requirements concerning the GMO status of products shall be implemented traceable within the company.	**classic**
4.19	**Allergens and specific conditions of treatment**	
4.19.1	Raw material specifications for own treated products identifying allergens subject to labelling, which are relevant to the country of production/destination are in place. The company shall maintain a continuously up to date listing of all raw materials containing allergens used at its premises, which also identifies all blends and formulas to which such raw materials containing allergens are added.	**plus**
4.19.2	Finished products containing allergens shall be declared in accordance with current legal requirements.	**plus**
5	**Measurements, analysis and improvements**	
5.1	**Internal audits**	
5.1.1	**KO N° 6: Effective internal audits shall be conducted according to a defined agreed audit program and shall cover the product safety management system and all company departments. Scope and frequency of internal audits shall be determined by hazard analysis and assessment of associated risks. This is also applicable for off-site storage locations owned or rented by the company.**	**classic**
5.1.2	Internal audits of activities which are critical to product safety and product specifications shall be carried out at least once a year.	**classic**
5.1.3	The auditors shall be competent and independent from the audited department.	**classic**

N°	Wholesale requirements	Module
5.1.4	Audit results shall be communicated to the senior management and to responsible persons of concerned departments. Necessary corrective actions and a schedule for implementation shall be determined, documented and communicated to every relevant person.	classic
5.1.5	It shall be documented how and when the corrective actions resulting from the internal audits shall be verified.	classic
5.2	**Site inspections**	
5.2.1	Site inspections shall be planned, carried out and documented (e.g. product control, hygiene, foreign material hazards, personnel hygiene and housekeeping). The frequency of inspections in every area (including outdoor areas) and every single activity shall be based on hazard analysis and assessment of associated risks and on the history of previous experience.	classic
5.3	**Process validation and control**	
5.3.1	The criteria for process validation and control shall be clearly defined.	plus
5.3.2	In circumstances where the control of process and working environment parameters (temperature, time, pressure, chemical properties, etc.) is essential to ensure the product requirements, such parameters shall be monitored and recorded continuously and/or at appropriate intervals.	plus
5.3.3	All rework operations shall be validated, monitored and documented. These operations shall not affect the product requirements.	plus
5.3.4	There shall be appropriate procedures for prompt notification, recording and monitoring of equipment malfunction and process deviations.	plus
5.4	**Calibration, adjustment and checking of measuring and monitoring devices**	
5.4.1	The company shall identify the measuring and monitoring devices required to ensure compliance with product requirements. These devices shall be recorded on a document and clearly identified.	classic
5.4.2	The measurement equipment and devices shall be checked, adjusted and/or calibrated and/or legally approved at defined intervals and against recognized standards/methods (if appropriate). The results shall be documented. If necessary, corrective actions on devices, processes and products shall be carried out.	classic
5.4.3	All measuring devices shall be used exclusively for their defined purpose. Where the results of measurements indicate a malfunction, the device in question shall be immediately repaired or replaced.	classic
5.4.4	The calibration status of the measuring devices shall be clearly identifiable (labelling at the machine or on a list of test devices).	classic
5.5	**Quantity checking (quantity control/filling quantities)**	
5.5.1	The frequency and methodology of quantity checking shall be determined so that legal requirements and customer specifications for nominal quantity are met.	plus

N°	Wholesale requirements	Module
5.5.2	Checks shall be implemented and recorded, according to a sampling plan.	plus
5.5.3	All equipment used for quantity measurement shall be calibrated regularly. All equipment used for final checking shall be legally approved, if applicable.	plus
5.6	**Product analyses**	
5.6.1	The relevance of performing microbiological, physical and chemical analyses for own brands or own produced products is based on a hazard analysis and assessment of associated risks, for testing legal or specified product requirements.	classic
5.6.2	A test plan shall be available, based on hazard analysis and assessment of associated risks. Test results are documented. The test plan is considering internal and external analyses. An assessment of associated risks is in place, which covers raw materials, semi-processed and finished products as well as processing equipment and packaging materials, and where necessary environmental tests.	classic
5.6.3	Where special analysis are demanded by the customer, these shall be defined in a testing plan and performed according to defined requirements. Test results shall be available at the company site.	classic
5.6.4	Analyses, which are relevant for product safety, shall preferably be performed by laboratories having appropriate accredited programs/methods (ISO 17025). If the analyses are performed internally or by a laboratory not having appropriate accredited programs/methods, the results shall be verified on a regular basis by laboratories accredited on these programs/methods (ISO 17025).	classic
5.6.5	Procedures shall exist which ensure the reliability of the internal analysis results on the basis of official recognized analysis methods. This shall be demonstrated by ring tests or other proficiency tests.	classic
5.6.6	Results of analysis shall be evaluated promptly. Appropriate corrective measures shall be introduced for any unsatisfactory results.	classic
5.6.7	Where internal analysis is undertaken, qualified and trained personnel shall be in place, as well as appropriate equipment and premises.	classic
5.6.8	Based on any internal or external information on product risks which may have an impact on product safety and/or quality (incl. adulteration and fraud), the company shall update its testing plan and/or take any appropriate measure to control impact on finished products.	classic
5.7	**Product quarantine (blocking/hold) and product release**	
5.7.1	A procedure shall be in place, based on hazard analysis and assessment of associated risks, for the quarantine (blocking/hold) and release of all raw materials, semi-processed and finished products and packaging materials. The procedure shall ensure that only products and materials conforming to product requirements are processed and dispatched.	classic

N°	Wholesale requirements	Module
5.8	**Management of objections/complaints from authorities and customers**	
5.8.1	A system for the management of product objections and complaints shall be in place.	**classic**
5.8.2	All objections/complaints shall be assessed by competent staff. Where it is justified appropriate actions shall be taken immediately, if necessary.	**classic**
5.8.3	Objections/complaints shall be analysed with a view to implement preventive actions which avoid possible recurrence.	**classic**
5.8.4	The results of complaint data analysis shall be made available to the relevant persons in charge and to the senior management.	**classic**
5.9	**Incident and crisis management**	
5.9.1	A documented procedure shall be in place for the management of incidents and of potential emergency situations, that impact product safety, quality and legality. This procedure shall be implemented and maintained.	**classic**
5.9.2	Updated emergency contact details (e.g. name and phone number of suppliers, customers and authorities in charge) are available. The company can be contacted by phone at any time.	**classic**
5.9.3	The feasibility, effectiveness and timeliness of implementation of the procedure for the management of incidents and of potential emergency situations shall be subject to regular internal testing, at least anually.	**classic**
5.9.4	**KO N° 7: There shall be an effective procedure for the withdrawal and recall of all products. It ensures that involved customers are informed, as soon as possible.**	**classic**
5.9.5	The procedure for withdrawal and recall shall be subject to regular internal testing, at least yearly. This shall be carried out in a manner to ensure the effective implementation and operation of the procedure.	**classic**
5.10	**Management of non-conformities and non-conforming products**	
5.10.1	An effective procedure shall be in place for the management of all non-conforming products.	**classic**
5.10.2	The procedure shall include, as a minimum: • procedure of product quarantine (blocking/hold) • means for identification (e.g. labeling) • the procedure of further usage of these products.	**classic**
5.10.3	The procedure for the management of non-conformities shall be understood by all relevant employees and can apply it.	**classic**
5.10.4	Where non-conformities are identified, immediate corrections shall be taken to ensure that product requirements are complied with.	**classic**
5.10.5	Out of specification, final packaged products or packaging materials, both related to retail branded products, shall not be placed in the market under the label concerned. Exceptions shall be agreed in writing with the contract partner.	**plus**

N°	Wholesale requirements	Module
5.11	**Corrective actions**	
5.11.1	A procedure shall be in place for the recording and analysis of the non-conformities with the objective to avoid recurrences by corrective actions.	**classic**
5.11.2	**KO N° 8: Corrective actions shall be clearly formulated, documented and undertaken, as soon as possible, to avoid further occurrence of non-conformity. The responsibilities and the timescales for corrective action shall be clearly defined.**	**classic**
5.11.3	The performance of the initiated corrective actions shall be documented and effectiveness shall be checked.	**classic**
5.11.4	Regular status analyses for the evaluation of corrective actions are communicated to senior management.	**classic**
6	**Product defense and food fraud**	
6.1	**Product defense and external inspections**	
6.1.1	**Defense assessment**	
6.1.1.1	A product defense hazard analysis and assessment of associated risks shall have been performed and documented. Based on this assessment and legal requirements, areas critical to security shall be identified and protected. Product defense hazard analysis and assessments of associated risks shall be reviewed anually or upon changes that could effect product integrity. An appropriate system for handling irregularities shall be defined and regularly tested for effectiveness.	**classic**
6.1.1.2	If legislation makes registration or on-site inspections necessary, evidence shall be provided.	**classic**
6.1.1.3	All employees shall be instructed activity-related in reference to defense of products or in case of significant changes of the program for product defense by evidence.	**classic**
6.2	**Food fraud**	
6.2.1	A documented procedure to assess food fraud vulnerability is in place/ exists throughout the entire company. Potential vulnerabilities are identified and classified, from which measures to mitigate risks for customers/consumers are drawn. This procedure is part of the product safety management system.	**classic**
6.2.2	A documented plan is in place which specifies the measures the company has implemented to mitigate risks for the costumer/consumer in regard to food fraud.	**classic**


IFS
Cash & Carry

CHECKLIST

IFS Cash & Carry

N°	Cash & Carry requirements	Module
1	**Senior management responsibility**	
1.1	**Corporate policy/corporate principles**	
1.1.1	The senior management shall draw up and implement a corporate policy. This shall consider as a minimum: • customer focus • environmental responsibility • ethics and personnel responsibility • product safety. The corporate policy shall be communicated to all employees.	**classic**
1.1.2	The content of the corporate policy shall have been broken down into measurable objectives (quality and product safety). These are known by the employees in the respective departments and shall be effectively implemented.	**classic**
1.1.3	The senior management shall ensure that the achievement of all objectives is regularly reviewed, at least once a year.	**classic**
1.1.4	All relevant information related to product safety and quality shall be communicated effectively and in a timely manner to the relevant personnel.	**classic**
1.1.5	Furthermore, the corporate policy shall consider product requirements (incl. product quality, product legality, procedures and specifications).	**plus**
1.2	**Corporate structure and corporate processes**	
1.2.1	An organisation chart shall be available showing the structure incl. functions of the company.	**classic**
1.2.2	The department responsible for quality and product safety management and/or the IFS representative shall have a direct reporting relationship to the senior management.	**classic**
1.2.3	Job descriptions with clearly defined responsibilities shall exist and shall be applicable for employees whose work has an effect on product requirements.	**classic**
1.2.4	Competences and responsibilities, including deputation of employees shall be clearly laid down.	**classic**
1.2.5	**KO N° 1: The senior management shall ensure that employees are aware of their responsibilities related to product safety and quality and that mechanisms are in place to monitor the effectiveness of their operation. Such mechanisms shall be clearly identified and documented.**	**classic**
1.2.6	The company shall assign responsibility for external communications (crisis management, authorities and communication with media) to a specific responsible person or persons.	**classic**
1.2.7	The company shall have a system in place to keep informed about the relevant and current legal requirements regarding quality and safety of the handled products.	**classic**
1.2.8	The senior management shall provide sufficient resources to meet the product and process requirements.	**classic**

N°	Cash & Carry requirements	Module
1.3	**Customer focus**	
1.3.1	A documented procedure shall be in place to identify fundamental needs and expectations of customers.	**classic**
1.3.2	The records of this procedure shall be evaluated and considered to determine quality and product safety objectives.	**classic**
1.4	**Senior management review**	
1.4.1	Senior management shall ensure that the quality and product safety management system is reviewed at least annually, or more frequently, if changes occur. Such reviews shall contain, as a minimum: • audit results • customer feedback • status of preventive and corrective actions • quality and product safety objectives • follow-up actions from previous management reviews • changes that could affect the product safety and quality management system and • recommendations for improvement.	**classic**
1.4.2	This review shall include the evaluation of measures for the control of the quality and product safety management system and for the continuous improvement process.	**classic**
1.4.3	The company shall identify and review regularly (e.g. by internal audits and/or on-site inspection) the infrastructure needed to achieve conformity to product requirements. This shall include, as a minimum, the following: • buildings • supply systems • machines and equipment • transport. The results of the review shall be considered, with due consideration to risk, for investment planning.	**classic**
1.4.4	The company shall identify and review regularly, but at least annually, the work environment needed to achieve conformity with product requirements (e.g. by internal audits and/or on-site inspection). This review shall include as a minimum: • staff facilities • hygienic conditions • safety and security at work. The results of the review shall be considered, with due consideration to risk, for investment planning.	**classic**
2	**Quality and product safety management system**	
2.1	**Quality management**	
2.1.1	**Documentation requirements**	
2.1.1.1	The implemented and documented system for product safety and quality management shall be retained completely in one location (product safety- and quality manual or electronic system).	**classic**

N°	Cash & Carry requirements	Module
2.1.1.2	A documented procedure shall exist for the control of documents and their amendments.	classic
2.1.1.3	All documents shall be clearly legible, unambiguous and comprehensive. They shall be available in their latest version to relevant personnel at all times.	classic
2.1.1.4	The reason for any amendments to documents critical for the product requirements shall be recorded.	classic
2.1.2	**Record keeping**	
2.1.2.1	All records relevant for product requirements shall be maintained explicitly and completely and shall be available upon request.	classic
2.1.2.2	Records shall be legible and genuine. If records are documented electronically, a system shall be in place to ensure that only authorized personnel have access to produce or amend these records.	classic
2.1.2.3	All records shall be kept in accordance with legal requirements and at least for one year.	classic
2.1.2.4	Any amendments to records shall only be carried out by authorized persons.	classic
2.1.2.5	The records shall be securely stored and easily accessible.	classic
2.2	**Product safety management**	
2.2.1	**product safety management system**	
2.2.1.1	**KO N° 2: The basis of the company's product safety management system shall be a fully implemented, systematic and comprehensive risk management and/or HACCP system. For food, an HACCP system shall be used and be based upon the Codex Alimentarius principles.**	classic
2.2.1.2	The hazard analysis shall cover all processes the company is responsible for and which could have an impact on product safety. The hazard analysis for food shall also consider issues in relation to the presence of GMO and Allergens, or the risk of their presence.	classic
2.2.1.3	The company shall ensure that the risk management system and/or HACCP system is based upon scientific literature, or technical verified specifications in relation to the traded and/or handled products and procedures.	classic
2.2.1.4	The risk management/HACCP system shall be reviewed annually in principal and aligned, if necessary. Relevant changes within processes lead to an update of risk management/HACCP system during the year.	classic
2.2.1.5	The HACCP system covers all treatment and processing activities. This also includes product development and the conformity of product packaging (primary packaging).	plus
2.2.1.6	Any legal requirements of the production and destination countries are to be considered for all treated and processed products.	plus

N°	Cash & Carry requirements	Module
2.2.2	**Compilation of risk management/HACCP team**	
2.2.2.1	The risk assessment shall be carried out by person(s) with adequate knowledge of the processes and products involved.	**classic**
2.2.2.2	The company shall have a risk management or HACCP team, which is multidisciplinary. The team shall have strong senior management support.	**classic**
2.2.2.3	The team leader shall be fully conversant in risk management and/or HACCP principles and their application. The team/team leader shall be able to demonstrate the ability to identify, control and manage product safety hazards.	**classic**
2.2.2.4	If the knowledge related to products and processes is inadequate, the company shall take appropriate steps to ensure the risk assessment is undertaken by competent person(s).	**classic**
2.2.3	**Hazard analysis**	
2.2.3.1	Complete descriptions of services and products shall be available and shall include relevant information concerning product safety.	**classic**
2.2.3.2	A current version of the flow diagram shall be available for logistical and product specific processes. In the event of any changes, the flow diagram shall be updated.	**classic**
2.2.3.3	All flow diagrams are reviewed by on-site checks.	**classic**
2.2.3.4	An analysis and assessment of all hazards shall be undertaken to evaluate all physical, chemical and biological hazards, including allergens, that may reasonably be expected to occur.	**classic**
2.2.3.5	The hazard analysis shall consider the likelihood of occurrence of hazards and severity of their adverse health effects. Where risk classification is used, a hazard analysis with risk assessment shall be documented for each risk class.	**classic**
2.2.3.6	For all steps which are important for product safety, but which are not CCP's, the company shall implement and document control points (CP's).	**classic**
2.2.3.7	For the specific control measures, the appropriate critical limits shall be defined (for food e.g. determination of critical limits for each CP/CCP).	**classic**
2.2.3.8	**KO N° 3 [NA possible]: Where a specific monitoring procedure is necessary for product safety, a monitoring system shall be implemented for each CCP. Monitoring and control of each CCP shall be demonstrated by records. The records shall specify the person responsible as well as the date and result of the monitoring activities.**	**classic**
2.2.3.9	The operative personnel in charge of the monitoring of CCP's shall have received specific instructions.	**classic**
2.2.3.10	Records of CCP's monitoring shall be checked within the verification at least.	**classic**
2.2.3.11	The CP's shall be monitored and recorded.	**classic**

