



PRODUCT CERTIFICATION REGULATION
International Featured Standard Food, Logistics and Broker

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1. SCOPE AND FIELD OF APPLICATION

This Regulation defines the rights and duties, as well as the operating methodology that regulates the relations between Kiwa Cermet Italia S.p.A. (hereinafter referred to as Kiwa Cermet) and the Customer Organisations in the product certification service International Featured Standard Food (IFS Food - Standard for auditing product and process compliance in relation to food safety and quality) or International Featured Standard Logistics (IFS Logistics - Standard for auditing logistical services in relation to product quality and safety) or International Featured Standard Broker (IFS Broker - Standard for auditing Trade Agencies', Importers' and Brokers' service compliance in relation to product quality and safety).

The requirements set out in these Rules form an integral part of the contract entered into with Kiwa Cermet (economic offer, *Kiwa Regulations for Certification and Kiwa Cermet Italia General Terms and Conditions for carrying out assignments* - hereinafter referred to as *General Terms and Conditions*). These requirements refer solely to aspects that are specifically associated to the field of application of the certification requested.

Where not explicitly specified, the requirements of this regulation are applicable to IFS Food, IFS Logistics and IFS Broker.

Any form of consultancy to the Customer, which could make the nature of independence of the evaluations carried out fail, is expressly excluded from the subject of the contract.

This regulation is also available on the Kiwa Cermet website (www.kiwa.it).

2. GENERAL PRINCIPLES AND GUARANTEES FOR THE CUSTOMER

In addition to the provisions of the General Terms and Conditions, Kiwa Cermet applies the following principles for its certification activity:

- a) Absence of discrimination: access to certification services is allowed to any Organisation that requests it, in compliance with these Regulations, without any discriminatory condition, whether commercial, financial or of belonging to particular associations.
- b) Impartiality and independence: ensured through the following measures:
 - Conduct of certification activities assigned to personnel who have no interest in the Organisation subject to certification, required to observe the behavioural and independence rules established by Kiwa Cermet; on this point Kiwa Cermet undertakes to accept any motivated notifications from the Customer, concerning the existence of incompatibility of appointment, which could compromise the impartiality or independence of judgment.
 - Scrupulous implementation of formalised rules and procedures in use by all certification service personnel and periodic consultation with certification stakeholders;
 - Clear separation between the personnel carrying out the audit activity and the personnel responsible for the certification decision;
 - Total abstention from the performance of assistance activities in defining and applying the requirements for obtaining the Certification.
- c) Punctual handling of complaints, appeals and disputes, as defined in § 8 of this Regulation;
- d) Confidentiality: In addition to what is regulated in the *General Terms and Conditions* and in the *Kiwa Regulations for Certification*, Kiwa Cermet ensures all staff, including its auditors, subscribe to a commitment of confidentiality, as well as to a document in which the staff undertakes to process any data of which they become aware in compliance with the provisions of the Privacy Act.
- e) Accreditations: Kiwa Cermet undertakes to inform the Customer of any waiver, suspension or withdrawal of accreditation, as well as to support the Customer during the transition to another Certification Body; in such cases Kiwa Cermet is in no way responsible for any damage caused to the Customer by the renunciation, suspension or withdrawal of the accreditation; in the above cases, the Customer has the right to renounce the contractual relationship with Kiwa Cermet, without the need for prior notice and without additional charges.

3. REQUISITES ACCORDING TO WHICH ASSESSMENT IS REQUIRED

International Featured Standards IFS Food Version 8 April 2023 and subsequent revisions; IFS Food 8 doctrine version 3, April 2024 and subsequent revisions.

International Featured Standards IFS Logistics version 2.3 June 2021 and subsequent revisions; IFS Logistics doctrine version June 2021 and subsequent revisions; IFS Logistics additional requirements for multi-site companies rev. 04 June 2021 and subsequent revisions.

International Featured Standards IFS Logistics Version 3 December 2023 and subsequent revisions; IFS Logistics doctrine Version May 2024 and subsequent revisions; IFS Logistics additional requirements for multi-site companies rev. May 2024 and subsequent revisions.

International Featured Standards IFS Broker version 3.1 June 2021, IFS Broker Doctrine version June 2021 and subsequent revisions.

International Featured Standards IFS Broker Version 3.2 February 2024, IFS Broker doctrine Version April 2024 and subsequent revisions.

The reference versions of the Standards and related Doctrines are those in English.

4. MANDATORY REQUIREMENTS AND LIMITS OF CONTROL OF LEGALITY

Legislative compliance concerning the object of the certification will be considered by Kiwa Cermet as an indispensable pre-requisite for issuing the certification.

The certification issued by Kiwa Cermet, however, only concerns compliance with the reference standard/s and therefore does not constitute a guarantee of compliance with the mandatory requirements, a specific responsibility of the Customer Organisation, which remains solely responsible, towards itself and towards third parties, for the legislative requirements related to the activities subject to certification.

In this regard, the audit activities of Kiwa Cermet shall not be considered a form of waiver of responsibility with regard to inspections carried out by the Competent Authorities.

5. DEFINITIONS AND CALCULATION OF SCORES

The definitions and rules herein contained are taken from the IFS standards. However, for the purpose of greater comprehension of this document, the main definitions and rules applied to calculate scores for IFS certification issue are provided below.

5.1 Definitions

Knock Out Requirements (KO): there are 10 mandatory specific requirements for IFS Food and 6 specific mandatory requirements for IFS Logistics and 8 specific mandatory requirements for IFS Broker, to be met for obtaining / maintaining certification, highlighted in bold inside each standard with the wording "KO".

Deviation:

- with reference to IFS Food 8, IFS Logistics 3 and IFS Broker 3.2: the non-fulfilment of a requirement that does not have an immediate impact on the food safety of products and processes. These are the requirements to which B, C or D scores are assigned and KO requirements which are assigned a B score (see § 5.2).

Non-conformity:

- A non-conformity may be assigned in case of:
 - a failure to comply with legislation;
 - issues regarding food safety;
 - internal malfunctions, and
 - issue regarding the customers.

- Non-conformities may be of two types: "KO" or "Major" (see paragraphs 5.2 and 5.3).
- *Major (non-conformity)*: it may be assigned to any ordinary requirement (which is not defined as a KO requirement). The reasons for a major non-conformity are the following:
 - a substantial non-fulfilment of a requirement of the standard, including but not limited to food safety and/or the legal requisites of the countries of production and/or destination
 - a process is out of control and might affect food safety
 - KO requirement classified as D (non-conformity): the requirement is not implemented.

Attention point: with reference to IFS Broker 3.1 e IFS Logistics 2.3

- Attention point as it could lead to a future non-conformity and for which a B score is given to the requirement. It is not a deviation and there is no need for correction or corrective actions.

Correction: action aimed at eliminating a detected deviation or a non-conformity and which must be implemented at least before the certificate is issued.

Corrective Action: action aimed at eliminating the cause of a detected deviation or of a non-conformity and which must be implemented before the next recertification audit.

5.2 Calculation of scores and assessment results IFS Food 8, IFS Logistics 3 and IFS Broker 3.2

The IFS scoring system covers a range of scores based on the level of compliance of the requirement - from full compliance to deviation and/or non-conformity.

During the audit, the auditor assesses compliance with each requirement of the standard, providing an assessment for each one according to the following classification:

- **A**= full compliance with the specified requirement of the standard;
- **B (deviation)**= near-full compliance. It requires evidence of correction and a corrective action. The correction must be implemented as soon as possible and evidence of it must be sent to Kiwa Cermet within 4 weeks of receipt of the action plan.
- **C (deviation)**= part of the requirement is not implemented. It requires evidence of correction and a corrective action. The correction must be implemented as soon as possible and evidence of it must be sent to Kiwa Cermet within 4 weeks of receipt of the action plan.
- **D (deviation)**= the requirement is not implemented and deducts scores from the total scoring. It requires evidence of correction and a corrective action. The correction must be implemented as soon as possible and evidence of it must be sent to Kiwa Cermet within 4 weeks of receipt of the action plan.
- **Major (Non-conformity)**= it deducts scores from the total scoring. It requires evidence of correction and a corrective action. The correction must be implemented as soon as possible and evidence of it must be sent to Kiwa Cermet within 4 weeks of receipt of the action plan. It deducts 15% of scores from the total scoring and the certificate cannot be issued.
- **KO – D assessment of a requirement defined KO in the Standard (Non-conformity)**= the requirement is not implemented. It requires evidence of correction and a corrective action. The correction must be implemented as soon as possible and evidence of it must be sent to Kiwa Cermet within 4 weeks of receipt of the tentative action plan. It deducts 50% of scores from the total scoring and the certificate cannot be issued.
- **N/A**= not applicable

Scores are calculated according to the following **Tables 1 – 2 - 3**:

❖ **Table 1** - Score calculation of IFS Food 8, IFS Logistics 3 and IFS Broker 3.2

Result	Explanation	Score
A	Full compliance with the standard's requirement	20
B (deviation)	Near-full compliance with the standard's requirement	15
C (deviation)	Implementation of a limited part of the standard's requirement	5

Result	Explanation	Score
D (deviation)	Non-implementation of the standard's requirement	-20
N/A Not applicable	Non-implementation of the standard's requirement. For IFS Food 8: N/A may be assigned to any requirement, except for KO requirements No. 1, 3 and 5 to 10.	It is not included in the calculation of the total scoring

With regard to a Major non-conformity, the score is calculated according to **Table 2**:

❖ **Table 2** - Score calculation of a IFS Food 8, , IFS Logistics 3 and IFS Broker 3.2 Major non-conformity

Result	Score
Major non-conformity	A Major non-conformity deducts 15% from the total possible sum of scores; no certificate can be issued.

