IFS Wholesale

IFS Cash & Carry

IFS Wholesale/ Cash & Carry

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

VERSION 3

NOVEMBER 2024

ENGLISH

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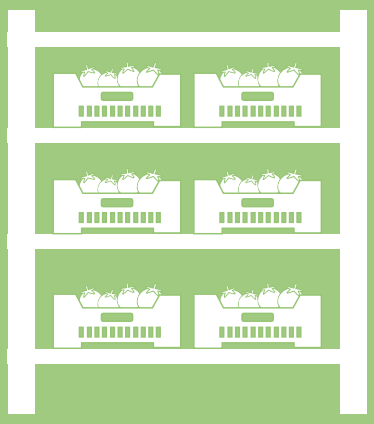


0 Introduction

0.1 History of the International Featured Standards

In 2003, the German retail federation – Handelsverband Deutschland (HDE) – and its French counterpart – Fédération des Entreprises du Commerce et de la Distribution (FCD), drew up a common food safety and quality standard to enable the audit of food suppliers. The audit provided a uniform approach towards food suppliers. This was the first version of the IFS Food Standard, designated to certify suppliers producing private label food products for retail.

IFS Management GmbH stands for International Featured Standards and is a company owned by FCD and HDE. It encompasses a package of global safety and quality standards and programs that provide transparency and comparability along the entire post-farm supply chain. IFS Standards are applicable to a variety of operations and activities in the food and non-food sector. All IFS Standards follow a risk-based approach, which gives users the flexibility to implement the requirements into their business based on the specific risks in regard to the products and processes.

The IFS Wholesale/Cash & Carry Standard is built upon general aspects of a product safety and quality management system. However, the main emphasis is to create confidence in the products and processes, meaning that safety, quality, legality and compliance with specified customer requirements are ensured via an on-site evaluation and documentation review and inspection.

The IFS Wholesale/Cash & Carry Standard has been revised by the following working groups: Wholesale/Cash & Carry Working Group, National Working Groups, International Technical Committee and the IFS Technical Team Group. Representatives of retailers, industry, food services and certification bodies were part of these outstanding working groups.

It will be possible to perform IFS Wholesale/Cash & Carry 3 Audits from 1st May 2025. IFS Wholesale/Cash & Carry 3 Audits will be mandatory from 1st November 2025.

0.2 IFS Objectives, Mission and Vision

The aim of IFS Certification is to assess whether the processing activities of a manufacturer are able to produce products that are safe, legal and in compliance with customer specifications.

That is why both product safety and quality are essential components of all IFS Standards. IFS Audits are product and process focused. This ensures the development of high-quality products through correspondingly functioning processes.

IFS Standards are uniform global safety and quality standards that provide transparency and comparability along the entire post-farm supply chain. In this way, IFS strives to meet all the challenges of globalisation in addition to the constantly growing significance of the private labels the retailers are responsible for. An IFS Certification enables the cost reduction of long repetitive audits and additionally supports the company management by means of uniform reports and a modern, user-friendly database.

The mission of IFS clearly states that IFS Standards go beyond product safety with the aim to “deliver trusted products”, which fulfil the expectations of the buying company. With the objective that an IFS Certificate demonstrates that the site has implemented a functional product

safety and quality management system, IFS together with its huge network is continuously increasing and optimising its portfolio of standards and programs, audit protocols and supporting tools and documents. Therefore, IFS has defined "Providing trusted standards and services to cooperate within the supply chain to improve product integrity" as its goal for today and for the future. Continuous improvement is not only the objective of certified companies; it also applies to the IFS Management GmbH.

0.3 Coverage of the IFS Wholesale/Cash & Carry Standard

The IFS Wholesale/Cash & Carry Standard is applicable to Wholesalers, Cash & Carry businesses as well as packing companies for eggs, fruit and vegetables. It is an important link between growers, manufacturers and brokers.

While wholesalers and Cash & Carry businesses bundle a wide range of food and certain non-food products, packing companies mostly specialise in particular products. Furthermore, certain treatment and/or processing activities are covered by this Standard (see Annex 4). For more details on the IFS Audit Scope, see chapter 2.2, Part 1.

For clarification of the scope determination between IFS Wholesale/Cash & Carry Standard and other IFS Standards and Programs, see Annex 1.

0.4 Content of the IFS Wholesale/Cash & Carry Standard

The content of the IFS Wholesale/Cash & Carry Standard is laid out as follows:

Part 1 – IFS Wholesale/Cash & Carry Certification Protocol

Part 2 – IFS Wholesale/Cash & Carry Audit Checklist (list of IFS Wholesale/Cash & Carry Audit Requirements)

Part 3 – Requirements for accreditation bodies, certification bodies and auditors

Part 4 – Reporting, IFS Software and IFS Database.

The IFS Wholesale/Cash & Carry Standard is linked to the IFS Wholesale/Cash & Carry Doctrine and the IFS Wholesale/Cash & Carry Multi-Site Guideline. The doctrine provides additional rules and clarifications on the interpretation of some IFS Wholesale/Cash & Carry Requirements and the guideline establishes pre-conditions and rules for a multi-site certification option. These three documents are normative and shall be implemented following the defined date, after the document has been officially published.

0.5 Review of the IFS Wholesale/Cash & Carry Standard

The IFS Technical Team and its working groups need to demonstrate control over the content and quality of the IFS Wholesale/Cash & Carry Standard. That includes a review, to ensure compliance with all relevant requirements. The working group members represent all stakeholders involved in the audit process: retailers, wholesale companies and Cash & Carry markets as well as certification bodies and relevant associations. Besides the review, the main objectives of the working groups are to share experiences, review changes or alignments to the IFS Wholesale/Cash & Carry Standard and Doctrine, discuss the requirements of the audit report and decide on training needs.

PART 1

PART 1
IFS Wholesale/Cash & Carry Certification Protocol

0 Purpose and content

This part provides a detailed description of procedures to be followed before, during and after an IFS Wholesale and Cash & Carry Audit. Moreover, it explains the principles of the IFS Wholesale and Cash & Carry Certification Process, including requirements to be applied by audited companies and certification bodies.

1 The IFS Wholesale/Cash & Carry Certification Process

Before starting the certification process, the company shall read the current versions of the three (3) normative documents: the IFS Wholesale/Cash & Carry Standard, the IFS Wholesale/Cash & Carry Doctrine and, if applicable, the IFS Wholesale/Cash & Carry Multi-Site Guideline.

The companies shall prepare well in advance for the IFS Wholesale/Cash & Carry Certification Process, which comprises of the different steps that are displayed in Annex 2.

The IFS Audit is the core part of the certification process, as the audited site and its processes will be challenged according to all specified requirements laid down in the IFS Wholesale/Cash & Carry Audit Checklist (Part 2), in order to assess compliance with the products, processes and activities.

An IFS Certification is a product and process certification. Therefore, the main part of this certification process consists of the IFS Audit. The auditor challenges the audited companies on the audit checklist to determine the level of compliance of processes and products. An audit is always focused on the following fundamental elements:

a) Product and process approach (PPA)

The product and process approach (PPA) implies the assessment of compliance with customer related specification(s) as well as the legal compliance of the products, depending on the countries of production and destination.

To ensure the PPA, IFS Wholesale/Cash & Carry Certifications are always specific to one site. In addition, all products and activities of the relevant site shall be included in the scope of the IFS Wholesale/Cash & Carry Audit.

During the IFS Audit, the auditor shall collect objective evidence to evaluate the compliance with the IFS Wholesale/Cash & Carry Audit Requirements (see IFS Wholesale/Cash & Carry Audit Checklist, Part 2).

One of the key elements for conducting the IFS Audit and to ensure high uniformity of the PPA implementation is to follow an audit trail. This audit trail consists of the following main steps:

- **Product sampling:**
  The selection of samples shall be risk-based but can also follow other criteria. The aim is to make a representative selection of all products and processes included in the certification scope to gain maximum information about the site and its products.
  The use of relevant product samples (sampled by the auditor on-site at the beginning or in advance of the audit) is essential and allows the IFS Auditor to follow a uniform path in order to obtain all necessary evidence. In addition, auditors shall perform a traceability test on the sampled product(s) during the audit.

  Note: IFS has published guidelines (e.g. IFS Auditor Guideline, IFS Good Audit Practices (GAP) Guideline), which provide further information on topics to be checked and/or requested by the auditor from the audited site during the IFS Wholesale or Cash & Carry Audit.

- **Overall on-site evaluation:**
  At least 50 % of the total IFS Audit duration shall be allocated to the on-site evaluation (within the working areas of the physical site). This allows the auditor to comprehensively audit the products and the activities/processes and shall be performed as soon as possible. It can be decreased to 1/3 in certain cases (see chapter 3.1, Part 1).

The on-site evaluation of the site shall include (but may not be limited to) the following areas:

- Handling, product treatment or processing,
- Receipt, storage and dispatch areas,
- Good Manufacturing Practices (GMP), including maintenance, hygiene, pest control and cleaning and disinfection activities,
- Product development,
- Maintenance facilities,
- Staff and sanitary facilities,
- External areas.

The auditor shall also use this time to evaluate the operating processes, through the following checks:

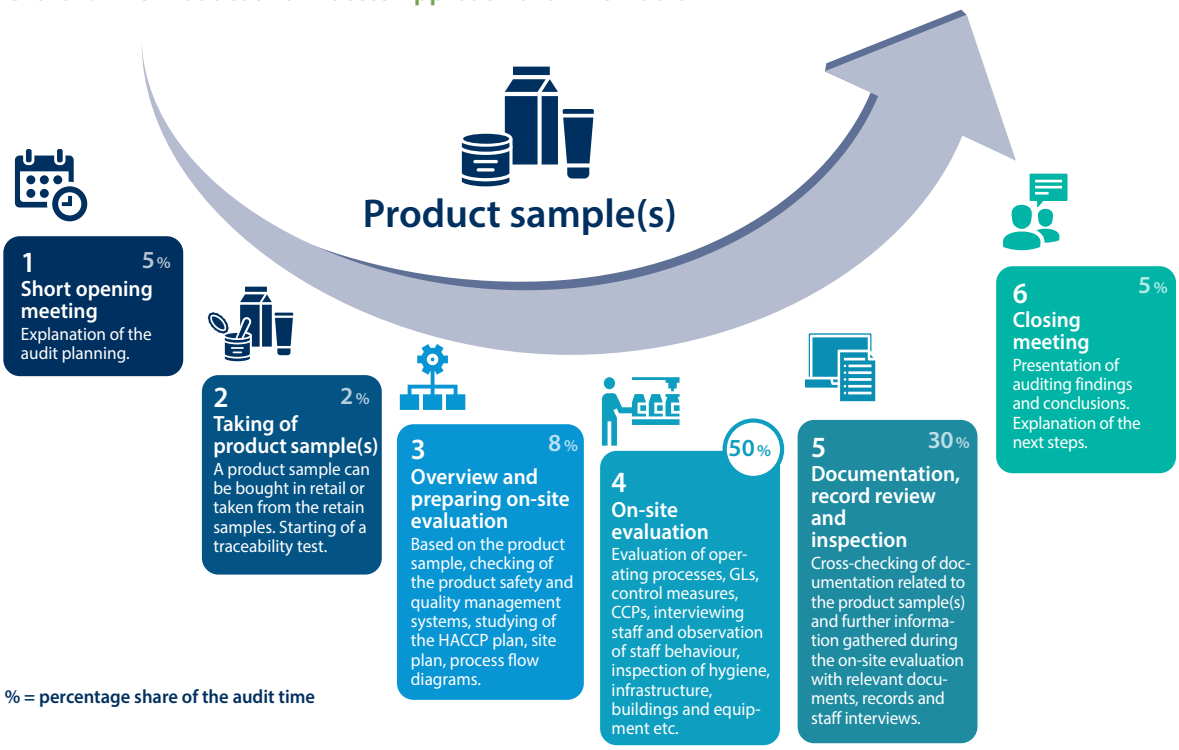
- Check the control measures defined for CCPs (if applicable) and other control measures as well as their monitoring in order to cross-check them with the HACCP plan information
- Observe and interview employees
- Inspect product handling and processing/treatment activities
- Take further samples for cross-checking, when necessary
- Review recipes and specifications used during handling, processing and/or treatment activities
- Observe actual finished product dispatch and/or raw material delivery
- Assess the implemented food and/or product safety and quality management system in practice.

- **Documentation, record review and inspection:**
  The on-site evaluation is followed by a comprehensive documentation and record review/inspection including cross-checking of related documents. This part of the audit aims at verifying the information collected from the on-site evaluation and the evaluation of further requirements.
  To master the IFS Audit Trail, the auditors shall evaluate the site's compliance in depth. Further explanations and examples are provided in the e-learning "IFS Product and Process Approach".

  A summary of the main steps is provided in the following chart (chart 1).

  Note: This chart shows the main steps of an announced IFS Audit. Steps 2 to 5 can be performed alternately. Percentages are given as guidance.

Chart 1: The Product and Process Approach of an IFS Audit



b) IFS Auditor Qualification

The specific expertise of the IFS Auditor is the crucial basis for the audit of the Wholesale or Cash & Carry site. Therefore, IFS Auditors are approved for IFS Wholesale/Cash & Carry scopes to guarantee a high degree of quality and reproducibility of the audit findings. More information can be found in Part 3.

c) Annual certification cycle

The Wholesale or Cash & Carry site will go through a full IFS Certification Process including a comprehensive IFS Wholesale/Cash & Carry Audit every year. This includes the audit of the full Audit Checklist (Part 2). If applicable, the implementation of the action plan from the last IFS Audit is also to be verified. More information on the certification cycle can be found in chapter 4.3, Part 1.

d) Certification by certification bodies accredited to the ISO/IEC 17065:2012 norm and contracted with IFS Management GmbH

Reliability of the certification is guaranteed through accredited, internationally recognised, independent, third-party certification bodies. Additionally, the certification bodies shall have signed a contract with IFS Management GmbH and shall comply with the specific rules described in Part 3.

e) Surveillance and harmonised rules by the IFS Standard owner

As part of the IFS Quality Assurance activities, IFS has implemented procedures to monitor the performance of IFS approved certification bodies, IFS Auditors and IFS certified companies: the IFS Integrity Program, which ensures the quality and the integrity of the implementation of IFS Standards. The different measures are undertaken following a risk-based approach as well as the management of complaints which have been raised by stakeholders. The audited site shall be informed by its certification body about the procedures and rules of the IFS Integrity Program. More information on the Integrity Program can be found in chapter 5, Part 1.

2 Before the IFS Audit

Dependent on the chosen certification scope (Wholesale or Cash & Carry), the site agrees with the certification body on the appropriate module. More information on the modules can be found below under point 2.2 Scope of the IFS Wholesale/Cash & Carry Audit.
In order to prepare for the initial audit, the site may perform a voluntary pre-audit to evaluate its current status and level. The pre-audit cannot be uploaded to the IFS Database and a different auditor shall perform the pre-audit to the one who performs the subsequent IFS Audit.

Any Wholesale or Cash & Carry site starting with new operations shall ensure that all requirements of IFS can be audited at the time of the initial audit. IFS recommends a minimum of three (3) months of operations before this first audit.

2.1 Making a contract with a certification body

In order to undertake an IFS Wholesale or Cash & Carry Audit, the company shall appoint an IFS approved certification body, accredited to the ISO/IEC 17065:2012 norm for the IFS Wholesale/Cash & Carry Standard. The list of all certification bodies that have a valid contract with IFS Management GmbH is available by country on the IFS Website (www.ifs-certification.com).

A contract shall exist between the company and the certification body for the certification audit and shall include the following topics:

a) Certification process information

It shall include, at a minimum:

- Audit scope agreed between both parties. More information can be found in chapter 2.2, Part 1, Annex 3 and Annex 4.
- Audit duration. More information can be found in chapter 3.1, Part 1.
- Information about the report and certificate details. More information can be found in chapters 2.2 and 2.4, Part 4.

- Reference to the IFS Integrity Program. More information can be found in chapter 5, Part 1.
- Mention that information about the company and its employees is stored in the IFS Database in line with the General Data Protection Regulation. More information can be found in chapter 4, Part 4.

b) Communication with the certification body concerning the detailed activities of the site

The certification body shall ensure that the IFS Auditor is qualified for the scope(s) of the audit, as well as the currently applicable version of the IFS Standard.

To assist the IFS Wholesale/Cash & Carry Auditor in preparing for the audit, the company shall clearly inform the certification body of the following topics:

- All products or product groups on-site and related processes/activities covered by the scope of the IFS Wholesale or Cash & Carry Audit, including decentralised structures.
- Cases where parts of the processes/activities or products are outsourced to a third-party on behalf of the IFS Wholesale or Cash & Carry certified site.
- Overview of the exported products, including the different destination countries where the products are sold to.
- Under exceptional circumstances, any request for the exclusion of some processes/activities or products. This will be carefully verified by the certification body in order to review if the exclusion is possible.
- History of the certification status of the IFS or any other equivalent standard, for example type of certification/scope, date of the last certification audit (even if performed by another certification body), if a certificate has been withdrawn in the past, etc.

More information on outsourced processes and exclusions can be found in chapter 2.2.1, Part 1.

If the IFS Wholesale or Cash & Carry Audit is performed together with (an) other standard(s)/norm(s), all IFS Requirements shall be fulfilled (e.g. audit time schedule, audit duration, auditor competences, etc.).

c) Notifications to the certification body

During the certification cycle, the senior management of the Wholesale or Cash & Carry site shall ensure that the certification body is informed in due time about any changes that may affect the ability of the site to conform to the certification requirements (e.g. recall, withdrawal caused by the company for product safety and/or product fraud reasons, changes in organisation and management, important modifications on the products and/or the product treatment/processing methods, changes in contact address of the Wholesale/Cash & Carry sites, new address of the site). The details shall be defined and agreed between both parties. As required in the IFS Wholesale/Cash & Carry Audit Checklist (Part 2), requirement 1.2.5, some specific situations require the certification body to be notified within three (3) working days.

After receiving such information from the sites (limited to the three (3) specific situations, mentioned in the requirement 1.2.5 of the IFS Audit Checklist), the certification body shall:

- Fill out the relevant extraordinary information form provided in the IFS Database in English and send it back to IFS Management GmbH within three (3) working days after receiving the information from the relevant site.
- Provide IFS Management GmbH with a root cause analysis and progress report of the investigation within ten (10) working days (after submitting the form).

It is the certification body's responsibility to investigate each situation and decide on any action affecting the IFS Certification Status.

d) Language of the IFS Wholesale/Cash & Carry Audit

The IFS Wholesale or Cash & Carry Audit shall be carried out in the working language of the site. If translation is necessary, the certification body shall provide a qualified interpreter without any affiliation to the company.

2.2 Scope of the IFS Wholesale/Cash & Carry Audit

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 3 and 4). The scope further allows fruit and vegetable packing companies as well as egg packing stations to be certified under this standard whether or not they perform certain treatment activities (see Annex 4).

Food, household and personal care products and packaging materials which are covered by this scope are defined in Annex 3.

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

- Treatment and/or processing activities of food, which are listed as "not applicable" in Annex 4
- Treatment and/or processing activities of HPC and/or packaging materials
- Processing activities of food products listed in Annex 4, where the amount per product scope exceeds 7,5 tonnes/week (applies only to Cash & Carry businesses)
- 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).

An overview of the demarcation of certification scopes of IFS Wholesale/Cash & Carry and other IFS Standards (IFS Food, IFS Broker, IFS Logistics, IFS HPC and IFS PACsecure) can be found in Annex 1.

The following certification scopes are defined for IFS Wholesale and IFS Cash & Carry Audits:

1 Wholesale

a) classic (without treatment activities, as described in Annex 4)
b) plus (with treatment activities, as described in Annex 4)

2 Cash & Carry

a) classic (without processing activities, as described in Annex 4)
b) plus (with processing activities, as described in Annex 4).

Note: The certification scope is based on the core business of the particular site.
The scopes 1 b and 2 b ("plus") contain both requirement modules, "classic" and "plus". As soon as the site carries out treatments and/or processing activities, the "plus" module shall apply.

Wholesaling in a functional sense is given, when market participants generally 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 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 not a private household. Furthermore, wholesalers can develop their own brands or develop customer branded products. Customers usually don't have access to storage areas or to the products. Wholesalers can also carry out certain treatment activities as specified in Annex 4.

Wholesaling companies principally opt for certification scope 1. Depending 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 business** is a type of wholesaling business where the customer either collects the product(s) by following principles of self service or places the order online for delivery (e-commerce). Customers of Cash & Carry businesses 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 business.
Cash & Carry businesses principally opt for certification scope 2. Depending on whether approved processing activities (see Annex 4) are being carried out at the particular site, certification scope 2 a (classic) or 2 b (plus) is chosen.

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 mentioned in the contract, and it shall be reviewed and confirmed by the auditor in the opening and closing meeting of the IFS Wholesale or Cash & Carry Audit. The audit scope shall cover all activities carried out by the site.

Certification is always site-specific (one legal entity, one address, one certificate), in relation to the actual activities of the site. Decentralised structures belonging to the same site shall be audited and included in the audit scope to be able to gain a complete view of the processes. More information on the different types of sites and information to be provided in the audit report and certificate can be found in chapter 2.2.2, Part 1.

IFS provides product and technology scopes to define the audit scope of the site. The selection of the product scope(s) depends on the finished products which are handled and, if applicable, treated or processed by the site. The technology scopes are selected based on the treatment and/or processing activities carried out by the site.

All applicable scopes shall be mentioned on the IFS Wholesale or Cash & Carry Certificate and Report. More information on the determination of audit scope can be found in Annex 3 and 4 of this standard.

The audit scope shall be described in detail in the audit report and on the certificate. It shall be clear, unambiguous, and shall fulfil the following rules:

- The different types of products and activities shall be described in sufficient detail
- Provide a clear description of the **treatment** and or **processing** activities (for "plus" module)
- The type of packaging materials shall be described (e.g. "Packing of fruits and vegetables on carton or plastic tray in flow pack").
- Include the information about handling conditions (e.g. ambient stable, chilled, frozen).
- Labelling activities shall only be mentioned when they are an essential/relevant process of the site e.g. if this is the only relevant process step performed for a product.
- Brand information is not allowed, as it does not provide any information on the products and processes of the site.
- Reference to claims is not allowed. However, the product name is allowed to be mentioned in the certificate scope when it falls under a geographical indication schemes (according to Regulation (EU) Nr° 1151/2012 and its amendments), e.g. PDO (Protected Designation of Origin)/PGI (Protected Geographical Indication). As geographical indication scheme claims are not certified by the IFS Wholesale/Cash & Carry Certification, a disclaimer shall be added on the certificate, under the scope "The geographical indication scheme "XXX" is an extrinsic quality of the product(s) but its assessment is not covered in the scope of the IFS Wholesale/Cash & Carry Certification".

  Example:

  - "The geographical indication "Beelitzer Spargel" is an extrinsic quality of the product but its assessment is not covered in the scope of the IFS Wholesale/Cash & Carry Certification."

  Information on further claims can only be provided in the report.

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 profile of the audit report.

2.2.1 Outsourced processes and IFS Wholesale/Cash & Carry Audit Scope

a) Partly outsourced processes

A partly outsourced process is defined in the IFS Wholesale/Cash & Carry Standard as a step or part of a product treatment/processing activity (including primary packing and labelling) that is carried out off-site by a third-party on behalf of the IFS certified site. (Examples: sorting of potatoes, cleaning of seeds/kernels, classification of fruit.) This includes processes which are partly outsourced to a sister company within the same company group and applies to both customer branded products and the company's own branded products.

Note 1: Storage and/or transport activities carried out by a third-party are not part of the above defined partly outsourced processes and shall be evaluated according to the relevant chapters of the IFS Wholesale/Cash & Carry Audit Checklist (4.13 and 4.14, Part 2), especially to the requirements 4.13.2 and 4.14.2.

Note 2: In IFS, the difference between a raw material and a product coming from a partly outsourced process is based on the ownership.

- A raw material is purchased from a supplier (no ownership and legal responsibility before) and processed (further) by the IFS audited site.
- A product from a partly outsourced process always belongs to the audited site.

The following rules shall apply when a company has partly outsourced process(es):

- The requirement 4.4.2 of the IFS Wholesale/Cash & Carry Audit Checklist (Part 2) applies and shall be audited by the auditor in order to assess if the audited site ensures control over such processes.
- For the audit scope (and for the auditor qualification), the processing/treatment steps related to the partly outsourced processes shall not be selected. The audit scope shall only mention the processes managed by the audited site, not by the third-party.
- In the audit report of the audited site (audit overview) a description of the partly outsourced processes and certification status of the third-party shall be provided.
- If the appointed third-party is IFS certified, their COID (IFS Identification Code Number) can also be mentioned.
- On the certificate of the audited site, the following sentence shall be added to the audit scope, beneath the description of products and processes: "Besides own activities, the company has partly outsourced processes." More information on the IFS Certificate can be found in chapter 2.4, Part 4 and in the Annex 11.

b) Fully outsourced products and traded products
A fully outsourced product is a product manufactured, packed and labelled under the own company brand or customer brand by a different site to the one being audited.
A traded product is a product manufactured, packed and labelled by and under a different company name to the site being IFS Wholesale/Cash & Carry certified.