N°	Cash & Carry requirements	Module
2.2.3.12	In the event that the monitoring indicates that a particular critical limit is not under control (e.g. CP/CCP), adequate corrective actions shall be taken and documented. Such corrective actions shall also take into account any non-conforming products.	classic
2.2.3.13	Procedures of verification shall be established to confirm that the risk management/HACCP system is effective. Verification of the HACCP system shall be performed at least once a year. Within the verification following information shall be considered: • internal audits • external audits • evaluation of complaints. The results of this verification shall be incorporated into the risk management/HACCP system and shall be communicated to senior management.	classic
2.2.3.14	Documentation shall be available covering all relevant risk management/HACCP procedures, processes, control measures and records. These shall be appropriate to the nature and size of the company.	classic
2.2.3.15	A full description of the product is in place for all brands owned by the company and self produced foods.	plus
2.2.3.16	All relevant processing steps are laid down in flow diagrams.	plus
2.2.3.17	The intended use of own brands and self produced products shall be described in relation to the expected use of the product by the end consumer, taking into account vulnerable groups of consumers.	plus
2.2.3.18	For food processing, the determination of relevant critical control points (CCP's) shall be facilitated by the application of a decision tree or other tool(s), which demonstrate a logical reasoned approach.	plus
3	**Resource management**	
3.1	**Resource administration**	
3.1.1	All personnel performing work that affects product safety, legality and quality shall have the required competence by education, work experience and/or training, based on a hazard analysis and assessment of associated risks.	classic
3.2	**Personnel**	
3.2.1	**Personnel training/instructions**	
3.2.1.1	There shall be documented requirements relating to personnel hygiene and, if necessary, infection control, which are based on hazard analysis and assessment of associated risks in relation to product and process. These include, as a minimum, the following fields: • protective clothing • hand washing and disinfection • eating and drinking • smoking • actions to be taken in case of cuts or skin abrasions • fingernails, jewellery and personal belongings • hair and beards.	classic

N°	Cash & Carry requirements	Module
3.2.1.2	The requirements for personnel hygiene shall apply to all relevant personnel, service providers and external persons. Compliance shall be checked on a regular basis.	**classic**
3.2.1.3	**KO N° 4: The requirements for personnel hygiene within processing areas shall be in place and applied by all relevant personnel, service providers and visitors.**	**plus**
3.2.1.4	Visible jewellery (incl. piercing) and watches shall not be worn. Any exceptions shall have been comprehensively evaluated by hazard analysis and assessment of associated risks in relation to product and process. This shall be effectively managed.	**plus**
3.2.1.5	Cuts and skin abrasions shall be covered by a coloured plaster/bandage (different from the product colour) – and in case of hand injuries, in addition, a single use glove shall be worn, if necessary.	**plus**
3.2.2	**Protective clothing for personnel, service providers and visitors**	
3.2.2.1	The protective clothing for employees and visitors is appropriate, depending on requirements for processes and products.	**classic**
3.2.2.2	Suitable protective clothing shall be available in sufficient quantity for each employee.	**classic**
3.2.2.3	All protective/hygiene clothing shall be thoroughly and regularly laundered. Hazard analysis and assessment of associated risks, together with consideration given to the processes and products of the company shall determine, if clothing shall be washed by a contract laundry, on site laundry or by the employee.	**classic**
3.2.2.4	Rules are existing for cleaning and checking of protective and hygiene clothing.	**plus**
3.2.2.5	Company procedures shall exist to ensure that all personnel, service providers and visitors are aware of the rules regarding the management of wearing and changing protective clothing in specified areas in accordance with product and process requirements.	**plus**
3.2.2.6	In work areas where wearing headgear and/or beard snood is required, rules for wearing and changing are defined. Compliance with these rules shall be checked on a regular basis.	**plus**
3.2.3	**Procedures applicable for infectous diseases**	
3.2.3.1	There shall be written and communicated measures for personnel, service providers and visitors to declare any infectious disease which may have an impact on food safety, based on a hazard analysis and risk assessment. In case of declaration of infectious disease, actions shall be taken in order to avoid/minimize risk of contamination of products.	**classic**

N°	Cash & Carry requirements	Module
3.3	**Training and instruction**	
3.3.1	The company shall implement documented training and/or instruction programs with respect to the product requirements and the training needs of the employees. There is an overview in place (e.g. Matrix), from which the necessary trainings result based on the job descriptions of the employees. Before commencing work, basic product safety instruction shall take place.	**classic**
3.3.2	The documented training and/or instruction programs shall apply to all personnel, including seasonal and temporary workers and employees from external companies, according to their respective work area.	**classic**
3.3.3	Records shall be available of all training/instruction events, stating: • list of participants (this shall include their signature) • date • duration • contents of training • name of trainer/tutor. There shall be a procedure or program in place to prove the effectiveness of the training and/or instruction programs.	**classic**
3.3.4	The contents of training and/or instruction shall be reviewed and updated regularly and take into account company's specific issues, product safety, food related legal requirements and product/process modifications.	**classic**
3.4	**Sanitary facilities, equipment for personnel hygiene and staff facilities**	
3.4.1	The company shall provide staff facilities, which shall be proportional in size, equipped for the number of personnel and designed and operated so as to minimise food safety risks. Such facilities shall be kept in clean and good condition.	**classic**
3.4.2	Adequate hand washing facilities shall be provided in the sanitary areas.	**classic**
3.4.3	Hand washing facilities shall provide as a minimum: • running potable water at an appropriate temperature • liquid soap • appropriate equipment for hand drying.	**classic**
3.4.4	Where highly perishable, unpackaged food products or sensitive products are handled, the following additional requirements regarding hand washing/hygiene shall also be provided: • hand contact-free fittings • hand disinfection • adequate hygiene equipment • instruction signs • waste container with hand contact-free opening.	**classic**
3.4.5	There shall be in place rules and facilities to ensure the correct management for personnel belongings and for food brought to work by personnel, food coming from dining room and from vending machines. The food shall only be stored and/or used in designated areas.	**classic**

N°	Cash & Carry requirements	Module
3.4.6	The company shall provide suitable changing rooms for personnel, service providers and visitors. Where necessary, outdoor clothing and protective clothing shall be stored separately.	classic
3.4.7	Toilets shall not have direct access to an area where food products are handled. Sanitary facilities shall have adequate natural or mechanical ventilation. Mechanical airflow from a contaminated area to a clean area shall be avoided.	classic
3.4.8	Access to rooms where open or highly perishable foods are handled shall be clearly regulated, based on hazard analysis and assessment of associated risks.	plus
3.4.9	The risk of product contamination through foreign material brought along by personnel is assessed and minimized. This also considers personnel belongings and food brought to work by personnel. The food and personal belongings shall only be stored and/or used in designated areas.	plus
3.4.10	Based on hazard analysis and assessment of associated risks, there shall be a program in place to check the effectiveness of hand hygiene.	plus
3.4.11	In production and/or counter areas and/or in social areas sufficient possibilities for hygiene measures of hands, boots, shoes and/or clothing are in place. Areas where unpacked food is handled are sufficiently equipped, based on a hazard analysis and assessment of associated risks. The implementation of current legal requirements is ensured.	plus
3.4.12	Changing areas shall be situated so that they allow direct access to areas where open, highly perishable food products are handled. Based on hazard analysis and assessment of associated risks, exceptions shall be justified and managed.	plus
4	**Core processes**	
4.1	**Contract review**	
4.1.1	Requirements which are defined between the contract partners shall be reviewed before a supply agreement is concluded. All clauses related to quality and product safety shall be communicated to each relevant department.	classic
4.1.2	Changes of existing contractual agreements shall be documented and communicated between the contract partners.	classic
4.1.3	Specific quality and safety requirements of customers shall be communicated to the supplier. Evidences are available showing that the supplier is accepting these.	classic
4.2	**Specifications**	
4.2.1	The necessity of specifications is based on a hazard analysis and assessment of associated risks. Necessary specifications are available at the company.	classic
4.2.2	Specifications shall be available and in place for all customer and own branded products and finished products which are produced on-site. They shall be up to date, unambiguous and in compliance with legal requirements and with customer requirements.	plus

N°	Cash & Carry requirements	Module
4.2.3	There shall be a procedure for the creation, the modification, approval and management of specifications.	plus
4.2.4	Specifications and/or their contents shall be provided in the relevant location and accessible to all relevant personnel.	plus
4.3	**Recipes for own production**	
4.3.1	For self-produced products, recipes shall be available and complied with.	plus
4.4	**Product development/product changes/changes of associated processes**	
4.4.1	A procedure for product development shall be in place which incorporates the hazard analysis principles in accordance with the HACCP system.	plus
4.4.2	Product formulation, manufacturing processes, process parameters and the fulfilment of product requirements shall be established and shall have been assured by trial runs and product testing.	plus
4.4.3	If necessary, shelf life tests or comparable processes shall be carried out which consider the product formulation, packaging, manufacturing and declaration information. Based on these tests the shelf life dates shall be determined.	plus
4.4.4	A process shall be in place to ensure that labelling/declaration complies with current legal requirements of destination countries and customer requirements.	plus
4.4.5	Recommendations for preparation and/or use of the food products shall be established, also with consideration of customer satisfaction and safety, where appropriate. Customer requirements shall be included, if defined.	plus
4.4.6	If necessary, the company shall demonstrate through relevant tests that nutritional information is validated.	plus
4.4.7	Health claims are proven by studies or publications.	plus
4.4.8	Progress and outcome of product development shall be traceable, based on records.	plus
4.4.9	The company shall ensure that in the event of changes to product formulation, including rework and packaging material, process characteristics are reviewed in order to assure that product requirements are complied with.	plus
4.5	**Purchase**	
4.5.1	The company shall control purchasing processes to ensure that all externally sourced materials and services, which have an impact on product safety and quality, confirm to requirements.	classic
4.5.2	Where a company chooses to outsource any process that may have an impact on product safety and quality, the company shall ensure control over such processes. Control of such outsourced processes shall be identified and documented within the product safety and quality management system.	classic

N°	Cash & Carry requirements	Module
4.5.3	There shall be a procedure for approval and monitoring of suppliers and service providers (internal and external), based on a hazard analysis and assessment of associated risks.	classic
4.5.4	The procedure for approval and monitoring of suppliers and service providers shall include clear, risk-based assessment criteria.	classic
4.5.5	The results of supplier's assessments shall be reviewed regularly, but at least annually. There shall be records of the reviews and of the actions taken as a consequence of assessment.	classic
4.5.6	The purchased products shall be checked risk based on the basis of a test plan, in accordance with the existing specifications and for their authenticity.	classic
4.6	**Product packaging**	
4.6.1	Declarations of conformity are available for all primary packaging used on-site, which comply with the current legal requirements.	classic
4.6.2	The suitability of the packaging material shall be checked for all relevant product groups against the declaration of conformity or letter of no objection.	plus
4.6.3	The labelling/declaration complies with current legal requirements and, if applicable, customer requirement.	plus
4.7	**Buildings and constructional requirements**	
4.7.1	**Constructional requirements**	
4.7.1.1	The working environment shall not compromise product safety and quality.	classic
4.7.1.2	The loading area shall be appropriate for its intended use. It shall be constructed in a way that: • products are protected from rain • accumulation of dirt is avoided • condensation and formation of mould growth is prevented • cleaning can be easily undertaken.	classic
4.7.1.3	Rooms in which food is prepared, treated or processed are designed and constructed to ensure good food hygiene.	plus
4.7.2	**Walls**	
4.7.2.1	Walls shall be designed and constructed to prevent the accumulation of dirt, to reduce condensation and mould growth and to facilitate cleaning.	classic
4.7.2.2	The junctions between walls and floors and corners shall facilitate easy cleaning.	plus
4.7.2.3	The surfaces of walls in processing areas are in good condition and shall facilitate easy cleaning and, if necessary, disinfection. They shall be impervious, water-repellent and resistant to abrasion.	plus
4.7.3	**Floors**	
4.7.3.1	Type and configuration of floor covering shall be appropriate in relation to requirements (e.g. weight bearing, cleaning agents).	classic

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4.7.3.2	The hygienic disposal of waste water shall be ensured. Drainage systems shall be easy to clean and designed to minimise the risk of product contamination (e.g. ingress of pests, etc.).	classic
4.7.3.3	Floor coverings in processing areas shall be in good condition and shall facilitate cleaning and disinfection, where required. They shall be impervious, water-repellent and resistant to abrasion.	plus
4.7.3.4	Within processing areas fluid retention on the floor shall be avoided.	plus
4.7.3.5	In food processing areas, machinery and piping shall be arranged so that waste water, if possible, goes directly into a drain.	plus
4.7.4	**Ceilings/overheads**	
4.7.4.1	Ceilings (or, where no ceilings exist, the inside of roofs) are in good and proper condition.	classic
4.7.4.2	Where false ceilings are used, an access to the void shall be provided in order to facilitate cleaning, maintenance and inspections for pest control.	classic
4.7.4.3	Ceilings (or, where no ceilings exist, the inside of roofs) and overhead fixtures (incl. piping, cableway, lamps, etc.) shall be constructed to minimize the accumulation of dirt and shall not pose any risk of physical and/or microbiological contamination. They shall be easy to clean.	plus
4.7.5	**Windows, gates and other openings**	
4.7.5.1	Windows, doors and gates shall be in good condition and shall be kept closed, if not in use.	classic
4.7.5.2	Windows and other openings shall be designed and constructed to avoid the accumulation of dirt.	classic
4.7.5.3	Where windows and roof glazing are designed to be opened for ventilation purposes, they shall be fitted with easily removable pest screens or other measures in order to avoid any contamination.	classic
4.7.5.4	In areas where unpackaged product is handled, windows and suchlike shall be protected against breakage.	classic
4.7.5.5	Windows shall be kept closed and locked during processing activities.	plus
4.7.5.6	Doors and gates shall be in good condition (e.g. no splintering parts, flaking paints or corrosion). They shall be easy to clean.	plus
4.7.6	**Lightning**	
4.7.6.1	All working areas shall have adequate lightning.	classic
4.7.6.2	In areas where open products are handled, lightning equipment and lightning traps shall be secured with shatter protection and installed, to minimize the risk of breakage.	classic
4.7.7	**Exterior**	
4.7.7.1	All external areas of the store shall be maintained in good condition.	classic
4.7.7.2	Where natural drainage within the exterior area is inadequate, a suitable drainage system shall be installed.	classic

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4.7.7.3	Outdoor storage shall be kept to a minimum. Where goods are stored outside, hazard analysis and assessment of associated risks shall be undertaken in order to ensure that there is no risk of contamination or adverse effect on quality and product safety.	classic
4.8	**Air conditioning/cooling/water/ice and compressed air**	
4.8.1	**Air conditioning/cooling**	
4.8.1.1	Requirements for environmental control (e.g. temperature, humidity) which influence product quality and product safety shall be defined and implemented.	classic
4.8.1.2	One or more appropriate temperature recording system(s) shall be implemented in the scope of responsibility of the company, in order to monitor the process at appropriate intervals.	classic
4.8.1.3	Where the process requires air conditioning/chilled air, the equipment used for this purpose shall be adequately maintained and cleaned within an appropriate frequency.	classic
4.8.1.4	In case of breakdown of the air conditioning/chilled system and/or in the event of deviations from the target temperature, an appropriate alerting system shall be in place. Effective emergency corrective action procedures shall be in place ensuring product safety or quality is not compromised.	classic
4.8.1.5	Mechanical airflow shall not lead to any product safety or quality risks.	plus
4.8.1.6	Dust extraction equipment shall be installed in areas where considerable amounts of dust are generated.	plus
4.8.2	**Water supply**	
4.8.2.1	The use and storage of water and/or ice that comes into direct contact with food and/or food packaging shall be evaluated, based on hazard analysis and assessment of associated risks, in order to ensure that contamination is eliminated. Water and ice shall be of proven potable quality.	classic
4.8.2.2	For the cleaning of surfaces which may come in direct contact with food, potable water shall be used and available in sufficient quantity.	classic
4.8.2.3	Recycled water which is used in the process shall not pose a contamination risk. The water shall comply with applicable legal requirements for potable water; records shall be available.	classic
4.8.2.4	The quality of water, steam or ice which comes into direct contact with food, shall be monitored following a risk based sampling plan.	classic
4.8.2.5	Non-potable water shall be transported in separate, properly marked piping. Such piping shall not be connected to the drinking water system, or allow the possibility of reflux to contaminate potable water sources or the operating environment.	classic

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4.8.3	**Compressed air**	
4.8.3.1	Where compressed air is used which has direct contact with food or food packaging, its use shall be evaluated based on hazard analysis and assessment of associated risks. The use of compressed air shall not compromise product safety or quality.	**classic**
4.9	**Cleaning and disinfection**	
4.9.1	Based on hazard analysis and assessment of associated risks, cleaning and disinfection schedules shall be available and implemented. These shall specify: • responsibilities • the products used and their instructions for use • the areas to be cleaned and/or disinfected • cleaning frequencies • documentation requirements • hazard symbols (if necessary).	**classic**
4.9.2	Cleaning and disinfection measures and check of effectiveness of these activities shall be documented. Resultant corrective actions shall be documented.	**classic**
4.9.3	It shall be ensured only qualified personnel are used for cleaning activities. The personnel shall be trained regularly with regard to the application of the cleaning schedules.	**classic**
4.9.4	Cleaning and disinfection schedules shall be reviewed and modified, if conditions change (e.g. rebuilding, new machines, new products, new cleaning equipment). Cleaning and disinfection plans are adjusted, if needed.	**classic**
4.9.5	The intended use of cleaning utensils shall be determined clearly. Cleaning utensils shall be used and stored in a way to avoid contamination.	**classic**
4.9.6	Current safety data sheets (SDS) and instructions for use shall be in place for cleaning agents and disinfectants and shall be always available on site. Instructions for use shall be known by the responsible personnel.	**classic**
4.9.7	Cleaning utensils and chemicals shall be clearly labeled. These shall be stored and used in a way to avoid contamination.	**classic**
4.9.8	Where a company employs a third-party service provider for cleaning and disinfection activities, all requirements in 4.9 shall be clearly defined in the respective contract.	**classic**
4.9.9	The effectiveness and safety of the cleaning and disinfection measures, under consideration of the hazard analysis and assessment of associated risks, shall be verified and documented according to a sampling schedule by using appropriate procedures. Resultant corrective actions shall be documented.	**plus**
4.9.10	Appropriate storage facilities shall be available for the control and storage of chemicals needed for the production and treatment of food products. Unauthorized access to chemicals and cleaning agents shall be prohibited. Chemicals shall only be handled by personnel trained in their use.	**plus**