With regard to the KO requirements, the score is calculated according to Table 3:

❖ **Table 3** - Score calculation for KO requirements IFS Food 8, IFS Logistics 3 and IFS Broker 3.2

Result	Explanation	Score
A	Full compliance	20
KO B - Deviation	A minor part of the requirement is not implemented, without any impact on food safety, legality, and customer requirements.	0
C - Deviation		The score "C" is not possible
D (= KO non-conformity)	The requirement is not implemented	A KO non-conformity deducts 50% from the total possible sum of scores; no certificate can be issued

The assessment may leave out certain requirements and consider them not applicable N/A.

KO requirements cannot be left out, except for the following that may be assessed as N/A:

- **For IFS Food 8: KO 2.3.9.1 (Monitoring system for each CCP) and KO 4.1.3 (Contractual agreement)**
- **For IFS Logistics 3: KO 2.2.3.6 (Monitoring system for each CCP) and KO 4.1.3 (Contractual agreement)**
- **For IFS Broker 3.2: KO 5.2.2 (Product analysis)**

If the auditor issues one or more Major and/or KO non-conformities, certification cannot be granted and, if it is a recertification audit, the valid IFS certificate must be withdrawn, according to the following rules:

- The certification body must withdraw the valid IFS certificate in the IFS database as soon as possible and in any case no later than two (2) working days after the last audit day.
- In the IFS database, the certification body must provide explanations in English for the reasons why the valid certificate was withdrawn, including the requirement number of the non-conformity. These explanations must provide the same details described in the action plan.

Deviations (i.e., requirements rated as B, C, D, and KO requirements rated as B), non-conformities (Major and KO with a D score), and requirements classified as N/A must be justified by the auditor in the audit report.

The final audit score is expressed as a percentage of the total achievable score, which will depend on the number of applicable requirements.

The score determines whether or not certification is granted and the level of certification (Foundation Level or Higher Level).

5.3 Calculation of scores and assessment results IFS Food 7, IFS Logistics 2.3 and IFS Broker 3.1

During the audit, the auditor assesses compliance with each requirement of the standard, providing a rating for each according to the following classification (see Tables 4 - 5 - 6):

- **A**= full compliance with the specified requirement of the standard;
- **B (Attention point)**= point of attention as it could lead to future non-conformity. It is not a deviation and requires neither correction nor corrective action.
- **C (deviation)**= part of the standard requirement is not implemented; it requires evidence of correction and corrective action. The correction shall be implemented as soon as possible, and evidence thereof shall be sent to Kiwa Cermet within 4 weeks of receipt of the action plan.
- **D (deviation)**= it subtracts scores from the total scoring; non-implementation of the standard requirement; it requires correction and corrective action. The correction shall be implemented as soon as possible, and evidence thereof shall be sent to Kiwa Cermet within 4 weeks of receipt of the action plan.
- **Major (Non-conformity)**= it subtracts scores from the total scoring; non-implementation of the standard requirement; it requires correction and corrective action. The correction shall be implemented as soon as possible and evidence thereof shall be sent to Kiwa Cermet within 4 weeks of receipt of the action plan.
- **KO - assessment D of a requirement defined as KO in the Standard (Non-conformity)**= non-implementation of a requirement defined as KO in the Standard; it requires correction and corrective action. The correction shall be implemented as soon as possible and evidence thereof shall be sent to Kiwa Cermet within 4 weeks of receipt of the provisional action plan. It deducts 50% of the scores from the total scoring and the certificate cannot be issued.
- **N/A= not applicable**

Scores are calculated according to Table 4-5-6 below:

❖ **Table 4 – IFS Logistics 2.3 and IFS Broker 3.1 score calculation**

Result	Explanation	Score
A	Full compliance with the standard's requirement	20
B (Attention point)	point of attention as it could lead to a future non-conformity	15
C (deviation)	Implementation of a limited part of the standard's requirement	5
D (deviation)	Non-implementation of the standard's requirement	-20
N/A Not applicable	The requirement is not implemented	It is not included in the calculation of the total scoring

For a Major non-conformity, the calculation of the score is carried out according to **Table 5**:

❖ **Table 5 - Calculation of the score of a Major non-conformity IFS Logistics 2.3 and IFS Broker 3.1**

Result	Score
Major non-conformity	For each major non-conformity 15% is deducted from the total scoring and no certificate can be issued or renewed

For KO requirements, scoring is calculated according to Table 6:

❖ **Table 6** – Score calculation for KO requirements IFS Logistics 2.3 and IFS Broker 3.1

Result	Score
A (full conformity)	20
B (Attention point)	No score It is not possible to classify a KO requirement as "B"
C (deviation)	5 part of the requirement is not implemented/partial fulfilment of a requirement
KO (=D)	requirement not implemented 50% is subtracted from the theoretically obtainable total scoring; no certificates can be re-issued or renewed.

When a D score is assigned to a "KO" requirement, the audited Organisation will automatically be non-IFS certifiable

KO requirements cannot be excluded except for:

- ✓ **KO requirement 2.3.8 for IFS Logistics 2.3** and which may be scored N/A
- ✓ **KO requirement 5.2.2 for IFS Broker 3.1** and which may be assessed N/A

The final outcome of the audit is expressed as a percentage of the total obtainable scoring, which will depend on the number of applicable requirements.

The score determines whether or not certification is awarded and the level of certification (Foundation Level or Higher Level).

5.4 Action plan and completion of the action plan by the company

The auditor and/or certification body must issue the action plan (with the list of evidence) to the company within two (2) weeks of the last audit day. A provisional score and report may be available upon request.

This action plan shall be used by the company as a basis for implementing corrections and corrective actions for deviations and non-conformities.

In the action plan the company shall provide the evidence for the implementation of corrections and corrective actions suggested for:

- all B deviations for IFS Food 8, IFS Logistics 3 and IFS Broker 3.2
- all C deviations for IFS Food 8, IFS Logistics 2.3, IFS Logistics 3, IFS Broker 3.1 and IFS Broker 3.2
- all D deviations for IFS Food 8, IFS Logistics 2.3, IFS Logistics 3, IFS Broker 3.1 and IFS Broker 3.2
- KO requirements with B scoring for IFS Food 8, IFS Logistics 3 and IFS Broker 3.2
- KO requirements with C scoring for IFS Logistics 2.3, IFS Broker 3.1
- non-conformities (major or KO requirements with D scoring)

The responsibilities and deadlines for implementing corrections and corrective actions are described in Table 7 below.

❖ **Table 7** – Deadlines of corrections and corrective actions

Deadlines of corrections	Deadlines of corrective actions
Corrections – Provided and implemented within four (4) weeks of receipt of the provisional action plan for the completion	Corrective actions – Provided within four (4) weeks, but they can be implemented later

Deadlines of corrections	Deadlines of corrective actions
Evidence of implementation must be sent to the certification body within a maximum of four (4) weeks after receipt of the action plan for completion.	Relevant for sustainable and effective implementation (which may require more time than the certificate issuance deadline and must be justified by the company). Implemented at the latest before the recertification audit (before the start of the audit window).
Examples of acceptable evidence for implementing corrections: - Training records - Updated procedures with traceable changes - Before and after photos - Evidence (e.g., emails) of communicating documents to relevant personnel - Internal audit or inspection report - Repair invoices. Repair quotes are not accepted, as they are only proof of intent to correct, not evidence of correction - New monitoring procedure (e.g. for a damaged infrastructure) - For an updated document, it may be necessary to obtain training evidence and/or communication concerning the updated document to the company personnel, if other employees/units use it - For an updated form, it may be necessary to submit a completed form to the certification body/auditor, depending on its importance and frequency of use.	

The company must submit the completed action plan, including evidence of implementation of the corrections, to the certification body/auditor within a maximum of four (4) weeks of receipt of the action plan.

Corrections and corrective actions shall be translated into English.