Fully outsourced processes are activities that are being carried out off-site by a third party. These processing/ treatments activities are not mentioned in the IFS Wholesale/ Cash & Carry Certification Scope.

2.2.2 Realisation of the IFS Wholesale/Cash & Carry Audit in the case of different types of sites

The IFS Audit is site specific: one site is subject to one audit and one certificate.

IFS has defined the following four (4) types of sites:

1) Single site
2) Multi-location sites, including multi-site certification option
3) Multi-legal entity site
4) Site with decentralised structure(s).

1) Single site:
A single site is a site which is not centrally managed by a head office/central management and has only one legal entity. Such a site shall have one audit, one COID, one report and one certificate.

2) Multi-location sites:

Multi-location sites refer to a company with multiple sites at different locations, which may have a head office/central management. The following rules apply in these two (2) cases:

a) Company with head office/central management

When the head office/central management also has additional handling, treatment or processing activities, the site shall be audited and subjected to its own IFS Wholesale or Cash & Carry Certificate and Audit Report.

When the head office/central management does not have handling, treatment or processing activities, it cannot be subject to an IFS Wholesale or Cash & Carry Certificate. The company can decide whether to organise a specific audit (which can also be remote in this case) for the activities managed by the head office/central management. This shall be defined in advance with the certification body, before the audit takes place:

- If no head office/central management audit is performed: the company shall ensure that all necessary information and responsible personnel from the head office/central management are available (when necessary) during the audit of each site, to ensure that the auditor can audit centrally managed activities properly. For example, a representative from the head office/central management can attend the audit of the sites, head office/central management documents are available on-site, etc..
- If a head office/central management audit is performed, the following rules apply:
  - The audit of the head office/central management shall always take place before the audit of each site associated to each certification cycle.
  - The maximum period of time between the audit of the head office/central management and the audit of all sites is twelve (12) months.
  - The certification body has to determine which parts of the head office/central management audit cover the site operation parts.
  - Each site shall get an individual certificate and report.
  - The centrally managed activities, as well as the outcome of the audit shall be described in the audit report of each site.
  - Deviations identified during the head office/central management cannot be partly solved in the audit reports of each site. Deviations can be downgraded, for example, to a non-conformity, but neither fixed nor improved to a better scoring.
  - If a non-conformity has been raised during the audit of the head office/central management, all audited sites are also affected and the certificates of these sites shall be suspended. Only after a positive follow-up audit of the head office/central management, suspension of certificates of the sites can be lifted. Depending on the type of non-conformity which has been issued in the head office/central management, a new audit of the sites may also be necessary.
  - Both audit dates of the site and head office/central management shall be visible in the audit report.
  - All COIDs of the sites linked to the head office/central management shall be mentioned in each audit report.

Specific management of audit process – multi-site certification option

If defined processes are centrally organised in a company with several sites (e.g. purchasing, personnel management), and if the company fulfills the pre-requisites, multi-site certification can be performed by sampling the sites to be audited.

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.

b) Company without head office/central management
If a company has several independent sites at different locations, without any head office/central management, each site shall have one audit, one COID, one report and one certificate.

Note: A multi-location site can individually choose whether it wants to be certified as part of multi-location sites, as a single site or not to be certified at all.

3) Multi-legal entity site:

a) If a site has multiple legal entities at one physical location with the same scope, the following rules apply:
- one audit shall be performed
- the certificate and report shall be duplicated for each legal entity
- each legal entity shall have its own COID.

b) If a site has multiple legal entities at one physical location, but with different scopes, the following rules apply:
- each legal entity shall have its own COID, report and certificate
- the audit duration shall be calculated separately for each COID. A head office/central management can be appointed, which may allow a reduction of audit duration by maximum 0,5 days (as per multi-location approach).

In both cases, if a contractual relationship between the legal entities exists, the COIDs of each legal entity shall be linked in the IFS Database. If the certificate of one legal entity is suspended/withdrawn, the certificates of all legal entities shall also be suspended/withdrawn, unless the certification body can demonstrate that the other legal entities are not affected.

4) Site with decentralised structure(s):
A decentralised structure is a facility (for example a workshop) owned by the company where part(s) of the processes and operations of the site take place. It shall be audited and included in the audit scope and full details shall be documented in the audit overview of the audit report.

2.3 Types of audits

Different types of audits shall be conducted, depending on the certification status and cycle of the site.

IFS Audit (full on-site):
An IFS Wholesale or Cash & Carry Audit shall always be performed on-site and during consecutive working days, for both announced and unannounced audit options.

IFS Split Audit
Under exceptional circumstances (e.g. due to a widely acknowledged crisis) and when a full on-site audit is hardly possible, the company may agree with the certification body to perform an IFS Split Audit. The on-site part of this audit shall be performed first, followed by a remote part using ICT (Information and Communication Technologies). In order to perform an IFS Split Audit, the normative document "IFS Split Audit Protocol" shall be used, and sufficient justification shall be given in the IFS Audit Report. More information can be found in the IFS Split Audit Protocol.

2.3.1 Initial audit

Audit description:
There are two (2) types of initial audits:

a) "First" initial audit
The first initial audit refers to the very first IFS Wholesale or Cash & Carry Certification Audit of a site during which all the requirements of the IFS Wholesale/Cash & Carry Audit Checklist shall be audited by the auditor. This type of audit is only applicable when there is no previous certification history available.

b) "New" initial audit
The "new initial" audit is the IFS Wholesale or Cash & Carry Audit performed:

- after an interruption in the certification cycle (see chapter 4.3, Part 1) or
- after a failed certification audit due to one or several non-conformity(ies) or a total score < 75 % or
- after a failed follow-up audit or
- after a failed extension audit.

In this case, the audit report and action plan from the previous IFS Wholesale or Cash & Carry Audit shall be reviewed by the auditor, to check the implementation and effectiveness of corrections and corrective actions. This applies even if another certification body issued the audit report.

Note: If an initial IFS Wholesale or Cash & Carry Audit is failed, the Audit Report shall be uploaded in the IFS Database and this audit cannot be considered as a pre-audit.

For "first" initial audits and/or "new" initial audits performed according to a new version of the standard, all rules and requirements of the applicable version of the standard apply and shall be implemented and validated (e.g. through internal audits, senior management review, etc.) before the audit takes place. This also includes the requirements where an annual review is requested.

Audit options:
An initial audit can be performed announced or unannounced. More information on audit options can be found in chapter 2.4, Part 1.

2.3.2 Recertification audit

Audit description:
To maintain certification, the site shall get recertified every year. Therefore, the recertification audit is a full audit of a site, during which all the requirements of the relevant checklist of the IFS Standard shall be audited by the auditor and lead to a renewal of the existing IFS Wholesale or Cash & Carry Certification.
The period during which a recertification audit shall take place is shown on the certificate and the audit shall be performed during this period in order to maintain the certification cycle.

It is the responsibility of the Wholesale or Cash & Carry site to renew their certification in due time. Therefore, all certified companies receive a reminder from the IFS Database three (3) months before certification expiration.

If the audit is not performed in due time, all IFS Database users with the respective site in their favourites' list will receive an automatic e-mail notification.

The auditor shall review the action plan from the previous Wholesale or Cash & Carry Audit to check the implementation and effectiveness of corrections and corrective actions. If the site changes certification body, the site shall update this information in the IFS Database and inform their new certification body so that the auditor can check the action plan from the previous audit.

If deviations are still present in the actual recertification audit, or if the scorings were lowered, the auditor shall assess the situation in accordance with chapter 5.11 of the IFS Wholesale/Cash & Carry Checklist, Part 2. The link between two (2) consecutive audits ensures a continuous improvement process.

Audit options:
A recertification audit can be performed announced or unannounced. More information on audit options can be found in chapter 2.4, Part 1.

2.3.3 Follow-up audit

Audit description:
A follow-up audit is required in a specific situation where the result from an initial or recertification audit did not allow a certificate to be issued due to one Major non-conformity and a total score ≥ 75 %.

The follow-up audit is focused on the implementation of actions taken to solve the Major non-conformity and shall comply with the following rules:

- It shall be performed on-site.
- It shall generally be performed by the same auditor who performed the main (initial or recertification) audit.
- It shall be performed no earlier than six (6) weeks, and no later than six (6) months, after the main audit. If this deadline is not fulfilled or if the site decides not to perform a follow-up audit, a new initial audit shall be performed.

Audit outcomes:

- If the follow-up audit is successful:
  - the positive outcome of the follow-up audit shall be provided in the audit report.
  - the updated report shall be uploaded to the IFS Database.
  - the certificate shall be issued at foundation level only, even if the final total score is ≥ 95 %.
  - the certificate validity remains in the certification cycle, as described in chapter 4.3, Part 1.
- If the follow-up audit is failed:
  - the report of the failed follow-up audit shall be uploaded to the IFS Database.
  - A new initial audit shall be performed and scheduled no earlier than six (6) weeks after the follow-up audit.

A detailed flow chart, with all steps, can be found in Annex 5.
The upload of a follow-up audit report is free of charge.

Audit options:
A follow-up audit can only be performed announced.

2.3.4 Extension audit

Audit description:
An extension audit is an additional audit to extend the current certification scope. This type of audit shall always be performed on-site. Furthermore, it shall be performed during the validity period of the existing certificate, in the following situations:

- If some lines were not running during the main certification audit, involving product scopes and/or technology scopes and/or HACCP plan (especially the CCPs) different than the ones audited during the initial/recertification audit.
- In case of seasonal products, which could not be audited during operation at the time of the main audit. During the following year, there will be one recertification and one extension audit, in order to ensure all products and processes are covered. The main audit shall always be performed when the most hazardous processing step is carried out.
- If significant changes occur to the activities and/or their environment between two (2) certification audits. This applies, for example, when new activities or products different to those included in the scope of the current certificate are introduced. In this case the following rules apply:
  - the certification body decides, based on a risk assessment, if an extension audit is necessary.
  - the risk assessment shall be based on hygiene and product safety risks and shall be documented.

Audit outcomes:
The conditions to pass the extension audit are the same as for initial or recertification audits, but they will only be focused on specific requirements that have been audited. The original audit score on the IFS Certificate shall not be changed, however the certificate shall be withdrawn when the extension audit is failed.

The following two (2) outcomes are possible for an extension audit:

- The extension audit is successful, and the following shall be applied:
  - the certificate shall be updated with the new scope
  - the certificate shall keep the same expiry date as the certificate of the main audit
  - the updated certificate and extension audit report shall be uploaded to the IFS Database.
- The extension audit is failed in the following situations:
  - In the event of one or more non-conformity(ies)
- When the extension audit is failed the following consequences shall be enforced:
  - the full audit (including the main audit) is failed and
  - the current certificate shall be withdrawn.

The extension audit report shall be provided as an Annex to the current audit report. The upload of an extension audit report is free of charge.

IFS provides the following example of a site processing two kinds of products (A and B) at different periods of the year:

- The main audit is focused on the processing activities of product A and on the documentation related to the processing of products A and B. After this audit, the certificate and the report shall specify: "treatment/processing of product A – treatment/processing of product B will be checked during an extension audit" and an extension audit shall be performed later to verify the processing activities of product B on-site.
- After the extension audit, the certificate shall be updated specifying "Treatment/processing of products A and B […]".
- Same annual procedure as above will apply each year.

Audit options:
An extension audit can only be performed announced.

2.4 IFS Wholesale/Cash & Carry Announced and Unannounced Audit options

Before scheduling and performing the IFS Wholesale or Cash & Carry Audit, the site shall decide whether the audit is conducted on an announced or unannounced basis.
Certification bodies shall contact their customers in advance to set a date for an announced audit or to register them for an unannounced audit.

2.4.1 Announced audit option

The announced audit is conducted at a time and date agreed between the site and the selected certification body and shall be performed on consecutive days. An announced recertification audit shall be scheduled at earliest eight (8) weeks before the audit due date and at latest two (2) weeks after the audit due date (anniversary date of the initial audit).

2.4.2 Unannounced audit option

The unannounced audit shall be performed within a time window of [–16 weeks before the audit due date; + two (2) weeks after the audit due date] and shall take place without prior notification of the date to the site, to ensure the unannounced character of the audit.
All IFS Checklist Requirements shall be implemented before the audit time window starts.
A site that has undergone an unannounced audit will obtain the IFS Star Status which will be visible in the IFS Database and on the IFS Certificate. The status will be withdrawn once an announced audit takes place.

The site is responsible for informing the certification body about the following information at least four (4) weeks before the start of the audit time window (to allow the certification body to register it in the IFS Database):

- Name(s) of the on-site person(s) to be contacted at the site.
- If needed, blackout period of a maximum of ten (10) working days when the site is not available for audit, as well as non-operating periods. The ten (10) working days can be split into a maximum of three (3) periods.
- If the site handles, treats and/or processes seasonal products, the expected seasonal dates shall be notified and the time window [–16 weeks, + two (2) weeks] does not apply. Providing a blackout period is not permitted in this situation and the unannounced audit shall take place at any time during this seasonal period.

If a site denies the auditor access (apart from "force majeure"), the currently valid IFS Certificate shall be withdrawn by the certification body within a maximum of two (2) working days of the audit date. All stakeholders with access to the IFS Database and with the respective site in their favourites' list will receive an e-mail notification from the IFS Database, informing them that the current certificate has been withdrawn. This information will be visible in the site's history in the IFS Database. The site will be invoiced by the certification body for the total cost of the audit.

The registration of unannounced audits for multi-location sites with a head office/central management shall comply with the following rules:

- The head office/central management shall either undergo an announced or unannounced audit.
- The audit of the head office/central management shall always take place before the audit of each site and shall be performed before the start of the unannounced audit time window of the site(s).
- When the head office/central management undergoes an announced audit: the announced audit of the head office/central management and unannounced audit of the site shall not be performed on consecutive days (e.g. if the head office/central management is located within one of the sites, there shall be two (2) different audits: an announced one for the centrally organised processes and an unannounced one for the site).
- When the head office/central management undergoes an unannounced audit: unannounced audits of the head office/central management and the site can be organised to take place on the same day (e.g. if the head office/central management is located within one of the sites, there can be one unannounced audit for centrally organised processes and for the site). This audit shall start with the inspection of the site's activities).

The overview of the audit types and options is given in the chart below (chart 2).

Chart 2: Audit types and options

		Execution mode of the IFS Audit			
		IFS Full On-site Audit		IFS Split Audit	
		IFS Audit Options			
Audit type	**Explanation**	**Announced**	**Unannounced**	**Announced**	**Unannounced**
Initial audit	**First initial:** Audit of a site that has no previous IFS Certification history.	☑	☑	☑ (not recommended)	☑ (not recommended)
	New initial: Audit that is performed after interruption of cycle or after a failed audit.	☑	☑	☑	☑
Recertification audit	Audit to renew the existing certificate after re-evaluating all requirements.	☑	☑	☑	☑
Follow-up audit	Audit to be conducted when one Major non-conformity was scored during the main audit and the total score is ≥ 75 %.	☑	☒	☒	☒
Extension audit	Audit to extend the current certification scope resulting from the initial/recertification audit.	☑	☒	☒	☒

2.5 Planning an IFS Audit

- For an announced audit, the first audit day shall be entered into the IFS Database by the certification body via the diary function at least two (2) weeks (14 calendar days) before the first day of the audit.
- For an unannounced audit, the site shall provide the necessary information for the registration to the unannounced option at least four (4) weeks before the start of the audit time window. All audit days shall be within the unannounced audit time window to ensure the unannounced audit status.

2.5.1 Drawing up an audit time schedule

The certification body shall provide the site with the audit time schedule, which shall:

- Include appropriate details on the audit scope
- Include audit duration
- Be sufficiently flexible to respond to any unexpected event which may arise during the on-site evaluation part of the audit

- Take the review of the audit report and action plan from the previous audit into consideration
- Specify the site's products that shall be audited
- In the case of an audit team: indicate which auditor performs which part of the audit. Information about the audit date and time for each auditor shall be provided in the IFS Database. In the case of an IFS Split Audit: indicate the dates and time ICT will be used to evaluate the checklist requirements.
- If the IFS Audit is performed together with another standard/norm: indicate when and which part of each standard/norm has been audited.

For an announced audit, the time schedule shall be sent to the site before the audit, to ensure the availability of the responsible persons on the day of the audit.

For an unannounced audit, it shall be shared during the opening meeting. It might also be modified or adapted due to the availability of the participants to be audited and the current times of activities.

3 IFS Audit Realisation

The audit shall take place at a time when it is ensured that all activities mentioned in the report and on the certificate can be effectively audited.

If some activities are not performed during the IFS Audit, and if HACCP (especially the CCPs)/risk analysis and/or services and/or activities are different to the ones audited during the main certification audit, two (2) options are possible:

- The activities can be performed at a later point during the audit and will be included in the scope of the "main" audit.
- The activities cannot be performed later during the audit and an extension audit shall be conducted. More information on extension audits can be found in chapter 2.3.4, Part 1.

3.1 Audit duration

The certification bodies shall have an appropriate system for estimating the minimum time needed for an audit. In general, the minimum duration of an IFS Wholesale or IFS Cash & Carry audit shall be one (1) day (= eight (8) hours) for the respective "classic" checklist.
If the "plus" module (Wholesale = treatment, Cash & Carry = processing) is being audited, the minimum audit duration shall be in general 1,5 days (= 12 hours) in total.
One audit day is equivalent to eight (8) hours (without lunch break) and shall never exceed ten (10) hours.

Factors that may extend the audit duration:
The determination of the final audit duration is the responsibility of the certification body and the defined duration may be higher than the general minimum duration (depending on the specific structure of the company and the complexity of the activities).

The following typical factors may lead to an increase of the audit duration:

- initial audit: the auditor may require additional time, for example, for opening and closing meetings

- size and age of the site
- the type and complexity of activities, e.g. handling or processing
- type and amount of products from own product development (private label; companies own brand)
- number of on-site recipes used
- total number of employees (e.g. part time workers, shift workers, temporary staff, administrative people)
- number of deviations/non-conformities from the previous audit
- issues during the audit that require further investigation
- additional storage facilities, locations
- communication issues, e.g. language, ICT (in case of IFS Split Audit)

For an audit team, a minimum of two (2) hours shall be added to the audit duration. This additional time shall be allocated to the team and not to an individual auditor for common tasks (e.g. opening and closing meetings, discussion about audit findings, etc.).

Factors that may reduce audit duration:
In specific situations and only in one of the following limited cases, the certification body may decide to reduce the general minimum audit duration by up to 0,5 days:

- Multi-location companies: if some requirements have already been audited at the head office/central management site.
- Multi-legal entity companies: if the legal entities have different scopes at one physical location and a head office/central management has been appointed.
- For the main audit of a site where an extension audit shall be performed every year, due to seasonal products/processes.
- For sites where it was not possible to audit all processes during an unannounced audit and therefore an extension audit shall be performed later.
- For packing companies and wholesalers, the audit duration can be reduced to min. one (1) audit day (8 hours), if not more than three products are treated on-site, and the following conditions apply:
  - maximum of 60 employees and
  - total processing area: (incl. goods receipt, treatment/processing, commissioning and dispatch) not more than 8000 square meters and
  - no trading activities for additional products that are different from the treated/processed products.

The certification body/auditor shall justify the decision for a reduction in the IFS Audit Report. The only acceptable reasons for a reduction are those defined in the IFS Wholesale/Cash & Carry Standard. A combination of different reasons for reduction, including in the case of combined IFS Audits, is not possible.

Any other exceptions shall be assessed on a case-by-case basis by the IFS Management Office.

The IFS Integrity Program will regularly review the justifications for audit time reduction, to ensure that they are relevant and aligned with the above rules.

Chart 3: Overview minimum audit duration:

Modul	General min. audit duration	Possible reduction a) for HO	Possible reduction b) for max. 3 products*	Duration after reduction
CLASSIC				
All (Wholesale and Cash & Carry)	8 h	4 h	–	**6 h (not 4 h)**
PLUS				
Egg packing stations				
All (only one reduction possible)	12 h	4 h	–	**8 h**
	12 h	–	4 h	**8 h**
Only sorting and packing, no additional purchase of eggs and no outsourcing	10 h	4 h	–	**6 h**
	10 h	–	4 h	**6 h**
Fruit/Veg. packing station/others				
All (only one reduction possible)	12 h	4 h	–	**8 h**
	12 h	–	4 h	**8 h**
Cash & Carry * *	**12 h**	**4 h**	**n/a**	**8 h**

* *Additional conditions must be met for this reduction to apply (see text above)*

** *if more than 4 Product-Scopes are processed, 1h audit time should be added, but the total audit duration should not exceed 16 h.*

Note: If the IFS Wholesale/Cash & Carry Audit is combined and/or integrated with other standard(s)/norm(s), the certification body shall ensure that all requirements for the IFS Wholesale/Cash & Carry Audit duration are fulfilled and that the overall duration is higher than the regular minimum audit duration.

At least 50 % of the total IFS Wholesale/Cash & Carry duration shall be allocated to the on-site evaluation (within the working areas of the site) in order to allow the auditor to comprehensively evaluate the activities. This can be decreased to 1/3 if the audit is 8 hours or less.

In addition to the defined audit duration, the following time shall be added, at a minimum:

- two (2) hours for audit preparation
- 0,5 days (four (4) hours) for writing the "classic" audit report
- 0,75 days (six (6) hours) for writing the "plus" audit report

3.2 Audit performance

The audit shall be scheduled based on the following steps:

- Opening meeting: the opening meeting and the evaluation of the existing product safety and quality management system shall be kept short, to allow the auditor to start the on-site evaluation as soon as possible, typically 30 minutes after entering the site.

- Evaluation of the existing product safety and quality management system, to be achieved by checking documentation (HACCP plans, quality management documentation, etc.).
- On-site evaluation: detailed observation of all on-site working areas and processes (e.g. handling, treatment and processing), which includes interviews with the working personnel and the gathering of information on key process parameters, such as monitoring of control measures defined for CCPs and other control measures to be cross-checked with the product safety and quality management system information.
- Documentation, record review and inspection: evaluation of documents and procedures, cross-checking of documents and records based on investigations and findings from the on-site evaluation.
- Final conclusions drawn from the audit.
- Closing meeting: at the end of the audit, the auditor (or lead auditor for an audit team) shall present all findings and discuss all deviations and non-conformities (Major and/or D evaluation of a KO requirement) which have been identified during the audit.

The site shall assist and cooperate with the auditor during the audit. As part of the audit, personnel from different levels of management and operative levels shall be interviewed. The most senior manager on the date of the audit shall be present at the opening and closing meetings so that any deviations and non-conformities can be discussed.

Note: During the audit, the IFS Auditor shall make detailed notes regarding all evaluations against the IFS Wholesale/Cash & Carry Standard which will be used as the basis for the audit report.

IFS requires certification bodies/auditors to provide a mandatory document which reflects and confirms the actual presence of the auditor(s) and site representative(s) during the audit. This document shall:

- state the start and end time of each audit date.
- be signed by a representative of the company, auditor(s) and if applicable from trainee(s), auditor under observation, witness auditor or any other observer present, latest on the last day of the audit.

This document shall be part of the audit documentation and shall be available upon request at the office of the certification body.

3.2.1 IFS Scoring System

In order to determine whether compliance with a requirement of the specific checklist (+ additional module, if applicable) has been met, the auditor shall evaluate all requirements classified either as regular or as KO requirements in the respective checklist (Part 2).
The IFS Scoring System covers a scoring range based on the level of compliance of the requirement, from full compliance to a deviation and/or non-conformity.
In the IFS Wholesale/Cash & Carry Standard, there are six (6) scoring possibilities and the option of non-applicability. Points are awarded for each requirement according to the following chart (chart 4):

Chart 4: IFS Scoring system

Result	Explanation	Points
A	Full compliance.	20 points
B (deviation)	Almost full compliance.	15 points
C (deviation)	Part of the requirement is not implemented.	5 points
D (deviation)	The requirement is not implemented.	–20 points
Major (non-conformity)	A Major non-conformity can be issued to any regular requirement (which is not defined as a KO requirement). Reasons for Major rating are: • There is a substantial failure to meet the requirements of the standard, which includes but is not limited to product safety and/or the legal requirements of the production and/or destination countries. • A process is out of control which might have an impact on product safety.	Major non-conformity will subtract 15 % of the possible total amount; the certificate cannot be issued.
KO requirement scored with a D (non-conformity)	The requirement is not implemented.	KO non-conformity will subtract 50 % of the possible total amount; the certificate cannot be issued.
N/A Not applicable	The requirement is not applicable. N/A can apply to any regular requirement and to KO requirement 2.3.9.1. The auditor shall provide an explanation in the report.	Not included in the calculation of the total score

KO requirements
KO requirements are specific requirements in the IFS Wholesale/Cash & Carry Standard which are essential and address key topics to be implemented by the site in order to reach compliance.

In the IFS Wholesale/Cash & Carry Standard, the following eight (8) requirements are defined as KO requirements:

1) 1.2.2 Governance and commitment
2) 2.2.1.1 Product safety management system
3) 2.3.9.1 Monitoring system of each CCP
4) 4.11.1 Foreign material risk mitigation
5) 4.17.1 Traceability
6) 5.1.1 Internal audits
7) 5.9.1 Procedures of product recalls, withdrawal and incidents
8) 5.11.3 Corrective actions

Scoring of KO requirements is explained in the following chart (chart 5).