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4.9.11	Cleaning activities shall not compromise the product negatively.	plus
4.9.12	Cleaning activities shall be carried out in periods of non-processing or physically separated. If this is not possible, these operations shall be controlled as to not affect the product.	plus
4.10	**Waste disposal**	
4.10.1	A waste management procedure shall exist and shall be implemented to avoid crosscontamination.	classic
4.10.2	All current legal requirements for waste disposal shall be met.	classic
4.10.3	Food waste and other waste which pose a risk to food safety and quality shall be removed as quickly as possible from areas where food is handled.	classic
4.10.4	Waste collection containers shall be clearly marked, suitably designed, in good state of repair, easy to clean, and where necessary disinfected.	classic
4.10.5	Waste collection rooms and containers (incl. compactors) shall be designed to be kept clean to minimize pest attraction.	classic
4.10.6	Waste shall be collected in separate containers in accordance with the intended means of disposal. Such waste shall be disposed by authorised third parties only. Records of waste disposal shall be kept by the company.	classic
4.11	**Specific requirements for material handling**	
4.11.1	The company shall have a implemented procedure to avoid any contamination (also crosscontamination caused by incompatible products in the same transport unit or storage room). A contamination by emissions, exhaust fumes, smell, foreign materials, packaging material and any other contaminants shall be avoided.	classic
4.11.2	The loading and unloading of products shall be carried out in a manner which prevents damage. The product shall be secured so that contamination and/or damage is prevented during transport.	classic
4.11.3	Segregation of production processes shall take into account internal flows (of product, waste, materials, facilities and equipment, personnel, water) and provided services. A plan shall be available which clearly defines these flows.	plus
4.11.4	Procedures shall be implemented as to minimize any potential risk of physical, chemical or microbiological contamination.	plus
4.11.5	On-site laboratories shall not compromise the product safety.	plus
4.11.6	Working equipment shall be cleaned at a separate area or at a different time than production activity. If this is not possible the product shall not be affected.	plus
4.12	**Risk of foreign material management**	
4.12.1	**KO N° 5: Based on hazard analysis and assessment of associated risks, procedures shall be in place to avoid contamination with foreign material to a maximum extent. Contaminated products shall be treated as non-conforming products.**	classic

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4.12.2	In all areas in which unpacked foods are handled and where hazard analysis and assessment of associated risks have identified the potential for product contamination, the use of wood shall be excluded. Where the use of wood cannot be avoided, the risk shall be controlled and the wood shall be in good order and clean.	**classic**
4.12.3	In all areas where unpacked foods are handled and hazard analysis and assessment of associated risks have identified a potential product contamination, the presence of glass and brittle material shall be excluded. Where the presence of glass or brittle material cannot be avoided, appropriate measures shall be in place to protect against breakage.	**classic**
4.12.4	All objects of glass or similar material present in areas of handling unpacked products shall be listed in a glass register including details of their exact location. A comparison between the glass register and the condition of such objects shall be regularly performed and recorded.	**classic**
4.12.5	Procedure shall be in place describing the measures to be taken in case of breakage of glass and similar material. Such measures shall include: • cleaning methods • avoiding of contamination • product quarantine (blocking/hold) and releasing.	**classic**
4.12.6	The necessity of metal and foreign material detection equipment shall be determined, based on a hazard analysis and assessment of associated risks.	**plus**
4.12.7	Where metal- and/or other foreign material detectors are required, they shall be installed to ensure maximum efficiency of detection, in order to avoid subsequent contamination.	**plus**
4.12.8	Potentially contaminated products shall be isolated. Access and actions for further handling or checking for these isolated products shall be carried out by authorised personnel only, according to defined procedures. After this check, contaminated products shall be treated as non-conforming products.	**plus**
4.12.9	Appropriate accuracy of detectors shall be specified. Checks of proper function of detectors shall be carried out regularly. In case of malfunction or failure of a metal and/or foreign material detector, corrective actions shall be defined, implemented and documented.	**plus**
4.12.10	In cases where special equipment or methods are used to detect foreign material, these shall be properly validated and maintained.	**plus**
4.12.11	Where visual inspection is carried out to detect foreign material, the employees shall be trained. Operative change shall be performed at an appropriate frequency to maximize effectiveness of this process.	**plus**
4.12.12	Based on hazard analysis and assessment of associated risks, preventive measures shall be in place for handling of glass packaging, glass containers or other kinds of containers in the production process (turn over, blow, rinse, etc.). After this process step there shall be no further risk of contamination.	**plus**

N°	Cash & Carry requirements	Module
4.13	**Pest monitoring/pest control**	
4.13.1	The company shall have a pest control system in place which is in compliance with local legal requirements and shall have, as a minimum, criteria for: • the site environment (potential pests) • site plan with area for application (bait map) • identification of baits on-site • responsibilities (in-house/external) • products/agents and their instructions for use and safety • the frequency of inspections. The pest control system shall be based on hazard analysis and assessment of associated risks.	**classic**
4.13.2	The company shall have qualified and trained in-house staff, and/or employ the services of a qualified external provider. Where an external provider is used, the activities required on site shall be laid down in a written contract.	**classic**
4.13.3	Following pest control inspections and any resulting measures shall be documented. The effectiveness of the pest control shall be monitored and recorded.	**classic**
4.13.4	Baits, traps and insect exterminators shall be existent in sufficient numbers and shall be placed in an appropriate position. They shall be constructed and positioned as not to cause any contamination risk.	**classic**
4.13.5	Incoming deliveries shall be checked on arrival for the presence of pests. Any infestation shall be documented and control measures taken.	**classic**
4.13.6	Products, equipment and transportation vehicles shall be stored so as to minimize the risk of pest infestation. Where stored product and/or machines may attract pests, appropriate measures shall be taken to prevent risk of contamination.	**classic**
4.13.7	The effectiveness of the pest control shall be monitored with the help of regular trend analyses.	**classic**
4.14	**Receipt, outgoing of goods and storage**	
4.14.1	**General requirements for receipt, outgoing of goods and storage**	
4.14.1.1	Procedures for the receipt of goods shall be established, effectively implemented and communicated to all relevant personnel. These procedures shall include general checking criteria (e.g. identification of products and vehicle), rules for goods acceptance, goods rejection and acceptance under reserve. Deviations from checking criteria shall be acted upon and documented. If specific product checks are requested by the customer, they shall be implemented and known by the responsible employees.	**classic**
4.14.1.2	Storage conditions are in compliance with the particular product requirements (e.g. cooling, protective covering). A mutual adverse influence shall be avoided.	**classic**
4.14.1.3	All products shall be clearly identifiable at all times. Storage, removal and handling of the products shall be in accordance with customer requirements.	**classic**

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4.14.1.4	Effective stock control system shall be in place and may include methods such as, first in – first out (FIFO) or first expired – first out (FEFO) and shall meet customers requirements.	classic
4.14.2	**Storage service providers**	
4.14.2.1	Where a company employs a third-party storage service provider, all relevant requirements specified within section 2, 4 and 5.10 shall be clearly defined in the respective contract or the service provider shall be certified according to IFS Logistics.	classic
4.14.2.2	The employees of the service provider shall understand and apply the personnel hygiene requirements of the company.	classic
4.15	**Transport**	
4.15.1	**General requirements for transport**	
4.15.1.1	Before loading transport vehicles, their condition (e.g. absence of strange smells, high dust load, adverse humidity, pests, mould) shall be checked and action taken, if necessary.	classic
4.15.1.2	During loading the required temperature range is in compliance with the particular product.	classic
4.15.1.3	When temperature controlled goods are being stored or transported in containers (e.g. thermal boxes), these containers shall be in good condition (clean, odour free, dry, functional and fit for purpose). Prior to loading of the product in these transport containers, the containers shall be precooled.	classic
4.15.1.4	Procedures are in place to avoid cross contamination (food/non-food/ different product groups).	classic
4.15.1.5	Where goods shall be transported at certain temperatures, maintaining the adequate range of temperatures during transport shall be ensured and documented.	classic
4.15.1.6	Cleaning of the transport unit shall be performed with consideration of the specific hygienic requirements and product risks in advance of the next loading, if needed. Cleaning evidences shall be available, if required by law or by customer(s).	classic
4.15.2	**Transport service providers**	
4.15.2.1	Where a company uses a third-party transport service provider on a regular basis, all relevant requirements specified within chapter 2, 4.15, 4.16, und 5.10 shall be clearly defined in the respective contract or the service provider shall be certified according to IFS Logistics.	classic
4.15.2.2	The drivers of the service provider shall know and apply the personnel hygiene requirements, if necessary.	classic

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4.15.2.3	Where a company uses a third-party service provider on an irregular basis for the transport of packed products (spot market), the service provider shall be certified according to IFS Logistics or fulfill the following requirements agreed evidently and binding : • the transport units and truck shall be clean and functioning • control of temperature of temperature controlled products • different product groups shall clearly separated • absence of smells and other contamination • requirement 4.1.1 • requirement 5.10 • requirements 5.11. If the product is forwarded to another service provider, these defined requirements shall be met.	**classic**
4.16	**Maintenance and repair**	
4.16.1	An adequate system of maintenance shall be in place, maintained and documented, covering all equipment (incl. transport) critical for compliance with product requirements. This applies both for internal and external maintenance activities.	**classic**
4.16.2	Product requirements and prevention of contamination shall be ensured during and after maintenance and repair work. Records of maintenance and repair work and of corrective actions taken shall be kept.	**classic**
4.16.3	All materials used for maintenance and repair shall be fit for the intended use.	**classic**
4.16.4	Failures of facilities and equipment (incl. transport) covered by the maintenance system shall be documented and reviewed with a view to adapting the maintenance system.	**classic**
4.16.5	Temporary repairs shall be carried out so that product requirements are not affected. Such work shall be documented and a short-term deadline set for eliminating the fault.	**classic**
4.16.6	Where a company hires a third-party maintenance and repair service provider, all the company specified requirements regarding material and equipment shall be clearly defined, documented and maintained.	**classic**
4.17	**Equipment**	
4.17.1	All equipment shall be designed for its intended use, maintained and stored not to pose any product safety or quality risk.	**classic**
4.17.2	Equipment shall be designed and located so that cleaning and maintenance operations can be effectively performed.	**classic**
4.17.3	For all equipment and tools with direct food contact, certificates of conformity shall exist which confirm compliance with current legal requirements. In case no specific legal requirements are applicable, evidence shall be available to demonstrate that all equipment and tools are suitable for use. This applies for all equipment and tools in direct contact with raw materials, semi-processed and finished products.	**plus**

N°	Cash & Carry requirements	Module
4.18	**Traceability**	
4.18.1	**KO N° 6: A traceability system is in place which ensures a complete traceability of all handled products and primary packaging from supplier till delivery to the customer through associated records.**	**classic**
4.18.2	The traceability system shall be tested on a periodic basis—at least annually and each time traceability system changes.	**classic**
4.18.3	Traceability shall be ensured at all stages, including work in progress, post processing and rework.	**plus**
4.18.4	Labelling of semi-finished or finished product lots enables a definite identification of products. The shelf life (e.g. best before date) of the labelled goods shall be calculated from the production batch.	**plus**
4.18.5	The traceability system enables the identification of product lots and their relation to batches of raw materials and used primary packaging. The traceability system shall incorporate all relevant receiving processing and distribution records.	**plus**
4.18.6	The test verifies traceability in both directions (from delivered product to raw material and vice versa), including quantity checking. Test results are recorded.	**plus**
4.18.7	Traceability shall be ensured for processing of rework.	**plus**
4.19	**Genetically modified organisms (GMOs)**	
4.19.1	The company shall have in place systems and procedures to allow the identification of products consisting of GMOs, containing GMOs or produced from GMOs.	**classic**
4.19.2	Finished products containing GMOs or labelled as not containing GMOs shall be declared in accordance with current legal requirements.	**classic**
4.19.3	Customer requirements concerning the GMO status of products shall be implemented traceable within the company.	**classic**
4.19.4	Raw material specifications and delivery documents identifying products consisting of, being made from, or containing GMOs shall be available. The assurances concerning the GMO status of the raw materials shall be agreed by contract with the supplier or the relevant technical documents shall specify the GMO status. The company shall maintain a continuously updated listing of all GMO raw materials used at its premises, which also identifies all blends and formulas to which such GMO raw materials are added.	**plus**
4.19.5	There shall be adequate procedures to ensure that where products consisting of or containing GMOs are manufactured, contamination of non-GMO products is avoided. Adequate control measures shall be in place to avoid GMO cross contamination. The effectiveness of these procedures shall be checked by sampling.	**plus**

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4.20	**Allergens and specific conditions of production**	
4.20.1	Raw material specifications for own produced products identifying allergens subject to labelling, which are relevant to the country of production/destination are in place. The company shall maintain a continuously up to date listing of all raw materials containing allergens used at its premises, which also identifies all blends and formulas to which such raw materials containing allergens are added.	**plus**
4.20.2	The manufacturing of products which contain allergens requiring declaration shall be carried out as to ensure cross-contamination is minimized as far as possible.	**plus**
4.20.3	Finished products containing allergens shall be declared in accordance with current legal requirements.	**plus**
5	**Measurements, analyses and improvements**	
5.1	**Internal audits**	
5.1.1	**KO N° 7: Effective internal audits shall be conducted according to a defined agreed audit program and shall cover the product safety management system and all company departments. Scope and frequency of internal audits shall be determined by hazard analysis and assessment of associated risks. This is also applicable for off site storage locations owned or rented by the company.**	**classic**
5.1.2	Internal audits of activities which are critical to product safety and product specifications shall be carried out at least once a year.	**classic**
5.1.3	The auditors shall be competent and independent from the audited department.	**classic**
5.1.4	Audit results shall be communicated to the senior management and to responsible persons of concerned departments. Necessary corrective actions and a schedule for implementation shall be determined and documented and communicated to every relevant person.	**classic**
5.1.5	It shall be documented how and when the corrective actions resulting from the internal audits shall be verified.	**classic**
5.2	**Site inspections**	
5.2.1	Site inspections shall be planned, carried out and documented (e.g. product control, hygiene, foreign material hazards, personnel hygiene and house-keeping). The frequency of inspections in every area (including outdoor areas) and every single activity shall be based on hazard analysis and assessment of associated risks and on the history of previous experience.	**classic**
5.3	**Process validation and control**	
5.3.1	The criteria for process validation and control shall be clearly defined.	**plus**
5.3.2	In circumstances where the control of process and working environment parameters (temperature, time, pressure, chemical properties, etc.) is essential to ensure the product requirements, such parameters shall be monitored and recorded continuously and/or at appropriate intervals.	**plus**

N°	Cash & Carry requirements	Module
5.3.3	All rework operations shall be validated, monitored and documented. These operations shall not affect the product requirements.	plus
5.3.4	There shall be appropriate procedures for prompt notification, recording and monitoring of equipment malfunction and process deviations.	plus
5.4	**Calibration, adjustment and checking of measuring and monitoring devices**	
5.4.1	The company shall identify the measuring and monitoring devices required to ensure compliance with product requirements. These devices shall be recorded on a document and clearly identified.	classic
5.4.2	The measurement equipment and devices shall be checked, adjusted and/or calibrated and/or legally approved at defined intervals and against recognized standards/methods (if appropriate). The results shall be documented. If necessary, corrective actions on devices, processes and products shall be carried out.	classic
5.4.3	All measuring devices shall be used exclusively for their defined purpose. Where the results of measurements indicate a malfunction, the device in question shall be immediately repaired or replaced.	classic
5.4.4	The calibration status of the measuring devices shall be clearly identified (labelling at the machine or on a list of test devices).	classic
5.5	**Quantity checking (quantity control/filling quantities)**	
5.5.1	The frequency and methodology of quantity checking shall be determined so that legal requirements and customer specifications for nominal quantity are met.	plus
5.5.2	Checks shall be implemented and recorded, according to a testing plan.	plus
5.5.3	All equipment used for quantity measurement shall be calibrated regularly. All equipment used for final checking shall be legally approved, if applicable.	plus
5.6	**Product analyses**	
5.6.1	The relevance of performing microbiological, physical and chemical analyses for own brands or own produced products is based on a hazard analysis and assessment of associated risks, for testing legal or specified product requirements.	classic
5.6.2	A test plan shall be available, based on hazard analysis and assessment of associated risks. Test results are documented. The test plan is considering internal and external analyses. An assessment of associated risks is in place, which covers raw materials, semi-processed and finished products as well as processing equipment and packaging materials, and where necessary environmental tests.	classic
5.6.3	Where special analysis are demanded by the customer, these shall be defined in a testing plan and performed according to defined requirements. Test results shall be available at the company site.	classic

N°	Cash & Carry requirements	Module
5.6.4	Analyses, which are relevant for product safety, shall preferably be performed by laboratories having appropriate accredited programs/ methods (ISO 17025). If the analyses are performed internally or by a laboratory not having appropriate accredited programs/methods, the results shall be verified on a regular basis by laboratories accredited on these programs/methods (ISO 17025).	**classic**
5.6.5	Procedures shall exist which ensure the reliability of the internal analysis results on the basis of official recognized analysis methods. This shall be demonstrated by ring tests or other proficiency tests.	**classic**
5.6.6	Results of analysis shall be evaluated promptly. Appropriate corrective measures shall be introduced for any unsatisfactory results.	**classic**
5.6.7	Where internal analysis is undertaken, qualified and trained personnel shall be in place, as well as appropriate equipment and premises.	**classic**
5.6.8	Based on any internal or external information on product risks which may have an impact on product safety and/or quality (incl. adulteration and fraud), the company shall update its testing plan and/or take any appropriate measure to control impact on finished products.	**classic**
5.7	**Product quarantine (blocking/hold) and product release**	
5.7.1	A procedure shall be in place, based on hazard analysis and assessment of associated risks, for the quarantine (blocking/hold) and release of all raw materials, semi-processed and finished products and packaging materials. The procedure shall ensure that only products and materials conforming to product requirements are processed and dispatched.	**classic**
5.8	**Management of objections/complaints from authorities and customers**	
5.8.1	A system for the management of product objections and complaints shall be in place.	**classic**
5.8.2	All objections/complaints shall be assessed by competent staff. Where it is justified appropriate actions shall be taken immediately, if necessary.	**classic**
5.8.3	Objections/complaints shall be analysed with a view to implement preventive actions which avoid possible recurrence.	**classic**
5.8.4	The results of complaint data analysis shall be made available to the relevant persons in charge and to the senior management.	**classic**
5.9	**Incident and crisis management**	
5.9.1	A documented procedure shall be in place for the management of incidents and of potential emergency situations, that impact product safety, quality and legality. This procedure shall be implemented and maintained.	**classic**
5.9.2	Updated emergency contact details (e.g. name and phone number of suppliers, customers and authorities in charge) are available. The company can be contacted by phone at any time.	**classic**
5.9.3	The feasibility, effectiveness and timeliness of implementation of the procedure for the management of incidents and of potential emergency situations shall be subject to regular internal testing, at least anually.	**classic**