6. REQUIREMENTS CONCERNING THE PROCEDURE OF THE CERTIFICATION SERVICE

6.1 Access to the Certification Scheme

Before starting the certification process with Kiwa Cermet, the Organisation must meet the following requirements:

- Have a Product Certification System that meets the requirements of the Reference Standard;
- Fully implement this System (with reference to the respective Standard and to the relative IFS Doctrine and any other specific documents issued by IFS);
- Accept the conditions set forth in these Regulations;
- Guarantee assistance to the Kiwa Cermet Audit Group during all the Audit activities;
- Authorise access to the premises, establishments, areas and to the information necessary for carrying out the audit;
- Designate its own Representative as the main interlocutor of the Audit Group and have any consultants present during the audit play the role of observer;
- Be responsible for the application of the requirements set by the current regulations on safety at work. The Organisation undertakes to provide Kiwa Cermet with a complete and detailed report of the specific risks that exist in the workplace where Kiwa Cermet personnel will be working and the PPE necessary for carrying out the appointment, informing Kiwa Cermet personnel concerning their correct use. In this regard, the Organisation must provide the Company documentation concerning the workplace safety (D.V.R., safety plan, procedures, etc.), limited to aspects of specific interest, to the personnel appointed by Kiwa Cermet. Should any injuries occur or illnesses be contracted by reason of these omissions, no charge can be raised towards Kiwa Cermet for any reason.
- Accept, at no additional cost, the possible presence during the audit of Auditors of the accreditation/control body¹, as Observers, who will be notified by Kiwa Cermet with a clear illustration of their roles. Their presence

¹ Including auditors of the accreditation body and/or of IFS Management GmbH. These measures are part of the IFS Integrity Program and are implemented by IFS Management GmbH to ensure the quality of the entire IFS system and not just following complaints about the certified Organisation received by IFS Management GmbH from different sources (distributors, Certification Bodies, employees of IFS-certified companies or other legal or natural persons) and for which the appropriate investigations are in progress.

has the aim of assessing that the assessment methods used by Kiwa Cermet comply with the requirements for accreditation.

- **Inform Kiwa Cermet whether the Organisation was already IFS certified in the past (even though more than a year has passed) or if it currently has an IFS certification issued by another Certification Body.**

In addition, in order to ensure that the assessment procedures adopted by Kiwa Cermet comply with the applicable standards, the Accredia Accreditation Body may request to conduct a visit, called Market Surveillance Visit, directly by their personnel at the certified Organisation.

This potential visit is notified by the Accreditation Body to Kiwa Cermet with 7 working days' notice. Upon receipt of this communication, Kiwa Cermet shall inform the Customer organisation. The audit plan is prepared by the Accreditation Body, which it will make it available to Kiwa Cermet; Kiwa Cermet will then send it to the Customer organisation.

If the Organisation does not grant its approval, the validity of the certificate is suspended until it accepts the visit, for a maximum period of 3 months. After 3 months, in the absence of approval for the visit, the certification is withdrawn.

The Organisation shall make the documentation that Kiwa Cermet used as a reference during previous audits available to the Accreditation Body. The Market Surveillance Visit does not replace the normal certification maintenance audits required by the audit program. As regards the procedures for carrying out the Market Surveillance Visit, reference can be made to document IAF ID 04 (which can be downloaded free of charge from the IAF website: www.iaf.nu).

Other methods of control may be adopted by the Accredia accreditation Body, in order to verify the activities of Kiwa Cermet, e.g. unannounced audits at the premises of certified subjects, information requests to Organisations or Consulting Companies, or other methods of control established by the Accreditation Body itself.

All Organisations that request it and which fall within the scope of the IFS standards can access the IFS certification.

a) To apply IFS Food standard the following rules must be followed:

- IFS Food standard only applies when a product is processed or when there is a risk of product contamination during primary packaging (see Annex 1 "Product categories and IFS Food technology scopes");
- The scope of the audit includes all site activities, including all production lines and products processed by the production site (both customer-branded products and company-branded products).
- Certification is always related to a specific site (a legal entity, an address, a certificate), in accordance with the production activities of the production site. Decentralized structures belonging to the same production site must be audited and be part of the audit scope in order to obtain a complete view of the processes.
- Product scope depends on the finished products that are processed at the production site. Technology scope is selected based on the process steps involved in the processing of the finished products.
- All applicable scopes must be mentioned in the IFS Food certificate and audit report.

IFS FOOD is not applicable:

- to import activities (offices e.g. typical brokerage companies);
- to transport, warehousing and distribution.

Furthermore, directly traded finished products cannot be IFS Food certified (i.e. products that are processed, packaged and labelled by and under a name other than the IFS Food certified company).

b) The IFS Logistics standard applies to all types of transport and storage services within the logistics supply chain. This includes, but is not limited to, transport by truck, train, ship, or plane, and at controlled temperatures or stable at room temperature. The IFS Logistics standard applies to food and non-food products (Annex 4a and 4b). It covers all logistics activities such as loading, transport, unloading, storage, handling, and further distribution of products.

IFS Logistics is also applicable:

- to the Providers of freezing and thawing services
- to logistics Organisations that
 - use service providers for their transport and/or storage activities

- organize transportation only, without owning any transportation units
- offer short-term container storage and/or transportation within their container yard
- The IFS Logistics standard Version 3 also applies to certain limited services in logistical processes that can be performed in addition to the main storage service at the audited site, as specified in Annex 4b. Services in logistical processes can only be performed in addition to the main storage services at the location of the audited site.

Certification is always site-specific (one legal entity, one address, one certificate), in relation to the actual logistical activities of the site. Decentralized structures belonging to the same site must be audited and included in the scope of the audit in order to obtain a complete overview of the processes.

IFS LOGISTICS does not apply to the following activities:

- processing of food and non-food products except for
 - freezing and thawing processes rendered by suppliers as a service (IFS Logistics Version 2.3 and Version 3)
 - logistical process services as specified in Annex 4b (IFS Logistics Version 3)
- logistical process services for labeling, including the development and creation of labels (legal responsibility) by the certified company.

Note: Labeling services within the Logistics scope are covered by the IFS standard if weight, batch number, or price are entered on a label with open fields agreed upon with the customer, **provided that the label remains the customer's responsibility.**

- import, direct marketing of products (offices e.g. brokerage companies with procurement activities)
- transport of live animals

- c) IFS BROKER is a standard for auditing/assessing the conformity of services provided by companies/individuals engaged in the trading/brokerage of food products, home and personal care products, and/or packaging materials.

The IFS Broker standard applies to individuals and/or companies that may or may not own the products but typically do not take physical possession of the products (for example, they do not have warehouses, packing stations, or truck fleets, but are legal entities with mailboxes, offices, etc.).

Such companies/individuals generally include the following types:

- Broker/middleman: a person or company that acts as an agent on behalf of others, such as in negotiating contracts, making purchases or sales, in exchange for a fee or commission.
- Sales agent: a person or company authorized or appointed by a producer to sell or distribute their products in a specific territory but operates independently, taking ownership of the goods and not acting as an agent for a principal.
- Trader/dealer: a person or company whose business involves buying, selling, or bartering.
- Importer: a person or company that imports goods into a place or country from another country for the purpose of selling them.

IFS BROKER is not applicable to the following activities:

- production/processing of food and non-food products
- logistics activities (as the physical possession of products is envisaged)

- d) Clarifications/examples of scope application between IFS Food, IFS Logistics, and IFS Broker and their combined assessments

➤ **d.1) IFS Logistics and IFS Food**

- IFS Logistics applies exclusively to logistics activities where companies have physical contact with products already in their primary packaging (transport, packaging of pre-packaged food products, storage and/or distribution, transport and storage of pallets, bags in box). It also applies to specific non-packaged goods, such as meat carcasses or the transport of bulk/tank products (glucose syrup, milk, cereals, etc.).

- IFS Logistics is not applicable to any type of logistics processing service, which means that it does not apply when the characteristics of the product are modified (or primary packaging is performed), with the exception of specific logistics processing services such as freezing/thawing, ripening, simple sorting of fruit and vegetables, and labeling, which refers to the application of existing labels to packaged products intended for the final consumer. These services can only be carried out in addition to the main storage services at the location of the site being evaluated.
- When a food production company carries out its own logistics and/or transport activities (storage and distribution), these activities are included in the IFS Food Standard in the chapters related to transport or storage.
- If the food production company's own logistics activities are located at the same physical location as the company, and if the company or the customer wants this activity to be IFS Logistics certified, then an IFS Logistics audit must be carried out. In this case, the following requirements must be met:
 - logistics activities are carried out only for pre-packaged products;
 - when there are two (2) certificates (IFS Food and IFS Logistics), the respective scope of the audit and certificate must be clearly defined;
 - the IFS Food requirements related to transport and storage must still be assessed during the IFS Food audit;
 - an IFS Food audit must be conducted for the food production company; IFS Logistics is an additional certification (but it can be combined).
- If the food production company's own logistics activities are located at a different physical location, then the company has the following three options:
 - include them in the IFS Food scope and clearly declare them as decentralized facilities in the company profile of the IFS Food audit report;
 - do not audit them, but clearly explain in the company profile that the site is not IFS Logistics certified;
 - conduct an IFS Logistics audit.