Chart 5: Scoring of a KO requirement

Result	Explanation	Points
A	Full compliance.	20 points
KO B (deviation)	Small part of the requirement is not implemented, with no impact on product safety, legality, and customer requirements.	0 point
C (deviation)		"C" scoring is not possible
D (= KO non-conformity)	The requirement is not implemented.	KO non-conformity will subtract 50 % of the possible total amount, the certificate cannot be issued.

If the auditor raises one or several Major and/or KO non-conformity(ies), certification cannot be granted, and if this is a recertification audit, the current IFS Certificate shall be withdrawn under the following rules:

- It shall be withdrawn from the IFS Database by the certification body as soon as possible, and at latest within two (2) working days after the last audit day.
- In the IFS Database, the certification body shall provide explanations in English about the reasons for withdrawing the current certificate, including the requirement of the non-conformity(ies). These explanations shall provide the same details as those described in the action plan.

Note: All IFS Database users with the respective company in their favourites list will receive an e-mail notification (with explanations about the identified non-conformity/ies) from the IFS Database, informing them that the current certificate has been withdrawn.
More information on failed audits can be found in chapter 4.2.1.1 Part 1.

If there is a significant number of requirements which are deemed as not applicable, using a total number of points for the audit may be misleading. Therefore, the IFS Scoring System is based on a percentage of the total available score that is used to decide the certification status of the site, i.e. certification to foundation or higher level.

The total score is calculated as follows:
Total number of points = (total number of IFS Requirements (points) – requirements evaluated as N/A (points)) × twenty (20)
Final score (in %) = number of points awarded/total number of points.

The auditor shall provide explanations in the audit report for:

- requirements defined as compulsory fields, even if the requirements are scored with an A,
- all requirements scored with B, C, D,
- Major/KO non-conformity/ies,
- requirements audited as not applicable.

4 Post IFS Audit Actions

4.1 Action plan

The auditor and/or certification body shall issue the action plan (with the list of findings) to the company at the latest within two (2) weeks from the last audit day. A provisional score and report can be available upon request.
The action plan shall be used by the company as a basis for drawing up corrections and corrective actions for the issued deviations and non-conformities. More information can be found in Annex 8.

4.1.1 Company's completion of the action plan

The company shall provide the following in the action plan:

- Evidence of implementation of corrections and proposed corrective actions for all deviations (B, C, D), KO scored with a B and for non-conformities (Major or D evaluation of a KO requirement) listed by the auditor.
- Responsibilities and implementation deadlines for both corrections and corrective actions (see chart 6).

Chart 6: Timescale for corrections and corrective actions

TIMESCALE	
Corrections **Provided and implemented within four (4) weeks**	**Corrective actions** **Provided within four (4) weeks,** **but may be implemented later**
Evidence of implementation shall be provided to the certification body within a maximum of four (4) weeks after the receipt of the action plan for completion.	Relevant for a sustainable and successful implementation (may take longer than the deadline for issuing the certificate, needs to be justified by the company). Implemented before the recertification audit, at the latest.

Examples of acceptable evidence for the implementation of corrections:

- Training records
- Updated procedures with traceable modifications
- Before and after pictures
- Evidence (e.g. email) of communication of documents to the relevant personnel
- Internal audit or inspection report
- Invoices for repairs. Offers of repairs are not accepted, as it is only proof of the intention of correction, not evidence of correction
- New monitoring procedure (e.g. for a damaged infrastructure)
- For an updated document, it may be necessary to get evidence of training and/or communication related to the updated document for the company personnel, in case other personnel/department has to work with it
- For an updated form, based on its importance and frequency of use, it may be necessary to send a completed form to the certification body/auditor.

The company shall forward the completed action plan, including evidence of implementation of corrections, to the certification body/auditor within maximum four (4) weeks of having received the action plan.

Corrections and corrective action(s) shall be translated into English.

4.1.2 Validation of the action plan

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

- the relevance of the corrections, corrective actions and of their implementation dates
- the evidence of implementation of corrections
- the corrective actions

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

If the evidence of the corrections and/or corrective actions are not valid or inadequate, and/or if the dates of implementation are not relevant, the auditor/certification body shall return the action plan to the company for completion in due time. If the action plan is not completed and released in due time, certification may not be issued.

The action plan and related evidence shall be stored by the certification body for a period of three (3) years.

4.1.3 Technical review

A technical review of the report shall be conducted by a nominated reviewer from the certification body (see glossary). Any unclarity or doubts about the findings and the related scorings need to be clarified between the auditor and the IFS Reviewer. The technical review shall include, at a minimum, all tasks of an IFS Reviewer (Annex 12, IFS Reviewer Definition).

Based on the result of the technical review, the nominated reviewer can recommend the issuance of an IFS Wholesale or Cash & Carry Certificate or not.

4.2 Issuing the IFS Certificate

Based on the result of the technical review, the certification body is responsible for making the final decision whether to issue the IFS Wholesale or Cash & Carry Certificate or not. The decision is made by (a) person(s) other than those who have carried out the audit.

4.2.1 Scoring and conditions for issuing the IFS Audit Report and IFS Certificate

Chart 7: Scoring and issue of certificate

Audit result	Status	Company action	Report form	Certificate
Total score is ≥ 95 %	Passed at IFS Wholesale/Cash & Carry Higher Level following the receipt of the action plan	Send completed action plan within four (4) weeks of receiving the action plan with the list of findings.	Report including action plan provides status	Yes, certificate at higher level, 12-month validity. The certificate shall only be issued when the corrections are implemented.
Total score is ≥ 75 % and < 95 %	Passed at IFS Wholesale/Cash & Carry Foundation Level after receipt of the action plan	Send completed action plan within four (4) weeks of receiving the action plan with the list of findings.	Report including action plan provides status	Yes, certificate at foundation level, 12-month validity. The certificate shall only be issued when the corrections are implemented.
Maximum one Major and total score is ≥ 75 %	Not passed unless further actions taken and validated after follow-up audit	Send completed action plan within four (4) weeks of receiving the action plan with the list of findings. Follow-up audit maximum six (6) months after the audit date.	Report including action plan provides status	Certificate at foundation level, if the Major non-conformity is effectively solved during the follow-up audit. The certificate shall only be issued when the corrections are implemented.
> one Major and/or total score is < 75 %	Not passed	Actions and new initial audit to be agreed upon	Report including action plan provides status	No
At least one KO requirement scored with D	Not passed	Actions and new initial audit to be agreed upon	Report including action plan provides status	No

4.2.1.1 Specific management of the audit process in case of one or several non-conformity/ies and/or score < 75 %

Specific rules shall apply, depending on the type and number of non-conformity(ies) issued and the total score.

- **If only one Major non-conformity is issued, with a total score ≥ 75 %:**

  A follow-up audit is possible. More information on the follow-up audit can be found in chapter 2.3.3, Part 1.

- **If more than 1 Major, or 1 or more KO with D non-conformity/ies and/or total score is < 75 %:** the IFS Wholesale or Cash & Carry Audit is failed, the certificate will not be issued and the following rules apply:
  - For a recertification audit: the current certificate shall be withdrawn.
  - The deadline for withdrawing the current certificate is:
    - 2 (two) working days if the audit is failed due to one or several non-conformity(ies).
    - 2 (two) working days after the certification decision if the audit is failed due to a total score < 75 % with no non-conformity(ies) raised.
  - The audit shall be completed and all requirements shall be evaluated to give the company a full overview of its situation.
  - The action plan is recommended to be completed for improvement purposes.
  - A full new initial audit shall be performed no earlier than six (6) weeks after the audit where the non-conformity(ies) was/were issued.

Note: A failed IFS Wholesale or Cash & Carry Audit shall not be considered as a pre-audit.

More information on failed audits and the certificate withdrawal process can be found in chapter 4.3.1, Part 1 and in Annexes 6 and 7.

4.2.1.2 Deadlines for issuing the IFS Certificate

If the auditor and the nominated reviewer recommend the IFS Wholesale or Cash & Carry Certification after positive validation of the evidence of implementation of corrections, the certification body can take the decision to issue the certificate. The audit report, the action plan and the certificate shall then be uploaded to the IFS Database between six (6) and eight (8) weeks from the last audit day, based on the following timeframe:

- Auditor sends the action plan to the company: maximum two (2) weeks from the last day of audit
- Company completes the action plan and provides evidence of corrections: maximum four (4) weeks
- Certification body performs the technical review, makes the certification decision, issues the report/certificate and uploads them to the IFS Database: maximum two (2) weeks.

More information can be found in Annex 2.

4.3 Certification cycle

The validity of the IFS Wholesale or Cash & Carry Certificate is defined as follows:

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

The time window to schedule the recertification audit is:

- [– eight (8) weeks; + two (2) weeks] from the last day of initial audit (audit due date) for an announced audit.
- [– 16 weeks before last day of audit due date; + two (2) weeks after last day of audit due date] for an unannounced audit.

The date of the recertification audit is calculated from the initial audit date and not from the issue date of the certificate. This allows the certificate validity to remain the same, even if the recertification audit date changes every year and does not correspond exactly to the anniversary/due date.

If the recertification audit is not scheduled in due time, or if the steps of the certification process were not completed in time, a break in certification will occur and a new initial certification cycle will be initiated.

The previous audit report and certificate remain visible in the IFS Database for a further three (3) months (after the end of the certificate validity). If the recertification audit takes place later than the above-mentioned three (3) months, the certification of the company will not be visible anymore and the COID will automatically be set to an inactive status in the IFS Database.

4.3.1 Information about the conditions of withdrawal/suspension of a certificate

An IFS Certificate shall be withdrawn by the certification body in situations such as:

- When any information indicates that the products/processes may no longer comply with the requirements of the certification system, especially in case of non-conformity(ies) identified during the audit (main or follow-up audit) or when access is denied (apart from "force majeure").
- In case the Wholesale or Cash & Carry activities have stopped and moved to a new location.
- In case of cancellation of certification contract (between the certification body and the company).

Note: Concerning the rules described above, it is within the discretion of the certification body to withdraw certificates.

An IFS Certificate shall be suspended by the certification body in the situations such as:

- In case of pending investigations by the certification body, following a food or product safety incident or other event.
- For the certificates of all companies linked to a head office/central management, when a non-conformity is issued during the audit of the head office/central management.
- In case of non-payment for the current audit by the audited company.

If the suspension is lifted, the certification body shall make all necessary modifications to public information, authorisation for use of brands, etc. in order to ensure transparency and that the products/processes continue to be certified.
If a decision to reduce the scope of certification is made as a condition of reinstatement, the certification body shall make all necessary modifications to formal certification documents, public information, authorisations for use of brands, etc. in order to ensure the reduced scope of certification is clearly communicated to the client.

4.4 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 a third-party without the company's prior consent (except where required by law and accreditation bodies). The consent for the distribution of the IFS Wholesale or Cash & Carry Audit Report shall be made in writing and can be granted by the company vis-à-vis the certification body and/or vis-à-vis the relevant user. The certification body shall safely and securely store a copy of the IFS Wholesale or Cash & Carry Audit Report and associated documentation including the auditor's notes for a period of five (5) years. More information on the access conditions to information about the audit reports in the IFS Database can be found in Part 4.

Supplementary action
The decision about the level of supplementary actions required on the basis of the certificate shall be made at the discretion of the individual buying organisation.

5 IFS Integrity Program

The IFS Integrity Program, launched in early 2010, includes different measures to ensure the quality of the IFS Standards by reviewing IFS Audit Reports of certified companies and by also using several measures to analyse the performance of certification bodies and auditors. Furthermore, the IFS Integrity Program aims to ensure that market participants do not gain a competitive advantage by not complying with IFS Rules. The majority of the IFS Integrity Program activities follow a risk-based approach (risk-based monitoring), with a smaller portion based on complaints and/or whistle-blowers (complaint management). The IFS Integrity Program strengthens the reliability and confidence of the IFS Standards by monitoring their implementation in practice.
The main procedures of the IFS Integrity Program are described in Annex 4 of the IFS "Framework Agreement on the auditing and certification of the International Featured Standards (IFS)" between IFS Management GmbH and the certification body. These procedures have been developed by the IFS Quality Assurance Working Group, which is composed of international members. Annex 4 of the IFS Framework Agreement shall be signed by all certification bodies that have concluded a contract with IFS Management GmbH. Auditors performing IFS Audits shall accept the IFS Integrity Program procedures before proceeding to conduct any IFS Audits.
Certification bodies are obliged to inform their customers applying for an IFS Audit about the content of the current version of Annex 4 of the IFS Framework Agreement and to include enforceability in their contracts.

5.1 Integrity Program activities

The IFS Integrity Program is mainly involved in the following activities:

5.1.1 IFS Database Analysis

Each report uploaded in the IFS Database is automatically checked against defined parameters, such as qualification of auditor(s) and audit duration.
Noticeable discrepancies are clarified with the certification bodies. For this purpose, the IFS Integrity Program might request comprehensive and detailed statements.

Furthermore, a risk-based evaluation of the uploaded data is carried out for preparation of IFS Integrity Certification Body Office Audits.

5.1.2 IFS Integrity On-site Checks

IFS Integrity On-site Checks are carried out to evaluate IFS certified sites and can be organised risk-based or following complaints. In general, the Integrity On-site Checks are carried out unannounced (announcement 30 minutes before the start). In some special cases, they might also be performed on an announced basis (generally announced up to 48 hours before). In case of announced Integrity On-site Checks, certification bodies can accompany the checks. However, prior contact with the selected sites is prohibited.

Sites with a valid IFS Certificate shall accept an unannounced/announced Integrity On-site Check and shall give access and support to the commissioned integrity auditor. The acceptance of the IFS Integrity Program is part of the requirements of all IFS Standards.

If, during an IFS Integrity On-site Check, a Major or KO non-conformity is identified based on objective evidence, this has an impact on the current IFS Certificate.
If the IFS Integrity Auditor is denied access to the site, this needs to be considered as a breach of the contract, which typically leads to the withdrawal of the current IFS Certificate.

For each Integrity On-site Check, a report is prepared and is only made available to the company, the responsible certification body and upon request to authorities and accreditation bodies. In case of complaint-based Integrity On-site Checks, the report may also be shared with the complainant.

5.1.3 IFS Integrity Certification Body Office Audits

In order to ensure the correct implementation of all procedures described in the IFS Standards and respective normative documents, the IFS Integrity Program carries out regular office audits at certification bodies (Integrity Certification Body Office Audits). During these office audits, the performance of certification bodies and their personnel are checked by reviewing report samples and information from the database. During these Integrity Certification Body Office Audits, certain detected issues could also lead to integrity witness audits of IFS Auditors or to Integrity On-site Checks at companies certified by the respective certification body.

5.1.4 IFS Integrity Witness Audits

IFS Integrity Witness Audits are a routine part of the IFS Integrity Program Activities; they can be initiated by the risk-based approach or complaint-based. At least one Integrity Witness Audit is done after every certification body office audit. Companies shall enable witness audits as part of regular IFS Audits. For organisational reasons, Integrity Witness Audits can be announced on very short notice.

Note: IFS Integrity On-site Checks, Integrity Witness Audits and Integrity Certification Body Office Audits carried out as part of the Integrity Program are conducted by IFS Integrity Auditors employed or commissioned by the IFS Management GmbH. Integrity auditors are completely independent from the audited companies and the certification bodies.

5.2 IFS Complaint Management

Retailers or any other interested parties (including whistle-blowers) have the right to forward any possible complaint or issue to IFS for investigation, as part of the Integrity Program. The respective information can be forwarded by e-mail via complaintmanagement@ifs-certification.com or via the complaint form on the IFS Website.

All complaints are treated confidentially. The IFS Integrity Program staff will neutrally evaluate all complaints. Appropriate steps will be taken to fully investigate a complaint, which may include requesting a certification body to carry out internal investigations and to provide a statement on the outcome of the investigations to IFS. To clarify whether a complaint is justified, one or several of the above-mentioned IFS Integrity Program activities may be used.

If relevant, the complainant will be informed about the result of the analysis.

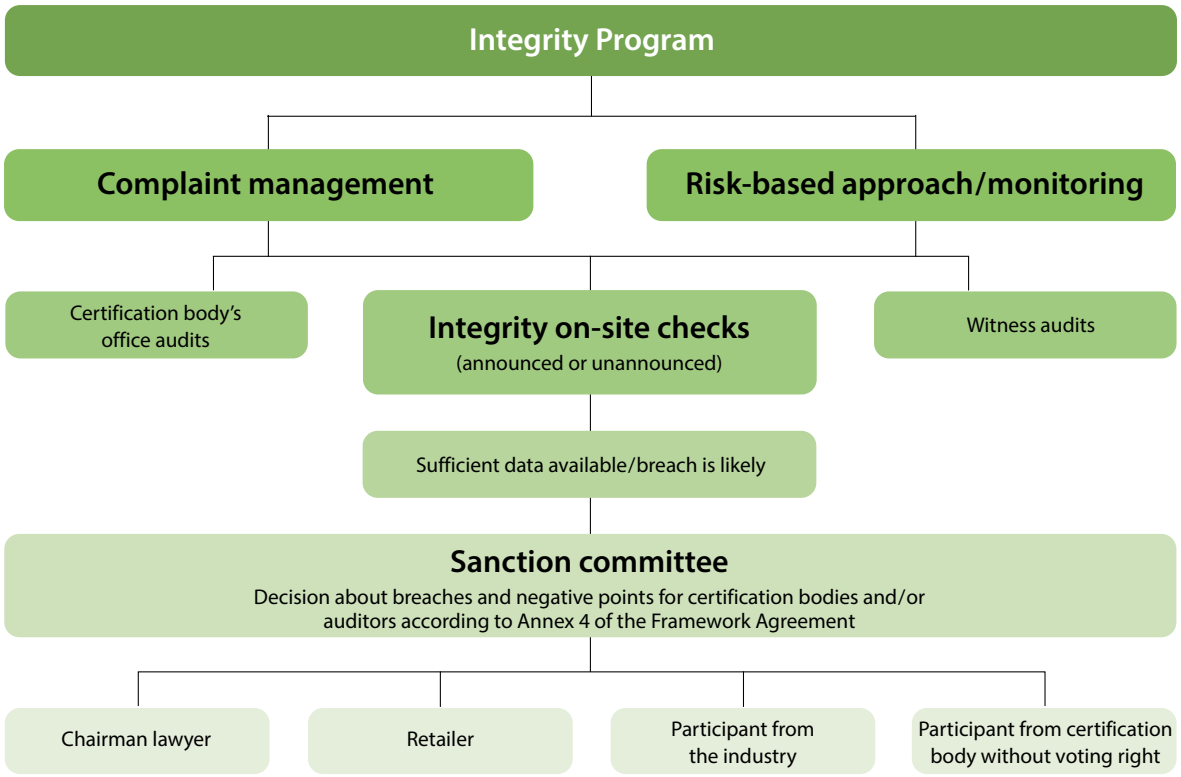
5.3 Sanctions

If the cause of a deficiency has been found to be the fault of a certification body and/or an auditor, following a complaint or following the risk-based approach/monitoring quality assurance actions, IFS will forward all necessary information anonymously to an independent sanction committee. The sanction committee, which is composed of a lawyer and participants from the industry, retailers and certification bodies, shall make a decision on whether a breach exists and on its severity.

Topics concerning administrative faults of certification bodies based on database investigations can be directly assessed by the IFS Quality Assurance Management but have to be confirmed by the chairman (lawyer) of the sanction committee.

Sanctions and/or penalties 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 and/or penalty depends on the severity of the breach.
For each final breach ruling, a certification body and/or an auditor may get a certain amount of "negative points". These "negative points" are accumulated, but the period of limitation is two (2) years (rolling system). Only in very severe cases, certification bodies or auditors might be suspended for a certain timeframe or contracts might be cancelled (more information can be found in Annex 4 of the IFS Framework Agreement).
IFS Management GmbH will inform the accreditation body responsible if a breach has been decided for a certification body and/or for an auditor.
All these procedures concerning breaches, penalties and "negative points" are laid down in Annex 4 of the IFS Framework Agreement between IFS and each certification body (chart 8).

Chart 8: Summary of IFS Integrity Program activities



6 IFS Logos

The copyright of IFS Wholesale and the IFS Cash & Carry Logos and the registered trademark are fully owned by IFS Management GmbH. The IFS Logos shall be downloaded via the secure section of the IFS Database.
Furthermore, the terms and conditions below shall be communicated to the audited company by the certification body and checked by the auditor during the audit. The results of this check shall be described in the company profile of the audit report (audit overview). If the auditor identifies that the company does not fulfil those terms and conditions, IFS shall be informed accordingly.

Terms and conditions for using the IFS Logos and communication about the IFS Wholesale or Cash & Carry Certification/Application
These terms and conditions apply to all IFS Logos

Form, design and colour of the IFS Logos
Only the latest version of the IFS Logos shall be used. When used, the IFS Logo(s) shall comply with the form and colour of the scale drawing. If used in documents, black and white print is also permitted. Companies shall only use the logo of the standard(s) they are certified for. The respective logo can be used from the announcement of the achieved IFS Certification until the end of the certification validity.
The general IFS Logo can only be used to express that the certification body or the IFS Consultant supports IFS certified companies, or that the certification body offers certification for more than one IFS Standard. All other forms of use shall be agreed with IFS.

The IFS Wholesale or IFS Cash & Carry logo can be used in print, electronic form and in films, as long as the form and format are fulfilled. The same conditions apply to the use of the logo as a stamp.

Restriction of comments and interpretations
When an IFS Wholesale or IFS Cash & Carry certified site, an IFS Wholesale or IFS Cash & Carry supporting company or an IFS Wholesale/Cash & Carry Certification Body publishes documents bearing the IFS Logo(s), comments and interpretations referring to IFS shall be clearly identifiable as such.

Use of the IFS Wholesale or IFS Cash & Carry Logo in promotional material
The IFS Wholesale or the IFS Cash & Carry Logo shall not be displayed on the product itself, packaging of the product, or any kind of advertising document likely to reach the end-consumer (e.g. intercompany sales packaging, public exhibitions for end consumers, product specific brochures for end consumers, etc.). The logo can only appear on a website section related to quality management or to quality and safety in general. It shall not be used for any kind of business-to-consumer marketing. It shall be clear that all information concerning certification clearly refers to IFS. The IFS Logos shall not be used in presentations that have no clear connection to IFS.

An IFS Wholesale or IFS Cash & Carry site, which accepts IFS Certificates from its suppliers or service providers (brokers, logistics service providers or other wholesalers) or an IFS Certification Body may use the general IFS Logo for promotional reasons and publish information about IFS Certification. If they have no certification of their own, it shall be clearly stated that the company supports or works with IFS certified companies. Any kind of use that gives the impression that the company itself is certified is not accepted.

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 any way that may imply that IFS Management GmbH is responsible for the certification decision. In case of suspension or withdrawal of the IFS Wholesale or IFS Cash & Carry Certificate, the audited site and company must stop including the IFS Logos on their documents and/or website immediately. In case of exclusion regarding the audit scope, the IFS Logo can be used, but the following claim shall be written at the bottom: "Some products are excluded from the scope of the IFS Wholesale/Cash & Carry Audit. Exclusion details can be provided upon request." It is also possible to list only those products that fall under the respective IFS Certification.

Communication about the IFS Wholesale or IFS Cash & Carry certification
All the rules mentioned above apply to any communication about IFS Wholesale/Cash & Carry. This also means that using the words "IFS", "IFS Wholesale/Cash & Carry", "IFS Wholesale" or "IFS Cash & Carry" or similar is not allowed to be communicated on finished products, which are available to the end consumer.