N°	Cash & Carry requirements	Module
5.9.4	**KO N° 8: There shall be an effective procedure for the withdrawal and recall of all products. It ensures that involved customers are informed, as soon as possible.**	classic
5.9.5	The procedure for withdrawal and recall shall be subject to regular internal testing, at least yearly. This shall be carried out in a manner to ensure the effective implementation and operation of the procedure.	classic
5.10	**Management of non-conformities and non-conforming products**	
5.10.1	An effective procedure shall be in place for the management of all non-conforming products.	classic
5.10.2	The procedure shall include, as a minimum: • procedure of product quarantine (blocking/hold) • means for identification (e.g. labeling) • the procedure of further usage of these products.	classic
5.10.3	The procedure for the management of non-conformities shall be understood by all relevant employees and can apply it.	classic
5.10.4	Where non-conformities are identified, immediate corrections shall be taken to ensure that product requirements are complied with.	classic
5.11	**Corrective actions**	
5.11.1	A procedure shall be in place for the recording and analysis of the non-conformities with the objective to avoid recurrences by corrective actions.	classic
5.11.2	**KO N° 9: Corrective actions shall be clearly formulated, documented and undertaken, as soon as possible, to avoid further occurrence of non-conformity. The responsibilities and the timescales for corrective action shall be clearly defined.**	classic
5.11.3	The performance of the initiated corrective actions shall be documented and effectiveness shall be checked.	classic
5.11.4	Regular status analyses for the evaluation of corrective actions are communicated to senior management.	classic
6	**Product defense and food fraud**	
6.1	**Product defense and external inspections**	
6.1.1	**Defense assessment**	
6.1.1.1	A product defense hazard analysis and assessment of associated risiks shall have been performed and documented. Based on this assessment and legal requirements, areas critical to security shall be identified and protected. Product defense hazard analysis and assessments of associated risks shall be reviewed anually or upon changes that could effect product integrity. An appropriate system for handling irregularities shall be defined and regularly tested for effectiveness.	classic

N°	Cash & Carry requirements	Module
6.1.1.2	If legislation makes registration or on-site inspections necessary, evidence shall be provided.	**classic**
6.1.1.3	All employees shall be instructed activity-related in reference to defense of products or in case of significant changes of the program for product defense by evidence.	**classic**
6.2	**Food fraud**	
6.2.1	A documented procedure to assess food fraud vulnerability is in place throughout the entire company. Potential vulnerabilities are identified and classified, from which measures to mitigate risks for customers/ consumers are drawn. This procedure is part of the product safety management system.	**classic**
6.2.2	A documented plan is in place which specifies the measures the company has implemented to mitigate risks for the costumer/consumer in regard to food fraud.	**classic**

ANNEX 1: Glossary

Definitions, which are not mentioned within the glossary, can be found in the relevant regulations and directives. In relation to the terms used within this document, the following definitions apply and shall be respected.

Allergen (EU)	Food causing an adverse reaction that is mediated by an immunological response. Defined allergens are: • Cereals containing gluten (i.e. wheat, rye, barley, oats, spelt, kamut or their hybridised strains) and products thereof • Crustaceans and products thereof • Eggs and products thereof • Fish and products thereof • Peanuts and products thereof • Soybeans and products thereof • Milk and products thereof (including lactose) • Nuts i.e. Almond (Amygdalus communis L.), Hazelnut (Corylus avellana), Walnut (Juglans regia), Cashew (Anacardium occidentale), Pecan nut (Carya illinoiesis (Wangenh.) K. Koch), Brazil nut (Bertholletia excelsa), Pistachio nut (Pistacia vera), Macadamia nut and Queensland nut (Macadamia ternifolia) and products thereof • Celery and products thereof • Lupin and products thereof • Molluscs and products thereof • Mustard and products thereof • Sesame seeds and products thereof • Sulphur dioxide and sulphites at concentrations of more than 10 mg/kg or 10 mg/litre expressed as SO2. *Commission Directive 2007/68 EC of 27 November 2007 amending ANNEX III a to Directive 2000/13/EC of the European Parliament and of the Council as regards certain food ingredients.*
Allergen (US)	There are 8 major allergens recognized in the United States according to the 2009 U.S. Food and Drug Administration (FDA) Model Food Code, Definitions section, page 12. (1) "Major food allergen" means: (a) Milk, egg, fish (such as bass, flounder, cod, and including crustacean shellfish such as crab, lobster, or shrimp), tree nuts (such as almonds, pecans, or walnuts), wheat, peanuts, and soy-beans (b) A Food ingredient that contains protein derived from a food, as specified in Subparagraph (1) (a) of this definition. (2) "Major food allergen" does not include: (a) Any highly refined oil derived from a food specified in Subparagraph (1) (a) of this definition and any ingredient derived from such highly refined oil; or (b) Any ingredient that is exempt under the petition or notification process specified in the Food Allergen Labeling and Consumer Protection Act of 2004 (Public Law 108–282).
Assessor (for accreditation bodies)	Person assigned by an accreditation body to perform, alone or as part of an assessment team, an assessment of a Conformity Assessment Body.

Audit	Systematic, independent and documented process for obtaining audit evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled.
Block (frozen) goods	Block frozen food (e.g. fish, meat), for enabling a more efficient logistical handling.
Calibration	Set of operations that establish, under specified conditions, the relationship between values of quantities indicated by a measuring instrument or measuring system, or values represented by a material measure or a reference material and the corresponding values realized by standards.
Cash & Carry market	A type of wholesaling businesses. It differs from traditional wholesaling, in that the customer collects the product/s following principles of self service. Customers of Cash & Carry markets tend to be limited to wholesale customers (commercial, industrial, professional, non-profit organizations or institutional customers), which is mostly ensured by maintaining customer's information in a (customer) data base as well as by issuing customer identification cards, which enable access to the Cash & Carry market.
CCP—Critical Control Point	A step at which control can be applied and is essential to prevent or eliminate a food safety hazard or reduce it to an acceptable level.
Codex Alimentarius	A collection presented in a standard form of international food standards. It is based on the assumptions and decisions of the so-called Codex Alimentarius Commission, a joint committee of the Food and Agriculture Organization (FAO) and the World Health Organization (WHO) of the United Nations was first published 1963.
Company	General organization (whereas the site is a unit of the company).
Contamination	Introduction or occurrence of a contaminant in food or food environment. Contamination does include: physical, chemical, biological contamination. Contamination can also mean correlation of packages among themselves.
Correction	Action to eliminate a detected non-conformity or deviation.
Corrective action	Action to eliminate the cause of a detected non-conformity or other undesirable situation.
CP—Control point	Identified by the hazard analysis as essential in order to control the likelihood of introducing and/or contamination or proliferation of hazards through a product or products' environment. A CP can be considered as an OPRP (Operational Pre-requisite Program), as defined in ISO 22000.
Customer	A business company or person to whom products are sold either as finished product or as a semi-finished part of the finished product.
Deviation	Non-compliance with a requirement but there is no impact on product safety related to products and processes. In the IFS, deviations are requirements scored with a B, C or D and KO requirements scored with a B.
Endconsumer	The ultimate consumer of a foodstuff/product who will not use the food/product as part of any business operation or activity.

Equipment	Tangible property (other than land or buildings) that is used in the operations of a business. Examples of equipment include devices, machines, tools, vehicles and also transport units like pallets, cooling boxes, etc.
FEFO (first expired—first out)	Common process, in which the first expiring products—relating to the shelf life—are removed from storage first.
FIFO (first in—first out)	Common process, in which the first received products are removed from storage first.
Flow diagram	A systematic representation of the sequence of steps or operations used within the handling, treatment and/or processing of a particular product item or product group.
Product Defense (Food defense)	Collective term used by the US Food and Drug Administration (FDA), United States Department of Agriculture (USDA), Department of Homeland Security (DHS), etc. to encompass activities associated with protecting the nation's food supply from deliberate or intentional acts of contamination or tampering. This term encompasses other similar verbiage (i.e., bioterrorism (BT), counter-terrorism (CT), etc.). The USDA Food Safety and Inspection Service define Food Defense as "the protection of food products from intentional adulteration by biological, chemical, physical or radiological agents". Within IFS: Product Defense = also applicable for HPC products and packaging materials.
GMO	Genetically modified organism. An organism, with the exception of human beings, in which the genetic material has been modified otherwise than natural multiplication or natural recombination.
HACCP	A system which identifies, evaluates and controls hazards which are significant for food safety.
Hazard	A biological, chemical or physical agent in, or condition of, food with the potential to cause an adverse health effect.
Hazard analysis	The process of collecting and evaluating information on hazards and conditions leading to their presence to decide which are significant for food safety and therefore should be addressed in the HACCP system.
Head office assessment (for accreditation bodies)	Assessment of the Conformity Assessment Body Head Office.
Highly perishable products	Products which, from the microbiological point of view, are likely after a short period to constitute an immediate danger to human health.
Integrity Program	Program implemented by IFS in order to: • Monitor, as preventive actions performance of auditors and certification bodies as well as audited companies • Manage, as corrective actions, any complaints addressed to IFS.

Internal audit (versus site inspection)	General process of audit, for all the activity of the company. Conducted by or on behalf of the company for internal purposes. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic approach to evaluate and improve the effectiveness of the HACCP system/ risk management, control, and governance processes.
Monitoring	The act of conducting a planned sequence of observations or measurements of control parameters to assess whether a CCP is under control. See also Codex Alimentarius, General principles of food hygiene, Guidelines for the application of the HACCP system, section 9.
Multi-site certification	Certification covering multi-site organizations including several sites (when applying the pre-requisites) and where sampling of these sites may be used by a certification body in its conformity assessment work. The scope of certification covers the actual products and processes as defined in the normative documents describing the scheme in question. Every site covered by this certification is mentioned on the main certificate documentation.
Multi-site companies	An organization having an identified central function (a central office, but not necessarily the headquarters of the organization) at which certain activities are planned, controlled and managed and a network of local offices or branches or sites at which such activities are fully or partially carried out.
Non-conformity	Non-fulfilment of a specified requirement. Non-conformity can be given in non-respect of legislation, law, product safety, internal dysfunctions and customer issues. In the IFS, defined non-conformities are Majors and KO's scored with a D.
Packing company	Packing companies, or packing stations for fruit, vegetables and eggs, are companies, which usually store, classify, sort, pack and label products. They can be part of a farmers or growers business, but also exist as an independent company besides agricultural production. Fruit, vegetables and eggs are primary products, up to the point when they arrive at a packing company/packing station. From receipt of products by a packing company/-station, a certification with IFS Wholesale/Cash & Carry is possible. Purchasing and product development processes are included.
Procedure	Specified way to carry out an activity or process. Procedures shall be implemented and the elaboration of procedures shall be done by documents or process description (e.g. flow chart).
Product	Result of a process or activities transforming inputs into outputs. Products include services.

Product development	The creation of products with new or different characteristics that offer new or additional benefits to the customer. Product development may involve modification of an existing product or its presentation, or formulation of an entirely new product that satisfies a newly defined customer who wants a market niche. In the IFS Standard, the requirements for chapter product development apply even if there is just a product modification, use of new packaging materials or modifications of production processes.
Product group	Grouping of products due to similar characteristics or legal requirements (e.g. diary products, meat products).
Product recall	Any measure aimed at achieving the return of a dangerous product that has already been supplied or made available to consumers by the producer or distributor.
Product requirements	Include: product safety, product quality, product legality, processes and specification.
Product withdrawal	Any measure aimed at preventing the distribution, display and offer of a product out-of-specification and/or dangerous to the consumer.
Reviewer	Person of the certification body in charge of assessing the IFS audits reports before a certification decision is made. The tasks of the reviewer are, at least: • To check the overall consistency of the audit reports • To check if the audit reports are properly completed (e.g. compulsory fields, etc.) • To check if the findings are well described and if the justifications are relevant • To check if the corrective actions proposed by the audited company have been validated by the auditor (or by a representative of the certification body) and are relevant. The review shall be documented.
Risk	A function of the probability of an adverse health effect and the severity of that effect consequential to (a) hazard(s) in food.
Risk Assessment	The purpose of risk assessment is to provide evidence-based information and analysis to make informed decisions on how to treat particular risks. Risk assessment is the overall process of risk identification, risk analysis and risk evaluation: Risk identification is the process of finding, recognizing and recording risks. Risk analysis is about developing an understanding of the risk. It provides an input to risk assessment and to decisions about whether risks need to be treated and about the most appropriate treatment strategies and methods. Risk evaluation involves comparing estimated levels of risk with risk criteria defined when the context was established, in order to determine the significance of the level and type of risk.
Risk Management (HPC-products and packaging materials)	Is the management of the measures which were gathered and determined within the risk assessment.

SDS (Safety Data Sheet)	The safety data sheet information is principally intended for use by professional users and must enable them to take the necessary measures as regards the protection of health, safety and the environment at the place of work. The safety data sheet may be supplied on paper or electronically, provided that the addressee has the necessary means of receiving it.
Senior management	Executive management
Services	E.g. transport, storage, order picking or other outsourced services e.g. pest control, cleaning.
Site inspection (versus Internal audits)	Site inspection covers specific subjects and can be carried out by any appropriate person. That means regular visits in any areas, for any purposes, to check the conformity (hygiene, pest control, product control, checking conditions, foreign material hazards, surrounding control, etc.).
Storage conditions (transport included)	Product specific requirements for storage (and transportation), e.g. temperature, humidity, atmosphere, exclusion of negative influrences or contaminants.
System	Set of interrelated or interacting elements. System is a planned, sustainable structured course of action. Depending on the complexity, documentation is recommended. System includes: documentation, procedure description, control/monitoring, corrective action, site plan.
Traceability	Ability to trace and follow a product though all stages of storage, treatment, processing and distribution to the customer.
Transport container	See equipment
Transport unit	A transport unit (also loading unit) consists of one or more load supports and of one or more goods to be transported. However, it may be a separate transport unit and a single conveyed without loading aids. In-house transport of the charging unit is often referred to delivery unit.
Validation	Confirmation through the provision of objective evidences that the requirements for the specific intended use or application have been fulfilled.
Verification	Confirmation through the provision of objective evidences that specified requirements have been fulfilled.
Witness assessment (by accreditation bodies)	Assessment of the Conformity Assessment Body when it is carrying out conformity assessment services within its scope of accreditation.
Wholesale	Wholesaling, in a functional sense is given, when market participants own products, which they usually don't treat or process themselves (trade goods), but purchase from a producer or other supplier. The market participants usually/normally store these products for a limited time before selling, and usually distributing them on to resellers, downstream users, producers, commercial users (e.g. authorities, educational institutions) or to other institutions (e.g. canteens, societies), as long as it is no private household. Furthermore, wholesalers can manage the development of own brands or develop own brands for customers. Customer usually don't have access to storage areas or rather, to the products.


PART 3

PART 3
Requirements for accreditation bodies, certification bodies and auditors

0 Introduction

IFS Wholesale/Cash & Carry certification is a product and process/service certification. All bodies involved shall comply with the international rules and IFS specific requirements described in this document. Part 3 of the IFS Standard deals mainly with accreditation bodies, certification bodies and auditors.

1 Requirements for accreditation bodies

1.1 General requirements

The accreditation bodies shall fulfil the requirements of the ISO/IEC 17011 norm "Conformity assessment – General requirements for Accreditation Bodies accrediting conformity assessment bodies", and shall have signed the MLA (Multilateral Agreement) for Product Certification of the EA or IAF.

As soon as this comes into force, the accreditation bodies shall also fulfill the GFSI requirements for the relevant scopes.

In order to ensure interactive communication, the accreditation body shall appoint an IFS contact person within their organization.

1.2 The training of the accreditation committee (or competent person)

In general, all accreditation body personnel engaged in the IFS Wholesale/Cash & Carry accreditation scheme shall have sufficient knowledge of the IFS Wholesale/Cash & Carry scheme, related normative documents and the wholesale industry in general.

Decisions on accreditation can only be made following a recommendation of a competent person or accreditation committee. The person in charge, or at least one member of the accreditation committee, shall have taken part in an IFS Wholesale/Cash & Carry training session – organized by IFS, or shall be able to demonstrate equivalent knowledge, as confirmed by IFS. In case of a committee, the trained person provides the other members of the accreditation committee with the necessary information. This information is based on the main subjects of the IFS Wholesale/Cash & Carry course.

1.3 Competences of the assessor of the accreditation body

The assessor(s) of the accreditation bodies is (are) responsible for the following:

- accompanying IFS Wholesale/Cash & Carry auditors during registered IFS Wholesale or IFS Cash & Carry audits (witness assessment)
- assessing the head office of the certification body (head office assessment) in accordance with ISO/IEC 17065 norm rules and IFS specific requirements.

In general, the assessor(s) shall meet ISO/IEC 17065 norm and IFS requirements.