➤ **d.2) IFS Food and IFS Broker:**

- Fully outsourced and/or traded products are not covered by IFS Food certification. To certify fully outsourced and/or traded products, a combined IFS Food/Broker assessment shall be performed. The logistic activities of fully outsourced and/or traded products shall be assessed by a combined IFS Food/Broker assessment.
- If a food production company also carries out trading activities and wants to certify them, an IFS Food/IFS Broker combined audit must be conducted. In the case of a combined audit, the company must obtain two (2) reports and two (2) certificates.
- Only in case of combined IFS Food/Broker assessment only the following sentences shall be written:
 - in the certificate IFS Food: "The company has its own broker activities which are IFS Broker certified"
 - in the certificate IFS Broker: "The company also has its own processing activities, which are IFS Food certified"

➤ **d.3) IFS Logistics and IFS Broker**

- If a logistics company also carries out brokerage activities (e.g., import, trade of goods) and wants to have both activities certified, IFS Logistics Certification alone is not applicable but a combined certification according to IFS Logistics and IFS Broker must be carried out; the IFS Logistics Certificate must specify that "The company also has broker services, which are IFS Broker certified". If the requirements of both checklists are met, two separate reports must be written and two separate certificates must be uploaded to the IFS database. If no combined certification is carried out but brokerage services are present or if the logistics company does not want to include brokerage services in the scope of IFS Certification, such activities must be excluded from the certificate; the IFS Logistics Certificate must specify that "The company also has broker services, which are not IFS Broker certified".

- If a trading company takes physical possession of the traded products and carries out its own logistics activities (storage, distribution and/or transport) at the site being certified for Broker, the IFS Broker certification alone is not applicable to cover all activities. Therefore, if the company also wishes to certify its logistics activities, a combined certification according to IFS Broker and IFS Logistics must be applied; in this case, Kiwa Cermet will include the following specification on the IFS Broker certificate: "The company also has its own logistics activities, which are IFS Logistics certified". If, on the other hand, the company decides not to include logistics activities within the scope of IFS certification, these activities will be explicitly excluded from the scope of certification, and Kiwa Cermet will specify on the IFS Broker certificate that: "The company also has its own logistics activities, which are not IFS Logistics certified"

6.2 Certification request and IFS administrative fee (administration fee)

Based on the information provided by the Organisation, Kiwa Cermet develops a Certification Offer, indicating the reference standard and the scope of the Certification indicated by the Customer Organisation.

In the case of organisations requiring combined audits for different IFS schemes (e.g. Food, Logistic, Broker), the requirements of ANNEX 1 of the specific IFS standards shall apply.

Furthermore, when formulating the offer, Kiwa Cermet takes into account the administrative fee requested by IFS for each audit activity (administration fee); this fee is paid by the Organisation to Kiwa Cermet and is subsequently transferred to IFS.

In the event of changes in the amount established by IFS or a significant change in exchange rates, Kiwa Cermet reserves the right to automatically adjust the related amounts.

Returning the Certification Offer to Kiwa Cermet, signed by the Organisation, constitutes the official request for the Certification activities, as well as the acceptance of the contractual and economic conditions (set out in the Offer), of the conditions contained in this Regulation, in the *Kiwa Regulations for Certification*, as well as in the *General Terms and Conditions* (also available on the www.kiwacermet.it website).

Kiwa Cermet shall notify the Customer of any subsequent modifications to the contractual documents; it is the Customer's responsibility to always have an updated version of these documents, downloading them from the www.kiwacermet.it website.

Upon receipt of the aforementioned documents, Kiwa Cermet shall examine the data provided, verifying that:

- The requirements of the requested service have been clearly defined, documented and understood by both parties;
- Kiwa Cermet has the capacity to perform the required activities;
- The data and documents required have been comprehensively provided;
- There are no differences compared with the data provided at the time of the offer request.

Upon successful completion of the previous examination, Kiwa Cermet assigns a contract number to the Customer. In the event of a negative outcome, Kiwa Cermet is entitled to request all the additions or amendments necessary before formally starting the procedure or to notify the impossibility of such start-up, justifying the reasons to the Customer.

After the start of the process, in cases where changes are ascertained whilst providing the service with respect to the conditions declared by the Customer (and on the basis of which the offer was issued and the contract stipulated), Kiwa Cermet reserves the right to modify the contractual conditions accordingly; the Customer has the right not to accept the new conditions, but to pay Kiwa Cermet the fee for the activities carried out up to that point.

Kiwa Cermet communicates, in advance, the names of the Audit Group to the Organisation; if there are conflicts of interest, the Organisation may request their replacement within 3 working days, formalising and justifying the request.

Upon request of the Organisation, after the activation of the service, it is possible to perform a preliminary audit (optional), with the aim of assessing the degree of adequacy to the IFS standard for the products/services for which certification is required. The results of this assessment are for internal use of the Organisation, they do not include any recommendation and do not involve the Organisation communicating to Kiwa Cermet the corrective actions it intends to undertake.

6.3 General Requirements for IFS Audits

6.3.1 Choice of the type of audit

Before planning and carrying out the audit, the Organisation must inform Kiwa Cermet about the chosen option (Standard and relevant Doctrine of each Standard):

- **IFS Food, IFS Logistics and IFS Broker announced audit** ("Announced" option): the requirements defined in the current protocol of the IFS Food, IFS Logistics and Broker Standards and described in § 6.3.2 shall apply. The audit date is agreed upon between Kiwa Cermet and the Organization and the audit plan is sent.
- **IFS Food, IFS Logistics and IFS Broker unannounced audit** ("Unannounced" option): the requirements defined in the current protocol, of the IFS Standards (section 2.4.2 of IFS Food and IFS Logistics 3; section 5 of IFS Logistics 2.3 and IFS Broker 3.1 and 3.2) and described in § 6.3.2 and 6.3.3 shall apply. The audit date is not agreed upon between Kiwa Cermet and the Organization and no audit plan is sent.
- **IFS Split Assessment protocol for IFS Food and IFS Logistics**
 - This is a combined audit, partly on-site and partly remotely
 - This combined on-site/remote option is a voluntary option to be agreed between the certification body and the company taking the IFS Assessment
 - In exceptional circumstances (such as in the event of a widespread crisis) and when it is difficult to carry out a full on-site audit, the company may agree with the certification body to conduct an IFS Split Audit (combined on-site and remote). The on-site part of this audit must be carried out first, followed by a remote part with the use of ICTs (information and communication technologies).
 - To perform an IFS Split Audit, the rules and requirements outlined in the current IFS protocol, "IFS Split Audit Protocol," shall apply.
- **IFS Broker Version 3.1 and 3.2 audit "REMOTE"** option: the rules and requirements defined in the current IFS protocol "IFS Broker Version 3 Valuation Protocol for Remote Audits (Version 2, January 2021 (as amended))" shall apply

6.3.2 IFS Audit

The IFS Audit:

- Must always be performed in the places where the activities subject to certification are carried out and during the active processing phases or, for IFS Broker, when all the company's brokerage services, the subject of the audit scope, can be assessed.
- is always extended to all requirements of the standard and to all areas of products/processes/brokerage services and sites where the entire processing of the product is carried out.
- is always carried out separately for each individual site where the entire product/logistics activity/brokerage service is performed.
- The audit scope must be agreed upon between the parties before the audit begins and will also be reviewed and confirmed by the auditor during the IFS audit opening and closing meeting.
- Before starting the certification process, the company must read the current versions of the normative documents relating to each IFS Standard (**the English versions are the reference versions in case of interpretative doubts**), which must be implemented after the date defined after the official publication of the document.
 - IFS Food: Standard and IFS Food Doctrine and other specific defined by IFS.
 - IFS Logistics: Standard, IFS Logistics Doctrine and IFS Logistics Multi-Site Guideline and other specific documents defined by IFS.
 - IFS Broker: Standard and IFS Broker Doctrine and other specific documents defined by IFS.
- In preparation for the initial audit, the production site may conduct a voluntary preliminary audit to assess its status and level. The preliminary audit cannot be uploaded to the IFS database and must be carried out by an auditor different from the one who will perform the subsequent IFS audit.

- The complete details of the sites being assessed must be documented in the assessment report and the scope of the certificate.

In the case of Organisations with different production sites whose processes (such as purchases, management of personnel, complaint handling, etc.) are organised centrally (i.e. managed by a single Headquarters), the following applies:

- the Headquarters must always be audited² and the results of the audit must be taken into account in the audits of each individual production site;
- the audit at the Headquarters must always take place before the audits at the individual production sites, which must be verified (separately) within 12 months from the audit at the Headquarters;
- if the Headquarters site does not have any production activity, this site cannot be issued an IFS certification as an independent company, but will be referred to in the individual certificates of the various production sites.

Each Audit includes an initial meeting, in which the following are shared: the objectives, the methods of conducting the activity, the classification criteria of the non-compliances with the treatments, the corrective actions and the consequent confidentiality constraint to which Kiwa Cermet staff are bound; and a closing meeting, in which the outcome of the Audit is communicated and clarifications are provided on the results formalised in the report.

During the audit, the company must provide assistance to the auditor. As part of the audit, personnel from different management and operational levels will be interviewed. Management must be present on the audit date during the opening and closing meetings so that any deviations and non-conformities can be discussed.

If, at the time of the audit, significant deviations are found between the company situation and what was communicated by the Organisation, the Audit Team immediately notifies this deviation to Kiwa Cermet³.

At the end of each Audit, the Audit Team meets for the assessment of the recorded evidence, the classification and the drafting of the corrective action plan (Action Plan) (see paragraph 6.7 of this document).