PART 2

PART 2
IFS Wholesale/Cash & Carry Audit Checklist – list of IFS Wholesale/Cash & Carry Audit Requirements

Nº	IFS Wholesale/Cash & Carry requirement	Module
1	**Governance and commitment**	
1.1	**Policy**	
1.1.1	The senior management shall develop, implement and maintain a corporate policy. This shall include as a minimum: • product safety, quality, legality and authenticity • customer focus • product safety culture • sustainability The corporate policy shall be communicated to all employees and shall be broken down into specific objectives for the relevant departments. Objectives about product safety culture shall include, at a minimum, communication about product safety policies and responsibilities, training, employee feedback on product safety related issues and performance measurement.	Classic
1.1.2	All relevant information related to product safety, quality, legality and authenticity shall be communicated effectively and in a timely manner to the relevant personnel.	Classic
1.2	**Corporate structure**	
1.2.1	The department responsible for product safety and quality management and/or the IFS Representative shall have a direct reporting relationship to the senior management. An organisational chart, showing the structure of the company, shall be documented and maintained.	Classic
1.2.2	**KO Nº 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**
1.2.3	The senior management shall ensure, that there is a system in place to keep key personnel informed of all relevant legislation, technical developments, industry codes of practice, product safety and quality issues and that they are aware of factors that can influence product defence and product fraud risks.	Classic
1.2.4	The senior management shall provide sufficient and appropriate resources to meet the product and process requirements.	Classic

1.2.5	The senior management shall ensure that the certification body is informed of any changes that may affect the company's ability to conform to the certification requirements. This shall include, at a minimum: • any legal entity name change, • any site location change For the following specific situations: • any product recall and/or withdrawal caused by the company for product safety and/or product fraud reasons • any visit from authorities which results in mandatory action connected to product safety, and/or product fraud the certification body shall be informed within three (3) working days.	Classic

1.3 Management review

1.3.1	The senior management shall ensure that the product safety and quality management system is reviewed. This activity shall be planned within a 12-month period and its execution shall not exceed 15 months. Such reviews shall include, at a minimum: • a review of objectives and policies, including elements of product safety culture • results of audits and site inspections • positive and negative customer feedback • process compliance • product fraud assessment outcome • product defence assessment outcome • compliance issues • status of preventive and corrective actions • notifications from authorities	Classic
1.3.2	Actions from the management review shall be aimed at supporting improvement. The management review shall assess follow-up actions from previous management reviews and any change that could affect the food safety and quality management system. The management review shall be fully documented.	Classic
1.3.3	The senior management shall identify and review (e.g. by internal audits and/or on-site inspection) the infrastructure and work environment needed to ensure product requirements, at least once within a 12-month period, or whenever significant changes occur. This shall include, at a minimum: • buildings • supply systems • machines and equipment • transport (e.g. vehicles, units, containers) • staff facilities • environmental conditions • hygienic conditions Based on risks, the results of the review shall be considered for investment planning.	Classic

2 Product safety and quality management system

2.1 Quality management

2.1.1 Document management

2.1.1.1	A procedure shall be documented, implemented and maintained to control documents and their amendments. All documents which are necessary for compliance with product safety, quality, legality, authenticity and customer requirements, shall be available in their latest version. The reason for any amendments to documents, critical to those requirements, shall be recorded.	Classic
2.1.1.2	The product safety and quality management system shall be documented, implemented and maintained in a way that subsequent manipulation or amendment is prohibited. A system shall be maintained to ensure that only authorised personnel have access to create or amend those documents (e.g. password protection).	Classic
2.1.1.3	All documents shall be clearly legible, unambiguous and comprehensive. They shall be available to relevant personnel at all times.	Classic

2.1.2 Records and documented information

2.1.2.1	Records and documented information shall be legible, properly completed and genuine. They shall be maintained in a way that subsequent manipulation or amendment is prohibited. If records are documented electronically, a system shall be maintained to ensure that only authorised personnel have access to create or amend those records (e.g. password protection).	Classic
2.1.2.2	All records and documented information shall be kept in accordance with legal and customer requirements. If no such requirements are defined records and documented information shall be kept for a minimum of one year for non-food products and for a minimum of one year after the end of shelf life for food products. For products without defined shelf life the duration for keeping records and documented information shall be justified and this justification shall be documented.	Classic
2.1.2.3	Records and documented information shall be securely stored and easily accessible.	Classic

2.2 Product safety management

2.2.1 Product safety management system/risk 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, comprehensive and documented risk management system.** **The product safety management system shall be applicable to the site and implemented at the site.** **For food scopes: a HACCP system shall be based upon the Codex Alimentarius principles.**	**Classic**

2.2.1.2	The hazard analysis shall cover all product or product groups and processes for which the company is responsible and which could impact product safety. The hazard analysis for food shall also consider issues in relation to the presence of allergens, or the risk of their presence.	Classic
2.2.1.3	The company shall ensure that the risk management system and/or HACCP plan is based upon scientific literature or expert advice obtained from other sources, which may include: trade and industry associations, independent experts and authorities and shall follow any legal requirements of the production and destination countries. This information shall be maintained in line with any technical verified specifications for the traded and/or handled products and procedures.	Classic
2.2.1.4	In the event of changes to products or product groups, processing methods, infrastructure and/or equipment, the risk management system/HACCP plan shall be reviewed to ensure that product safety requirements are complied with.	Classic
2.2.1.5	The HACCP system covers all product treatment and processing activities. This also includes product development and the conformity of product packaging materials in contact with food (if applicable).	Plus

2.3 HACCP analysis and risk assessment

2.3.1 Risk management/HACCP team

2.3.1.1	The risk assessment shall be carried out by person(s) with appropriate specific knowledge and expertise.	Classic
2.3.1.2	The team leader shall be fully conversant with 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. Those responsible for the development and maintenance of the product safety management system shall have received appropriate training in the application of the HACCP principles and specific knowledge of the products and processes. A team leader shall be assigned and have strong senior management support.	Classic

2.3.2 Product description

2.3.2.1	Adequate descriptions of services and traded products or product groups shall be available and shall include relevant information concerning product safety.	Classic
2.3.2.2	A full description of the product is in place for all self-produced foods.	Plus

2.3.3 Identify intended use and users of the product

2.3.3.1	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 vulnerable groups of consumers into account.	Plus

2.3.4 Construct flow diagram

2.3.4.1	A flow diagram shall be documented and maintained for each product, or product group, and for all variations of the processes including (if applicable) product treatment, rework and reprocessing. The flow diagram shall identify every step and each control measure. It shall be dated, and in the event of any changes, shall be updated.	Classic

2.3.5 On-site confirmation of the flow diagram

2.3.5.1	All flow diagrams are reviewed by a team representative through on-site checks.	Classic

2.3.6 Conduct a hazard analysis for each step

2.3.6.1	An analysis and identification of all hazards shall be undertaken to evaluate all physical, chemical and biological hazards, including allergens, that may reasonably be expected to occur.	Classic
2.3.6.2	A hazard analysis shall be conducted for all possible and reasonably expected physical, chemical (including allergens) and biological hazards. The analysis shall also include hazards linked to materials in contact with food, packaging materials as well as hazards related to the work environment. The analysis shall consider the likely occurrence of hazards and the severity of their adverse health effects. Consideration shall be given to the specific control measures that shall be applied to control each significant hazard.	Plus

2.3.7 Determine critical control points and other control measures

2.3.7.1	Determining whether the step at which a control measure is applied is a CCP in the product safety management system shall be facilitated by the application of a decision tree or other tool(s), which demonstrates a logical reasoned approach.	Classic
2.3.7.2	For all steps which are important for product safety but are not CCP's, the company shall implement and document control measures.	Classic

2.3.8 Establish validated critical limits for each CCP

2.3.8.1	For each CCP, critical limits shall be defined and validated to identify when a process is out of control.	Classic

2.3.9 Establish a monitoring system for each CCP and for other control measures

2.3.9.1	**KO N° 3 (N/A possible): Specific monitoring procedures in terms of method, frequency of measurement or observation and recording of results, shall be documented, implemented and maintained for each CCP, to detect any loss of control at that CCP. Each defined CCP shall be under control. Monitoring and control of each CCP shall be demonstrated by records.**	**Classic**
2.3.9.2	The operative personnel in charge of the monitoring of control measures defined for CCPs and other control measures shall have received specific training/instruction.	Classic

2.3.9.3 Records of CCP's monitoring shall be verified within an adequate period by a responsible person within the company and maintained for a relevant period. Classic

2.3.9.4 Control measures other than those defined for CCP shall be monitored, recorded and controlled by measurable or observable criteria. Classic

2.3.10 Establish corrective actions

2.3.10.1 In the event that the monitoring indicates that a particular control measure defined for a CCP or any other control measure is not under control, corrective actions shall be documented and implemented. Such corrective actions shall also take any non-conforming products into account and identify the root cause for the loss of control of CCPs. Classic

2.3.11 Validate the hazard and risk management system and establish verification procedures

2.3.11.1 Procedures of validation, including revalidation after any modification that can impact product safety, shall be documented, implemented and maintained to ensure that the HACCP plan is suitable to effectively control the identified hazards. Classic

2.3.11.2 Procedures of verification shall be documented, implemented and maintained to confirm that the product safety management system is working correctly. Verification activities of the product safety management system, for example: Classic

- internal audits
- testing
- sampling
- deviations and non-conformities
- complaints.
- shall be performed at least once within a 12-month period or whenever significant changes occur.

The results of this verification shall be recorded and incorporated into the risk management/HACCP system.

2.3.12 Establish documentation and record keeping

2.3.12.1 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

3 Resource management

3.1 Human resources

3.1.1 All personnel performing work that affects product safety, quality, legality and authenticity shall have the required competence, appropriate to their role, as a result of education, work experience and/or training. Classic

3.2 Personal hygiene

3.2.1	Risk-based requirements relating to personal hygiene (including contractors and visitors) shall be documented, implemented and maintained and shall include, at a minimum, the following areas: • hair including beards • protective clothing (including their conditions of use in staff facilities) • hand washing and disinfection and hygiene • eating, drinking, smoking/vaping or other use of tobacco • actions to be taken in case of cuts or skin abrasions • fingernails, jewellery, false nails/eyelashes and personal belongings (including medicine) • notification of infectious diseases and conditions impacting food safety via a medical screening procedure.	Classic
3.2.2	The requirements for personal hygiene shall be understood and applied by all relevant personnel, contractors and visitors.	Classic
3.2.3	Compliance with personal hygiene requirements shall be monitored with a frequency based on risks, but at least once within a 12-month period.	Classic
3.2.4	Adequate protective clothing shall be provided in sufficient quantity for each employee and visitor.	Classic
3.2.5	All protective clothing shall be thoroughly and regularly laundered in-house, by approved contractors or by employees. This decision shall be documented and based on risks.	Classic
3.2.6	In case of any health issue or infectious disease that may have an impact on product safety, actions shall be taken to minimise contamination risks.	Classic
3.2.7	A risk-based program shall be implemented and maintained to control the effectiveness of hand hygiene.	Plus
3.2.8	Visible jewellery (incl. piercing) and watches shall not be worn. Any exceptions shall have been comprehensively evaluated based on risks and shall be effectively managed.	Plus
3.2.9	Cuts and skin abrasions shall be covered by a plaster/bandage that shall not pose contamination risks. Where appropriate, a single use glove shall be worn.	Plus
3.2.10	In work areas where wearing headgear and/or beard snood (covering) is required, the hair shall be covered completely to prevent product contamination.	Plus

3.3 Training and instruction

3.3.1	Documented training and/or instruction programs shall be implemented with respect to the product requirements and the training needs of the employees and shall include: • training contents • training frequency • employee task • languages • qualified trainer/tutor • evaluation of training effectiveness.	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, employed in the respective work area. There is an overview in place (e.g. matrix), from which the necessary training is derived based on the job descriptions of the employees. Upon employment, and before commencing work, they shall be trained/ instructed in accordance with the documented training/instruction programs.	Classic
3.3.3	Records of all training/instruction events shall be available stating: • list of participants (this shall include their signature) • date • duration • content of training • name of trainer/tutor. A procedure or program shall be documented, implemented and maintained to prove the effectiveness of the training and/or instruction programs.	Classic
3.3.4	The content of training and/ or instruction shall be reviewed and updated when necessary. Special consideration shall be given to: • product safety • product authenticity, including product fraud • product quality • food defence • food related legal requirements • product/process modifications • feedback from the previous documented training/instruction program	Classic

3.4 Staff facilities

3.4.1	Adequate staff facilities shall be provided, and shall be proportional in size, equipped for the number of personnel and designed and controlled to minimise product safety risks. Such facilities shall be maintained in clean and good condition.	Classic
3.4.2	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
3.4.3	Product contamination risks by food and drink and/or foreign materials (including personal belongings) shall be minimised. Consideration shall be given to food and drink from vending machines, canteen and/or brought to work by personnel.	Classic

3.4.4	Toilets shall neither have direct access nor pose a contamination risk to areas where unpacked food products are handled. Toilets shall be equipped with adequate hand washing facilities. Facilities shall have adequate natural or mechanical ventilation and airflow from a contaminated area to a clean area shall be avoided.	Classic
3.4.5	Hand hygiene facilities shall provide: • running potable water at an adequate temperature • liquid soap • adequate equipment for hand drying.	Classic
3.4.6	Where the activities require a higher hygiene control, the hand washing equipment shall provide in addition: • hand contact-free fittings • hand disinfection • waste container with hand contact-free opening.	Classic
3.4.7	Where needed, cleaning and disinfection facilities shall be available and used for boots, shoes and further protective clothing.	Plus
3.4.8	Changing areas shall be situated so that they allow direct access to areas where open, highly perishable food products are handled. Based on risks, exceptions shall be justified and managed. Such facilities shall be maintained in a way to prevent contamination.	Plus

4 Core processes

4.1 Customer focus and contract agreement

4.1.1	Requirements which are defined between the contract partners shall be reviewed before a supply agreement is concluded. The feedback from customers shall be used as input for the company's continuous improvement.	Classic
4.1.2	All requirements related to product safety and quality, within the customer agreement and any revision of these clauses, shall be communicated to, and implemented by each relevant department.	Classic

4.2 Specifications and recipes

4.2.1	Specifications shall be available in the company for each product for which the company is responsible (e.g. products treated/processed on-site or own brand). There shall be a procedure for the creation, modification, approval and management of specifications.	Classic
4.2.2	Personnel on-site have access to relevant specifications and/or relevant information, where needed.	Classic
4.2.3	For self-produced products, recipes/specifications/work instructions shall be available and complied with.	Plus

4.3 Product development and modification of products and/or associated processes

4.3.1	Product development and modification of products and/or processes shall be documented, implemented and maintained and shall include, at a minimum, a hazard analysis in accordance with the HACCP system. The company shall ensure that in the event of changes to product formulation, including rework and packaging material, process characteristics are reviewed to ensure that product requirements are complied with.	Classic
4.3.2	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
4.3.3	A procedure shall ensure that labelling/declaration complies with current legislation of the destination country/ies and customer requirements.	Plus
4.3.4	If applicable, shelf life tests or appropriate validation through microbiological, chemical and organoleptic evaluation shall be available and consideration shall be given to product formulation, packaging, manufacturing and declared conditions. The shelf life shall be defined in accordance with this evaluation.	Plus
4.3.5	If applicable, recommendations for preparation and/or use of the food products shall be established, also with consideration of customer satisfaction and safety. Customer requirements shall be included, if defined.	Plus
4.3.6	If applicable, nutritional information or claims which are declared on labelling shall be validated through studies and/or tests, throughout the shelf life of the products.	Plus

4.4 Purchasing

4.4.1	A procedure for the sourcing of raw materials, semi-finished products and packaging materials and the approval and monitoring of suppliers (internal and external) shall be documented, implemented and maintained. This procedure shall contain, at a minimum: • raw materials and/or suppliers' risks • required performance standards (e.g., certification, origin, etc.) • exceptional situations (e.g. emergency purchase) and, based on risks, additional criteria, for example: • audits performed by an experienced and competent person • testing results • supplier reliability • complaints • supplier questionnaire.	Classic
4.4.2	Where a part of the product processing and/or primary packing and/or labelling is outsourced, this shall be documented in the product safety and quality management system and such processes shall be controlled to guarantee that product safety, quality, legality and authenticity are not compromised. Control of such outsourced processes shall be identified and documented. When required by the customer, there shall be evidence that they have been informed and have agreed to such an outsourced process.	Classic

4.4.3	The materials sourcing process and supplier assessments shall be reviewed at least once within a 12-month period or whenever significant changes occur, its execution shall not exceed 15 months. Records of the reviews shall be available and the consequential actions of the assessment shall be documented.	Classic
4.4.4	The purchased materials, shall be assessed, based on risks and suppliers' status, for product safety, quality, legality and authenticity. The results shall be the basis for the testing and monitoring plans.	Classic
4.4.5	For self-imported products the applicable legal requirements must be identified and complied with.	Classic

4.5 Product packaging/labelling

4.5.1	Declarations of compliance are available for all food contact packaging materials to comply with the current legal requirements. This applies to packaging the site is responsible for.	Classic
4.5.2	Where products are requested to be labelled and/or promoted with a claim or where certain methods of treatment or production are excluded, measures shall be implemented to demonstrate compliance with such a statement. This applies to food safety and food authenticity aspects.	Classic
4.5.3	Where labelling services apply, the company shall ensure that the packing codes and labelling in use corresponds to the product being packed and complies with the customer agreement. This shall be regularly checked and documented.	Classic
4.5.4	If applicable, a process for providing online product information is available.	Classic
4.5.5	Used packaging and labelling shall correspond to the product being packed and shall comply with agreed customer product specifications. Labelling information shall be legible and indelible. This shall be monitored and documented based on risks but at least once per day.	Plus

4.6 Buildings and constructional requirements

4.6.1 Constructional requirements

4.6.1.1	Premises where food products are handled, treated (if applicable), processed (if applicable) and stored shall be designed, constructed and maintained to ensure food safety.	Classic
4.6.1.2	The loading/unloading area shall be appropriate for the intended use. It shall be constructed in a way that: • the risks of pest entry are mitigated • products are protected from adverse weather conditions • accumulation of waste is avoided • condensation and growth of mould are prevented • cleaning and if necessary, disinfection can be easily undertaken.	Classic

4.6.2 Walls

4.6.2.1	Walls shall be designed, constructed and maintained to prevent contamination, reduce condensation and mould growth, facilitate cleaning and if necessary, disinfection.	Classic
4.6.2.2	The junctions between walls, floors and ceilings shall be designed to facilitate cleaning and if necessary, disinfection.	Classic

4.6.3 Floors

4.6.3.1	Floor covering shall be constructed and maintained in a way to prevent contamination and facilitate cleaning and if necessary, disinfection. If necessary, surfaces shall be impervious and wear-resistant.	Classic
4.6.3.2	The hygienic disposal of water and other liquids shall be ensured. Drainage systems shall be constructed and maintained in a way to minimise product contamination risks (e.g. entry of pests, areas sensitive to transmission of odour or contaminants) and shall be easy to clean.	Classic
4.6.3.3	In food handling areas, machinery and piping shall be arranged to allow waste water, if possible, to flow directly into a drain. Water and other liquids shall reach drainage using appropriate measures without difficulty. Stagnation of puddles shall be avoided.	Plus

4.6.4 Ceilings/overheads

4.6.4.1	Ceilings (or, where no ceilings exist, the inside of roofs) and overhead fixtures (including piping, cableway, lamps, etc.) shall be constructed and maintained to minimise the accumulation of dirt and condensation and shall not pose any physical and/or microbiological contamination risks.	Classic
4.6.4.2	Where false ceilings have been installed, access to the void shall be provided in order to facilitate cleaning, maintenance and inspections for pest control.	Classic

4.6.5 Windows, doors and other openings

4.6.5.1	Windows, doors and other openings shall be in good condition and shall be kept closed, if not in use.	Classic
4.6.5.2	Windows, doors and other openings shall be constructed to avoid the accumulation of dirt and shall be maintained in a way to prevent contamination.	Classic
4.6.5.3	Where windows, doors and other openings are designed to be opened for ventilation purposes, they shall be fitted with easy to clean pest screens or other measures in order to prevent any contamination.	Classic

4.6.6 Lighting

4.6.6.1	All working areas shall have adequate levels of light.	Classic

4.6.7 Site exterior

4.6.7.1	All external areas of the site shall be clean, tidy, constructed and maintained in a way to prevent contamination. Where natural drainage is inadequate, a suitable drainage system shall be installed.	Classic
4.6.7.2	Outdoor storage shall be kept to a minimum. Where goods are stored outside, it shall be ensured that there are no contamination risks or adverse effects on product safety and quality.	Classic

4.7 Air conditioning/ventilation/water/ice and compressed air and gases

4.7.1 General requirements

4.7.1.1	Requirements for environmental control (e.g. temperature, humidity) which influence product safety and quality shall be defined and implemented.	Classic
4.7.1.2	Process parameters (e.g. temperature, time, pressure, chemical properties, etc.) which are essential to ensure the product safety and quality requirements, shall be monitored, recorded continuously or at appropriate intervals and secured against unauthorised access and/or change.	Classic

4.7.2 Air conditioning/cooling

4.7.2.1	Where the process requires air conditioning/chilled air, the equipment used for this purpose shall be adequately maintained and cleaned at an appropriate frequency. Air conditioning equipment and artificially generated airflow shall not compromise product safety and quality.	Classic
4.7.2.2	In case of breakdown of the air conditioning/chilled system and/or in the event of deviations from the target temperature, an appropriate alarm system shall be in place. Effective emergency corrective action procedures shall be in place ensuring product safety or quality is not compromised.	Classic
4.7.2.3	Dust extraction equipment shall be designed, constructed and maintained in areas where a considerable amount of dust is generated which could negatively impact the product.	Plus

4.7.3 Water supply

4.7.3.1	Water which is used for hand washing, cleaning and disinfection, shall be of potable quality at the point of use and supplied in sufficient quantities; this also applies to steam and ice used in direct contact with the foodstuffs or packaging intended for foodstuffs. The quality of water (including recycled water), steam or ice shall be monitored following a risk-based sampling plan.	Classic

4.7.3.2	Non-potable water or recycled water which is used in the process shall not pose a contamination risk. Non-potable water shall be transported in separate, properly marked piping. Such piping shall neither be connected to the potable water system nor allow the possibility of reflux, to prevent contamination of potable water sources or site environment.	Classic

4.7.4 Compressed air and gases

4.7.4.1	The quality of compressed air that comes in direct contact with the foodstuff or food contact materials shall be monitored based on risks. Compressed air shall not pose contamination risks.	Classic
4.7.4.2	Gases that come in direct contact with food or food contact materials shall demonstrate safety and quality for the intended use.	Plus

4.8 Cleaning and disinfection

4.8.1	Risk-based cleaning and, if necessary, disinfection schedules shall be documented and implemented. These shall specify: • objectives • responsibilities • the products used and their instructions for use • the areas and timeslots for cleaning and disinfection activities • cleaning and disinfection frequencies • documentation requirements • hazard symbols (if not specified elsewhere).	Classic
4.8.2	Cleaning and, if necessary, disinfection activities shall be implemented and shall result in effectively cleaned premises, facilities and equipment. Cleaning and, if necessary, disinfection activities shall be documented and such records shall be verified by a responsible designated person in the company.	Classic
4.8.3	Cleaning and, if necessary, disinfection of the transport unit (e.g. containers with products) shall be performed with consideration to the specific hygienic requirements and product risks. If applicable, transport containers (e.g. tankers, rail tankers), which are used for the transportation of liquid, granular and/or powdered unpackaged food products shall be labelled and used exclusively for the transportation of food.	Classic
4.8.4	Only competent personnel shall perform cleaning and disinfection activities. The personnel shall be trained and retrained to carry out the cleaning and disinfection schedules.	Classic
4.8.5	Cleaning and, if necessary, disinfection schedules shall be reviewed and modified, if conditions change (e.g. renovation, new machines, new products, new cleaning equipment).	Classic
4.8.6	The intended use of cleaning and disinfection equipment shall be clearly specified. It shall be used and stored in a way to avoid contamination.	Classic

4.8.7	Safety data sheets (SDS) and instructions for use shall be available on-site for cleaning and disinfection chemicals. Personnel responsible for cleaning and, if necessary, disinfection activities shall be able to demonstrate their knowledge of such instructions.	Classic
4.8.8	Where a company hires a third-party service provider for cleaning and, if necessary, disinfection activities, all requirements in 4.8 shall be clearly defined in the respective contract.	Classic
4.8.9	The effectiveness of the cleaning and, if necessary, disinfection measures, shall be verified. The verification shall rely on a risk-based sampling schedule and shall consider the product risk. This can include one or several actions, for example: • visual inspection • rapid testing • analytical testing methods • Results and actions shall be documented.	Plus

4.9 Waste management

4.9.1	A waste management procedure shall be documented, implemented and maintained to prevent cross-contamination.	Classic
4.9.2	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
4.9.3	Waste collection containers shall be clearly marked, suitably designed, in good state of repair, easy to clean, and where necessary disinfected.	Classic
4.9.4	Waste shall be collected in separate containers in accordance with the intended means of disposal/reintroduction into the feed supply chain. Such waste shall be disposed by authorised third parties only. Records of waste disposal shall be kept by the company.	Classic

4.10 Process flow and cross-contamination

4.10.1	The cross-contamination risks shall be minimised through effective measures. The process flow, from receipt of goods to dispatch, shall be implemented, maintained, reviewed and where necessary, modified to ensure that the microbiological, chemical and physical contamination risks of raw materials, packaging materials, semi-finished and finished products are avoided.	Classic

4.11 Foreign material and chemical risk mitigation

4.11.1	**KO N° 4: Based on risks, procedures shall be documented, implemented and maintained to prevent contamination with foreign materials. Contaminated products shall be treated as non-conforming products.**	**Classic**
4.11.2	Facilities and equipment shall be maintained in a way to prevent contamination and be easy to clean. They shall be designed and constructed to avoid: • splintering parts • flaking paint • corrosion.	Classic

4.11.3	In all areas in which unpacked foods are handled and risks for potential product contamination have been identified, 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 clean and pose no risks to product safety.	Classic
4.11.4	In all areas in which unpacked products are handled, the use of glass and/or brittle material shall be excluded. However where the presence of glass and/or brittle material cannot be avoided, the risks shall be controlled. The glass and/or brittle materials shall be clean and pose no risks to product safety.	Classic
4.11.5	Procedure(s) shall be documented, implemented and maintained describing measures to be taken in case of glass and/or brittle material breakage. Such measures shall include: • identifying the scope of goods to be isolated, • specifying authorised personnel, • cleaning and, if necessary, disinfection of the production environment and • releasing the area/line for further handling or, if applicable, product treatment/ processing.	Classic
4.11.6	Breakages of glass and/or brittle materials shall be recorded. Exceptions shall be justified and documented.	Classic
4.11.7	Appropriate storage facilities shall be available for the control and storage of chemicals used in processes related to the handling of food products. Unauthorized access to chemicals and cleaning agents shall be prevented. Chemicals shall only be handled by personnel trained in their use.	Classic
4.11.8	Where metal and/or other foreign material detectors are required, they shall be installed to ensure maximum efficiency of detection to prevent subsequent contamination. Detectors shall be subjected to maintenance to avoid malfunction at least once within a 12-month period, or whenever significant changes occur.	Plus
4.11.9	The accuracy of all equipment and methods designed to detect and/or eliminate foreign material shall be specified. Functionality tests of such equipment and methods shall be carried out at a risk-based frequency and the impact on products and processes shall be assessed. Potentially contaminated products shall be isolated. Access and actions for further handling or testing of these isolated products shall only be carried out by authorised personnel.	Plus
4.11.10	Where visual inspection is used to detect foreign material, the employees shall be trained and operative changes shall be performed at an appropriate frequency to maximize the effectiveness of this process.	Plus

4.12 Pest monitoring and control

4.12.1	Site premises and equipment shall be designed, built and maintained to prevent pest infestation.	Classic

4.12.2 Risk-based pest control measures shall be documented, implemented and maintained. They shall comply with local legal requirements and take into account, at a minimum: Classic
- the site environment (potential and targeted pests)
- site plan with area for application (bait map)
- constructional designs susceptible for pest activity, for example ceilings, cellars, pipes, corners
- identification of baits on-site
- responsibilities, in-house/external
- products/agents and their instructions for use and safety
- frequency of inspections
- rented storage if applicable.