Witness assessors shall, at a minimum:

- have taken part in the IFS Wholesale/Cash & Carry training course, or shall be able to demonstrate a knowledge level equivalent to, as confirmed by IFS
- Have taken part in an HACCP course or other course related to hazard analysis and assessment of associated risks
- have a minimum of two (2) years experiences in the food processing sector and/or the wholesaling sector for food, HPC products and packaging material.

Head office assessors shall, at a minimum:

- have specific knowledge of the IFS Wholesale/Cash & Carry scheme
- have specific knowledge of the related normative documents.

1.4 Frequency of the assessments of certification bodies

For initial assessment, a head office assessment (with review of at least one (1) full certification process) and at least one (1) witness assessment shall be performed.

The certification body is allowed to perform a maximum of five (5) audits before getting accreditation. In this case, at least one (1) of these audits shall be assessed by the accreditation body (witness assessment) and all audits (including at least one (1) full certification process) shall be reviewed by the accreditation body during the initial headquarter assessment.

For renewal assessment, a head office assessment (with review of at least one (1) full certification process) and at least one (1) witness assessment shall be performed.

During the surveillance of the accreditation cycle:

- A minimum of one (1) head office assessment a year,
- A minimum of one (1) witness assessment every two (2) years shall take place.

Note: a flexibility of three (3) months at most can be allowed for the interval between two (2) assessments, according to the accreditation body rules.

As a minimum requirement, following documentation shall be sampled and assessed during head office assessments:

- At least 10 % or two (2) IFS auditor files, whichever is greater,
- At least two (2) site files or 2 % of delivered audits, whichever is greater.

For consecutive witness assessments, the accreditation body shall, wherever possible, select two (2) different certification body's IFS auditors with different scopes.

1.5 Accreditation of an internationally-active certification body

The witness assessments shall cover the typical activities (including international activities and "critical locations") of the certification body. If the accreditation body subcontracts an assessment, the subcontracted accreditation body shall be a signatory to the IAF MLA for Product Certification.

1.6 Conditions for recovering accreditation after withdrawal or suspension

If the accreditation body decides to withdraw or suspend accreditation, certification bodies shall stop performing IFS Wholesale or IFS Cash & Carry audits and issuing IFS Wholesale or IFS Cash & Carry certificates. In order to regain accreditation, the same conditions as for the initial assessment apply.

In case of accreditation suspension, IFS and the accreditation body will jointly determine requirements to remove suspension.

1.7 Transfer of certification

If one certification body decides to transfer its certification activities to another one, the new certification body shall verify all current IFS Wholesale and IFS Cash & Carry certificates, in order to decide, whether if further actions (e.g. withdrawal of recent certificates or additional IFS renewal audit) are necessary.

2 Requirements for certification bodies

Certification bodies intending to perform IFS Wholesale or IFS Cash & Carry audits shall comply with the following rules. The prescribed tender procedure for certification bodies is supplied by IFS.

2.1 ISO/IEC 17065 norm IFS accreditation process

The certification body shall be accredited according to ISO/IEC 17065 norm for the scope of IFS Wholesale/Cash & Carry by an IAF or EA recognized accreditation body (see section 1). Certification bodies in the process of an IFS accreditation to the ISO/IEC 17065 norm may organize the witness assessment before having achieved accreditation status. They shall demonstrate that they are actively applying for ISO/IEC 17065 norm accreditation. If the certification body is accredited with one or more IFS certification schemes without relevant accreditation extension for IFS Wholesale/Cash & Carry, the accreditation logo shall not be used on IFS Wholesale or IFS Cash & Carry certificates and any other documents.

Note: In case of withdrawal or suspension of the ISO/IEC 17065 accreditation for the scope of IFS Wholesale/Cash & Carry, the whole certification process is stopped and the certification body is no longer allowed to issue any IFS certificates. **In particular, the certification body cannot issue IFS Wholesale or IFS Cash & Carry certificates from the date of withdrawal or suspension,** even for the audits which have already been performed but are still amidst the certification process (review of the report, certification decision, etc.).

2.2 Signing of contract with the proprietor of IFS Management GmbH

After having applied and then gained IFS accreditation to ISO/IEC 17065 norm, the certification body shall sign a contract with IFS, in which it commits to meet all IFS requirements, in order to be allowed to perform IFS audits. The certification body is not authorized to perform IFS audits (except the first witness assessment(s) during the accreditation process) before having signed this contract.

2.3 Certification decision

The person in charge of assessing the audit reports **(reviewer)** shall be either an approved IFS auditor, who participated in the IFS Wholesale/Cash & Carry training course, or an IFS trainer (for the corresponding Standard with participation in the IFS Wholesale/Cash & Carry training course), or shall fulfill the following rules:

- To have a food related university degree and two (2) years professional experience in the wholesaling or Cash & Carry sector (food + IFS HPC + IFS PACsecure products)
- To have attended at least (as auditor or observer) ten (10) complete audits (related to GFSI recognized standards or product safety schemes) in the last five (5) years
- To have participated in a hygiene training course
- To have participated in IFS Wholesale/Cash & Carry course
- To be different to the person who performed the audit.

The review shall be documented.

Note: If the reviewer is not an active auditor or trainer, he/she shall attend the in-house training course of the certification body once (1) a year.

The decision concerning the certification can only be made following the recommendation of a competent person or a certification committee. Furthermore, decisions can only be made by a person different to the person who performed the audit. The competent person for the certification decision or at least one of the members of the certification committee shall be an IFS auditor, an IFS trainer or a reviewer, who fulfills the qualifications stated above.

The final certification decision shall be made by the certification body and shall not be sub-contracted.

2.4 Certification bodies' responsibilities for IFS trainers and IFS auditors

Certification bodies have following responsibilities:

- They ensure that at least one (1) member of their staff is corresponding IFS trainer. Persons intending to become **IFS trainers** shall meet the requirements mentioned in section 2.5., Part 3 of this Standard

  Note: For certification bodies who have only just started working with IFS, in-house training can be organized by IFS, on request
- To facilitate witness audits (by accreditation bodies and/or by IFS Integrity Program)

- To ensure that the **auditor is competent for the particular scope** of the audit and its execution and is able to access and to apply relevant laws and regulations, based on IFS and internal certification bodies' requirements; the **certification body shall maintain these competences** (continuous supervision by the certification body) and shall monitor audit execution by on-site witness audits
- The **performance of an on-site witness audit** ensures the competence of an auditor, **before he/she perform an IFS audit for the first time.** It shall be a product safety audit according to ISO/IEC 17065, depending on the product standard, the auditor is applying for (regarding packaging material or food or HPC products or wholesaling of products)
- The certification body shall state the date, the name of the audited company where the on-site witness audit took place and the name of the observer in the IFS examination application file. The minutes of the on-site witness audit of an auditor applying for IFS examination shall comply with the same requirements as the trainers (see chapter 2.5) or he/she shall be an IFS Food, IFS Wholesale/Cash & Carry or an IFS PACsecure auditor
- **Every auditor** shall be monitored during an IFS Wholesale/Cash & Carry (or any other IFS Standard according to ISO/IEC 17065 or any other GFSI recognized Standards according to ISO/IEC 17065 in regard to wholesale activities) **on-site witness audit** at least once **every two (2) years.** The results of this witness audit shall be documented. The observer shall follow the same rules as for corresponding IFS trainers (see section 2.5), is an accreditation body assessor or is an IFS Food, IFS Wholesale/Cash & Carry, IFS HPC or IFS PACsecure Auditor
- To include the **name of the observer** in the IFS database when uploading the audit data, when it has scheduled specific IFS on-site witness audits
- To **maintain records of auditor competences**
- To ensure that an **auditor is employed by only one (1) IFS certification body** for performing IFS Wholesale/Cash & Carry audits and this for a period of not less than 12 months. In special cases, IFS offices shall be contacted and may allow exceptions
- To ensure that **no auditor has either acted against IFS rules,** for example acting as a consultant, or has been active in and/or on behalf of the company being audited within the previous two (2) years. That is to say, during the certification process, no other commercial and/or personal relationships are permitted between the auditee and the auditor
- To ensure that no auditor shall perform **more than three (3) consecutive IFS audits at the same site** (only applies for complete audits, whatever time frame lies between them; follow-up and extension audits are not affected by this rule)
- To sign an **audit order** for each audit, this included a statement accepting all the above mentioned requirements
- To organize an **in-house training session** for IFS Wholesale/Cash & Carry auditors once a year for the purposes of sharing experience, calibration and updating knowledge of relevant legal requirements, standard specific changes, etc. This training can be part of the yearly certification bodies' in-house training course
- To be fully aware of the respective **examination regulations** provided by IFS offices.

The certification body is responsible for choosing an auditor with the corresponding language, competence(s), etc. for each IFS audit.

2.5 Specific requirements for IFS trainers (for IFS Food, IFS Logistics, IFS HPC or IFS PACsecure auditors)

IFS trainers shall have the following profile:

- To fulfil the requirements for IFS Food, IFS Logistics, IFS HPC, IFS PACsecure auditors respectively from a) to d), which are laid down in the current IFS Food, IFS Logistics, IFS HPC, IFS PACsecure Standard
- Have auditing experience to GFSI standards or other food-, HPC-, or packaging safety standards
- Have knowledge of food and HPC and packaging regulations
- Have taken part in a "Train the Trainer" course (depending on the Standard), organized by IFS
- Be fluent in writing and speaking the languages used for training and leading training; they shall inform the IFS offices about the languages they are able to use when teaching.

The "Train the Trainer" course is provided by the IFS.

Note: Train the trainer course only concerns IFS Food, IFS HPC, IFS Pure Logistics and IFS PACsecure auditors. For IFS Wholesale/Cash & Carry, a specific IFS Trainer approval is not possible.

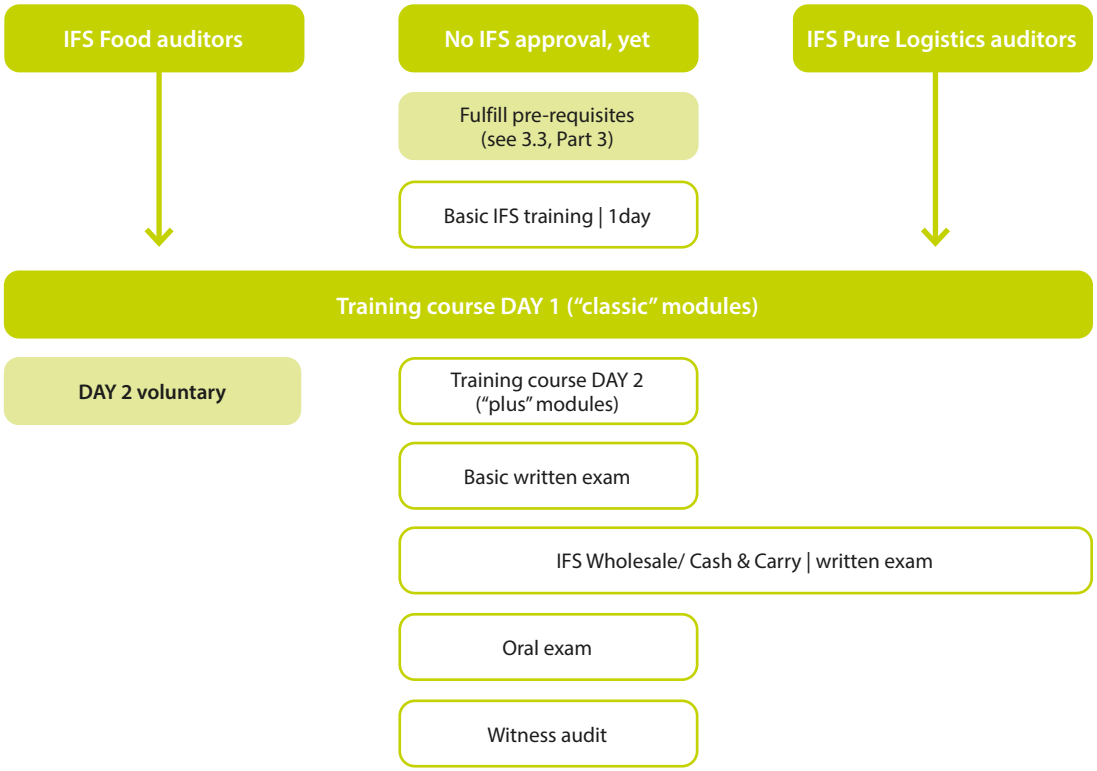
3 Requirements for IFS Wholesale/Cash & Carry auditors

The approval for auditing IFS Wholesale/Cash & Carry audits can be gained in three (3) different ways (see chart n° 1), which are described in the following sub-chapters.

Based on the respective certification scope of the IFS Wholesale/Cash & Carry (e.g. Wholesale "classic" or Wholesale "plus"), required qualifications differ (see chart n° 3, Part 3).

Independently of the respective approval requirements, the approval for certain product scopes for IFS Wholesale or IFS Cash & Carry audits, can be gained the following way.

Chart N° 1: Ways to gain the IFS Wholesale/Cash & Carry approval



Extraordinary approval requirements for the IFS Wholesale/Cash & Carry product scopes (PS) food 1, 2, 5 and 6

Scope Wholesale "plus"

Food PS 5 and PS 6 can be obtained as follows within the framework of IFS Wholesale/Cash & Carry:

- Present from IFS Food auditor qualification

or

- Education and professional experience within Food PS5/PS6 sector

or

- Attendance at three (3) full IFS Food audits within Food PS5/PS6.

Scope Cash & Carry "plus":

Food PS 1 and PS 2 can be obtained as follows within the framework of IFS Wholesale/Cash & Carry:

- Present from IFS Food auditor qualification

or

- Education and professional experience within Food PS1/PS2 sector

or

- Attendance at three (3) full IFS Food audits within Food PS1/PS2

Note: the approval opportunities described above for auditors auditing IFS Wholesale/Cash & Carry do not lead to an approval for the same product scopes within IFS Food. Approval requirements for product scopes within IFS Food are described within the IFS Food Standard, Part 3.

Note: IFS Food auditors which are not already approved for technology scope D, need to pass the specific written exam for technology scope D, before performing audits according IFS Wholesale/Cash & Carry Standard. This is also applicable for further relevant technology scopes (see ANNEX 5, Part 1).

3.1 IFS Wholesale/Cash & Carry training for already IFS Food approved auditors

An IFS Food approved auditor can perform audits according to the respective certification scope of the IFS Wholesale/Cash & Carry (see chart n° 3), if he/she attended the IFS Wholesale/Cash & Carry training course.

To perform IFS Wholesale/Cash & Carry audits, the IFS Food auditor shall be approved for at least one product scope as well as for Tech Scope D, with additional attendance at the IFS Wholesale/Cash & Carry training course, organized by IFS.

The general requirements for IFS Food Auditors are laid down in the respective Standard. The IFS Food Standard in the current version is available on the IFS website, free of charge www.ifs-certification.com.

Additional requirements for the approval of auditing "plus" modules:
In order to gain the approval of auditing "plus" modules, the auditor

- Shall fulfil the relevant minimum requirements according to section 3.4 (Chart n° 3)
- May attend the second day of the IFS Wholesale/Cash & Carry training course ("plus")

Note: Auditors who already had an IFS Food approval in the past (from Version 6), can be approved by means of the "Pure Wholesale/Cash & Carry auditors" approval (see 3.3, Part 3). Precondition therefor: minimum two (2) years practice as IFS Food auditor.

3.2 IFS Wholesale/Cash & Carry approval for already approved IFS Pure Logistics auditors

Under specific circumstances, IFS Pure Logistics approved auditors can apply for auditing IFS Wholesale "classic" and IFS Cash & Carry "classic" audits.

- Fulfilment of requirements ***"Extraordinary approval requirements for the IFS Wholesale/Cash & Carry product scopes (PS) food 1, 2, 5 and 6"*** (see page 120), for at least one (1) of the listed product scopes.
- Attendance at the IFS Wholesale/Cash & carry training course (day 1 "classic") organized by IFS.

Note: IFS Pure Logistics auditors, who had an approval for auditing IFS Food Version 6, will get back their product scopes approval they held in former time.

Then, the auditor shall pass a written exam:

- Written exam:

  Contains questions related to wholesaling of food and IFS HPC and IFS PACsecure product groups (e.g. certification scope of the standard, general questions concerning IFS Wholesale/Cash & Carry, purchasing, analyses).

Note: The auditor, if successfully passed the exam, is only approved to perform IFS Wholesale "classic" and IFS Cash & Carry "classic" audits.

3.3 Specific requirements for IFS Wholesale/Cash & Carry auditors (not already IFS Food or IFS Pure Logistics approved)

The requirements for IFS Wholesale/Cash & Carry auditors, who are not already approved for IFS Food or IFS Pure Logistics are the following:

- **Education and minimum experience:**
  - A food-related university degree and two (2) years professional experience in the wholesaling, Cash & Carry and/or food processing sector (Food + IFS HPC/IFS PACsecure product groups)

  or
  - A food-related university degree and two (2) years audit experience in the wholesaling, Cash & Carry and/or food processing sector (Food + IFS HPC/IFS PACsecure product groups)

  or
  - A Non-food-related university degree and three (3) years professional experience in the wholesaling, Cash & Carry and/or food processing sector (Food + IFS HPC/IFS PACsecure product groups)

  or
  - A professional education in logistics or food industry with technical school or comparable degree and two (2) years professional experience in the wholesaling, Cash & Carry and/or food processing sector (Food products + IFS HPC/IFS PACsecure product groups).

Additional requirements for the approval for auditing the "plus" modules:

- At least two (2) years professional experience in the food processing industry in relation to food production (quality assurance, production, research and development, or similar).

- **General audit experience:**
  A minimum of ten (10) complete audits (minimum ten (10) audit days) shall have been performed by the auditor in the food sector within the previous two (2) years in different companies.
  - A minimum of three (3) audits thereof shall have taken place in the food wholesaling/Cash & Carry sector.