At the final meeting, the Audit Team presents all the results of the audit to the Management Board, describing all the possible deviations and non-compliances found. At the end of the meeting, or at the latest within 2 weeks from the date of execution of the audit, the Lead Auditor of the Audit Group issues the draft of the corrective action plan (Action Plan) describing the results of the Audit (paragraph 6.7). Any divergent opinions between the Audit Group and the Organisation regarding the audit findings must be discussed and resolved wherever possible. In the event of any unresolved divergent opinions, the Organisation may express possible reservations regarding the results of the Audit.

The certificate issued by Kiwa Cermet:

- always refers to the individual production sites;
 - must refer to the product category/categories and technology scopes being certified (ref. IFS Food Standard, Annex 3; IFS Logistics 2.3 Standard, Part 1 – Chapter 4; IFS Logistics 3 Standard, Part 1 -Table 2; IFS Broker Standard, Part 1- Annex 5);
 - must always explicitly mention any acceptable exclusion (for IFS Food product ranges/product lines, for IFS Logistics exclusion of logistics services and product scopes, for IFS Broker exclusion of services).
- For IFS Food:
- Some activities of a production site are always part of the IFS Food audit and, therefore, they do not need to be mentioned specifically. Hence, the scope description shall not include the following word: storage, transportation, sale, distribution, research, development and design.
 - Labeling activities shall only be mentioned when they are an essential/relevant part of the production site's process, such as when they are the only relevant process step in the production of a partially outsourced product.
 - Brand information is not allowed, as it does not provide any information about the products and processes of the production site.

² If it is not possible to carry out an audit at the HQ site, it must be ensured that all information managed by the HQ is available during the audit at each production site (e.g. ensuring that a representative of the HQ is present during the audits carried out by Kiwa Cermet at the production sites).

³ By "significant deviation" we mean for example a difference that leads to a variation in the duration of the audit.

- Reference to claims is not permitted. However, it is allowed to indicate the product name in the scope of the certificate, when it falls within the geographical indication schemes (according to EU Regulation No. 1151/2012 and its amendments), such as PDO (Protected Designation of Origin)/PGI (Protected Geographical Indication). Since claims relating to geographical indication schemes do not fall within the scope of IFS Food certification, a disclaimer clause must be added under the scope on the certificate: "The geographical indication scheme "XXX" is an extrinsic quality of the product, but its assessment does not fall within the scope of IFS Food certification." Information on further claims can only be described in the report.
 - Report the wording used in case of partially outsourced processes, fully outsourced products, and marketed products (see 6.3.5.3).
 - The final audit score, in percentage, must also be included in the certificate.
- For IFS Logistics:
- Brand information is not allowed in the audit as it does not provide a detailed description of the product category. It can only be mentioned in the company profile of the report.
 - References to certifications or product labels subject to specific regulations, such as PDO (Protected Designation of Origin), PGI (Protected Geographical Indication), Organic, must not appear in the scope of the IFS Logistics Certificate, in order to avoid any confusion about the scope of the audit and the IFS Logistics certification. If the company requires visibility of this status, it may only be referred to in the company profile of the audit report.
 - Report the wording provided in case of partially or fully outsourced logistics services (see 6.3.7.2).
 - Report the wording provided in case of audits combined with other IFS standards (see 6.1).
 - For Logistics Process Services - which consist of manual selection, sorting, collection for sorting and re-packaging of fruit and vegetables under the qualitative aspect, without handling - the term "packaging" is prohibited in the scope of the certificate even if the sorting ends with the packaging and application of a label.
 - The final audit score, in percentage, must also be included in the certificate.
- For IFS Broker Version 3.1 and 3.2:
- Report the wording provided in case of audits combined with other IFS standards (see 6.1).
 - The final audit score, in percentage, can also be included in the certificate, if required by the customer and/or company being audited.

6.3.3 IFS Food, IFS Logistics and IFS Broker unannounced audit (Standard and relevant Doctrine of each Standard)

This option, which replaces the annual audit schedule, refers to an entire unannounced audit (without notice) against the IFS Food, Logistics, and Broker requirements checklist.

The audit date will not be notified to the company in order to ensure the unannounced audit feature.

This option is preferred for renewal audits, but it can also be applied for initial assessments if the company prefers to start directly with an unannounced audit.

For IFS Food and IFS Logistics, there is a mandatory requirement to conduct an unannounced audit at least once every three IFS audits (see 6.3.4.). Prior to scheduling and conducting the IFS Food audit, Kiwa Cermet will decide and inform the production site whether the audit will be announced or unannounced, at least six (6) months before the audit anniversary date. In addition to this mandatory minimum frequency, unannounced audits can be carried out more frequently, based on the company's decision.

The unannounced option applies only to initial and recertification audits and not to follow-up and extension audits.

The unannounced audit is conducted within a time window [– sixteen (16) weeks before; + two (2) weeks after the audit anniversary date].

All IFS checklist requirements must be implemented before the start of the audit window.

To voluntarily register for an unannounced audit, the company must inform Kiwa Cermet at least four (4) weeks before the start of the audit time window; all audit days must fall within the unannounced audit time window to guarantee unannounced audit status. This applies both to companies that maintain the same certification body and to those that change certification bodies. If the company does not inform Kiwa Cermet four (4) weeks before the start of the audit time window, it is not possible to choose the "Unannounced" option.

The Customer is responsible for informing Kiwa Cermet of the following information at least four (4) weeks before the start of the audit window (to allow Kiwa Cermet to record it in the IFS database):

- ✓ Contact person at the production site.
- ✓ If necessary, a blocking period of up to ten (10) working days when the production site is not available for the audit, as well as non-working periods. The ten (10) working days falling within the blocking period can be divided into a maximum of three (3) periods.
- ✓ For IFS Food, if the site produces seasonal products, the expected seasonal production dates must be notified and the time window [– sixteen (16) weeks, + two (2) weeks] does not apply. In this situation, a blocking period is not allowed and the unannounced audit must take place at any time during this seasonal production period.
- ✓ For IFS Logistics, if a logistics site offers seasonal/sporadic services, the expected dates of these activities will be notified. In this situation, it is not permitted to provide a blackout period and the unannounced audit will take place at any time during this seasonal/sporadic period.
- ✓ As with the announced audit, Kiwa Cermet may request some documentation from the company before the start of the time window in order to prepare for the audit.
- ✓ The audit must be conducted on consecutive days.

If access to a production site is denied to the auditor (excluding cases of force majeure), Kiwa Cermet must withdraw the valid IFS certificate within a maximum of two (2) working days from the audit date. All stakeholders with access to the IFS database and with the respective production site in their favorites list will receive an email notification from the IFS database informing them of the certificate withdrawal. This information will be visible in the IFS database in the history of the production site profile. The Customer will be invoiced by Kiwa Cermet for the total cost of the audit.

A site that has passed an unannounced audit against IFS Food Version 8, IFS Logistics 3 and IFS Broker 3.2. will obtain IFS Star status, which will be visible in the IFS database and on the IFS certificate. The status will be withdrawn when an announced audit is carried out.

Note: in the case of certification according to different IFS standards, the frequency of unannounced audits counts separately.

Registration of unannounced audits for multi-location production sites with a head office/central office

- ✓ Registration of unannounced audits for multi-location production sites with a head office/central office must comply with the following rules:
 - IFS Food and IFS Logistics: Head office/central office can conduct both announced and unannounced audits, while production sites must be evaluated unannounced.
 - IFS Food and IFS Logistics: The head office/central office audit must always take place before the audit of each production/logistics site and must be conducted before the start of the unannounced audit window for the production sites.
 - IFS Food and IFS Logistics: When the head office/central office conducts an announced audit, the announced head office/central office audit and the unannounced production/logistics site audit cannot be conducted on consecutive days (for example, if the head office/central office is located in one of the production/logistics sites, two (2) different audits must be conducted: an announced audit for centralized processes and an unannounced audit for the production/logistics site).
 - IFS Food e IFS Logistics: When the head office/central office conducts an unannounced audit, unannounced audits of the head office/central office and the production/logistics site can be conducted on the same day (for example, if the head office/central office is located in one of the production/logistics sites, a single unannounced audit can be conducted for both centralized processes and the production/logistics site). This audit must begin with the production/logistics processes on site.
 - For IFS Broker: if defined processes are organized centrally in a company with multiple related sites (e.g., purchasing, personnel management, complaints management, etc.):
The (announced or unannounced) audit of the head office and the unannounced audit of the related sites shall not be carried out on consecutive days (for example, if the head office is located within one of the related sites, there will be two (2) different audits: an announced or unannounced audit for centrally organized processes and an unannounced audit for the related site).

- All audits, including those at the Central Departments, must be carried out within a maximum period of 12 months (a year).

IFS Logistics Multi-site organisations: also refer to paragraph 6.3.7.

Audit plan

- ✓ For an unannounced audit, the audit plan **does not** have to be sent to the company in advance.
- ✓ On the same day of audit the auditor must submit a tentative audit plan that will be shared during the opening meeting and may also be modified or adjusted based on the availability of those participating in the audit.