4.12.3 Where a company hires a third-party service provider for pest control, all above mentioned requirements shall be documented in the service contract. Classic
A competent person at the company shall be appointed to monitor the pest control measures. Even if the pest control service is outsourced, responsibilities of the necessary actions (including ongoing supervision of pest control activities) shall remain within the company.

4.12.4 Pest control inspections and resulting actions shall be documented. Implementation of actions shall be monitored and recorded. Any infestation shall be documented and control measures taken. Classic

4.12.5 Baits, traps and insect exterminators shall be fully functioning, sufficient in number, designed for purpose, placed in appropriate positions and used in a way to avoid contamination. Classic

4.12.6 Incoming deliveries shall be inspected on arrival for the presence of pests. Any findings shall be recorded and control measures taken. Classic

4.12.7 Products, equipment and transportation vehicles shall be stored in a way to minimise the risk of pest infestation. Where stored products and/or machines may attract pests, appropriate measures shall be taken to prevent the risk of contamination. Classic

4.12.8 The effectiveness of the pest control measures shall be monitored including trend analysis, to allow timely actions. Records of this monitoring shall be available. Classic

4.13 Receipt, commissioning, outgoing of goods and storage

4.13.1 General requirements for receipt, commissioning, 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 acceptance of goods, rejection of goods 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 employees responsible. Classic

4.13.1.2	A system shall be implemented and maintained to ensure storage conditions and commissioning of raw materials, semi-finished, finished products and packaging materials, correspond to product specifications, and do not have any negative impact on other products.	Classic
4.13.1.3	All products shall be identified. Use of products shall be undertaken in accordance with the principles of First In/First Out and/or First Expired/First Out. Storage, removal and handling of the products shall be in accordance with customer requirements.	Classic

4.13.2 Storage service providers

4.13.2.1	Where a company hires 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 or any other equivalent standard covering the respective scope of activity.	Classic
4.13.2.2	The employees of the service provider shall understand and apply the personnel hygiene requirements of the company.	Classic

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. The checks shall be documented.	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 the product into 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	Cleaning and if necessary, disinfection of the transport unit (e.g. containers for product) shall be documented, implemented and maintained with consideration of the specific hygienic requirements and product risks.	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, and 5.10 shall be clearly defined in the respective contract or the service provider shall be certified according to IFS Logistics or any other equivalent standard covering the respective scope of activity.	Classic

4.14.2.2 The drivers of the third-party service provider shall understand and apply the personnel hygiene requirements of the company. Classic

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 any other equivalent standard covering the respective scope of the activity. If not, all relevant requirements specified below shall be fulfilled and this shall be defined and agreed in the respective contract that includes: Classic

- the transport units and truck shall be clean
- the service provider shall ensure temperature of product is controlled
- different products shall clearly be separated
- there shall be an absence of smells and other contamination (4.11.1)
- 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.

4.14.2.4 Where a company hires a third-party service provider (parcel service providers) for the transport of packed products, it shall be ensured that the integrity and safety of the product is not compromised during the whole distance and that general terms and conditions of the parcel service provider are respected (e.g. no temperature controlled products). Risk-based control measures shall be implemented based on a "worst case scenario". Classic

4.15 Maintenance and repair

4.15.1 A maintenance plan shall be documented, implemented and maintained, that covers all critical equipment (including transport and storage premises) to ensure product safety and quality. This applies both to internal maintenance activities and service providers. The plan shall include responsibilities, priorities and due dates. Classic

4.15.2 Product safety, quality, legality and authenticity shall be ensured during and after maintenance and repair work. Records of maintenance and repair work shall be kept. Classic

4.15.3 All materials used for maintenance and repair shall be fit for the intended use and shall not pose contamination risks. Classic

4.15.4 Failures and malfunctions of premises and equipment (including transport) essential for product safety and quality shall be identified, documented and reviewed to carry out prompt actions and to improve the maintenance system. Classic

4.15.5 Repairs including temporary repairs shall be carried out not to compromise product safety and quality. Such work shall be identified, documented and a short-term deadline set for eliminating the issue. Classic

4.15.6 Where a company hires a third-party maintenance and repair service provider, all the company specific requirements regarding material and equipment shall be clearly defined, documented and maintained to prevent any product contamination. 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 utensils which could have an impact on the foodstuffs, evidence shall be documented to demonstrate compliance with legal requirements. In case no specific legal requirements are in place, evidence shall be available, such as: • certificate of conformity • technical specifications • manufacturer's self-declaration • to demonstrate that they are suitable for the intended use.	Plus

4.17 Traceability

4.17.1	**KO N° 5: A traceability system is documented, implemented and maintained which ensures a complete traceability of all handled products and if applicable, packaging in contact with food from supplier till delivery to the customer through associated records.**	**Classic**
4.17.2	The traceability system, including mass balance, shall be tested at least once within a 12-month period or whenever significant changes occur. The test samples shall reflect the complexity of the company's product range. The test records shall demonstrate upstream and downstream traceability (from delivered products to raw materials, and vice versa). Timeframe objectives shall be in compliance with customer requirements but at least within the audit day.	Classic
4.17.3	Labelling of semi-finished or finished product lots shall be made at the time when the goods are packed to ensure clear traceability. Where goods are labelled at a later time, the temporarily stored goods shall have a specific lot labelling. Shelf life (e.g. best before date) of labelled goods shall be defined using the original production batch.	Plus
4.17.4	The traceability system enables the identification of product lots and their relation to batches of raw materials, processing aids, rework and used packaging in contact with food. The traceability system shall incorporate all relevant receiving, product treatment/processing and distribution records.	Plus

4.18 Allergen risk mitigation

4.18.1	A risk-based allergen management shall be established, for example, for the handling of open products containing allergens. Damaged packaging shall be considered.	Classic
4.18.2	For all products, a risk assessment shall be performed to identify allergens requiring declarations, including accidental or technically unavoidable cross-contamination of legally declared allergens and traces. This information shall be available and relevant to the country/ies of sale of the finished products and shall be documented and maintained for all products.	Plus

4.18.3	Risk-based measures shall be implemented and maintained from receipt to dispatch, to ensure that potential cross-contamination of products by allergens is minimised.	Plus
4.18.4	Finished products containing allergens that require declaration shall be declared in accordance with current legal requirements.	Plus

4.19 Product fraud and product defence

4.19.1 Product fraud

4.19.1.1	The responsibilities for a product fraud vulnerability assessment and mitigation plan shall be defined. The responsible person(s) shall have the appropriate specific knowledge.	Classic
4.19.1.2	A documented procedure to assess product fraud vulnerability is in place across the entire company. Potential vulnerabilities are identified and classified, forming the basis for measures to mitigate risks for customers/consumers. This procedure is part of the product safety management system.	Classic
4.19.1.3	A product fraud mitigation plan shall be documented, implemented and maintained, with reference to the vulnerability assessment, and shall include testing and monitoring methods.	Classic
4.19.1.4	The product fraud vulnerability assessment shall be reviewed at least once within a 12-month period or whenever significant changes occur.	Classic

4.19.2 Product defence

4.19.2.1	The responsibilities for product defence shall be defined. The responsible person(s) shall have the appropriate specific knowledge.	Classic
4.19.2.2	A product defence procedure and plan shall be documented, implemented and maintained to identify potential threats (internal and external) and define product defence measures. This can include, for example: • legal requirements (evidence of registration or on-site inspections necessary) • identification of critical areas and/or practices and policy of access by employees • visitors and contractors • how to manage external inspections and regulatory visits • site security conditions • transportation, shipping, receiving and dispatch of goods. • IT (cyberattack) The criteria considered within the vulnerability assessment shall be defined.	Classic
4.19.2.3	An appropriate alert system shall be defined and periodically evaluated for effectiveness.	Classic

5 Measurements, analyses and improvements

5.1 Internal audits

5.1.1	**KO N° 6: An effective internal audit program shall be documented, implemented and maintained, and shall ensure, at a minimum, that all the requirements of the IFS Standard are audited. This activity shall be planned within a 12-month period and its execution shall not exceed 15 months. The company shall have a risk assessment in place to identify critical activities and whether these require more frequent audits.** **This shall also apply to off-site storage locations owned or rented by the company.**	**Classic**
5.1.2	The auditors shall be competent and independent from the audited department.	Classic
5.1.3	Internal audits shall be documented and results communicated to the senior management and to persons responsible for the activities concerned. Compliances, deviations and non-conformities shall be documented and communicated to the concerned persons.	Classic

5.2 Site inspections

5.2.1	Site inspections shall be planned and carried out for certain topics, for example: • constructional status of site premises • external areas • product control during treatment/handling • hygiene during treatment/handling and within the infrastructure • foreign material hazards • personal hygiene. The frequency of inspections shall be based on risks and on the history of previous results.	Classic

5.3 Process validation and control

5.3.1	The company shall identify, based on risks, the processes which require validation.	Classic
5.3.2	The criteria for process validation and control shall be clearly defined. Requirements for environmental control (e.g. temperature, humidity) which influence product safety and quality shall be defined and implemented.	Classic
5.3.3	Process parameters (temperature, time, pressure, chemical properties, etc.) which are essential to ensure product safety and quality requirements, shall be monitored, continuously recorded or at appropriate intervals and secured against unauthorised access and/or change.	Classic
5.3.4	Procedures shall be documented, implemented and maintained for prompt notification, recording and monitoring of equipment malfunction and process deviations.	Classic
5.3.5	All rework operations shall be validated, monitored and documented. These operations shall not affect the product safety and quality requirements.	Plus

5.4 Calibration, adjustment and checking of measuring and monitoring devices

5.4.1	Measuring and monitoring devices required to ensure compliance with product safety and quality requirements shall be identified and recorded. Their calibration status shall be recorded. Measuring and monitoring devices shall be legally approved, if required by current relevant legislation.	Classic
5.4.2	All measurement devices shall be checked, adjusted and calibrated at defined intervals in accordance with recognised standards/methods and within relevant limits of the process parameter values. The results shall be documented.	Classic
5.4.3	All measuring devices shall be used exclusively for their defined purpose. Where the results of measurements or the status of the device indicate a malfunction, the device in question shall be immediately repaired or replaced.	Classic
5.4.4	Where a malfunction has been identified, the impact on processes and products shall be assessed to identify whether non-conforming products have been processed.	Classic

5.5 Weight and quantity control monitoring

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

5.6 Product testing and environmental monitoring

5.6.1	Based on risks, the microbiological, physical and chemical analyses for own brands or if applicable, self-produced products are performed. Based on risks, the criteria for the environmental monitoring program shall be documented, implemented and maintained.	Classic
5.6.2	Testing and monitoring plans for internal and external analyses shall be documented and implemented and shall be risk-based to ensure that product safety, quality, legality, authenticity and specific customer requirements are met. The plans shall cover, a minimum of: • raw materials • semi-finished products (if applicable) • finished products • packaging materials • contact surfaces of processing equipment • relevant parameters for environmental monitoring. All test results shall be recorded.	Classic
5.6.3	Where internal analyses or controls are undertaken, these shall be carried out in accordance with defined procedures, by competent and approved personnel, in defined areas or laboratories, using appropriate equipment.	Classic

5.6.4	Analyses, which are relevant for product safety, shall preferably be performed by laboratories with appropriate accredited programs/methods (ISO/IEC 17025). If the analyses are performed internally or by a laboratory without appropriate accredited programs/methods, the results shall be cross-checked with test results from laboratories accredited to these programs/methods (ISO/IEC 17025) at least once within a 12-month period or whenever significant changes occur.	Classic
5.6.5	Results of analyses shall be evaluated in a timely manner by competent personnel. Immediate corrections shall be implemented for any unsatisfactory results.	Classic
5.6.6	The testing and monitoring plans shall be regularly reviewed and updated, based on results, changes to legislation or issues that may have an impact on product safety, quality, legality and authenticity.	Classic

5.7 Product release

5.7.1	A procedure for quarantine (blocking/hold) shall be documented, implemented and maintained to ensure that only products and, if applicable, packaging materials complying with product safety, quality, legality, authenticity and customer requirements, are processed and delivered.	Classic

5.8 Management of complaints from authorities and customers

5.8.1	A procedure shall be documented, implemented and maintained for the management of product complaints and of any written notification or instruction from the competent authorities.	Classic
5.8.2	All complaints shall be recorded, be readily available and assessed by competent staff. Where justified, appropriate actions shall be taken immediately.	Classic
5.8.3	Complaints shall be analysed with a view to implementing actions to avoid the recurrence and/or non-conformities.	Classic
5.8.4	The results of complaint data analysis shall be made available to the relevant responsible persons.	Classic

5.9 Management of product recalls, product withdrawals and incidents

5.9.1	**KO N° 7: An effective procedure shall be documented, implemented and maintained for the management of recalls, withdrawals, incidents and potential emergency situations which have an impact on product safety and quality. It shall include, at a minimum:** • **the assignment of responsibilities** • **the training of the responsible persons** • **the decision making process** • **the nomination of a person/position authorised by the company and permanently available, to initiate the necessary process in a timely manner** • **an up to date alert contact list including customer information, sources of legal advice, contacts availability** • **a communication plan including product owner and authorities.**	**Classic**

5.9.2	The procedure shall be subject to internal testing of recall/withdrawal by covering the end-to-end process. This activity shall be planned within a 12-month period and its execution shall not exceed 15 months. The outcome of the test shall be reviewed for continuous improvement.	Classic

5.10 Management of non-conforming products

5.10.1	A procedure shall be documented, implemented and maintained for the management of all non-conforming products and if applicable, packaging materials. This shall include, at a minimum: • defined responsibilities • isolation/quarantine procedures • risk assessment • identification including labelling • decision about the further usage like release, rework/reprocessing, blocking, quarantine, rejection/disposal.	Classic
5.10.2	The procedure for the management of non-conformities shall be understood and applied by all relevant employees.	Classic
5.10.3	Where non-conformities are identified, immediate actions shall be taken to ensure that product safety and quality requirements are complied with.	Classic
5.10.4	Products (including packaging) that are out of specifications shall not be placed on the market under the corresponding label unless written approval from the brand owner is available.	Classic

5.11 Management of deviations, non-conformities, corrections and corrective actions

5.11.1	A procedure for the management of corrections and corrective actions shall be documented, implemented and maintained. This includes: • the recording, analysis, and communication of deviations, non-conformities and non-conforming products to the relevant persons, with the objective to close the deviations and/or non-conformities and avoid recurrences via corrective actions. • a root cause analysis at least for deviations and non-conformities related to safety, legality, authenticity and/or recurrence of deviations and non-conformities.	Classic
5.11.2	Where deviations and non-conformities are identified, corrections shall be implemented.	Classic
5.11.3	**KO N° 8: Corrective actions shall be formulated, documented and implemented as soon as possible, to avoid further occurrence of deviations and non-conformities. The responsibilities and the timescales for corrective actions shall be defined.**	**Classic**
5.11.4	The performance of the initiated corrective actions shall be documented and their effectiveness shall be checked.	Classic

PART 3

PART 3
Requirements for accreditation bodies, certification bodies and auditors IFS Accreditation and Certification Process

0 Introduction

IFS Wholesale/Cash & Carry certification is a product and process certification. All bodies involved shall comply with the international rules and IFS specific requirements described in this document. This part of the IFS Standard mainly deals with requirements applicable to 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 IAF (International Accreditation Forum).

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, relevant accreditation body personnel engaged in the concerned IFS Wholesale/Cash & Carry accreditation activities shall have sufficient knowledge of the IFS Wholesale/Cash & Carry Standard, the related normative documents and the wholesale industry in general.

Accreditation decisions 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 Auditor Training session – organised by IFS, or shall be able to demonstrate an equivalent level of knowledge. In the event of a committee, the trained person shall provide the other members of the accreditation committee with the necessary information. This information is based on the main points of the IFS Wholesale/Cash & Carry auditor training with emphasis on Part 1 (IFS Certification Protocol), Part 3 (requirements for accreditation bodies, certification bodies and auditors), Part 4 (audit report, certificate) of the IFS Wholesale/Cash & Carry Standard and the IFS Wholesale/Cash & Carry Doctrine.

1.3 Competences of the assessor of the accreditation body

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

- 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)

according to ISO/IEC 17065:2012 norm and IFS specific requirements.

In general, the assessor(s) shall have working knowledge of the ISO/IEC 17065:2012 norm and the IFS normative documents (IFS Wholesale/Cash & Carry Standard, Doctrine and Guideline for multi-site certification). The person at the accreditation body responsible for IFS Standards can participate in IFS Official Training/Certification Body Conferences/Accreditation Body Meetings to train assessors internally.

Witness assessors shall, at a minimum:

- Be able to demonstrate a working knowledge of IFS (e.g. by taking part in the annual IFS Certification Body Conference, IFS Calibration Training, IFS Wholesale Cash & Carry auditor training course, or by being trained internally by an accreditation body leader who has taken part in the IFS Trainings/Certification Body Conference)
- 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' experience 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 detailed knowledge of the current version of IFS Normative Documents.

1.4 Frequency of the assessments of certification bodies

A head office assessment (with review of at least one full IFS Wholesale/Cash & Carry Certification Process) and at least one accreditation witness assessment shall be performed during an initial assessment.
The certification body is allowed to perform a maximum of ten (10) IFS Wholesale/Cash & Carry Audits and to operate for a maximum of two (2) years before achieving accreditation for IFS Wholesale/Cash & Carry. In this case, at least one of these audits shall be assessed by the accreditation body (witness assessment) and all audits (including at least one 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 full certification process) and at least one accreditation witness assessment shall be performed.

During the surveillance of the accreditation cycle the following number of assessments shall be performed:

- A minimum of one head office assessment a year,
- A minimum of one accreditation witness assessment every two (2) years. Different IFS Product Scopes shall be considered within the accreditation witness assessments.

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

During head office assessments, a minimum of the following documentation shall be sampled and assessed:

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

The use of non-exclusive auditors shall be adequately addressed in the sample of auditor files. For consecutive witness assessments, the accreditation body shall, wherever possible, select two (2) different IFS Wholesale/Cash & Carry Auditors of the certification body in order to cover different scopes.

1.5 Accreditation of an internationally active certification body

The head office assessments and the accreditation 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 ISO/IEC 17065:2012 norm. The IAF MD 12:2016 Accreditation Assessment of Conformity Assessment Bodies with Activities in Multiple Countries shall apply.

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 Audits and issuing IFS Certificates. To recover accreditation after withdrawal, the same conditions as for the initial assessment apply. In case of accreditation suspension, IFS reserves the right to conduct further own activities connected to a lift of accreditation suspension for a certification body.
Accreditation bodies shall inform IFS if a certification body has its accreditation of an IFS Standard suspended or withdrawn.

2 Requirements for certification bodies

Certification bodies intending to perform IFS Wholesale or IFS Cash & Carry audits shall comply with the following rules.

2.1 Contract with IFS Management GmbH

The certification body shall have signed the IFS Framework Agreement before it is authorised to perform any IFS Audit (including the first audit(s) during the accreditation process). The certification body shall demonstrate that they are actively applying for accreditation to the ISO/IEC 17065:2012 norm for IFS Wholesale/Cash & Carry. As part of the IFS Framework Agreement, the certification body is obliged to send at least one participant to the annual IFS Certification Body Conference. This person shall either be the IFS Standard Manager, the approved IFS In-house Trainer, or one of their officially assigned deputies, and shall be fluent in English.

2.2 ISO/IEC 17065:2012 norm IFS Accreditation Process

The certification body shall be accredited according to ISO/IEC 17065:2012 norm for IFS Wholesale/Cash & Carry by an IAF recognized accreditation body. Certification bodies in the process of accreditation may organize a maximum of ten (10) IFS Wholesale/Cash & Carry Audits (including the accreditation witness assessment) within two (2) years before achieving accreditation status. All audits (including at least one full certification process) shall be reviewed by the accreditation body during the initial head office assessment.

Note: In case of withdrawal or suspension of accreditation to ISO/IEC 17065:2012 norm for IFS, the whole certification process shall be stopped and the certification body is no longer allowed to issue any IFS Certificate. The certification body cannot issue IFS Certificates from the date of withdrawal or suspension, even for the audits which have already been performed but which are still in the certification process (report review, certification decision, etc.).

2.3 Complaints and appeals procedure

The certification body shall have documented procedures for the consideration and resolution of appeals against the results of an IFS Audit. These procedures shall be independent of the individual auditor and shall be considered by the senior management of the certification body. Appeals shall be finalised within 20 working days of receiving information from the audited site.

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

For the handling of complaints received by the 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 IFS Audits or the content of IFS Audit Reports, the IFS Offices require the certification body to provide a statement on the cause and the measures identified to rectify the problem within ten (10) working days.
- If the complaint relates to administrative errors, e.g. in IFS Audit Reports, IFS Certificates or in the IFS Database, the IFS Offices ask the certification body to provide a statement and rectify the problem within five (5) working days. The statement shall be issued in writing, by e-mail or post.

2.4 Certification decision

The decision concerning certification can only be made following the recommendation of a competent person or a certification committee (chart 9). Furthermore, the decision can only be made by a different person to the one who performed the audit.

Chart 9: Functions and requirements related to the certification decision process

Function	Profile/requirements	Further requirements
Technical report review and recommendation for a certification decision	By one nominated person from the certification body who is approved as IFS Wholesale/Cash & Carry Auditor or IFS Wholesale/Cash & Carry Reviewer	This shall not be the person who performed the audit. The review shall be documented.
Certification decision	By the certification body (the certification body shall retain authority for its decisions relating to certification)	The certification decision is made following recommendation by a competent person. The decision shall be made by the certification body, either a nominated person working exclusively for the certification body or a committee with no involvement of the person who performed the audit.

2.5 Transfer of certification

In case one certification body decides to transfer its certification activities to another one, the new certification body shall verify all current IFS Certificates, to decide if further actions (e.g. withdrawal of recent certificates or additional IFS Recertification Audits) will be necessary.

2.6 Certification body responsibilities for IFS Auditors and Reviewers

The certification body shall ensure compliance with the ISO/IEC 17065:2012 norm and the IFS Framework Agreement.

It is the responsibility of the certification body to ensure that processes are in place to monitor and maintain the competencies of all auditors and reviewers to the level required by the IFS Standard. For IFS Wholesale/Cash & Carry all requirements related to qualification and maintenance are based on the IFS Food Standard.
Therefore, certification bodies have the following responsibilities:

- To manage witness audits/assessments (by accreditation bodies, Integrity Program, and certification body through the monitoring program).
- To ensure that auditors or audit teams are qualified for the full scope of the audit and are able to apply relevant laws, regulations, IFS Requirements and the certification body's own rules.
- To maintain auditor competencies (by continuous supervision by the certification body) and monitor audit performance of every auditor by an on-site witness audit at least once every two (2) years in accordance with the IFS Food qualification requirements. All information related to the fulfilment of requirements for maintenance of approval shall be kept up to date in the IFS Database.
- To witness auditors who are already IFS Auditors but new to the certification body when starting to perform IFS Audits for them (this witness audit can count as the regular monitoring audit so that the next regular monitoring audit will be performed in the second year).

- To ensure that auditors act impartially (e.g. not acting against IFS Rules, not having acted as a consultant or had involvement with or acted on behalf of the companies being audited during the previous two (2) years).
- To ensure that no auditor shall perform more than three (3) consecutive IFS Wholesale/Cash & Carry Audits at the same site (this only applies for full audits, irrespective of the time between them; this does not apply to follow-up audits, extension audits and audits that have been participated in as a trainee).
- To ensure that all auditors and reviewers have a valid contract with the certification body.
- To obtain a signed confirmation from the auditors for each audit, which includes a statement:
  - of compliance with all rules defined by the certification body, including confidentiality and independence from commercial and other interests.
  - of absence of conflict of interest, including a declaration in case of any association with the company being audited, currently or within the last two (2) years.