Additional requirements for the approval of auditing the "plus" modules:

- A minimum of three (3) audits thereof shall have taken place in the food processing sector.

The following audits will be accepted (e.g.):

Audits according to GFSI recognized standards, GMP+, ISO 9001, HACCP, audits according to regulation (EU) 834/2007 or similar, QS processing, IFS Progress-Food, confirmed supplier audits.

- Further qualification:
  - HACCP training (min. 2 days)

  and
  - Recognized lead auditor training in audit techniques based on QMS or FSMS—duration 1 week/40 hours or equivalent

  and
  - Attendance at the IFS Wholesale/Cash & Carry training course organized by IFS
    - Day 1: IFS Wholesale/Cash & Carry "classic"

Additional requirements for the approval for auditing the "plus" modules:

- Day 2: IFS Wholesale/Cash & Carry "plus"

Then, the auditors shall pass a written and oral exam. Exam for Wholesale/Cash & Carry auditors:

Written exam:

Contains questions related to wholesaling of food and IFS HPC and IFS PACsecure product groups (e.g. certification scope of the standard, general questions concerning IFS Wholesale/Cash & Carry, purchasing, analyses), Technology Scope D (P6).

Additional requirements for the approval for auditing the "plus" modules:

- Exam to gain the approval for Technology Scopes F (P 11,12,13) and D (P7) (treatment, food processing)

Oral exam:

Contains case studies related auditing within the food wholesale sector (and IFS HPC/IFS PACsecure products).

The auditor, if successfully having passed the exam and following successful performance of the on-site witness audit (by certification body), is only approved to perform IFS Wholesale and IFS Cash & Carry audits.

3.3.1 Specific adaptations of auditor approval for candidates who do not have sufficient auditing experience: IFS Wholesale/Cash & Carry "Auditor in progress" program.

In case the applicant has professional experience in the wholesaling sector (e.g. quality manager and/or similar positions, (e.g. product development) and have the qualifications as described in section 3.3, but does not have sufficient auditing experience (meanings non-fulfilment of section 3.3 "general audit experience") he/she may go through the following process:

- participation at the IFS Wholesale/Cash & Carry training and examinations for auditors, organized by IFS
- participation at a Witnessing Program, as described in chart n° 2.

Chart N° 2: Auditor in progress—witnessing program

N° of audits	Tasks	Possible audits types
1–3	Candidate shall observe an auditor (trainee)	GFSI recognized "post farm" scheme or IFS Progress Program
4–6	Active participation in the audit under supervision and responsibility of an approved GFSI or IFS auditor	GFSI recognized "post farm" scheme or IFS Progress Program
7–9	Active participation in an audit under supervision and responsibility of an approved IFS Wholesale/Cash & Carry auditor	Any IFS certification audit

N° of audits	Tasks	Possible audits types
10–witness audit	Lead auditor during an IFS Wholesale or IFS Cash & Carry certification audit, under the supervision of an IFS Wholesale/Cash & Carry approved auditor	IFS Wholesale or IFS Cash & Carry audit

Note: It may be possible to perform audits from one (1) to three (3) (trainee) before participating at the IFS Wholesale/Cash & Carry training, but audits from four (4) to ten (10) shall always be performed after the participation at the training and successful examination.

3.3.1.1 Further rules for the IFS Wholesale/Cash & Carry "Auditor in progress" program

- The observer and auditor shall never be separated during the audit.
- Audits from four (4) to ten (10), the name of the observer shall always be written on the IFS Wholesale/Cash & Carry audit reports.
- Only one (1) "auditor in progress" is allowed to attend these audits.
- The witnessing program shall be completed within a two (2) year period after the successful examination. For each of these audits under observation, a report (template provided by IFS) shall be forwarded (upon request) to IFS. The number of the audit shall be documented in the report.
- Audits from one (1) to nine (9) can be counted for scope extensions and can be performed in any IFS Wholesale/Cash & Carry product scope.

Finally, if the witness audit has been conducted satisfactory, the certification body shall inform IFS offices. The complete CV with a list of participated and witnessed audits (see Chart n°3) shall be sent to IFS. If all requirements are fulfilled, the auditor will be activated in the IFS database by IFS.

3.4 Required auditor qualification for the IFS Wholesale/Cash & Carry scopes

To perform audits according to IFS Wholesale/Cash and Carry version 2, the auditor shall fulfil the following required minimum qualifications:

Chart N° 3: Required auditor qualifications for IFS Wholesale/Cash & Carry scopes

Certification scope	Type of products	Required auditor qualification
Wholesale „classic" (without treatment activities)	all	IFS Food approval for Tech Scope D and for at least one (1) IFS Food Product Scope + Attendance at the IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval

Certification scope	Type of products	Required auditor qualification
Cash & Carry „classic“ (without processing activities)	all	IFS Food approval for Tech Scope D and for at least one (1) IFS Food Product Scope + Attendance at the IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval
Wholesale „plus“ (with treatment activities)	Food from animal origin	IFS Food approval for the company specific product scopes (min. IFS Food PS1* or PS2*) and Tech Scopes (min. D and F) + Attendance at IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval
	Food from no animal origin	IFS Food approval for the company specific product scopes (min. IFS Food PS5* or PS6*) and Tech Scopes (min. D) + Attendance at IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval
	both	IFS Food approval for the company specific product scopes (min. IFS Food PS1* or PS2*) and Tech Scopes (min. F and D) + Attendance at IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval
Cash & Carry „plus“ (with processing activities)	Food from animal origin	IFS Food approval for the company specific product scopes (min. IFS Food PS1* or PS2*) and Tech Scopes (min. D) + Attendance at IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval
	Food from no animal origin	IFS Food approval for the company specific product scopes (min. IFS Food PS5* or PS6*) and Tech Scopes (min. D) + Attendance at IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval
	both	IFS Food approval for the company specific product scopes (min. IFS Food PS1* or PS2*) and Tech Scopes (min. D) + Attendance at IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval

* The approval for the named Food product scopes can be gained within the scope of IFS Wholesale/Cash & Carry under special conditions (see section 3, Part 3)

Note: In general the auditor shall have sufficient competences for performing an audit. The certification body is responsible for choosing appropriate auditors for the particular certification scope of the site to be audited.

Note: see also ANNEX 5, Part 1 for compliance between product scopes and names.

It is mandatory that the auditors are qualified for at least one product scope of the core business of the wholesaler/Cash & Carry market or packing company, as defined in Chart n° 3. Therefore, specific approvals are necessary (see section 3, Part 3), dependent on the respective products to be audited.

If both food from animal origin and food from no animal origin are being treated/processed, auditors shall be approved for one of the product scopes related to "food from animal origin".

In general, the auditors shall meet the requirements of chapters 7.2 and 7.3.1 of ISO 19011.

During an IFS Wholesale or IFS Cash & Carry audit, auditors shall, as required by IFS good auditing practices, use relevant samples of products, in order to investigate the auditee's processes and products, as well as documentation and fulfilment of IFS requirements on-site. In particular, auditors shall perform a traceability test in the company during the audit.

The IFS publishes guidelines which can provide further information on topics to be assessed and/or requested to the audited company during the audit.

3.5 Maintaining IFS Wholesale/Cash & Carry auditor qualification

If a new version of the IFS Wholesale/Cash & Carry Standard is published, the IFS Wholesale/Cash & Carry approved auditor shall attend at an IFS Wholesale/Cash & Carry training course for the new version, before he/she performs audits according to the new version of the standard.

3.5.1 For IFS auditors which are also approved for other IFS Standards

To maintain IFS Wholesale/Cash & Carry qualification, the auditor shall also fulfill the following requirements:

- Every auditor shall be monitored by an IFS Wholesale/Cash & Carry (or IFS Food or IFS HPC or IFS PACsecure or IFS Logistics or GFSI recognized standard for wholesaling) on-site witness audit at least once every two (2) years (see also chapter 2.4).
- Every auditor shall attend an in-house training course, once (1) a year, for the purposes of sharing experience, calibration and updating knowledge of relevant legal requirements in relation to wholesalers, Cash & Carry markets and packing companies, etc. This training can be part of yearly training for IFS Standards.
- Every auditor shall perform at least one (1) IFS Wholesale/Cash & Carry audit per year.

3.5.2 For Pure IFS Wholesale/Cash & Carry auditors

To maintain IFS Wholesale/Cash & Carry qualification, the auditor shall fulfill following requirements:

- Participation in Wholesale/Cash & Carry-calibration training course every two (2) years, organized by IFS
- Performance of (5) IFS Wholesale/Cash & Carry audits per year
- Participation at the yearly in-house training course
- Witness audit (during an IFS Wholesale/Cash & Carry audits), every two (2) years.

3.6 Auditteam

In general, all members of the audit team shall be IFS approved auditors (exception "Auditor in Progress, see section 3.3.1, Part 3).

In case of auditing with teams, the following general regulations apply:

- An IFS audit team consists of IFS approved auditors whose profile complies with the requirements of chart n° 3, Part 3
- A lead auditor shall always be appointed
- Co- and lead auditor(s) shall always be approved for at least one scope of the audit scope. Two (2) hours of the audit duration are not shareable; this additional time shall be allocated to the team, not to an individual auditor, for common tasks (e.g. opening and closing meeting, discussion about audit findings, etc.).

It shall be clearly indicated in the audit time schedule which auditor did which part of the audit.

The minimum audit duration shall anyway be fulfilled.


PART 4

PART 4
Reporting, auditXpressX™ software and IFS database

0 Introduction

After an IFS Wholesale or IFS Cash & Carry audit has been performed, a detailed and well-structured audit report shall be completed. In general, the language of the report shall be working language of the company. In special cases, where the native language of the retailers or purchasers is different from the language of the company, an English language version of the report could also be prepared. (See also the rules described in Part 1).

The IFS audit report shall be prepared according to the following format.

1 Reporting

1.1 Audit overview (ANNEX 1A and 1B)

The first part of the audit report shall contain the following general information:

The **cover page** of the audit report shall include:

- name and address of the certification body
- logo of the certification body
- the certification bodies accreditation details
- information about the audited scope (IFS Wholesale or IFS Cash & Carry) and version of the standard (Version 2, May 2016)
- name of the audited company or site
- date of the audit.

The **first pages of the audit report** shall give a summary of the most important audit report items and shall include:

Audit details

- information about the audited scope (IFS Cash & Carry or IFS Wholesale) and version of the standard (Version 2, May 2016)
- name of the lead auditor and additional name of the co-auditor or trainee (if applicable)
- audit date and audit (in case of a follow-up audit: the date of the follow-up audit shall be defined additionally)
- date of the previous audit
- name of the certification body and the auditor of the previous audit
- name, address and contact details audited site

- name and address of the company (e.g. if headquarters exists)
- Global Location Number (GLN), if available
- COID, as defined in the IFS database.

Certification scope of the audit:

- information about the audited checklist (Wholesale ("classic" or "plus") or Cash & Carry ("classic" or "plus")
- type of audited activities (e.g. purchasing, product development, storage, transport)
- product scope(s): (food and/or HPC products and/or packaging materials as minimum information (further details about products can be specified—but this is not mandatory).
- handling conditions (e.g. ambient stable, chilled, etc.)
- if applicable—if food is being treated and/or processed ("plus"-module):
  - number of treated or processed product scopes (according to ANNEX 6, Part 1)
  - List of audited treatment and/or processing activities in connection to the respective products.

Note: the certification scope of the audit shall always be translated into English.

Audit participants

- List of key personnel present during the audit

Final result of audit

- Final audit result (in case of follow-up audit, specify that a follow-up audit has taken place and that the Major non-conformity has been solved)

Company profile

- Description of the company with statement to mandatory information (see next section 1.1.1, 1.1.2)

1.1.1 Compulsory fields in the company profile

The company profile contains different general information about the company. This information shall provide a general overview about companies' structure and activities, which give the customers a clear view about necessary aspects in relation to company structure, organization, activities, processes, etc. Besides the defined compulsory fields as described in ANNEX 3, Part 4, further information can be given.

1.1.2 Compulsory fields to be completed by the auditor

The following requirements, where compulsory fields shall be completed, shall lead to a more significant and descriptive IFS audit report, even if the auditee (nearly) fulfils all IFS requirements. These remarks are an added value for every user of the audit reports. The auditor is requested to provide, during an audit, and even in the case of an A evaluation, an additional justification and/or additional background information for these specific IFS requirements.

1.2 Audit report (ANNEX 2 A and 2 B)

Dependent on the audited checklist, the IFS Wholesale/Cash & Carry Standard shall be specified as follows:

- checklist IFS Wholesale ("classic" or with additional module "plus"): see ANNEX 2 A
- checklist IFS Cash & Carry ("classic" or with additional module "plus"): see ANNEX 2 A

The audit report itself is structured as follows:

- the result of the audit with level and percentage
- observations on KO's and Major non-conformity (in case of a follow-up audit, additional explanation on which requirement the Major non-conformity has been solved)
- general summary table for all chapters
- an overall summary of all chapters
- a list of all established deviations and non-conformities for each chapter (1 to 6)
- compulsory explanations for some requirements, even in case of an evaluation (see chart 1, ANNEX 3, Part 4)
- a description of follow-up of corrective actions from the previous audit
- a separate list (including explanations) of all requirements evaluated with N/A (not applicable)
- a detailed audit report.

1.3 Action plan (ANNEX 4)

The certification body/the auditor describes and explains all established deviations and non-conformities (KO's, Majors) in each chapter in the action plan, which has a specified format shown in the ANNEX 4.

1.4 Minimum requirements for IFS certificates (ANNEX 5 A and 5 B)

After successful completion of the IFS certification process, the certification body shall issue a certificate. For the purposes of international recognition, and so as to be understandable, IFS certificates awarded by the certification body shall include the following information as a minimum:

- the name and address of the certification body, including its logo
- Dependent on the audited checklist, the IFS Wholesale/Cash & Carry shall be specified accordingly:
  - Checklist IFS Wholesale ("classic" or with additional module "plus"), see ANNEX 5 A
  - Checklist IFS Cash & Carry ("classic" or with additional module "plus"), see ANNEX 5 B
- the logo of the accreditation body or its name and registration number; the logo of accreditation body shall be used in conformity with accreditation body's rules
- the name and address of the audited company
- the COID, as defined in the IFS database
- if the company is a subsidiary, the name of the company's headquarters

- audit scope: information about the audited checklist (IFS Wholesale ("classic" or "plus") or IFS Cash & Carry ("classic" or "plus")
- type of audited activities (e.g. purchasing, product development, storage, transport)
- **product scope(s):** (food and/or HPC products and/or packaging materials as minimum information (further details about products can be specified—but this is not mandatory).
  - handling conditions (e.g. ambient stable, chilled, etc.)
  - if applicable—if food is being treated and/or processed ("plus"-module):
    - number of treated or processed product scopes (according to ANNEX 5, Part 1)
    - list of audited treatment and/or processing activities in connection to the respective products.
- level achieved
- audit score in percentage, if required by the customer or by the audited company
- date of audit (last day of audit)
- date of follow-up audit if relevant
- next audit to be performed within the time period
- certificate issue date
- certificate expiry date, i.e. twelfe (12) months after the date of issue the certificate (the certificate validity date shall remain the same each year as described in the audit protocol, Part 1)
- place and date of signature
- name and signature of the certification body's person(s) responsible for the certification decision as described in Part 3 of the Standard
- IFS Wholesale or IFS Cash & Carry logo.

Note: The auditXpressX™ software includes a certificate format with the minimum required content, but each IFS ISO/IEC 17065 norm-accredited certification body may use its own layout, providing that it includes these minimum requirements.

2 Software auditXpressX™

In order to increase the standardization of IFS reporting, the auditXpressX™ software has been developed. It offers the following advantages:

- easy collection of audit data through a user-friendly interface
- production of quick and error-free IFS audit reports
- automatic evaluation of the audit results by dynamic computation of all relevant items
- automatic generation of a standardized audit report
- temporary storage of interim audit data for later completion
- simple and secure export of completed audit reports to the IFS database
- simple exchange of audit files between the auditors and their competent certification body
- offline working, i.e. no permanent Internet connection required
- an update option provides constant access to the most recent version of the IFS.

3 The IFS database (www.ifs-certification.com)

Every IFS audit shall be uploaded to the IFS database by the certification body (uploading of report, action plan and certificate).

There are five (5) user groups which have access to the IFS database:

- auditors
- certification bodies
- certified companies
- consultants (Americas only)
- retailers and other users.

The different groups' access rights are as follows:

Auditors:

- manage their own data
- download the own auditor profile, which includes all information available at the IFS database about the auditor – standards, scopes, examinations, overview about the performed audits
- receive IFS newsletter.

Certification bodies:

- manage their certified companies and upload audit reports, action plans and certificates
- may suspend certificates in specific situations
- can manage all IFS audit dates via the diary function, enabling retailers and companies to have a good overview of the scheduled audits. It is mandatory to upload in the diary function of the IFS database all audits dates, at latest two (2) weeks before the audit.
- manage their accounts
- have the possibility to compare two consecutive audit reports and action plans, for internal auditor training and calibration purposes
- download the IFS logo(s).

Certified companies/suppliers:

- have access to their own audit data
- have the possibility to unlock retailers and other users for their achieved percentage, detailed audit report and action plan
- have the possibility to compare two consecutive audit reports and action plans, for improvement purposes
- download the IFS logo(s)
- manage their certification bodies
- manage company personnel access (create sub-accounts) to the audit data
- search for other certified companies
- manage their suppliers using a "favorites" option
- access for the headquarters of certified companies
  - A "headquarter" access for certified companies can be set up which allows a company headquarter to administer all of their certified sites through a single access point.

Consultants (only Americas):

- manage own data about the standards, scopes, languages etc.
- visible on the public web site of the IFS—including reviews from their customers.

Retailers and other users:

- search for certified companies
- manage their certified companies via a "favorites" option
- receiving information via e-mail e.g. in case of a certificate suspension of their favorite companies.