Audit preparation

- ✓ Before being audited, the Organisation must review all the requirements of the IFS Food, Logistics and Broker Standards in detail and the relevant IFS Doctrines and any other documents issued by IFS.
- ✓ All IFS checklist requirements must be implemented before the start of the audit window.
- ✓ On the day of the audit, the current version of the standard must be available at the site being audited. The Organisation is responsible for acquiring the current version of the Standard and related documents (e.g. Doctrine).
- ✓ The Organisation must prepare a minimum documentation to be provided to the auditor.

Audit conditions

- ✓ Upon entering the Organisation, the auditor will ask to meet the people whose names were provided by the company at the time of registration for the unannounced audit.
- ✓ In the case of an unannounced audit, the opening meeting and audit of the existing QMS and existing food safety, which is obtained through the documentation review, will be brief so that the IFS auditor begins the "on-site" audit as soon as possible.
- ✓ If the Organisation denies access to the auditor (unless if for causes of force majeure), the current and valid IFS certificate must be suspended by Kiwa Cermet, at most 2 working days after the audit date. All users who have access to the IFS database and have the company in their list of favourites will receive an e-mail notification from the IFS database informing them of the suspension of the company's certificate. This information will be visible in the IFS database in the company's historical profile.
- ✓ The company will be billed the total cost of the Audit by Kiwa Cermet. In addition, the next Audit may be scheduled only announced.
- ✓ If during the unannounced audit, some lines are not in operation and these have different HACCP study (ies), product and technology scopes, another audit of the lines when they are in operation is mandatory.

6.3.4 Mandatory Unannounced audit/audit without prior notice for IFS Food and Logistics

The "unannounced audit" option is mandatory for IFS Food and IFS Logistics at least every third certification audit.

- ✓ An unannounced audit must be conducted at least once every three IFS audits starting January 1, 2021, regardless of the version of the Standard.
- ✓ For an unannounced audit, Kiwa Cermet decides the year in which the unannounced audit will take place and the certification site must provide the necessary information to register for the unannounced option at least four (4) weeks before the start of the audit time window. All audit days must fall within the unannounced audit time window to ensure unannounced audit status.
- ✓ A failed announced audit does not count towards the rule of "one unannounced audit at least every three IFS audits." Kiwa Cermet, in agreement with the customer, will determine whether the next audit should be unannounced to meet the customer's needs or it can be announced.
- ✓ An unannounced audit counts towards this rule, regardless of whether the audit result is passed or failed.
- ✓ If the certification cycle is interrupted and the next audit is scheduled to be unannounced, the subsequent certification audit (new initial audit) must be conducted unannounced.
- ✓ In addition to this mandatory minimum frequency, unannounced audits can be conducted more frequently based on Customer's decision.
- ✓ This rule also applies when the company (COID) is changing its certification body.

Kiwa Cermet:

- determines the year in which the first mandatory unannounced audit will take place and informs the production site at least six (6) months before the audit anniversary date.
- ensures that this frequency is met, even if the production site being certified (COID) changes its certification body.

6.3.5 IFS Food Audit

An IFS Food Audit must always take into account the following:

- The scope of the audit must be agreed upon by the parties before the audit begins.
- The scope of the audit includes all site activities, including all production lines and products processed by the production site (both customer-branded products and company-branded products).
- **The audit must take place at a time when the products included in the scope of the assessment are being processed.**
- **The production lines must be operational during the IFS Food Audit.**
- In the case of Organizations that produce the same product on different lines, the scope of the assessment must include all of the activities carried out by the Organization and not just the production line for products bearing the Distributor's brands.
- In the case of production lines that are not operational during the IFS Audit, these should not be included in the scope of the assessment, unless they have the same HACCP study and involve the same products and technological purposes as those included in the scope of the audit.
- In the case of non-operational production lines that involve different products with different HACCP studies and technological purposes than those controlled during the "main" audit, the auditor may request that the production site operate these production lines at a later time during the assessment. If this is not possible, the company has the option of including these production lines/products in an additional IFS extension audit.
- At least 50% of the audit time will be dedicated to production areas.
- **Exclusions of production processes**, including storage and transport, **are not permitted.**
- The exclusion of the product in general is not permitted, but can be accepted under specific conditions listed in Annex 4 of the IFS Food Standard.

Any production site commencing production activities must ensure that all IFS requirements can be audited at the time of the initial audit. A minimum of three (3) months of production activity is required before undertaking the first audit.

IFS certification is a product and process certification. An audit is always focused on the following key elements:

- a) Product and Process Approach (PPA): The PPA (Product and Process Approach) involves the assessment of compliance with customer-specific requirements, as well as the legal compliance of products, depending on the countries of production and destination. To ensure PPA, IFS Food certifications are always site-specific. All products and processes of the production site must be included in the IFS Food audit scope.

6.3.5.1 Communications with Kiwa Cermet

The organisation must clearly inform Kiwa Cermet on the following topics for preparing the audit:

- a) All site products and related processes within the scope of the audit, including - where applicable - decentralised facilities.
- b) Cases in which part of the production activities or products are outsourced to a third party and under the responsibility of the IFS Food certified company (ref. IFS Food 8 standard, part 1, chap. 2 and IFS Food 7 Standard Part 1 in Chapter 2.1 and 2.2.1). The rules concerning the management of outsourced processes apply both to customer-branded and to Company-branded products.
- c) The audit will take place at a time when the operating activities, all logistics services, and the related product purposes, as mentioned in the report and certificate, can be effectively evaluated: therefore, Kiwa Cermet must be informed about the operating hours and/or shifts.
- d) List of exported products, including the different destination countries where the products are sold
- e) Exclusions:

- In exceptional circumstances, should the company wish to exclude certain product groups, this must be communicated to Kiwa Cermet in order to allow Kiwa Cermet to verify whether the exclusion is possible with reference to IFS Food Standard Part 1 in Chapter 2.1 and 2.2.1 and especially Annex 4 "Exclusion tree" to be consulted for more details.
 - By filling out the IFS Food questionnaire in Annex 4 "Exclusion Tree", Kiwa Cermet evaluates and confirms whether or not an exclusion is possible.
 - By definition, all food processes that are managed under the legal entity's responsibility, at the same location, must be included in the IFS Food audit scope.
 - All process steps (P) must be audited as the exclusion is related to the finished processed products. The key concept is the product risk analysis that will confirm if an exceptional product exclusion is possible and has no impact on food safety and quality.
 - Product exclusions, when granted (under exceptional circumstances and following the IFS Food questionnaire in Annex 4 "Exclusion Tree") must be redefined and reviewed annually by Kiwa Cermet to ensure the continued validity of the product exclusion and the up-to-date status of the audit scope.
 - During the audit, the auditor will always verify on-site whether the defined exclusions are relevant and in line with the IFS Food questionnaire in Annex 4 "Exclusion Tree" by conducting a risk assessment of the potential risks that could arise from the excluded products (e.g., contaminants, allergens).
 - If the product to be excluded is a private label product (retail/wholesale brand), the exclusion is not possible.
 - The exclusion, if relevant, will be justified and documented both in the audit report and in the scope of the certificate.
- f) IFS certification history or any other GFSI recognized standard, e.g. type of certification/scope, date of the last certification audit (even if performed by another Certification Body), year of the last unannounced audit, if a certificate has been withdrawn in the past, etc.
- g) Throughout the certification cycle, the Organization's Management must ensure that Kiwa Cermet is informed, within three (3) working days, of any changes that could affect its ability to comply with the certification requirements (e.g., recalls, product alerts, changes in organization and management, significant changes to products and/or production methods, changes in contact addresses and production sites, new production site address, etc.). The details must be defined and agreed upon between the parties.
- h) As mandated by IFS Food Standard PART 2 "IFS Food Checklist - List of IFS Food audit requirements" under requirement 1.2.6, certain specific situations require notification to Kiwa Cermet within three (3) working days.
- *Management must ensure that the certification body is informed of any changes that could affect the company's ability to comply with certification requirements. This includes, at a minimum:*
 - i. *any change to the legal entity*
 - ii. *any change in the production site location*
 - *For the following specific situations:*
 - i. *any product recall*
 - ii. *any product recall and/or withdrawal ordered by the authorities for reasons related to food safety and/or food fraud*
 - iii. *any visit by the authorities that involves a mandatory action related to food safety and/or food fraud*

When the IFS Food audit is conducted in conjunction with another standard or set of standards, all IFS requirements must be met (e.g., audit scheduling, audit duration, auditor competence, etc.).

6.3.5.2 IFS Food audit in case of different types of production sites

IFS defines the following four (4) types of production sites:

1) **Single production site:**

A single production site is a production site that is not centrally managed by a head office/central office, has a single legal entity, and does not have any decentralized structures. Such a site must receive an audit, a COID, a report, and a certificate.