  This confirmation can be covered by a general confirmation of an auditor working as a permanent employee for the certification body.
- To ensure that at least one member of the certification body staff is responsible for the certification body in-house IFS Trainings. This approved IFS In-house Trainer shall have taken part in the IFS Food TTT Course and the IFS Wholesale/Cash & Carry Auditor Course organised by IFS.
- To organise a one day training session for IFS Wholesale/Cash & Carry Auditors at least once a year, to share experiences, ensure calibration, and update knowledge of relevant legal requirements. If the IFS Wholesale/Cash & Carry topics are covered in the annual in-house IFS Food training, a separate training session is not required. Training evidence shall be available.
- To ensure the audit report and associated documentation including auditor notes are stored safely and securely for a period of five (5) years.

The certification body is responsible for appointing an auditor or an audit team with the corresponding IFS Wholesale/Cash & Carry Scope(s), language, competence(s), etc. for each IFS Audit.

Every certification body shall have a minimum of one contracted auditor, one contracted reviewer, one approved IFS In-house Trainer and one IFS responsible person (contact person for IFS). In case of any changes, the certification body shall inform the IFS Office.

3 Requirements for IFS Wholesale/Cash & Carry Auditors and Reviewers

Certification bodies shall ensure that the specific roles and functions of certification body staff comply with the following rules.

3.1 Requirements for IFS Wholesale/Cash & Carry Auditors

IFS Auditors can work on an exclusive basis with only one certification body or on a non-exclusive basis for one or more certification bodies.

3.1.1 Auditor approval process

In general, the auditor shall meet the requirements of chapters 7.2.2 and 7.2.3 of ISO/IEC 19011.

All auditors shall have agreed to the "General terms and licensing conditions of IFS Management GmbH for IFS Auditors" and the "Integrity Program rules for Auditors ".

The certification body shall ensure that the auditor has the right competences and product knowledge, through education, work experience or training, to be able to thoroughly assess all audited product and technology scopes.

The IFS Wholesale/Cash & Carry Auditor Qualification Process relies on the approval for IFS Food: In order to perform audits according to the IFS Wholesale/Cash & Carry Standard, the auditor shall be approved for IFS Food (for any product scopes but, as a minimum, for technology scope D) and additionally have participated in the IFS Wholesale/Cash & Carry Auditor Course organised by IFS (1 day).

Additional requirements for IFS Wholesale or Cash & Carry Auditors are:

Chart 10: Required auditor qualification for Wholesale/Cash & Carry:

Scope of activity		Minimum required auditor qualification
Food (classic and plus activity)	**Food from animal origin**	**IFS Food Approval for at least one food related animal product scope (1.1, 1.2, 1.3, 1.4)**
	Food from non-animal origin	**IFS Food Approval for at least one food related non-animal product scope (1.5, 1.6, 1.8, 1.9, 1.10)**
	Food from non-animal origin and food from animal origin	**IFS Food Approval for at least one food related animal product scope (1.1, 1.2, 1.3, 1.4)**
Fruit/vegetable packing sites (plus activity)	**Fruit and/or vegetable treatment and/or packing**	**IFS Food Approval for the fruit and vegetable product scope (1.5)**
If additional trading of non-food (classic activity)	Packaging products and/or Household and Personal Care products	IFS e-Learning for non-food is required (Auditors with HPC or PACsecure approval don't need to complete the IFS e-Learning course for non-food products)

Note: see also Annex 3 for the correspondence between product scope numbers and names.

Note: The certification body shall ensure that the auditor is competent to thoroughly assess all relevant technologies. E.g. for the required technology scopes marinating (TS C) or vacuum packing (TS E) the certification body shall ensure the relevant auditor approval following the IFS Food Auditor Qualification.

Note: The requirements for IFS Food Auditor approval in the IFS Food Standard are available for download free of charge on the IFS homepage (www.ifs-certification.com).

3.1.2 Auditor approval for auditing non-food products

Auditors need to be aware of the basic risks and legislation for certain non-food products if HPC products and/or packaging materials are handled at the sites in addition to food products. To support competence in this area, IFS offers an e-learning for non-food products. All auditors auditing sites that handle HPC products and/or packaging materials must have successfully completed the IFS e-Learning Course. Auditors with HPC or PACsecure approval don't need to complete this IFS e-Learning Course for non-food products.

3.1.3 Maintenance of auditors approval

The maintenance of the auditor approval for IFS Wholesale/Cash & Cary relies on the auditor approval for IFS Food.

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

- Every year: to have performed a minimum of one (1) IFS Wholesale/Cash & Carry Audit as a lead or co-auditor. This is applicable from the first full year following the approval as an IFS Wholesale/Cash & Carry Auditor.
- Conversion option for already approved IFS Wholesale/Cash & Carry 2 Auditors and Reviewers: IFS Food In-house Trainers or experienced IFS Wholesale/Cash & Carry Auditors who have attended the IFS Wholesale/Cash & Carry 3 Auditor Course can provide the IFS Wholesale/Cash & Carry 3 conversion training in-house to the CB's auditors and reviewers.
  The duration of this IFS In-house Training shall be a minimum of four (4) hours in addition to the annual in-house training, and is mandatory for all IFS Wholesale/Cash & Carry auditors and reviewers.
- When a new IFS Wholesale/Cash & Carry Doctrine is published: the IFS In-house Trainer shall train all approved IFS Wholesale/Cash & Carry Auditors and Reviewers on all changes and new information from the IFS Doctrine before they perform any new audit or technical review (this training can be done face-to-face, online or by webinar).
- The qualification and continued approval of IFS In-house Trainers and Witness Auditors are entirely dependent on their approval for IFS Food, with no separate approval process required.

3.1.4 General rules about audit teams

All members of the audit team shall be approved IFS Wholesale/Cash & Carry Auditors.
In case of audit teams, the following requirements apply:

- An IFS Audit Team consists of IFS Wholesale/Cash & Carry Auditors whose combined profiles comply with the scope of the audited site.
- A lead auditor shall always be appointed.
- A minimum of two (2) hours shall be added to the calculated audit duration. This additional time shall be allocated to the team for common tasks (e.g. opening and closing meetings, discussion about audit findings, etc.) and not to an individual auditor.

- The remaining time can be split, as long as the auditor approval for product scope and technology scopes are always covered during the audit. If the lead or co-auditor(s) does not individually have all product and technology scopes necessary for the audit, they have to remain together during all parts of the audit where the approval of both auditors are necessary. Only an auditor with all relevant product and technology scopes is allowed to perform the respective parts of the audit separately.

The audit time schedule shall clearly indicate which auditor performed which part of the audit.

3.2 Requirements for IFS Wholesale/Cash & Carry Reviewers

An IFS Wholesale/Cash & Carry Reviewer must either be an approved IFS Food Auditor or an IFS Food Pure Reviewer, and in both cases, they must have completed the IFS Wholesale/Cash & Carry Auditor Course (1 day).

The maintenance of reviewer's approval relies on the reviewer approval for IFS Food.

3.3 Overview of requirements for initial approval and maintenance of approval and the tasks of each IFS related role in a certification body

The following chart (chart 11) gives an overview about requirements for initial and maintenance of approval, as well as for the tasks of the specific IFS roles in a certification body.

Chart 11: Overview of requirements for initial approval and maintenance of approval and the tasks of each IFS related roles in a certification body

Function/ role in certifica-tion body	Profile/requirements for initial approval	Requirements for maintenance of approval	Tasks
IFS Whole-sale/Cash & Carry Auditor (see chapter 3.1, Part 3)	• IFS Food Auditor approval (for any product scopes but, as a minimum, for technology scope D) • One (1) day IFS Wholesale/ Cash & Carry Auditor Course • IFS e-Learning for non-food if non-food products (HPC products and/or packaging material) are handled by the audited site	• Maintain IFS Food Auditor Approval • Every year: minimum of one (1) IFS Wholesale or Cash & Carry Audit • Every year: IFS Food In-house training covering relevant IFS Wholesale/Cash & Carry topics	• Perform IFS Audits • Review IFS Audit Reports (if they did not perform the audit themselves)
IFS Whole-sale/Cash & Carry Reviewer (see chapter 3.2, Part 3)	• IFS Food Auditor Approval or IFS Food Pure Reviewer Approval • One (1) day IFS Wholesale/Cash & Carry Auditor Course	• Maintain IFS Food Auditor or IFS Food Pure Reviewer approval	Review IFS Wholesale/Cash & Carry Audit Reports (technical tasks) To check, at a minimum: • the overall consistency of the IFS Audit Reports • if the findings are well described and matching the evaluation • if the corrections and corrective actions as well as the deadlines for implementation proposed by the audited company have been validated by the auditor (or by a representative of the certification body) and are relevant

PART 4

PART 4
Reporting, the IFS Software and the IFS Database

0 Introduction

After performing an IFS Wholesale or Cash & Carry Audit, a detailed and well-structured audit report shall be completed. The language of the report shall be the working language of the company. In special cases defined by the certification bodies, where the native language of the retailers or purchasers is different to the working language of the company, an English version of the report could also be prepared. If the report is written in a different language to English, the company profile, the overall summary of compulsory information tables and the audit scope shall be translated in English.

Note: For any combined audit (IFS Wholesale/Cash & Carry with other IFS Standards), two (2) separate reports shall be written and two (2) separate certificates shall be issued and uploaded in the IFS Database.

The IFS Wholesale or Cash & Carry Audit Report shall be prepared according to the following format:

- the audit overview (chapter 1.1, Part 4)
- the main content (chapter 1.2, Part 4).

1 Reporting

1.1 Minimum requirements for the IFS Audit Report: audit overview (Annex 9 A and 9 B)

Cover page

The cover page of the IFS Wholesale or Cash & Carry Audit Report shall include:

- name and/or logo and address of the certification body
- IFS Wholesale or Cash & Carry Logo
- information about the module ("classic" or "plus")
- name of the audited site and sanitary legal authorisation number, if applicable
- if available, GS1 GLN(s) (Global Location Numbers) related to the site(s) that has/have been covered during the audit
- date of the audit
- "unannounced audit" if the audit was unannounced
- certification body's accreditation details.

Audit overview

The audit overview of the IFS Report shall include the following mandatory information:

- **Audit option**
  - If the audit was unannounced, "Unannounced audit" shall be mentioned on the audit overview of the report.
- **Audit details**
  - name of the lead auditor, reviewer (person in charge of the technical report review), co-auditor, trainee and witness auditor, if applicable
  - audit date(s) (in case of a follow-up audit, the date of the follow-up audit shall additionally be specified)
  - duration of the audit (start and end time for each audit day)
  - previous audit dates (start and end time for each audit day)
  - name of the certification body and the auditor who performed the previous audit
  - name and address of the audited site
  - name and address of the company (or head office/central management)
  - COID (IFS identification code number) as defined in the IFS Database
  - details of the contact person in case of emergency (e.g. recall): name, e-mail and phone number, at a minimum
  - version of the standard.
- **Audit scope**
  - information about the audited checklist: Wholesale ("classic" or "plus") or Cash & Carry ("classic" or "plus")
  - detailed description of activities (handling, treatment and processing) and products
  - codes/numbers of product scopes and technology scopes (see Annex 3 and 4)
- **Additional information**
  - description of exclusions, if applicable
  - description of partly outsourced processes (explanations, number of subcontractors, description including name, address and certification status, COID(s)), if applicable
  - description of decentralised structure(s), if applicable, and off-site warehouse(s) (name the location):
    - if certified for IFS, provide the COID
    - if not, mention if it has been covered during the IFS Wholesale or Cash & Carry Audit
    - if not, describe the company's control measures
  - description of multi-location sites, if applicable, see chapter 2.2.2, Part 1.
- **Final audit result**
  - final audit result with level and percentage (in case of a follow-up audit, specify that a follow-up audit has taken place and that the Major non-conformity has been solved or not)
  - timeframe in which the recertification audit shall be performed or if it will be unannounced.
- **Observations regarding non-conformities (D evaluation of KO requirement(s) and Majors)**
  In case of a follow-up audit, additional explanations shall be provided on requirement for which the Major non-conformity has been solved.

- **Comments concerning follow-up of corrections and corrective actions**
  Description of corrections and corrective actions from the previous audit (both that have been sustainably and efficiently implemented or not).

- **Company profile**
  The company profile requires compulsory information on the company's structure and activities and is divided into two (2) standardised sections: company data and audit data. This allows readers to have a clear understanding of the company's structure, organisation, processes, etc. In addition to the required compulsory information, further information can be added by the auditor for each section.

1.2 Minimum requirements for the IFS Audit Report: main content (Annex 10)

The main content of the IFS Audit Report is structured as follows:

- General summary in a tabular format for all chapters, listing the number of audited requirements per scoring for each chapter and the result (in percentage) per chapter.
- Overall summary: table of compulsory fields for specific IFS Wholesale/Cash & Carry Audit Requirements. For those specific requirements, the auditor shall provide additional justifications and/or further background information, even in case of an A scoring. This leads to a more significant and descriptive report, even if the audited site almost fulfils all IFS Wholesale/Cash & Carry Requirements and adds value for every user/reader. The overall summary table, which includes compulsory information, shall be translated in English.
- List of all identified deviations and non-conformities for each requirement per chapter.
- List (including explanations) of all requirements evaluated as N/A (not applicable).
- Detailed audit report (checklist).
- Annex of the audit report, including:
  - Audit participants' list: list of key personnel present during the audit.
  - Reminder of IFS Rules: tables on product and technology scopes, explanations of processing steps, IFS Scoring System and conditions for issuing of certificate.

1.3 The action plan (Annex 8)

For each audit requirement, the IFS Auditor shall describe and explain all identified deviations and non-conformities (D evaluation of KO requirement(s), Majors) in the action plan, which has a specified format. For additional information, see also chapter 4, Part 1.

1.4 Minimum requirements for the IFS Certificate (Annex 11 A and 11 B)

After successful completion of the IFS Wholesale/Cash & Carry Audit Process, the certification body shall issue a certificate. For the purpose of international recognition and overall consistency, IFS Wholesale or Cash & Carry Certificates issued by the certification body shall include, at a minimum:

- name and/or logo and address of the certification body

- dependent on the audited checklist, the IFS Wholesale or Cash & Carry Certificate shall specify accordingly:
  - Checklist IFS Wholesale ("classic" or with additional module "plus"), see Annex 11 A
  - Checklist IFS Cash & Carry ("classic" or with additional module "plus"), see Annex 11 B
- name and/or logo of the accreditation body (used in conformity with accreditation body's rules) and registration number
- name and address of the audited site
- COID (IFS Identification Number) as defined in the IFS Database
- sanitary legal authorisation number, if applicable
- if available, GS1 GLN(s) related to the site(s) that has/ve been covered during the audit
- in case of multi-location sites: name and address of the site's head office/central management, if applicable
- description of the audit scope:
  - description of products and activities (e.g. handling, treatment and processing, storage, transport)
  - handling conditions (e.g. ambient stable, chilled, etc.)
  - if applicable: how food is being treated and/or processed ("plus"-module):
    - number of treated or processed product scopes (according to Annex 3)
    - list of audited treatment and/or processing activities in connection to the respective products (according to Annex 4).
- name and number of product and technology scope(s)
- in case of partly outsourced processes, addition of the following sentence: "Besides own activities, the company has partly outsourced processes"
- description of product exclusions, if applicable
- level achieved
- audit score in percentage
- IFS Star Status indication in case the audit was conducted unannounced (star symbol added close to the IFS Wholesale or Cash & Carry Logo)
- audit date
- follow-up audit date, if relevant
- next audit time period (recertification audit)
- certificate issue date
- expiry date of the certificate (certificate validity shall remain the same each year, as described in Part 1)
- name and signature of the responsible person at the certification body
- place and date of signature
- current IFS Wholesale or Cash & Carry Logo
- QR-code with a verification link to the IFS Website.

Note: The IFS Software includes a certificate format with the minimum required content, but each ISO/IEC 17065:2012 norm-accredited certification body for IFS may use its own layout, providing that it includes this mandatory information.

1.4.1 QR-code on the IFS Certificate

QR-code on the certificate via IFS Software
The QR-code is implemented automatically when creating the certificate via IFS Software. The QR-code embodies a public link to the IFS Website which verifies the authenticity of the certificate.

QR-code for creating a certificate without the use of the IFS Software
For certification bodies that do not use the IFS Software to generate certificates, there is an area in the IFS Database where a QR-code for the respective COID can be downloaded.

Position on the IFS Wholesale or Cash & Carry Certificate
The QR-code shall either be in the top right corner or on the bottom of the IFS Wholesale/Cash & Carry Certificate and shall be of a suitable size to be scanned.

1.5 Information to be translated into English

If the report is written in a language other than English, the following information on the report shall be translated into English:

- **Audit overview:**
  - Scope of the audit
  - Additional information, if applicable:
    - Exclusions
    - Partly outsourced processing service(s)
    - Multi-location and multi-site Wholesale or Cash & Carry sites, if applicable
    - Decentralised structure(s), if applicable
  - **Company profile:**
    - Company data
    - Audit data
- **Main content:**
  - Overall summary of compulsory information (table of compulsory fields)
  - Detailed IFS Audit Report:
    - Deviations and non-conformities
- **Action plan:**
  - Corrections and corrective actions

2 The IFS Software

In order to increase the standardization of reporting information after the IFS Audit, IFS Software has been developed and shall be used to generate the IFS Report.

Additional information about its use is provided separately in a manual.

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

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

There are six (6) IFS Database user groups who can have access to the IFS Database:

- Certified companies/suppliers
- Certification bodies
- Auditors
- Retailers
- Verified authorities
- Consultants (special access).

In general, only the certified companies and the respective certification body who performed the audit have access to the full report.

All other user groups can only see the certification status of certified companies and use the following functions:

- Search for certified companies
- Manage their certified companies using a "favourites" option via "Supplier management"
- See the upcoming audit date of a company
- Receive important notifications and relevant lists that can be set individually.

The full report is only available if the certified company gives permission to the respective user.

Security of the IFS Database
The security system used for the IFS Database is based on an internationally recognised and commonly used security system.

Data protection
Data protection is an important issue for IFS Management GmbH. IFS fulfils all data protection regulations that are applicable to the company. The data policy of IFS Management GmbH is available on the IFS Website www.ifs-certification.com.

The IFS Database user groups automatically receive access to the unlocked data by the certified company after the data has been unlocked. Communication to retailers and other IFS Database user groups is made via a secure web process which guarantees that only authorised retailers and other users/certified companies can view specific data of the certified companies/suppliers. For further information, see the IFS Website.

Tool "Supplier management"
The tool "Supplier management" enables retailers, authorities and certified companies to select their favourites from all certified companies that are listed in the IFS Database and to store them in a separate list.

For each certified site listed as a favourite under "Supplier management", the user can pre-set e-mail notifications.

IFS Wholesale

IFS Cash & Carry

Annexes

ANNEX 1: Scope of application of the different IFS Standards and IFS Programs

IFS Food

Standard for auditing food product processors/manufacturers.

IFS Food shall be used when a product is processed or where there is a risk of product contamination coming from primary packing.

IFS Broker

Standard for auditing persons and/or companies who may or may not own the products but who typically do not take physical possession of the products (e.g. who do not have warehouses, packaging stations or truck fleets, but are legal entities with mailboxes, offices, etc.).

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

IFS HPC

Standard for auditing companies that manufacture household and personal care products, or companies that pack loose household and personal care products. IFS HPC can only be used when a product is "processed" or when there is a risk for product contamination during the primary packing.

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, etc. and to all types of products: frozen, refrigerated, ambient stable, etc.

The product IFS Standards under the specific subchapter about transport and/or storage already cover a production company's own logistics activities. Therefore, it is not necessary to perform a combined audit for IFS Food, IFS HPC or IFS PACsecure in combination with IFS Logistics.

IFS PACsecure

Standard for auditing food and non-food packaging material manufacturers concerning the production, processing and/or conversion of packaging components and/or packaging materials.

IFS Wholesale/Cash & Carry

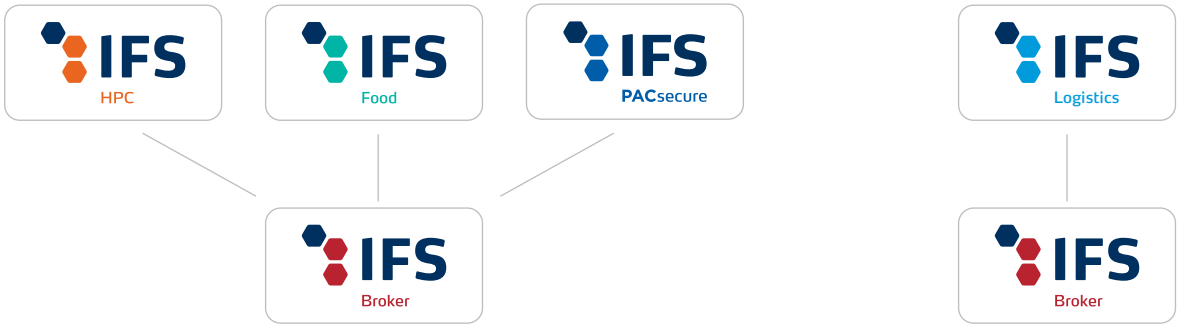
Standard for auditing companies who have wholesaling activities of food, household and personal care products and/or packaging materials. Furthermore certain treatment and/or processing activities are covered by this Standard. This Standard also covers packing companies for fruit, vegetables and/or eggs.

IFS 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.

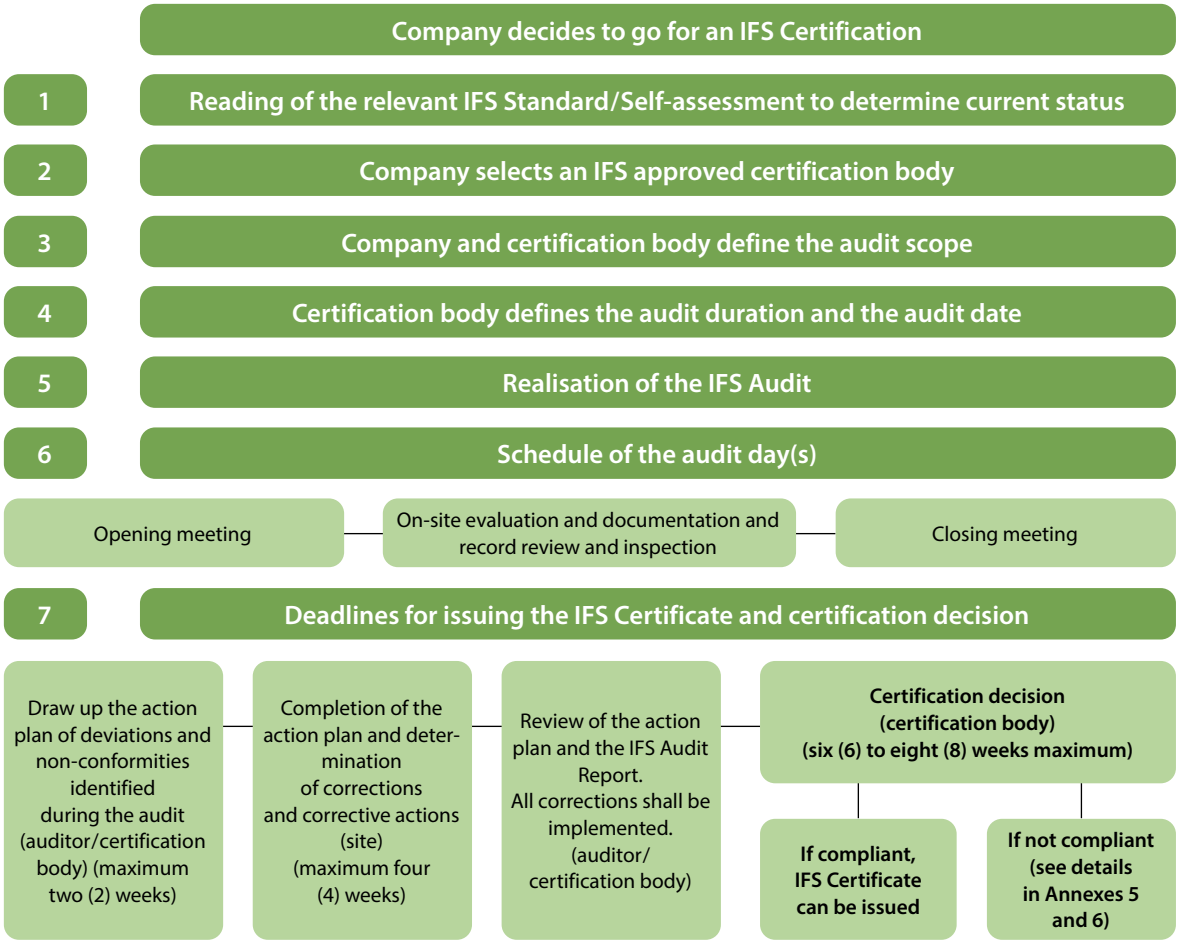
IFS combined audits

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



ANNEX 3: Product scopes

IFS Wholesale/Cash & Carry is applicable to the following product scopes:

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

IFS Household and personal care products scopes	
2.1	Personal care products
2.2	Household chemical products
2.3	Daily use household products
2.4	Personal hygiene products

IFS PACsecure product scopes*	
3.1	Flexible plastic
3.2	Rigid plastics
3.3	Paper and board
3.4	Metals and alloys
3.5	Glass and ceramic
3.6	Other natural materials
3.7	Other packaging components

* Multi-component packaging materials shall be assigned based on the material which is the "main component of the material". The main component of the material is the component present in the highest percentage by weight. In the case in which 2 or more components represent the highest weight, the main component will be the one with the higher density.
Examples of multi-component packaging materials are poly-coated board paper, aluminium composite film bags, capsules, multilayer films, valves, lids/caps, etc.