The user manuals for the IFS database are available on the respective secured area for each user group.

Security of the database
The security system used for the database is based on international recognized and mostly used security systems.

The retailer and certified companies access provide general information about all certified companies. If no further authorization is granted by the certified companies both user groups will be able to see the following information only:

- the company's name and address
- the certification body's name and address
- the auditor's name (including auditor scopes)
- the scope of the audit
- the date and duration of the audit
- the level achieved at the audit
- IFS certificate's date of issue and its validity.

By using their secure log-in access, the certified companies themselves can give the authorization for access to the following detailed information:

- audit report and action plan.

The retailers and other users/certified companies automatically receive access to the unlocked data by the certified company after the data has been unlocked. Communication to retailers and other users is via a secure web process which guarantees that only authorized retailers and other users/certified companies can view specific data of the certified companies/suppliers.

ANNEX 1 A

Cover page of the audit report

Logo of the certification body

IFS Wholesale
Version 2, May 2016

Module ("classic" or "plus")

Final Audit Report

Audited site: "Wholesale LLP"

Date of audit: 04.11./05.11.2016

Name and address of certification body

Accreditation number of the certification body

First page of the audit report

IFS Wholesale
Version 2, May 2016
Audit Overview

Audit details

Lead auditor: Max Sampleman ***Co-auditor:*** John Doe ***Trainee:*** Mr. Example	***Date/Time of current audit:*** 04. 11. 2016 (09:00–18:00) 05. 11. 2016 (08:30–17:30)	***Date/Time of previous audit:*** 06. 10. 2015 (09:00–18:00) 07. 10. 2015 (08:30–12:30) ***CB and auditor of previous audit:*** TEST GmbH/Frank Sample

Name and address of the company (Headquarters) Wholesale Inc. 123 Sample Drive Rockford, IL 61109, USA	***Name and address of the audited site*** Wholesale LLP 203 East 50th New York, NY 10022, USA
	EAN Code/UCC Global Location Number COID

Phone: 0 1 2 3 4 5 6	Fax: 0 1 2 3 4 5 6 7 8 9	Phone: 0 1 2 3 4 5 7	Fax: 0 1 2 3 4 5 6 7 8 8

Scope of the audit

For the certification scope of the audit:
(detailed description of processes, services/handled product groups/conditions)
(if the company chose the additional "plus" module and this was assessed during the audit, specify at this point)
"The company also carry out following treatment activities":
(list of treatment activities in connection to the products)

Audit participants

Name	Position	Opening meeting	Documentation review	On-site audit	Closing meeting
Mr. Quality	Quality Manager	X	X	X	X
Mrs. Manager	Senior Manager	X			X
Mrs. Transport	Transport Manager	X		X	X

Final result of the audit

As a result of the audit performed on 04. 11. and 05. 11. 2016, "xyz" found that the processes and activities of **Wholesale LLP** for the above mentioned scope of audit comply with the requirements set out in the IFS Wholesale, version 2, at **Foundation Level,** with a score of xx %.	Next audit between: xx.xx.xx and xx.xx.xx

Company profile

Mandatory information about the company and the certification scope (see ANNEX 3, Part 4)
(Mandatory translation into English)

Reviewer:

Explanations regarding the audit report

Evaluation of requirements

Result	Explanation	Points
A	Full compliance	20 points
B (deviation)	Almost full compliance	15 points
KO requirement scored with a B	Almost full compliance	15 points
C (deviation)	Small part of the requirement has been implemented	5 points
D (deviation)	Requirement has not been implemented	–20 points

Major non-conformity	A Major-non-conformity can be given in non-respect of legislation, law, product safety, internal dysfunctions and customer issues.	15 % of the possible total amount of points is subtracted
KO requirement scored with a D	The KO requirement has not been implemented.	50 % of the possible total amount of points is subtracted
N/A	Not applicable Requirement not applicable for a company	N/A requirements will be excluded from the final scoring

Scoring and awarding of certificates

Audit result	Status	Action company	Report form	Certificate
At least 1 KO scored with D	Not passed	Actions and new initial audit to be agreed upon	Report gives status	No
> 1 Major and/or total score < 75 %	Not passed	Actions and new initial audit to be agreed upon	Report gives status	No
Max 1 Major and total score ≥ 75 %	Not passed unless further actions taken and validated after follow-up audit	Send completed action plan within 2 weeks of receiving the preliminarily report. Follow-up audit max. 6 months after the audit date	Report including action plan gives status	Certificate at foundation level, if the Major non-conformity is finally solved as controlled during the follow-up audit
Total score is ≥ 75 % and < 95 %	Passed at foundation level after receipt of the action plan	Send completed action plan within 2 weeks of receiving the preliminarily report.	Report including action plan gives status	Yes, certificate at foundation level, 12 months validity
Total score is ≥ 95 %	Passed at higher level after receipt of the action plan	Send completed action plan within 2 weeks of receiving the preliminarily report.	Report including action plan gives status	Yes, certificate at higher level, 12 months validity

ANNEX 1 B

Cover page of the audit report

Logo of the certification body

IFS Cash & Carry
Version 2, May 2016

Module ("classic" or "plus")

Final Audit Report

Audited site: "Cash & Carry LLP"

Date of audit: 04.11./05.11.2016

Name and address of certification body

Accreditation number of the certification body

First page of the audit report

IFS Cash & Carry
Version 2, May 2016
Audit Overview

Audit details

Lead auditor: Max Sampleman ***Co-auditor:*** John Doe ***Trainee:*** Mr. Example	***Date/Time of current audit:*** 04. 11. 2016 (09:00–18:00) 05. 11. 2016 (08:30–17:30)	***Date/Time of previous audit:*** 06. 10. 2015 (09:00–18:00) 07. 10. 2015 (08:30–12:30) ***CB and auditor of previous audit:*** TEST GmbH/Frank Sample

Name and address of the company (Headquarters) Cash & Carry Inc. 123 Sample Drive Rockford, IL 61109, USA		***Name and address of the audited site*** Cash & Carry LLP 203 East 50th New York, NY 10022, USA	
		EAN Code/UCC Global Location Number COID	
Phone: 0 1 2 3 4 5 6	Fax: 01 23 45 67 89	Phone: 0 1 2 3 4 5 7	Fax: 01 23 45 67 88

Scope of the audit

For the certification scope of the audit:
(detailed description of processes, services/handled product groups/conditions)
(if the company chose the additional "plus" module and this was assessed during the audit, specify at this point)
"The company also carry out following treatment activities":
(list of treatment activities in connection to the products)

Audit participants

Name	Position	Opening meeting	Documentation review	On-site audit	Closing meeting
Mr. Quality	Quality Manager	X	X	X	X
Mrs. Manager	Senior Manager	X			X
Mrs. Transport	Transport Manager	X		X	X

Final result of the audit

As a result of the audit performed on 04. 11. and 05. 11. 2016, "xyz" found that the processes and activities of **Cash & Carry LLP** for the above mentioned scope of audit comply with the requirements set out in the IFS Cash & Carry, version 2, at **Foundation Level,** with a score of xx %.	Next audit between: xx.xx.xx and xx.xx.xx

Company profile

Mandatory information about the company and the certification scope (see ANNEX 3, Part 4)
(Mandatory translation into English)

Reviewer:

Explanations regarding the audit report

Evaluation of requirements

Result	Explanation	Points
A	Full compliance	20 points
B (deviation)	Almost full compliance	15 points
KO requirement scored with a B	Almost full compliance	15 points
C (deviation)	Small part of the requirement has been implemented	5 points
D (deviation)	Requirement has not been implemented	–20 points

Major non-conformity	A Major-non-conformity can be given in non-respect of legislation, law, product safety, internal dysfunctions and customer issues.	15 % of the possible total amount of points is subtracted
KO requirement scored with a D	The KO requirement has not been implemented.	50 % of the possible total amount of points is subtracted
N/A	Not applicable Requirement not applicable for a company	N/A requirements will be excluded from the final scoring

Scoring and awarding of certificates

Audit result	Status	Action company	Report form	Certificate
At least 1 KO scored with D	Not passed	Actions and new initial audit to be agreed upon	Report gives status	No
> 1 Major and/or total score < 75 %	Not passed	Actions and new initial audit to be agreed upon	Report gives status	No
Max 1 Major and total score ≥ 75 %	Not passed unless further actions taken and validated after follow-up audit	Send completed action plan within 2 weeks of receiving the preliminarily report. Follow-up audit max. 6 months after the audit date	Report including action plan gives status	Certificate at foundation level, if the Major non-conformity is finally solved as controlled during the follow-up audit
Total score is ≥ 75 % and < 95 %	Passed at foundation level after receipt of the action plan	Send completed action plan within 2 weeks of receiving the preliminarily report.	Report including action plan gives status	Yes, certificate at foundation level, 12 months validity
Total score is ≥ 95 %	Passed at higher level after receipt of the action plan	Send completed action plan within 2 weeks of receiving the preliminarily report.	Report including action plan gives status	Yes, certificate at higher level, 12 months validity

ANNEX 2 A

IFS Wholesale
Version 2, May 2016

Audit Report

Result:
The activities of company „Wholesale LLP" met the requirements of the IFS Wholesale, Version 2.

The site passed with a score of xx % at:

Foundation (Higher) Level
… %

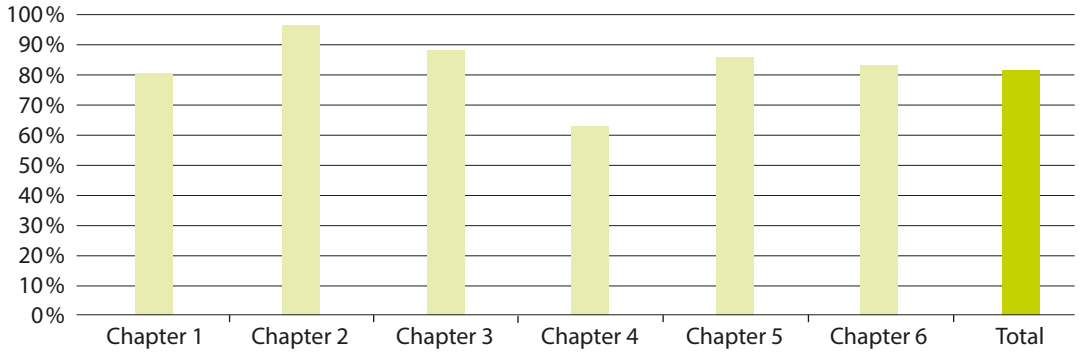
Date of renewal audit: between the DD.MM.YY and DD.MM.YY

Summary:

	Chapter 1	Chapter 2	Chapter 3	Chapter 4	Chapter 5	Chapter 6
	Senior management responsibility	**Quality and product safety management**	**Resource management**	**Core processes**	**Measurements, analyses and improvements**	**Product defense and food fraud**
KO	0	0	0	0	0	0
Majors	0	0	0	0	0	0
A	0	0	0	0	0	0
B	0	0	0	0	0	0
C	0	0	0	0	0	0
D	0	0	0	0	0	0
N/A	0	0	0	0	0	0

Observations regarding KO's and Majors:

General summary table for all chapters:



Overall summary of the audit

Description of follow-up on corrective actions from previous audit

Summary of all requirements with compulsory information

N°	Reference	IFS requirement	Evaluation	Explanation
1.	1.1.1			
2.	1.1.2			

Summary of all deviations and non-conformities found

N°	Reference	IFS requirement	Evaluation	Explanation
1.	1.2.5			
2.	2.2.1.1			

Summary of all N/A evaluations

N°	Reference	IFS requirement	Evaluation	Explanation
1.				

Detailed audit report

N°	Reference	IFS requirement	Evaluation	Explanation
1.				
2.				

ANNEX 2 B

IFS Cash & Carry
Version 2, May 2016

Audit Report

Result:
The activities of company „Cash & Carry LLP" met the requirements of the IFS Cash & Carry, Version 2.

The site passed with a score of xx % at:

Foundation (Higher) Level
… %

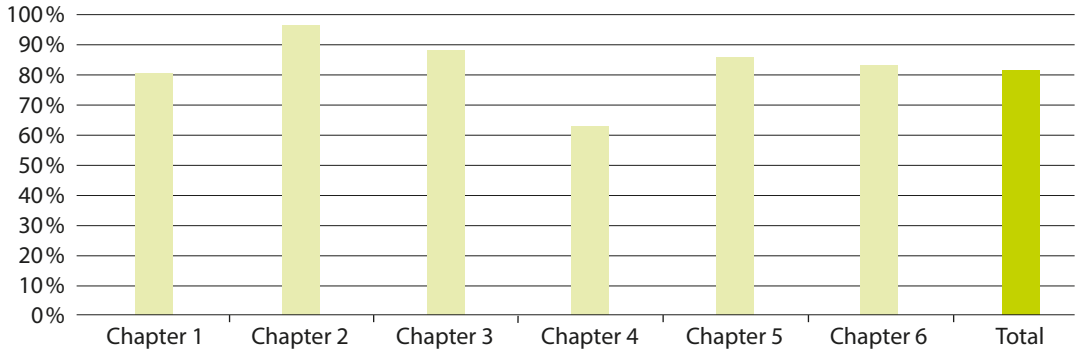
Date of renewal audit: between the DD.MM.YY and DD.MM.YY

Summary:

	Chapter 1	Chapter 2	Chapter 3	Chapter 4	Chapter 5	Chapter 6
	Senior management responsibility	**Quality and product safety management**	**Resource management**	**Core processes**	**Measurements, analyses and improvements**	**Product defense and food fraud**
KO	0	0	0	0	0	0
Majors	0	0	0	0	0	0
A	0	0	0	0	0	0
B	0	0	0	0	0	0
C	0	0	0	0	0	0
D	0	0	0	0	0	0
N/A	0	0	0	0	0	0

Observations regarding KO's and Majors:

General summary table for all chapters:



Overall summary of the audit

Description of follow-up on corrective actions from previous audit

Summary of all deviations and non-conformities found

N°	Reference	IFS requirement	Evaluation	Explanation
1.	1.1.1			
2.	1.1.2			

Summary of all requirements with compulsory information

N°	Reference	IFS requirement	Evaluation	Explanation
1.	1.2.5			
2.	2.2.1.1			

Summary of all N/A evaluations

N°	Reference	IFS requirement	Evaluation	Explanation
1.				

Detailed audit report

N°	Reference	IFS requirement	Evaluation	Explanation
1.				
2.				

ANNEX 3

Chart N° 1: Compulsory fields to be completed by the auditor

Part of the audit report	N° of requirement	Compulsory fields to be completed by the auditor
Company profile	General audit report	**Site:** name, legal entity and address **Group affiliation:** name and address of headquarters/group **GLN-number:** **COID-number:** **Crisis management contact** Phone: E-mail-address: **Official license number(s) of operating site:** according to approval document (if applicable) Approved activities: (list) **Seasonal operation:** yes/no
		Completion of the site: [MM:JJJJ] **Size of the site (in m^2 or ft^2):** **Personnel on-site:** Full time (number): Part time (number): Usage of seasonal or temporary workers: yes/no Use of subcontractors: yes/no If yes, which activities: (list) **Last investions:**
		Usage of the IFS logos Audited site fulfils requirements for usage of IFS logo according to this standard: yes/no **Reduction of audit duration** In case of audit duration reduction—Explanation of the certification body: Further certifications at this site: (list)
		Detailed description of company activities:

Part of the audit report	N° of requirement	Compulsory fields to be completed by the auditor
Company profile		**Product category(s):** list Further information on products Temperature controlled foods: yes/no Organic-food: yes/no Ethnical food: yes/no Own brands (of the company): yes/no Exclusive brands (e.g. retail own brands): yes/no Notifiable GMO-food: yes/no **Notes:**
		Purchase Centrally regulated purchasing: yes/no Decentralized purchasing: yes/no Import activity: yes/no
		treatment—processing Outsourced production processes: yes/no –> Profil Production of own brands of other market participants: yes/no Type of treatment—processing Product scopes according to definition
		Storage Storage on-site: yes/no External Storage: yes/no
		Transport Own delivery: yes/no Size of fleet: number and details to the trucks
Part 2/ Checklist	KO N° 1 1.2.5	**Senior management** Description of the measurements through senior management in regard to implementation of IFS Wholesale/IFS Cash & Carry
Part 2/ Checklist	KO N° 2 2.2.1.1	**Product safety management system** Description of the risk management/HACCP system and available flow charts
Part 2/ Checklist	KO N° 3 2.2.3.8 (if applicable)	**Critical Control Points (CCPs)** Description of all CCPs: • the process, • the step, • the CCP, • the corresponding critical limit. Description of the monitoring procedure for each CCP. If there is the possibility to score this KO-requirement with N/A, the auditor shall explain the reason.