2) ***Multi-location production sites:***

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

a) Company with head office/central management

- If the head office/central office also carries out production activities, the site must be audited and receive its own IFS Food audit certificate and report.
- If the head office/central office does not have any production activities, it cannot receive an IFS Food certificate. The company can decide whether to organize a specific audit (which in this case can also be remote) for the activities managed by the head office/central office. This must be defined in advance with the certification body, before the audit takes place:
 - If no head office/central office audit is conducted, the company must ensure that all necessary information and responsible personnel from the head office/central office are available (when needed) during the audit of each production site to ensure that the auditor can properly assess centrally managed activities.
 - If an audit of the head office/central office is carried out, the following rules apply:
 - The head office/central office audit must always take place before the audit of each production site associated with the certification cycle.
 - The maximum period between the head office/central office audit and the audit of all production sites is twelve (12) months.
 - The certification body must determine which parts of the head office/central office audit cover the operational aspects of the site.
 - Centrally managed activities, as well as the findings from the head office/central office audit, must be described in the audit report of each production site.
 - Deviations identified during the head office/central office audit cannot be partially resolved in the audit reports of each production site. Deviations can be downgraded, for example, to a non-conformity, but neither fixed nor improved to a better score.
 - If a non-conformity is issued during the head office/central office audit, all audited production sites are affected and their certificates must also be suspended. After a successful follow-up audit at the head office/central office, the suspended certificates of the production sites can be reinstated. Depending on the type of non-conformity issued at the head office/central office, a new audit of the production sites may be necessary.
 - Both the production site audit dates and the head office/central office audit dates must be visible in the audit report.
 - All COIDs of production sites associated with the head office/central office must be mentioned in each audit report.

b) Company without head office/central management

If a company has multiple independent production sites in different locations, without a head office/central office, each production site must undergo an audit and have a COID, a report, and a certificate.

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

3) **Multi-legal entity production site**

- a) If a production site has multiple legal entities in a single location with the same purpose, the following rules apply:
- an audit must be conducted
 - the certificate and report must be duplicated for each legal entity
 - each legal entity has its own COID.
- b) If a production site has multiple legal entities in a single location but with different purposes, the following rules apply:

- each legal entity has its own COID, report and certificate
- the audit duration must be calculated individually for each COID. A management/head office audit can be organized, potentially reducing the audit duration by a maximum of 0.5 days (similar to the multi-location approach).

In both cases, a) and b), if there is a contractual relationship between the legal entities, the COIDs of each legal entity must be linked in the IFS database. If the certificate of a legal entity is suspended/withdrawn, the certificates of all other linked legal entities will be suspended/withdrawn, unless the certification body demonstrates that the other legal entities are not involved.

4) Production site with decentralised structure/s

A decentralized structure is a company-owned establishment (e.g., a department) where part of the production site's processes and operations take place. When the audit of the production site is insufficient to obtain a comprehensive overview of the company's processes, then all other relevant structures must also be audited and included in the audit scope. The scope and complete details must be documented in the audit summary of the audit report.

Management of the COID for companies in some specific cases:

- For IFS Food 8: refer to IFS Food Doctrine section DF8-4-2.1/1 V1 "4.2.1.1 How is the COID managed for companies in some specific cases?"

6.3.5.3 Scope of IFS Food certification in case of: Partially outsourced processes, fully outsourced products, traded products

➤ **Partially outsourced process**

- In the IFS Food Standard, a partially outsourced process is defined as a production phase or part of a production process (including primary packaging and labeling) carried out outside the production site by a third party and on behalf of the IFS Food certified site.
- It includes processes that are partially outsourced to an affiliate of the company belonging to the same corporate group.
- It applies to both customer-branded products and company-branded products.
- Third-party storage and/or transport activities do not fall under the above definition of partially outsourced processes and must be evaluated according to the relevant chapters of the IFS Food checklist.
- In IFS, the distinction between raw materials and partially outsourced products is based on the following characteristics:
 - a raw material is purchased from a supplier (no prior ownership or legal responsibility) and processed (further) by the IFS-audited production site.
 - a product from a partially outsourced process always belongs to the audited production site.
- For IFS Food 8: requirements 4.4.5, 4.4.6, 4.4.7 of the IFS Food checklist apply and specifically:
 - When a part of the processing and/or primary packaging and/or labeling process is outsourced, this must be documented in the food safety and quality management system and these processes must be controlled to ensure that food safety, quality, legality, and authenticity of the product are not compromised. The control of such outsourced processes must be identified and documented. If requested by the customer, evidence must be provided that the customer has been informed and has accepted the verification of such outsourced process.
 - A contractual agreement must be documented and implemented and must include the outsourced processes and describe any related agreement, including process controls, analysis, and monitoring plans.
 - Outsourcing process suppliers must be approved through:
 - IFS Food certification or other GFSI-recognized food safety certification standards, or
 - a documented supplier audit conducted by a qualified and competent person that covers at least the requirements for food safety, product quality, legality, and authenticity.

- The phrase "Besides own production, the company has partly outsourced processes" must be added to the certificate".
- For the audit scope, the process steps related to partially outsourced processes should not be selected. The audit scope should only mention the processes managed by the audited production site, not those of third parties.
- In the audit report of the audited production site (audit summary): partially outsourced processes must be described in detail and the relative certification status of the third party responsible for these processes must be provided.
- If the third party responsible for the partially outsourced process is IFS Food certified, its COID (IFS Identification Code Number) can be mentioned in the report.
- If the partially outsourced processes only involve freezing and/or thawing, IFS Logistics certification or another recognized GFSI equivalent standard can also be accepted.

➤ **Fully outsourced product**

- A fully outsourced product is a product manufactured, packaged and labelled under its own company brand or customer brand, by a production site other than the one being assessed.
- Fully outsourced products are not covered by the IFS Food certification.
- Regardless of whether or not these activities are certified, the following sentence will be added to the certificate and the company profile section of the audit report: "The company has own broker activities which are/are not IFS Broker/other GFSI recognized standard certified".

➤ **Traded product**

- A traded product is a product manufactured, packaged and labelled by and under a different company name than the IFS Food certified company.
- Traded products are not covered by the IFS Food certification.
- Regardless of whether or not these activities are certified, the following sentence will be added to the certificate and the company profile section of the audit report: "The company has own broker activities which are/are not IFS Broker/other GFSI recognized standard certified".

6.3.6 Audit IFS Broker Version 3.1 June 2021 and Version 3.2 February 2024

In an audit IFS Broker Version 3.1 and Version 3.2, the site is audited against the requirements of corresponding IFS Broker Version and the auditor must assess the site's implementation of these requirements.

Following this, all rules and requirements of the Standard, including those where revision is required, shall be implemented and validated annually (e.g. internal audits, top management review, etc.), prior to the annual certification audit.

In the case of an unannounced assessment, all requirements of the Standard must be implemented before the audit time window begins.

Brand information is not allowed within the scope of the evaluation as it does not provide a detailed description of the product category. It may only be mentioned in the company profile of the report.

COID management for companies in certain specific cases:

- ✓ For IFS Broker 3.1: refer to IFS Broker Doctrine section DB3.1-4-1.5/2 V2 "CLARIFICATION ON PART 4 – 1.5 MINIMUM REQUIREMENTS FOR IFS CERTIFICATE (ANNEX 5)".
- ✓ For IFS Broker 3.2: refer to IFS Broker Doctrine section DB3.2-4-1.5/2 V1 "CLARIFICATION ON PART 4 – 1.5 MINIMUM REQUIREMENTS FOR IFS CERTIFICATE (ANNEX 5)".

6.3.7 Audit IFS Logistics Version 2.3 June 2021 and Version 3 December 2023

In an IFS Logistics audit, the site is audited according to the requirements of IFS Logistics of the applicable version in force and the auditor shall evaluate the site's implementation of these requirements.

Following this, all rules and requirements of the Standard, including those where revision is required, shall be implemented and validated based on the frequencies defined in the applicable version of the Standard (e.g. internal audits, top management review, etc.), prior to the annual certification assessment.

In the case of an unannounced evaluation, all requirements of the Standard shall be implemented before the start of the audit time window.

The IFS Logistics audit must always consider the following elements:

- All logistical services and product scopes of the logistics site must be included in the scope of the IFS Logistics Audit.
- The audit is scheduled when all logistical services and related product scopes, as mentioned in the report and certificate, can be effectively evaluated.
- At least 50% of the total IFS Audit duration must be allocated to the on-site evaluation (within the working areas of the physical site). This can be reduced to 1/3 in case of a reduction in the audit duration to 6 hours.
- Excluding logistical services and product scopes is generally not permitted, but specific conditions outlined in the IFS Logistics Standard Version 3 (Part 1, Chapter 2.2) may allow for such exclusions.

6.3.7.1 IFS Logistics audit in case of different types of production sites

IFS Audit is site-specific: a logistics site undergoes an audit and receives a certificate.

IFS defines the following four (4) types of logistics sites:

1) Single logistics site

A single logistics site is a site that is not centrally managed by a head office/central office, has a single legal entity, and does not have any decentralized structures. Such a site must receive an audit, a COID, a report, and a certificate.

2) Multi-location logistics sites

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

a. Company with head office/central management

If the head office/central office also carries out additional logistics activities, the site must be audited and receive its own IFS Logistics certificate and report.

If the head office/central office does not have any logistics activities, it cannot receive an IFS Logistics certificate. The company can decide whether to organize a specific audit (which in this case can also be remote) for the activities managed by the head office/central office. This must be defined in advance with the certification body, before the audit takes place.