ANNEX 4: Technology scopes and processing/treatment steps

IFS Cash & Carry "Plus" is applicable to the following processing steps:

Technology scope	Step	IFS Food/Cash & Carry	applicable/ not applicable
A	P1	Sterilisation (e.g. cans)	not applicable
B	P2	Thermal pasteurisation, UHT/aseptic filling, hot filling Other pasteurisation techniques e.g. high pressure pasteurisation, microwave	not applicable
C	P3	Irradiation of food	not applicable
	P4	Preserving: salting, marinating, sugaring, acidifying/pickling, curing, smoking, fermenting, etc.	applicable
	P5	Evaporation/dehydration, vacuum filtration, freeze drying, microfiltration (less than 10 µ mesh size)	not applicable
D	P6	Freezing (at least –18 °C/0 °F) including storage quick freezing, cooling, chilling processes and respective cool storing	applicable
	P7	Antimicrobial dipping/spraying, fumigation	applicable
E	P8	Packing MAP, packing under vacuum	applicable
	P9	Processes to prevent product contamination especially microbiological contamination, by means of high hygiene control and 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)	applicable
	P10	Specific separation techniques: e.g. filtration like reverse osmoses, use of active charcoal	not applicable
F	P11	Cooking, baking, bottling, brewing, fermentation (e.g. wine), drying, frying, roasting, extrusion, churning	applicable
	P12	Coating, breading, battering, cutting, slicing, dicing, dismembering, mixing/blending, stuffing, slaughtering of fish and seafood, sorting, manipulation, packaging, storing under controlled conditions (atmosphere) except temperature, labelling	applicable
	P13	Distillation, purification, steaming, damping, hydrogenating, milling	not applicable

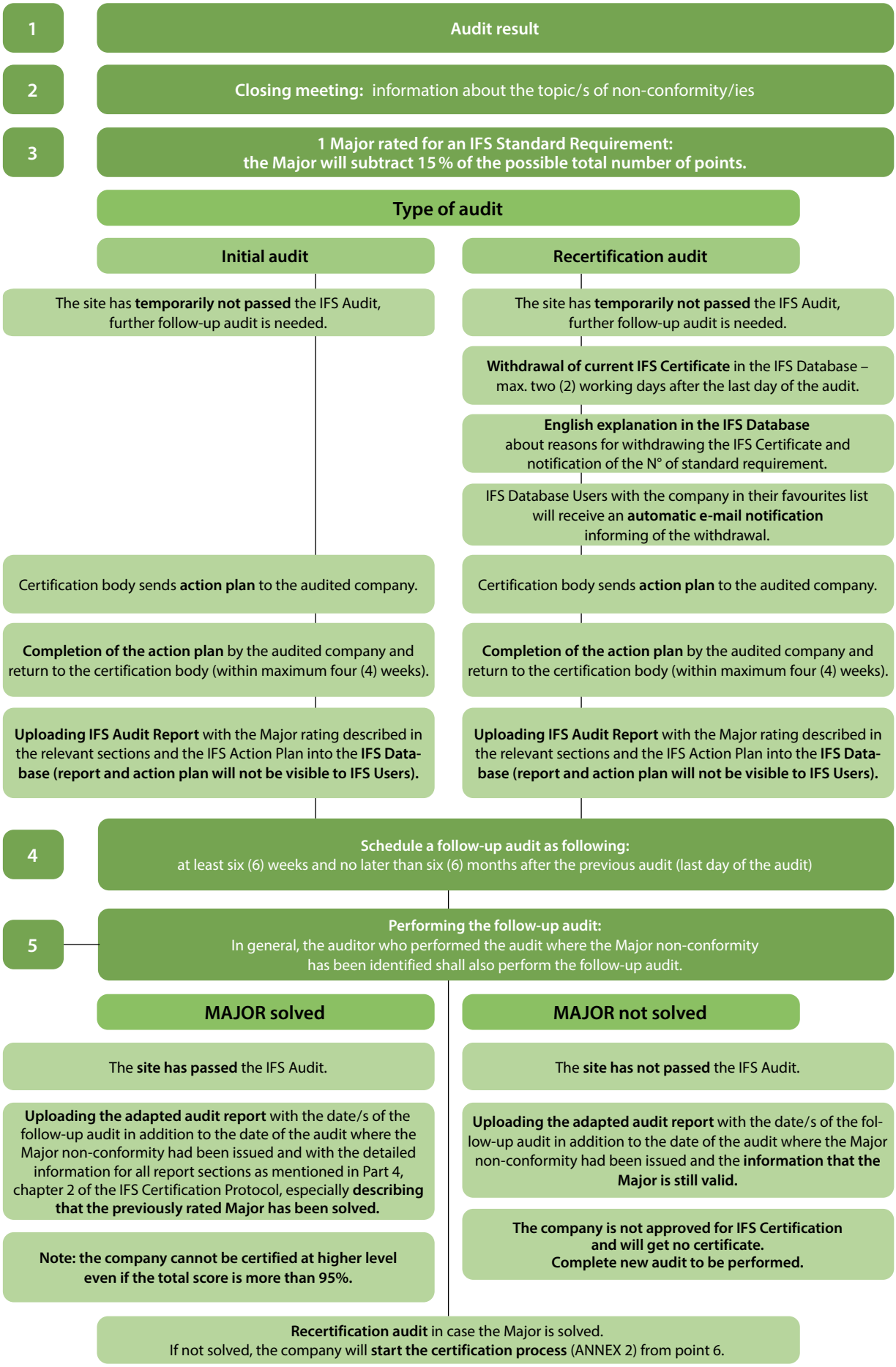
IFS Wholesale "Plus" is applicable to the following treatment steps:

X = can be applied within the Wholesale "plus" module
– = cannot be applied within the Wholesale "plus" module

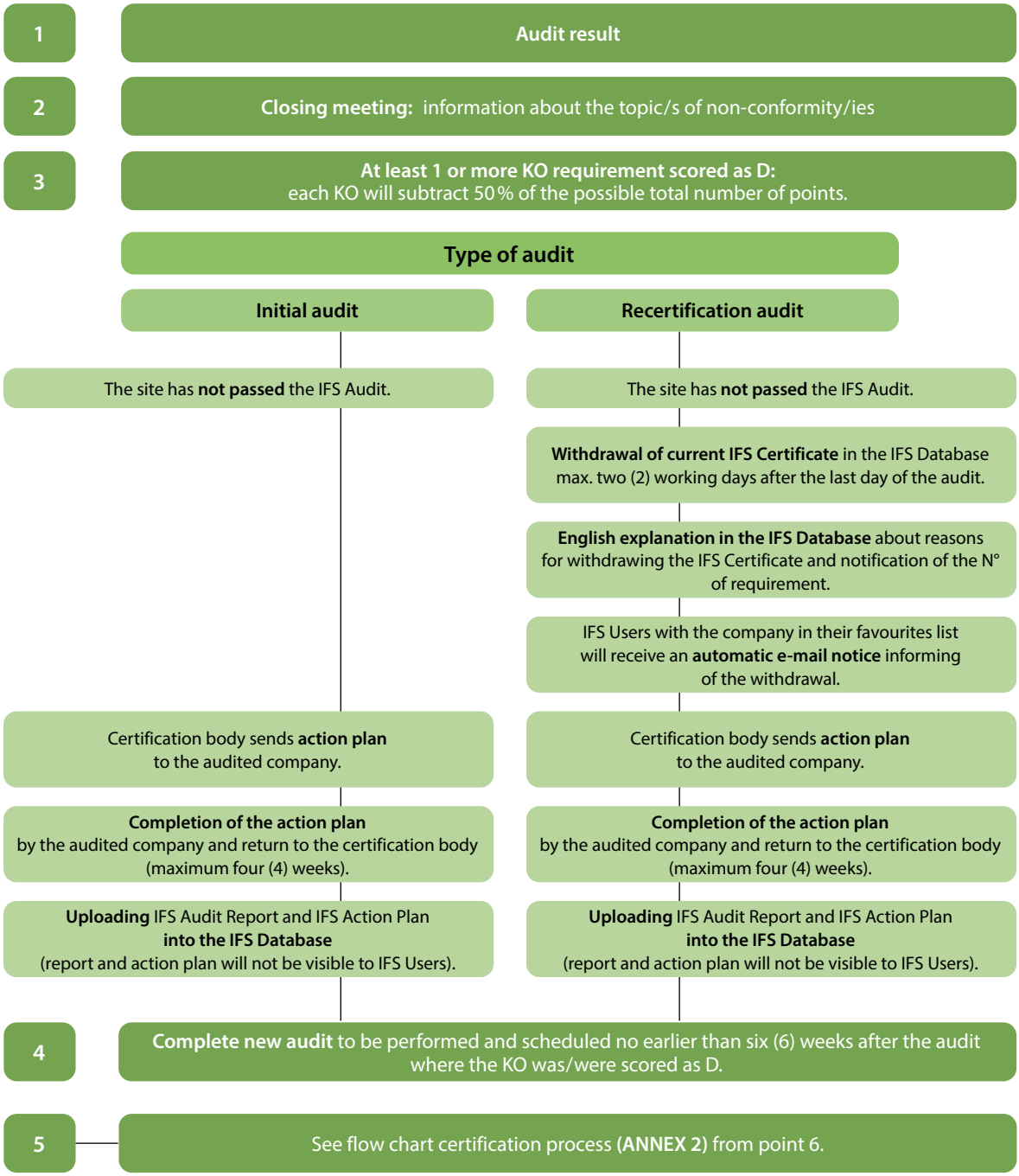
Techn. scope	IFS Processing step and description		Red and white meat, poultry, meat products	Fish and fish products	Egg and egg products	Dairy products	Fruit and vegetables	Grain products, cereals, industrial bakery, snacks	Combined products	Beverages	Oils and fats	Dry goods, other ingredients and supplements	Pet food
A	P1	Sterilisation (e.g. cans)	–	–	–	–	–	–	–	–	–	–	–
B	P2	Thermal pasteurisation, UHT/aseptic filling, hot filling. Other pasteurisation techniques e.g. high pressure pasteurisation, microwave	–	–	–	–	–	–	–	–	–	–	–
C	P3	Irradiation of food	–	–	–	–	–	–	–	–	–	–	–
	P4	Preserving: salting, marinating, sugaring, acidifying/pickling, curing, smoking, fermenting, etc.	–	–	–	–	–	–	–	–	–	–	–
	P5	Evaporation/dehydration, vacuum filtration, freeze drying, micro-filtration (less than 10 µ mesh size)	–	–	–	–	–	–	–	–	–	–	–
D	P6	Block-freezing (at least –18 °C/0 °F) including storage quick freezing, cooling, chilling processes and respective cool storing, thawing	X	X	X	X	X	X	X	X	X	X	X
	P7	Antimicrobial dipping/spraying, fumigation, UV treatment	–	–	X	–	X	–	–	–	–	–	–
E	P8	Packing MAP, packing under vacuum	–	–	–	–	–	–	–	–	–	–	–
	P9	Processes to prevent product contamination especially micro-biological contamination, by means of high hygiene control and 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)	–	–	–	–	–	–	–	–	–	–	–
	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, churning	–	–	–	–	–	–	–	–	–	–	–
	P12	Coating (e.g. waxing)	–	–	–	–	X	–	–	–	–	–	–
		Breading, battering	–	–	–	–	–	–	–	–	–	–	–
		Cutting (only allowed for mirepoix)	–	–	–	–	X	–	–	–	–	–	–
		Slicing, dicing	–	–	–	–	–	–	–	–	–	–	–
		Dismembering	–	–	–	–	–	–	–	–	–	–	–
		Mixing/blending	–	–	–	–	–	–	–	–	–	–	–
		Stuffing	–	–	–	–	–	–	–	–	–	–	–
		Slaughtering	–	–	–	–	–	–	–	–	–	–	–
		Sorting	X	X	X	–	X	X	–	–	–	X	–
		Washing, cleaning (seeds: removing foreign material)	–	–	–	–	X	–	–	–	–	–	–
		Packing	X	X	X	–	X	X	–	–	–	X	–
		Manipulation: trimming and removing stems	–	–	–	–	X	–	–	–	–	–	–
		Labelling	X	X	X	X	X	X	X	X	X	X	X
	P13	Distillation, purification, steaming, damping, hydrogenating, milling	–	–	–	–	–	–	–	–	–	–	–

Note: Simple sorting ("healthy" sorting), ripening and storing under controlled conditions are activities covered within the classic module of the IFS Wholesale/Cash & Carry Standard. Please see Annex 12 (Glossary) for definition of simple sorting.

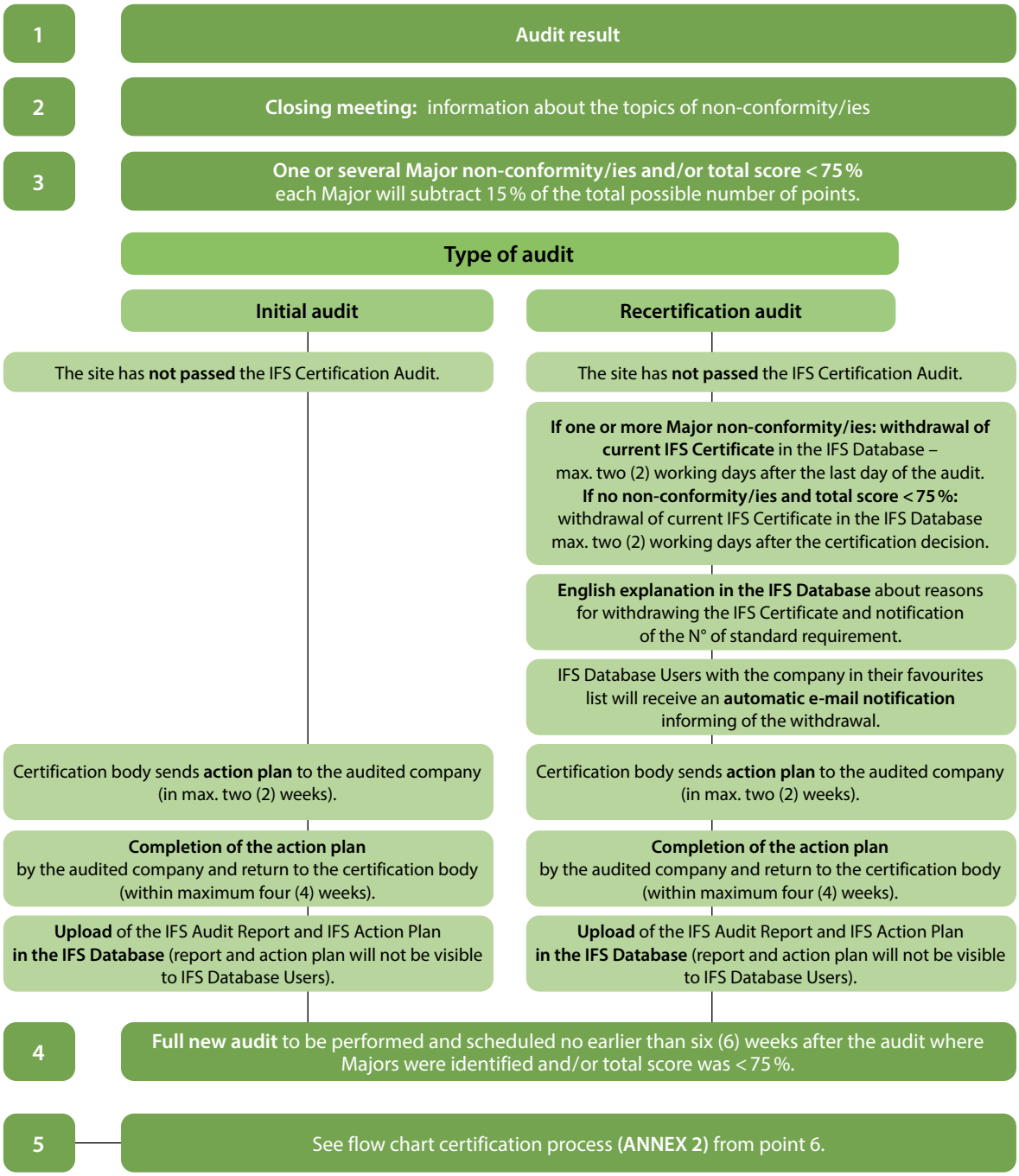
ANNEX 5: Flow chart for management of one Major non-conformity and total score ≥ 75 %



ANNEX 6: Flow chart for management of KO requirement scored with "D"



ANNEX 7: Flow chart for management of one or several Major non-conformity/ies and/or total score < 75 %



ANNEX 8: Action plan

N° of the requirement	IFS Requirement	Evaluation	Explanation (by the auditor)	Correction (by the company)	Responsibility (by the company)	Date (by the company)	Status of implementation (by the company)	Corrective action (by the company)	Responsibility (by the company)	Date (by the company)	Release (by the auditor)	Validation date (by the auditor)
1.1.2	All relevant information related to product safety …	C										
1.2.2	KO N° 1: The senior management shall ensure that employees …	KO/B										
1.2.4	The senior management shall provide sufficient and appropriate resources …	D										
2.2.1.1	KO N° 2: The basis of the company's product safety management system …	KO/D										
2.3.8.1	For each CCP, critical limits shall be defined …	Major										

ANNEX 9 A: IFS Wholesale Audit Report: audit overview

Cover page

Logo of the certification body

IFS Wholesale Version 3
November, 2024

Final IFS Audit Report
Announced/Unannounced

Module (classic or plus)

Audited company: "Wholesale LLP"
[if available, GS1 GLN(s)
and where applicable, sanitary legal authorisation number]

Date of audit: 02.11./03.11.2024

Name and address of certification body

Accreditation number of the certification body

Audit Overview
IFS Wholesale Version 3, November 2024

Audit details

Lead auditor: Max Mustermann date/time: ***Co-auditor:*** date/time: ***Trainee:*** ***Witness auditor:*** ***Reviewer:*** ***Interpreter:*** ***Technical expert:***	***Date/time of current audit:*** 02.11.2024 (09:00–18:00) 03.11.2024 (08:30–14:00)	***Date/time of previous audit:*** 09.11.2023 (09:00–18:00) 10.11.2023 (08:30–13:00) ***Certification body and auditor of previous audit:*** TEST GmbH/Frank Test

Name and address of the company (or head office): 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	
		COID:	
		Contact person in case of emergency (e.g. recall): [Name, e-mail and phone number, at a minimum]:	
Phone: 0123456	Fax: 01234567 89	Phone: 0123457	Fax: 01234567 88
Website: www.wholesale_inc.com	E-mail: info@wholesale_inc.com	Website: www.wholesale_inc.com	E-mail: info@wholesale_inc.de

Scope of the audit

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

Product Scope(s):

Additional information

Exclusions: [yes/no] and [description]
Partly outsourced processes: [yes/no] and [description]
Decentralised structure(s): [yes/no] and [description]
Multi-location sites: [yes/no] and [description]

Final result of the audit

As a result of the audit performed on 02.11. and 03.11.2023, "xyz" found that the activities of **Wholesale LLP.** for the above-mentioned scope of audit comply with the requirements set out in the IFS Wholesale/Cash & Carry Standard, version 3, at **Foundation level,** with a score of XX %.	Recertification audit between XX.XX and XX.XX in case of announced audit and between XX.XX and XX.XX in case of unannounced audit.

Observations regarding non-conformities (D evaluation of KO requirements and Majors):

Description of follow-up on corrections and corrective actions from previous audit:

Company profile
Company data
The year of construction of the audited site(s):
If the site was fully reconstructed, enter the year:
Area of the site (total area of activity and storage, incl. all floors):
Description about key investments made by the company related to product safety and quality and/or treatment activities in the last 12 months (construction changes, machinery, etc.):
Maximum number of employees at peak season within a calendar year and explanation:
Number and description of buildings, floors and processing lines: (including decentralised structure(s), if applicable):
General description of which activities are carried out: PLUS: Detailed description of treated products: PLUS: Has the site trading activities for additional products that are different from the treated products?
Does the audited site have seasonal activities? If "yes", provide description
If there are seasonal breaks in the production process for more than one week, specify the timeframe and provide explanation:
Which kind of branded products are handled? [supplier branded products, own branded products, customer branded products
Does the site have import activities from outside EU: yes/no (N/A possible for sites outside the EU)
Storage on-site: yes/no External Storage: yes/no
Transport Own delivery: yes/no Size of fleet: number and details to the trucks
Does the audited site have fully outsourced products in addition to the main products and processes? If "yes": specify these products or describe the certification status of the subcontractors and COID, if applicable:
Is the site is certified for other standards: yes/no If yes, specify additional certification scheme(s):
Does the company fulfil the requirements about the use of the IFS Wholesale Logo, as defined in the IFS Certification Protocol (Part 1)? If "no", provide explanation:
Additional information:
Audit data
Language in which the IFS Wholesale Audit was conducted:
Audit duration (only for IFS Wholesale Audit):
In case of reduction/extension of audit duration, justify: If reduction due to max. 3 products was applied, specify size of processing area in square meter (incl. receipt, treatment, commissioning and dispatch areas):
Which products were handled, treated or processed and which activities performed during the on-site evaluation?
Additional information:

ANNEX 9 B: IFS Cash & Carry Audit Report: audit overview

Cover page

Logo of the certification body

IFS Cash & Carry Version 3
November, 2024

Final IFS Audit Report
Announced/Unannounced

Module (classic or plus)

Audited company: "Cash & Carry LLP"
[if available, GS1 GLN(s)
and where applicable, sanitary legal authorisation number]

Date of audit: 02.11./03. 11. 2024

Name and address of certification body

Accreditation number of the certification body

Audit Overview
IFS Cash & Carry Version 3, November 2024

Audit details

Lead auditor: Max Mustermann date/time: ***Co-auditor:*** date/time: ***Trainee:*** ***Witness auditor:*** ***Reviewer:*** ***Interpreter:*** ***Technical expert:***	***Date/time of current audit:*** 02.11.2024 (09:00–18:00) 03.11.2024 (13:00–17:30)	***Date/time of previous audit:*** 09.11.2023 (09:00–18:00) 10.11.2023 (08:30–16:00) ***Certification body and auditor of previous audit:*** TEST GmbH/Frank Test

Name and address of the company (or head office): 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	
		COID:	
		Contact person in case of emergency (e.g. recall): [Name, e-mail and phone number, at a minimum]:	
Phone: 0 12 34 56	Fax: 01 23 45 67 89	Phone: 0 12 34 57	Fax: 01 23 45 67 88
Website: www.cash_carry_inc.com	E-mail: info@cash_carry_inc.com	Website: www.cash_carry_inc.com	E-mail: info@cash_carry_inc.de

Scope of the audit

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

Product Scope(s):

Additional information

Exclusions: [yes/no] and [description]
Partly outsourced processes: [yes/no] and [description]
Decentralised structure(s): [yes/no] and [description]
Multi-location sites: [yes/no] and [description]

Final result of the audit

As a result of the audit performed on 02.11. and 03.11.2023, "xyz" found that the activities of **Cash & Carry LLP.** for the above-mentioned scope of audit comply with the requirements set out in the IFS Wholesale/Cash & Carry Standard, version 3, at **Foundation level,** with a score of XX %.	Recertification audit between XX.XX and XX.XX in case of announced audit and between XX.XX and XX.XX in case of unannounced audit.