Part of the audit report	N° of requirement	Compulsory fields to be completed by the auditor
Part 2/ Checklist	KO N° 4 (only applicable for scope Cash & Carry "plus")	**Personnel hygiene** Description of the procedure(s) how the company ensures, that employees, service providers and other persons respect and follow the hygiene rules.
Part 2/ Checklist	4.1.1	**Contract review** Do customer specific requirements exists for certain products?: yes/no If yes, how many customer specific requirements/contracts have been reviewed during the audit?: (number) Which information were reviewed?: (list)
Part 2/ Checklist	Checklist Wholesale 4.7.1.2 Checklist Cash & Carry 4.8.1.2	**Temperature management and recording** **Storage** Digital recording?: yes/no Manual recording?: yes/no Automatic alarm system in case of a breakdown?: yes/no **Delivery** Recording of the temperature lapse?: yes/no Printing possibility of temperature lapse?: yes/no Effective procedure implemented in case of breakdown of temperature devices?: yes/no
Part 2/ Checklist	KO N° 4 Checklist Wholesale 4.11.1 KO N° 5 Checklist Cash & Carry 4.12.1	**Foreign materials** Which foreign materials are considered?: (list) Short description about methods for prohibiting foreign materials in the handled, treated, processed products.
Part 2/ Checklist	4.11.5 (only applicable for scope Cash & Carry "plus")	**Labor** Own Labor existing: yes/no
Part 2/ Checklist	Checklist Wholesale: 4.12.1 Checklist Cash & Carry: 4.13.1	**Pest monitoring/pest control** Is an external pest control company hired?: yes/no If yes, how many checks have been performed within the last year?: (number) Pest infestation since the last IFS audit: (explanation) Type of infestation: (explanation)

Part of the audit report	N° of requirement	Compulsory fields to be completed by the auditor
Part 2/ Checklist	Checklist Wholesale 4.13.1.1 Checklist Cash & Carry 4.14.1.1	**Receiving control** Do customer specific requirements exist for receiving? yes/no If yes, how are deviations from customer requirements identified? (explanation)
Part 2/ Checklist	Checklist Wholesale 4.13.1.4 Checklist Cash & Carry 4.14.1.4	**Storage/product picking** Explanation of strategy of product picking: Do specific customer requirements exist?:
Part 2/ Checklist	Checklist Wholesale 4.13.2.1 Checklist Cash & Carry 4.14.2.1	**Storage service provider** Are storage service providers hired at this site? yes/no If yes, how many service providers are hired? (number) How many service providers are thereof IFS Logistics certified? (number)
Part 2/ Checklist	Checklist Wholesale 4.14.2.1 Checklist Cash & Carry 4.15.2.1	**Transport/delivery** **Usage of forwarding agencies:** yes/no If forwarding agencies are used How many forwarding agencies are contracted? (number) How many forwarding agencies are thereof IFS-Logistics certified? (number) Are forwarding agencies being used on a irregular basis? yes/no
Part 2/ Checklist	KO N° 5 Checklist Wholesale 4.17.1 KO N° 6 Checklist Cash & Carry 4.18.1	**Traceability of products** IT-based traceability: yes/no Precise lot traceability possible: yes/no Which products were tested for traceability: short description
Part 2/ Checklist	KO N° 6 Checklist Wholesale KO N° 7 Checklist Cash & Carry 5.1.1	**Internal audits** Which activities are being audited most frequently? (explanation)

Part of the audit report	N° of requirement	Compulsory fields to be completed by the auditor
Part 2/ Checklist	KO N° 7 Checklist Wholesale KO N° 8 Checklist Cash & Carry 5.9.4	**Product recalls** Number of recalls of products since the last audit: (number) Reasons for these recalls: (description)

ANNEX 4: Action plan

Name and address of the audited site

The corrective action plan must be returned to the certification body before: _____

Require-ment number	IFS require-ment	Evaluation	Explanation (by the auditor)	Corrective action (by the site)	Responsibility/ Date/Status of implementation (by the site)	Release by the auditor

ANNEX: 5 A

Certificate

IFS Wholesale

Herewith the certification body

Name of the certification body

(being an accredited certification body for certifications according to IFS and having signed an agreement with the IFS owner) confirms that the wholesaling activities of

Name of the audited site
Address
COID
(Headquarters)

For the audit scope:
(detailed description of processes/services/handled product groups/conditions)
(if the company chose the additional "plus" module and this was assessed during the audit, specify at this point):
"The company also performs following treatment activities":
(list of treatment activities in connection to the products)

Meet the requirements set out in the

IFS Wholesale
Version 2, May 2016
("classic" or "plus")

at Foundation/Higher Level

with a score of XX % (if required)

Certificate-Register number

Audit date *(if relevant: Date of the follow-up audit)*

Certificate issue date

Date of expiration of the certificate
(the certificate validity shall remain the same each year as described in the audit protocol, Part 1)

Next audit to be performed within the time period:
(specify soonest or latest audit date, according to requirements of audit protocol, Part 1)

- Date and place
- Name and signature of the responsible person at the certification body
- Address of the certification body

Logo of the accreditation body
or its name and registration number

ANNEX: 5 B

Certificate

IFS Cash & Carry

Herewith the certification body

Name of the certification body

(being an accredited certification body for certifications according to IFS and having signed an agreement with the IFS owner) confirms that the wholesaling activities of

Name of the audited site
Address
COID
(Headquarters)

For the audit scope:
(detailed description of processes/services/handled product groups/conditions)
(if the company chose the additional "plus" module and this was assessed during the audit, specify at this point):
"The company also performs following processing activities":
(list of processing activities in connection to the products)

Meet the requirements set out in the

IFS Cash & Carry
Version 2, May 2016
("classic" or "plus")

at Foundation/Higher Level

with a score of XX % (if required)

Certificate-Register number Audit date *(if relevant: Date of the follow-up audit)*

Certificate issue date

Date of expiration of the certificate
(the certificate validity shall remain the same each year as described in the audit protocol, Part 1)

Next audit to be performed within the time period:
(specify soonest or latest audit date, according to requirements of audit protocol, Part 1)

- Date and place
- Name and signature of the responsible person at the certification body
- Address of the certification body

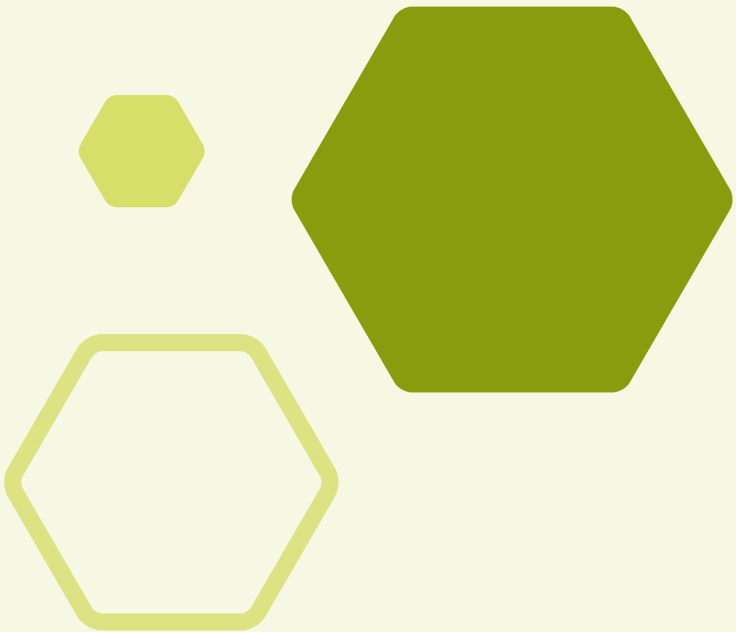
Logo of the accreditation body
or its name and registration number

IFS Wholesale

IFS Cash & Carry

IFS Wholesale/ Cash & Carry Version 2

Erratum Version 1



Date: 01.05.2017

ENGLISH

Aim of the document

The aim of this document is to provide corrections on mistakes which have been identified in the IFS Wholesale/Cash & Carry Standard, version 2, April 2016.

This document is linked to the IFS Wholesale/Cash & Carry Standard version 2, April 2016 and shall be considered as a full part of it.

PART 1
Audit Protocol

N°	Text in current version	Text corrected	What has been modified
4.1 (page 19)	IFS Wholesale/Cash & Carry is not applicable for following activities: […] Processing activities of food products listed in ANNEX 6, Part 1, where the amount does **not** exceed 2,5 to/week […]	IFS Wholesale/Cash & Carry is not applicable for following activities: […] Processing activities of food products listed in ANNEX 6, Part 1, where the amount does exceed 2,5 to/week […]	Deletion of "not"
5.3 (page 24)	At least one third of the audit duration shall be spent in those areas of the location, where the audited processes (storage, transport, treatment, etc.) are being carried out. **Note:** In case of auditing multi-location companies […]	At least one third of the audit duration shall be spent in those areas of the location, where the audited processes (storage, transport, treatment, etc.) are being carried out. **Note: for packing companies and wholesalers, the minimum audit duration can be reduced to min. one (1) audit day (8 hours), if only one, max. two products are treated on-site.** **Note:** In case of auditing multi-location companies […]	Addition of "**Note:** for packing companies and wholesalers, the minimum audit duration can be reduced to one (1) audit day (8 hours), if only one, max. two products are treated on-site."

PART 1
ANNEX

In the following Annex, modifications are marked in ***bold***, ***underlined and cursive*** letters.

Table 4: Technology scopes (abstract from the IFS Food Standard version 6, April 2014)

Note: applicable IFS Wholesale/Cash & Carry Technology Scopes are marked in bold. Grey colored technology scopes are not applicable for this Standard. Table 5 is specifying the activities, which are applicable per scope.

IFS tech scope	IFS processing step including processing/treating/manipulation/storing		Technology oriented classification which takes also into consideration product risks
A	**P1**	Sterilisation (e.g. cans)	**Sterilisation (in final packaging) with the purpose to destroy pathogens** Sterilised (e.g. autoclaved) products in final packaging.
B	**P2**	Thermal pasteurisation, UHT/aseptic filling, hot fillingisation, microwave	**Pasteurisation with the purpose to reduce food safety hazards (and UHT process)** Other pasteurisation techniques e.g. high pressure pasteur
C	**P3**	Irradiation of food	**Processed products: Treatment with purpose to modify product and/or extend the shelf life and/or reduce food safety hazards by preservation techniques and other processing techniques** **Note—exception:** Irradiation is attributed to this category although aimed at the destruction of microorganisms.
	P4	Preserving: salting, marinating, sugaring, acidifying/pickling, curing, smoking, etc. fermentation, acidification	
	P5	Evaporation/dehydration, vacuum filtration, freeze drying, microfiltration (less than 10 µ mesh size)	

IFS tech scope	IFS processing step including processing/treating/manipulation/storing		Technology oriented classification which takes also into consideration product risks
D	P6	Freezing (at least –18 °C/0 °F) including storage quick freezing, cooling, chilling processes and respective cool storing	**Systems, treatments to maintain product integrity and or safety** Treatment with purpose to maintain the quality and/or integrity of the products including treatments to remove contamination and/or prevent contamination. **Systems, treatments to prevent product contamination** Processes to prevent product contamination especially microbiological contamination, by means of high hygiene control and/or **specific infrastructure** during handling, treatment and/or processing and or packaging (e.g. MAP).
	P7	Antimicrobial dipping/spraying, fumigation	
E	P8	Packing MAP, ***packing under vacuum***	
	P9	Processes to prevent product contamination esp. microbiological contamination, by means of high hygiene control and/or specific infrastructure during handling, treatment and/or processing e.g. clean room technology, „white room", controlled working room temperature for food safety purpose, disinfection after cleaning, positive air pressure systems (e.g. filtration below 10 µ, disinfection after cleaning)	
	P10	Specific separation techniques: e.g. filtration like reverse osmoses, use of active charcoal	
F	P11	**Cooking, baking, bottling, brewing, fermentation (e.g. wine), drying, frying, roasting, extrusion**	Any other manipulation, treatment, processing not being listed in A, B, C, D, E
	P12	**Coating, breading, battering, cutting, slicing, dicing, dismembering, mixing/ blending, stuffing, slaughtering, sorting, manipulation storing under controlled conditions (atmosphere) except temperature**	
	P13	**Distillation, purification, steaming, damping, hydrogenating, milling**	

ANNEX 6
Applicable treatment and/or processing activities for IFS Wholesale/Cash & Carry "plus" modules

In the following Annex, modifications are marked in ***bold, underlined and cursive*** letters.

IFS Food version 6 product scopes	Module Wholesale "plus"	Module Cash & Carry "plus" (* quantity limit 2,5 to/week per product)
1.1 Red and white meat, poultry and meat products	sorting, freezing (block-frozen), packaging, thawing, labelling	freezing, thawing, ***cutting****, weighing, sorting, ***ripening****, labelling, ***preserving****
1.2 Fish and fish products	sorting, freezing (block-frozen), thawing, packaging, labelling	freezing, thawing, ***cutting****, packaging, weighing, sorting, ***ripening****, labelling, ***preserving*, slaughtering of living fish****
1.3 Egg and egg products	sorting, labelling, packaging,	sorting, cooking, packaging, labelling
1.4 Dairy products	sorting, freezing (block-frozen), labelling thawing	cutting, packaging, labelling
1.5 Fruit and vegetables	sorting, freezing (block-frozen), packaging, thawing, weighing, labelling, confectioning, ripening, washing, packaging	freezing, thawing, cutting, removing weighing, sorting, ripening, labelling, stems, preserving
1.6 Grain products, cereals, industrial bakery and pastry, confectionary, snacks	sorting, freezing (block-frozen), thawing, labelling, cleaning (seeds: foreign materials), filling, bagging	filling, baking, bagging, packaging, labelling
1.7 Combined products	labelling	X
1.8 Beverages	sorting, labelling	X
1.9 Oils and fats	freezing (block-frozen), thawing, labelling	X
1.10 Dry goods, other ingredients and supplements	***packaging, bagging,*** labelling	X
1.11 Pet food	labelling	X

PART 2
List of audit requirements

Module Wholesale

N°	Column / text in current version	Text corrected	What has been modified
4.6.6	**Lightning**	**Lighting**	Replacement of "lightning" by "lighting"
4.6.6.1	All working areas shall have adequate lightning.	All working areas shall have adequate lighting.	Replacement of "lightning" by "lighting"
4.6.6.2	In areas where open products are handled, lightning equipment and lightning traps shall be secured with shatter protection and installed, to minimize the risk of breakage.	In areas where open products are handled, lighting equipment and lightning traps shall be secured with shatter protection and installed, to minimize the risk of breakage.	Replacement of "lightning" by "lighting"

Module Cash & Carry

N°	Column / text in current version	Text corrected	What has been modified
4.3	**Recipies for own production**	**Recipes for own production**	Replacement of "recipies" by "recipes"
4.3.1	For self-produced products, recipies shall be available and complied with.	For self-produced products, recipes shall be available and complied with.	Replacement of "recipies" by "recipes"
4.7.6	**Lightning**	**Lighting**	Replacement of "lightning" by "lighting"
4.7.6.1	All working areas shall have adequate lightning.	All working areas shall have adequate lighting.	Replacement of "lightning" by "lighting"
4.7.6.2	In areas where open products are handled, lightning equipment and lightning traps shall be secured with shatter protection and installed, to minimize the risk of breakage.	In areas where open products are handled, lightning equipment and lighting traps shall be secured with shatter protection and installed, to minimize the risk of breakage.	Replacement of "lightning" by "lighting"

PART 3
Requirements for Accreditation Bodies, Certification Bodies and Auditors

N°	Text in current version	Text corrected	What has been modified
2.4 Certification bodies' requirements for IFS trainers and IFS auditors (page 118)	The certification body shall state the date, the name of the audited company where the on-site witness audit took place and the name of the observer in the IFS examination application file. The minutes of the on-site witness audit of an auditor applying for IFS examination shall comply with the same requirements as the trainers (see chapter 2.5) or he/she shall be an IFS Food, IFS Wholesale/Cash & Carry or an IFS PACsecure auditor	The certification body shall state the date, the name of the audited company where the on-site witness audit took place and the name of the observer in the IFS examination application file. The minutes of the on-site witness audit **shall be provided in English, French or German language, if requested. The observer** of an auditor applying for IFS examination shall comply with the same requirements as the trainers (see chapter 2.5) or he/she shall be an IFS Food, IFS Wholesale/Cash & Carry or an IFS PACsecure auditor	Include "shall be provided in English, French or German language, if requested. The observer"

In the following chart, modifications are marked in **bold**, ***underlined and cursive*** letters.

Chart N° 3: Required auditor qualifications for IFS Wholesale/Cash & Carry scopes

Certification scope	Type of products	Required auditor qualification
Wholesale "classic" (without treatment activities)	all	IFS Food approval for Tech Scope D and for at least one (1) ***handled*** IFS Food Product Scope + Attendance at the IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval
Cash & Carry "classic" (without ***treatment and/or*** processing activities)	all	IFS Food approval for Tech Scope D and for at least one (1) ***handled*** IFS Food Product Scope + Attendance at the IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval
Wholesale "classic" (without treatment activities)	***HPC products and/or packaging materials only***	***IFS HPC or IFS PACsecure approval for at least one (1) IFS HPC or IFS PACsecure Product Scope + Attendance at the IFS Wholesale/Cash & Carry training course***
Cash & Carry "classic" (without ***treatment and/or*** processing activities)	***HPC products or packaging materials only***	***IFS HPC or IFS PACsecure approval for at least one (1) IFS HPC or IFS PACsecure Product Scope + Attendance at the IFS Wholesale/Cash & Carry training course***
Wholesale "plus" (with treatment activities)	Food from animal origin	IFS Food approval for ***at least*** one of the ***treated*** product Scopes ***or*** min. IFS Food PS1* or PS2* and Tech Scopes (min. D and F) + Attendance at IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval
	Food from no animal origin	IFS Food approval for ***at least*** one of the ***treated*** product Scopes ***or*** min. IFS Food **PS4 or** PS5* or PS6* and Tech Scopes (min. D and F) + Attendance at IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval
	both	IFS Food approval for at least one of the treated product Scopes or min. IFS Food PS1* or PS2* and Tech Scopes (min. F and D) + Attendance at IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval

Cash & Carry "plus" (with ***treatment and/or*** processing activities)	Food from animal origin	IFS Food approval for the company specific ***treated/processed*** product scopes ***or*** min. IFS Food PS1* or PS2* and Tech Scopes (min. ***F and*** D) + Attendance at IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval
	Food from no animal origin	IFS Food approval for the company specific ***treated/processed*** product scopes **or** (min. IFS Food PS5* or PS6* and Tech Scopes (min. ***F and*** D) + Attendance at IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval
	both	IFS Food approval for the company specific product scopes or min. IFS Food PS1* or PS2* and Tech Scopes (min. F ***and*** D) + Attendance at IFS Wholesale/Cash & Carry training course or Pure IFS Wholesale/Cash & Carry approval

The 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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www.ifs-certification.com

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