Observations regarding non-conformities (D evaluation of KO requirements and Majors):

Description of follow-up on corrections and corrective actions from previous audit:

Company profile
Company data
The year of construction of the audited site(s):
If the site was fully reconstructed, enter the year:
Area of the site (total area of activity and storage, incl all floors):
Key investments made by the site regarding wholesale and/processing of products in the last 12 months (construction changes, machinery, etc.):
Maximum number of employees at peak season within a calendar year and explanation:
Number and description of buildings, floors and processing lines:(including decentralised structure(s), if applicable):
General description which activities are carried out: PLUS: Detailed description of products being processed: PLUS: Has the site trading activities for additional products that are different from the processed products?
Which kind of branded products are handled? [supplier branded products, own branded products, customer branded products]
Does the site have import activities from outside EU: yes/no (N/A possible for sites outside the EU)
Storage on-site: yes/no External Storage: yes/no
Transport Own delivery: yes/no Size of fleet: number and details to the trucks
Is the site is certified for other standards: yes/no If yes, specify additional certification scheme(s):
Does the company fulfil the requirements about the use of the IFS Cash & Carry Logo, as defined in the IFS Certification Protocol (Part 1)? If "no", provide explanation
Additional information:
Audit data
Language in which the IFS Cash & Carry Audit was conducted:
Audit duration (only for IFS Cash & Carry Audit):
In case of reduction/extension of audit duration, justify:
Which products were handled, treated or processed and which activities performed during the on-site evaluation?
Additional information:

ANNEX 10: IFS Audit Report: main content

IFS Wholesale/Cash & Carry
Version 3, November 2024

IFS Audit Report

Summary table of all chapters and result (in percentage) per chapter

	Chapter 1	Chapter 2	Chapter 3	Chapter 4	Chapter 5
	Governance & commitment	**Product safety and quality management system**	**Resource management**	**Core processes**	**Measurements, analyses, improvements**
KO non-conformities	0	0	0	0	0
Major non-conformities	0	0	0	0	0
A	0	0	0	0	0
B	0	0	0	0	0
C	0	0	0	0	0
D	0	0	0	0	0
N/A	0	0	0	0	0
Result per chapter (%)					

Overall summary: Table of compulsory fields for specific defined IFS Wholesale/ Cash & Carry Audit Requirements and Key Elements

Part of the IFS Audit Report	N° of IFS Wholesale/ Cash & Carry v3 Require-ment	Compulsory information to be added
Corporate structure	1.2.2 KO 1	Minimum description (e.g., how senior management takes accountability for the effectiveness of the safety and quality management system, how they ensure employees are aware, and how the effectiveness of the operation is monitored).
	1.2.5	• Name of the competent authorities: [name] • Last visit of the competent authorities (even if it occurred more than 12 months ago): [date] • Have there been any mandatory actions connected to product safety, product fraud and/or legality of products? [yes/no]
Product safety management system	2.2.1.1 KO 2	Description of the risk management/HACCP system and available flow charts
Determine critical control points and other control measures	2.3.7.1	There are [number] CCPs in the company. The following different CCPs [listing of all CCPs] are implemented.
Establish a monitoring system for each CCP (if applicable)	2.3.9.1 KO 3	CCP [number]: • process step: [information] • control method: [information] • critical limit(s): [information] • control frequency: [information] In case of N/A evaluation, provide explanations.
Validate the HACCP plan and establish verification procedures	2.3.11.2	Date of last hazard analysis and risk assessment system verification.
Specifications and recipes	4.2.1	Description of product specifications which were checked during the audit.

Part of the IFS Audit Report	N° of IFS Wholesale/ Cash & Carry v3 Require-ment	Compulsory information to be added
Process parameters (general requirements)	4.7.2.1	**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 profile?: [yes/no] Printing possibility of temperature profile?: [yes/no] Effective procedure implemented in case of breakdown of temperature devices?: [yes/no]
Foreign material and chemical risk mitigation	4.11.1 KO 4	Short description about methods for preventing foreign materials in handled, treated, processed products.
Pest monitoring and control	4.12.2	External service provider: [yes/no] • Pest monitoring activities are carried out internally by own • employees: [yes/no] • Frequency: [daily, weekly, monthly] • Inspections include: [target organisms] • Last inspection: [date] • Particular pest activities inside facilities since the last IFS Audit: [yes/no] If yes: Inspection reports show the following actions [list of actions]
Receipt, commissioning, outgoing of goods and storage	4.13.1.1	Do customer specific requirements exist for receiving (e.g. Global GAP)? [yes/no] If yes, how is compliance ensured: [explanation]
Storage service providers	4.13.2.1	**Storage service provider** • Are storage service providers hired at this site? [yes/no] • If yes, how many service providers are hired? [number] • How many of these service providers are IFS Logistics certified? [number]
Transport service providers	4.14.2.1	**Transport/delivery** • Usage of forwarding agencies: [yes/no] If forwarding agencies are used: • How many forwarding agencies are contracted? [number] • How many of these forwarding agencies are IFS Logistics certified? [number] • Are forwarding agencies being used on an irregular basis? [yes/no]

Part of the IFS Audit Report	N° of IFS Wholesale/ Cash & Carry v3 Require-ment	Compulsory information to be added
Traceability	4.17.1	During the evaluation, the following traceability test was conducted as initiated by the auditor. • Origin of the product sample: • Finished product: [article n°/product/batch n°/best before date] • Based on the traceability sample used to verify upstream and downstream traceability, including packaging and mass balance, the following time was required: [time] • The following contracts/specifications have been checked within the framework of the traceability test: [material/date or version of contracts/specification] • The result of the traceability test during the evaluation has been found to be compliant. [yes/no]
Allergen risk mitigation	4.18.1	• Allergens present at the site: [list] • Mitigation measures in place: [list]?
Product Fraud	4.19.1.2	• Raw material groups/product groups that were identified as risky in the vulnerability assessment: [list] • Details of the vulnerability assessment (dates, responsibilities, points of discussion, etc.):
Internal audits	5.1.1 KO 6	• Which activities are being audited most frequently? [explanation]
Management of product recalls, product withdrawals and incidents	5.9.1 KO 7	**Product recalls** • Number of recalls of products since the last audit: [number] • Reasons for these recalls: [description]
Quantity checking (if applicable)	5.5.1	Frequency and methodology of quantity checking [description]
Product analyses/ Laboratory	5.6.2	• Indicate the analyses carried out by the company to ensure that product requirement and specifications are met, the frequency of these analyses and if are carried out in their own laboratory and/or in an external laboratory • Accreditation number of the laboratory [number]
Management of deviations, non-conformities, corrections and corrective actions	5.11.3 KO 8	• Description of samples chosen during the audit for the follow-up of the corrective actions originating from internal audits, customer audits, certification audits, complaints, lab analysis, etc.

Summary of all deviations and non-conformities found for each chapter and requirement:

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

Summary of all requirements considered as not-applicable (N/A):

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

Detailed IFS Audit Report:

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

ANNEX to the IFS Audit Report

List of key participants:

Audit participants					
Name	**Position**	**Opening meeting**	**On-site evaluation**	**Documen-tation review**	**Closing meeting**
Mr. Quality	Quality Manager	X	X	X	X
Mr. Manager	General Manager	X			X
Mr. Interpreter	Interpreter	X	X	X	X

Product and technology scopes (based on Annex 3 and 4)

IFS Scoring System (based on chart 4 and 5, Part 1)

Scoring and issue of certificate (based on chart 7, Part 1)

ANNEX 11 A: Certificate IFS Wholesale

Certificate

IFS Wholesale (★)
(if star status)

Herewith the certification body

Name of the certification body

being an ISO/IEC 17065 accredited certification body for IFS Certification and having signed an agreement with IFS Management GmbH, confirms that the wholesaling activities of

Name of the audited company

Address
COID
(if available GS1 GLN(s) and where applicable, sanitary legal authorisation number),
(head office name and address, if applicable)

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)
additional information:
If there are partly outsourced processes, the following sentence shall be added:
"Besides own activities, the company has partly outsourced processes",
description of product exclusions, if applicable,
Number and name of the product scope(s), number of the technology scope(s)

meet the requirements set out in the

IFS Wholesale Version 3, November 2024 ("classic" or "plus")

and other associated normative documents
at Foundation level/Higher level
with a score of XX %
(Star symbol to be added close to the IFS Logo in case of unannounced audit)

Certificate-Register number:

Audit date (if relevant: plus 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 IFS Certification Protocol, Part 1):

Next audit to be performed within the time period:
(Recertification audit between XX.XX and XX.XX in case of announced audit and between XX.XX and XX.XX in case of unannounced audit)

Date and place:

Name and signature of the responsible person at the certification body:

Address of the certification body:

Logo and/or name of the accreditation body and its registration number
QR Code

ANNEX 11 B: Certificate IFS Cash & Carry

Certificate

IFS Cash & Carry (★)
(if star status)

Herewith the certification body

Name of the certification body

being an ISO/IEC 17065 accredited certification body for IFS Certification and having signed an agreement with IFS Management GmbH, confirms that the wholesaling/Cash & Carry activities of

Name of the audited company

Address
COID
(if available GS1 GLN(s) and where applicable, sanitary legal authorisation number),
(head office name and address, if applicable)

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)
additional information:
If there are partly outsourced processes, the following sentence shall be added:
"Besides own activities, the company has partly outsourced processes",
description of product exclusions, if applicable,
Number and name of the product scope(s), number of the technology scope(s)

meet the requirements set out in the

IFS Cash & Carry Version 3, November 2024 ("classic" or "plus")

and other associated normative documents
at Foundation level/Higher level
with a score of XX %
(Star symbol to be added close to the IFS Logo in case of unannounced audit)

Certificate-Register number:

Audit date (if relevant: plus 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 IFS Certification Protocol, Part 1):

Next audit to be performed within the time period:
(Recertification audit between XX.XX and XX.XX in case of announced audit and between XX.XX and XX.XX in case of unannounced audit)

Date and place:

Name and signature of the responsible person at the certification body:

Address of the certification body:

Logo and/or name of the accreditation body and its registration number
QR Code

ANNEX 12: Glossary

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/liter expressed as SO_2. Regulation (EU) N° 1169/2011 of the European Parliament and of the Council.
Allergen (US)	There are 9 major allergens recognised in the United States according to the 2009 U.S. Food and Drug Administration (FDA) Model Food Code, Definitions section, page 12 and the FASTER Act, 2023. (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, sesame and soybeans (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 (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 Labelling 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. **Note:** In IFS Standards, conformity assessment body is named certification body.

Audit	Process for obtaining relevant information about an object of conformity assessment and evaluating it objectively to determine the extent to which specified requirements are fulfilled. It includes any applicable evaluation activity, such as inspection, testing and management system audit.
Audit time window (unannounced audit)	Time period during which the unannounced audit may be performed. The date of reference for this time window is the audit due date (the date of first certification audit) in an audit cycle. Within the IFS Certification Protocol (Part 1), the time window is [–16 weeks; + 2 weeks] of the audit due date.
Batch number	Designation that is printed on a label that allows the history of production to be traced.
Blackout period	Period of time that can be notified by the company to its certification body in which the unannounced audit cannot take place. This includes a maximum of ten (10) operational days when the production site is not available for audit (e.g. staff holidays, maintenance days, etc.) as well as non-operating periods. **Note:** The ten (10) operational days can be split into a maximum of three (3) periods. These, together with the non-operating periods, shall be notified to the certification body when registering for the unannounced audit. The certification body will decide if the unannounced character of the audit is 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 realised by standards.
Cash & Carry businesses	A type of wholesaling businesses. Customers of Cash & Carry businesses 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 business.
CCP (Critical Control Point)	A step at which a control measure or control measures, essential to control a significant hazard, is/are applied in a HACCP system.

Claim	Any message or representation, including pictorial, graphic or symbolic representation, in any form (product label, packaging, advertisement, specifications, product inserts), which states, suggests or implies that the product has particular characteristic(s) or effect(s) that is/are not inherent to the product and/or is not generally present in similar products. The following list of examples of the particular characteristic(s) and/or effects does not claim to be exhaustive: • nature or composition (e.g. organic, "natural", "free from", "source of", "reduced", etc.), • standards of identity for products (e.g. meat products, specific labels, etc.), • origin or provenance (e.g. "made in …", "product of …", PDO/PGI, etc.), • methods of production/processing (e.g. fair-trade, religious claims, etc.), • specific properties, structure and/or function related to a risk reduction for customers and/or consumers (e.g. related to prevent or minimise the risk of health diseases, prevent the contamination by spoilage or pathogen microorganisms, etc.) • specific properties, benefits and/or effects for customers and/or consumers due to the usage of the product (e.g. anti-aging effect in cosmetics, extend shelf life of food in packaging, improving or modifying a physiological function or biological activity associated with health in food, etc.). Claims linked to the product can be declared only if: • Evidential support is available to demonstrate their accuracy, honesty, fairness and legal compliance. • Are approved to be used by the relevant authority, when applicable. • Clear and understandable information is provided to the users (customer, consumer and/or end-user, as applicable) about the particular characteristic(s) and/or effect(s) declared in regard to the intended use of the product. In the IFS Wholesale/Cash & Carry Standard: Only geographical indication schemes (according to Regulation (EU) N° 1151/2012 and its amendments) can be mentioned in the scope of the IFS Wholesale or Cash & Carry Certificate (e.g. PDO (Protected Designation of Origin)/PGI (Protected Geographical Indication). Additional information can be found in chapter 2.2, Part 1.
Company	Any establishment which can be constituted by one or several sites in which any stage of production and distribution of food is carried out. The company can have one or several legal entities registered and/or approved by the relevant authority on behalf of the food business operator.
Company branded product	A product which is processed and/or sold under the brand name of the audited site.
Contamination	Introduction or occurrence of a contaminant in product or product environment. A contaminant can be any biological, chemical or physical agent, foreign material, or any other substances not intentionally added to the product that may compromise product safety or suitability. Contamination can also mean correlation of packages among themselves.
Contractor	A company or person who is contracted by the company to carry out work for the site.

Control measure	Any action or activity that can be used to prevent or eliminate a hazard or reduce it to an acceptable level.
Correction	Action to eliminate a detected deviation and/or non-conformity. For the action plan of the IFS Certification Audit, the correction shall be implemented, at latest, before the certificate is issued.
Corrective action	Action to eliminate the cause of a detected deviation and/or non-conformity. For the action plan of the IFS Certification Audit, the corrective action shall be implemented, at latest, before the recertification audit.
Customer	A customer is a business, company or person to whom products are sold either as a finished product or as a semi-finished part of the finished product.
Customer agreement	A negotiated and usually legally enforceable understanding between a customer and the company.
Decentralised structure	Off-site facility (for example a workshop) owned by the company where only partial activities/services take place. It is under the management of the "main" site.
Deviation	In the IFS Wholesale/Cash & Carry Standard: Non-compliance with a requirement, without any impact on product safety related to products and processes. Deviations are requirements scored with a B, C, D and KO B requirements.
Equipment	Machines, instruments, apparatus, utensils or appliances used or intended to be used in or in connection with product handling and includes equipment used or intended to be used to clean and disinfect premises or equipment.
Flow diagram	A systematic representation of the sequence of steps or operations used within the handling, treatment and/or processing of a particular product or product group.
Food contact packaging materials	Materials that: • are intended to be brought into contact with food or • are already in contact with food and were intended for that purpose or • can be expected to be brought into contact with food or to transfer their constituents to food under normal or foreseeable conditions of use.
Formula/recipes	Exhaustive description of quantity and quality of raw materials to be used to process the products, as required in customer specifications. Formula/recipes can also include technological parameters and specific "know-how" on the process.
Fully outsourced products	Products that are manufactured, packed and labelled under the own brand or customer brand by a different site than the one being audited.

Global Location Number of GS1 (GLN)	The GLN is required to clearly identify the IFS certified site in the electronic communications in the supply chain. It is mandatory for sites located: • within the European Economic Area (EEA), • within the United Kingdom, • within countries having signed bilateral agreements with the European Union and considered as integrated into the EEA, like Switzerland. GLNs are only requested in the IFS Wholesale/Cash & Carry Audit Reports, on the IFS Certificate and in the IFS Database if it's available for the certified site.
HACCP	Hazard analysis and critical control points: a system which identifies, evaluates and controls hazards which are significant for food safety.
HACCP plan	Documentation or set of documents, prepared in accordance with the principles of HACCP, to ensure control of significant hazards in the food business.
Hazard	A biological, chemical or physical agent in food/product with the potential to cause an adverse health effect.
Hazard analysis	The process of collecting and evaluating information on hazards identified in raw materials, in finished products, the environment, in the processing and conditions leading to their presence, to decide whether or not they are significant hazards.
Head office assessment (for accreditation bodies)	Assessment of the conformity assessment body head office. **Note:** In IFS Standards, conformity assessment body is named certification body.
Highly perishable products	Products with a limited shelf life and which, from the microbiological point of view, are likely to constitute an immediate human health risk after a short period.
Incident	A situation within the supply chain where there are possible and/or confirmed risks associated with product safety, quality, legality and authenticity; or any force majeure event (e.g. critical resources/services disruption, natural disasters, loss, emergency situations, crisis, etc.) with a direct impact on delivering trusted products.
Ingredient	Any substance, including food additives, used in the manufacturing or preparation of a food which remains in the finished product, even in the modified form.
Inspection	Examination of a process/product, product design or installation and determination of its conformity with specific requirements or, on the basis of professional judgement, with general requirements. Inspection of a process includes inspection of product characteristics, customer requirements, persons, facilities, technology and methodology.
Instruction program	A defined program designed to provide clear and concise instructions to personnel to meet product safety and quality objectives.
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 activities in a company. Conducted by or on behalf of the company for internal purposes. An internal audit is an independent and objective assurance activity that is designed to add value and improve the operations of an organisation. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
Legal entity	A legal entity is the registered office of the business where, according to agreement, the business operator has its administrative centre. It generally identifies the place where the administrative organisation of the company is located.
Location	One physical address where the production site(s) is/are situated.
Lot (number)	Combination of numerical digits that are given to a group of products manufactured in the same batch/production unit.
Mass balance	Test performed to measure the input and output quantities during a traceability test.
Monitoring	Determining the status of a system, a process, a product, a service or an activity. For control measures defined for a CCP and other control measures: the act of conducting a planned sequence of observations or measurements of control parameters to assess whether control measures defined for a CCP and other control measures are under control.
Multi-site organisation certification option	Certification option for organisations with more than 20 sites. Besides this requirement other pre-conditions must be fulfilled which are specified in the corresponding guideline. Every site covered by this certification option is mentioned on the main certificate. 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.
Non-conformity	In the IFS Standard, defined non-conformities are Major non-conformities and D evaluations of a KO requirement. Non-conformity can be given in case of: • non-respect of legislation, • product safety issues, • internal dysfunctions, and • customer issues.
Non-operating periods	Periods when the lines are not operating at all, e.g. planned maintenance work, bank holiday, planned site shutdown for holidays, etc.

On-site evaluation	Inspection and audit of the processing area of the site, which includes the following areas: • Production, treatment and/or processing activities, • Receipt, storage and dispatch areas, • Good Manufacturing Practices (GMPs), including maintenance, hygiene, pest control and cleaning and disinfection activities, • Product development, • On-site laboratory, • Maintenance facilities, • Staff and sanitary facilities, • External areas.
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.
Partly outsourced process	Production step(s) or part(s) of production process carried out off-site by a third-party on behalf of the IFS certified site. In the IFS Standard, primary packing and labelling are also considered as production steps: if carried out outsourced, these shall be considered as partly outsourced processes.
Potable water	Water fit for human or animal consumption (e.g. drinking, cooking and food preparation) that in principle must be free from microorganisms and other contaminants that may endanger public health.
Product	Result of a process or activities for transforming inputs into outputs. It comprises packaging.
Product authenticity	The characteristic of a product in relation to its origin, and/or process of production and/or its inherent properties (e.g. organoleptic or chemical).
Product defence	Procedures implemented to ensure the protection of products and their supply chain from malicious and ideologically motivated threats.
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 fraud	The intentional substitution, mislabelling, adulteration or counterfeiting of products, raw materials or packaging materials placed upon the market for economic gain. This definition also applies to outsourced processes.

Product fraud mitigation plan	A process that defines the requirements on when, where and how to mitigate fraudulent activities, identified by a product fraud vulnerability assessment. The resulting plan will define the measures and checks that are required to be in place to effectively mitigate the identified risks. The control measures required to be put into place may vary according to the nature of: • the product fraud (substitution, mislabelling, adulteration or counterfeiting) • detection methodology • type of surveillance (inspection, audit, analytical, product certification) • source of the raw materials and packaging materials.
Product fraud vulnerability assessment	A systematic documented form of risk assessment to identify the risks of possible product fraud activity within the supply chain (including all raw materials, food, packaging materials and outsourced processes). The method of risk assessment may vary from company to company, however the systematic methodology for product fraud vulnerability assessment shall include, at a minimum: • The identification of potential product fraud activities, using known and reliable data sources. • The evaluation of the level of risk, both product and supply source. • The evaluation for the need for additional control measures. • The development and implementation of the product fraud mitigation plan, using the results of the vulnerability assessment. • An annual review, or more often if there is increased risk identified by change to defined risk criteria. The criteria used to evaluate the level of risk should be, for example: • History of product fraud incidents • Economic factors • Ease of fraudulent activity • Supply chain complexity • Currently implemented measures • Supplier confidence.
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 safety culture	Shared values, beliefs and norms that affect mindset and behaviour toward product safety in, across and throughout an organisation. Elements of product safety culture are those elements of the product safety management which the senior management of a company may use to drive the product safety culture within the company. These shall include, at a minimum: • Communication about food safety policies and responsibilities • Training • Employee feedback on food safety related issues • Performance measurement.
Product withdrawal	Any measure aimed at preventing the distribution, display and offer of an out-of-specification product and/or of a product that may be dangerous to the consumer.

Protective clothing	Clothing provided by the company (which includes footwear and gloves) which are worn by employees, contractors and visitors to protect the product from contamination.
Raw materials	A base material used for the manufacture of a product (ingredients, additives, packaging materials, rework).
Resources	A stock or supply of money, materials, staff, and other assets that can be drawn on by the company in order to function effectively and continuously achieve objectives.
Reviewer	Person of the certification body in charge of assessing the IFS Audit Reports before a certification decision is made. An IFS Reviewer is either an IFS Wholesale/Cash & Carry Auditor or Reviewer. The tasks of the IFS Reviewer are, at a minimum, to check: • The overall consistency of the IFS Audit Reports. • If the IFS Audit Reports are properly completed (e.g. compulsory fields, etc.). • If the findings are well described and in agreement with the evaluation. • If the corrections and corrective actions as well as the deadlines for implementation proposed by the audited production site have been validated by the auditor (or by a representative of the certification body) and are relevant. The review shall be documented.
Rework	The process of re-utilisation of food, ingredients, raw materials or packaging materials.
Risk	A function of the probability of an adverse health effect and the severity of that effect, consequential to (a) hazard(s) in food.
Root cause analysis	Process or procedure that helps to understand the initiating causes of a problem, in order to identify the proper corrective action that will prevent a recurrence.
Safety Data Sheets (SDS)	Safety data sheets (SDS) are safety instructions for handling dangerous substances, they are principally intended for use by professional users and must enable them to take the necessary measures in regards to 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.
Seasonal products	Products which are processed at a specific time in the year, or processes which are used at a specific time in the year, for getting new/different products than those processed all year long.
Senior management	Executive management.
Service provider	Organisation that provides services to another company, for example, transport, storage, order picking control, cleaning and disinfection, etc.
Simple sorting of fruits and vegetables (healthy sorting)	Manually selecting, sorting out and re-packing of fruit and vegetables based on qualitative aspects without manipulating (e.g. cutting, trimming) according to customer requirements (including label information) to fulfil a customer's order. Simple sorting can be performed within the "classic" module. As soon as equipment is used for a sorting process, the "plus" module is applicable.

Site (Wholesale or Cash & Carry)	An establishment in a specific physical location where the IFS Wholesale or Cash & Carry Audit is conducted in which any stage of handling, treatment/processing and distribution of products can be carried out.
Staff facilities	Areas within a site, other than product handling areas, that are used by personnel, e.g. cloakrooms, toilets, canteens and restrooms.
Storage conditions	Product specific requirements for storage, e.g. humidity, temperature, atmosphere, exclusion of negative impacts and contamination.
Suspension (of IFS Food Certificate)	Applies when the intention is to reinstate the exact same certificate (with same issue number, same validity, etc.) in case the suspension is lifted. Examples: • In case of pending investigations by the certification body, following a product safety incident or other event • For the certificates of all companies linked to a head office/central management, when a non-conformity is issued during the audit of the head office/central management • In case of non-payment of the current audit by the audited company.
System	Set of interrelated or interacting elements. A system is a planned, sustainable structured course of action. Depending on the complexity, documentation is recommended. A 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.
Traded products	Products manufactured, packed and labelled by and under a different company name to the production site being IFS certified and which are not customer branded products.
Validation	Confirmation, through the provision of objective evidence, that the requirements for a specific intended use or application have been fulfilled. Validation of control measures defined for CCPs and other control measures is obtaining evidence that a control measure or combination of control measures, if properly implemented, is capable of controlling the hazard to a specified outcome. **Note:** For pre-existing HACCP plans, continuously conducted and documented verification procedures may act as a part of evidence of validation.
Verification	Confirmation, through the provision of objective evidence, that specified requirements have been fulfilled. The verification of control measures defined for CCPs and other control measures is the application of methods, procedures, tests and other evaluations, in addition to monitoring, to determine whether a control measure is or has been operating as intended.

Wholesale	Wholesaling, in a functional sense is given, when market participants generally 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 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.
Withdrawal (of IFS Wholesale or Cash & Carry Certificate)	Applies when it is neither intended nor possible to reinstate the exact same certificate (with same issue number, same validity, etc.). Examples: • When any information indicates that the products/processes may no longer comply with the requirements of the certification system especially in case of non-conformity(ies) identified during the audit (main or follow-up audit) or when access is denied (apart from force majeure). • In case the production stopped and moved to a new location. • In case of cancellation of certification contract (between the certification body and the company).
Witness assessment (by accreditation bodies)	Assessment of the conformity assessment body when it is carrying out conformity assessment services within its scope of accreditation. **Note:** In IFS Standard, conformity assessment body is named certification body.

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