The following rules apply:

- If no head office/central office audit is conducted, the company must ensure that all necessary information and responsible personnel from the head office/central office are available (when needed) during the audit of each logistics site to ensure that the auditor can properly assess centrally managed activities.
- If an audit of the head office/central office is carried out, the following rules apply:
 - The head office/central office audit must always take place before the audit of each logistics site associated with the certification cycle.
 - The maximum period between the head office/central office audit and the audit of all logistics sites is twelve (12) months.
 - The certification body must determine which parts of the head office/central office audit cover the operational aspects of the site.
 - Centrally managed activities, as well as the findings from the head office/central office audit, must be described in the audit report of each logistics site.
 - Deviations identified during the head office/central office audit cannot be partially resolved in the audit reports of each logistics site. Deviations can be assessed with greater severity, for example, as a non-conformity, but neither fixed nor improved to a better score.
 - If a non-conformity is issued during the head office/central office audit, all audited logistics sites are affected and their certificates must also be suspended. After a successful follow-up audit at the head office/central office, the suspended certificates of the logistics sites can be reinstated. Depending on the

type of non-conformity issued at the head office/central office, a new audit of the logistics sites may be necessary.

- o Both the logistics site audit dates and the head office/central office audit dates must be visible in the audit report.
- o All COIDs of logistics sites associated with the head office/central office must be mentioned in each audit report.

Option of multi-location certificate: For companies with multiple sites, if the defined processes are centrally organized (e.g., purchasing, personnel management) and if the company meets the prerequisites, multi-location certification can be obtained by sampling the sites to be audited. The specific preconditions and rules are published in the "Guideline for multi-site certification for IFS Logistics certified companies." This guideline can be downloaded from www.ifs-certification.com.

b. Company without head office/central management

If a company has multiple independent logistics sites in different locations, without a head office/central office, each logistics site must undergo an audit and have a COID, a report, and a certificate.

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

3) Multi-legal entity logistics site

a) If a logistics site has multiple legal entities in a single location with the same purpose, the following rules apply:

- o an audit must be conducted
- o the certificate and report must be duplicated for each legal entity
- o each legal entity has its own COID.

b) If a production site has multiple legal entities in a single location but with different purposes, the following rules apply:

- o each legal entity has its own COID, report and certificate
- o the audit duration must be calculated individually for each COID. A management/head office audit can be organized, potentially reducing the audit duration by a maximum of 0.5 days (similar to the multi-location approach).

In both cases, if there is a contractual relationship between the legal entities, the COIDs of each legal entity must be linked in the IFS database. If the certificate of a legal entity is suspended/withdrawn, the certificates of all other linked legal entities will be suspended/withdrawn, unless the certification body demonstrates that the other legal entities are not involved.

4) Logistics site with decentralised structure/s

A decentralized structure is an off-site facility (e.g., a cross-docking platform) owned by the company where part of the logistics service activities take place.

When the audit of the logistics site is insufficient to obtain a comprehensive overview of the company's processes, then all other relevant structures must also be audited and included in the audit scope. The scope and complete details must be documented in the audit summary of the audit report.

6.3.7.2 Outsourced services within the scope of the IFS Logistics Version 3 audit

Partly outsourced logistics processing service

- A partly outsourced logistics processing service is defined in the IFS Logistics Standard Version 3 as a part of a logistics processing service that is carried out at the location of the audited site and which is also partially carried out off-site by a third party on behalf of the IFS Logistics certified site. This also includes logistics processing services which are partly outsourced by a sister company within the same company group.
- When the audited site has partly outsourced logistics processing services, control over these processes must be guaranteed so as not to compromise the safety, legality, quality, and authenticity of the product.
- When a company has partly outsourced logistics processing services, the following rules apply:

- Requirement (4.2.4) of the IFS Logistics 3 audit checklist (Part 2) applies and must be verified in order to assess whether the audited site ensures control over such processes.
- In the audit report of the audited site (audit overview): a description of the partly outsourced logistics processing services and the certification status of the third party (outsourcer).
- If the third party (outsourcer) is IFS Logistics and/or IFS Food certified, its IFS COID shall also be mentioned.
- In the certificate of the audited site, the audit scope shall also specify the following sentence: "Besides own logistics processing services, the company has partly outsourced logistics processing services".

Fully outsourced logistics processing services

- They are off-site activities carried out by a third party and cannot be excluded from nor can they be mentioned in the scope of IFS Logistics certification.
- Storage and/or transportation services carried out by third parties are considered fully outsourced services and shall be evaluated according to the relevant chapters of the IFS Logistics Checklist.

COID management for companies in some specific cases:

- ✓ For IFS Logistics Version 2.3, refer to IFS Logistics Doctrine section DL2.3-4-1.4/3 V2 "CLARIFICATION ON PART 4 – 1.4 MINIMUM REQUIREMENTS FOR IFS CERTIFICATE (ANNEX 4)".
- ✓ For IFS Logistics Version 3, refer to IFS Logistics Doctrine section DL3-4-1.1/1 V1 "CLARIFICATION ON PART 4 – 1.4 MINIMUM REQUIREMENTS FOR IFS CERTIFICATE (ANNEX 4)".

Exclusions:

By definition, all processes and services, which are managed by the company/legal entity, at the same site, and which are under its responsibility, shall be included in the scope of an IFS Logistics audit.

All processes and services shall be included within the scope of the assessment. The identification of exclusions shall only be an exceptional situation and may only be related to product group exclusions or in relation to the main certification areas "storage" or "transport".

The auditor must always check during the audit whether the defined exclusions are relevant and whether the risks of cross-contamination from excluded products are under control.

Extension audits:

In general, the renewal audit shall include the activity that was verified during the extension audit (*all in one certificate*).

In case of seasonal processes/services, which have a different risk profile than the processes and/or services verified during the renewal audit, there shall be a renewal audit and an extension audit, in order to cover all processes and services.

Extension audit shall also be performed to observe processes and/or services that were not performed during the main audit. However, the scope of this requirement should be limited in order to avoid that extension audit are systematically performed for processes and/or services that were not performed during the audit.

Therefore, an extension audit should be performed, if the HACCP study (and especially any CCP)/risk analysis and/or processes and/or services) are different from those audited during the 'main' assessment.

Multisite IFS Logistics:

For centrally managed multi-location companies, whatever the choice of the type of assessment (announced or unannounced) for the sites, the main rule is that the head office is assessed before the assessment of the other sites.

In case of unannounced audit, the evaluation at the headquarters shall be done before the beginning of the evaluation window for the production sites

It is not compulsory that all sites are audited unannounced.

The company may choose individually whether production sites are to be evaluated announced or unannounced.

For IFS Logistics Version 2.3:

- For more specific rules on the applicability and management of Multi-site, please refer to the "IFS Logistics Multi-site Guideline Version 4, June 2021 and later amendments" (this document is an additional normative document to the IFS Logistics 2.3 standard and fully belongs to the IFS Logistics 2.3 requirements).

For IFS Logistics Version 3:

- For more specific rules on the applicability and management of Multi-site, please refer to the "IFS Logistics Multi-site Guideline Version May 2024 and later amendments" (this document is an additional normative document to the IFS Logistics 3 standard and fully belongs to the IFS Logistics 3 requirements).

In particular, among the rules defined in the "IFS Logistics Multi-site Guideline," reference is made to the management of internal audits and the skills/qualifications that the internal auditor must have.

6.3.8 *Mandatory document to be signed by a representative of the audited site and the auditors at the end of the audit*

- The document must indicate the dates of the audit and, for each audit day, the start and end time of the audit.
- For each audit day, a representative of the audited site and the auditor(s) (lead auditor and co-auditor and, if applicable, also trainee auditor, auditor in progress, auditor under observation or audit witness observer) must sign to confirm their presence.
- It is mandatory to have the document signed at the end of each IFS Audit.

6.4 Initial Audit (Certification audit)

It is the first IFS audit that is performed by Kiwa Cermet at the company according to the general criteria referred to in § 6.3, and all IFS requirements are assessed.

At the end of the Certification audit, the Kiwa Cermet Audit Group presents the findings to the Organisation.

The Audit report (§ 6.7), with the action plan made by the Organisation, undergoes analysis and internal approval by Kiwa Cermet, followed by the decision to issue or not the certification.

The issue of the certificate depends on the results of the audit (see Tables 8a and 8b) and on a corrective action plan deemed adequate by Kiwa Cermet.

There are two (2) types of initial audits for IFS:

A) "First" initial audit

- The first initial audit refers to the very first IFS Certification Audit of a production/logistics/brokerage site during which all the requirements of the IFS Food Checklist shall be audited by the auditor.
- This type of audit is applicable only when a history of previous certifications is not available.

B) "New" initial audit

- The new initial audit is the IFS audit carried out:
 - after a certification cycle interruption (see chapter 4.3, Part 1) or
 - after an unsuccessful certification audit due to one or more non-conformities or a total score < 75 % or
 - after an unsuccessful follow-up audit or
 - after an unsuccessful extension audit.

Note: If an initial IFS audit is not passed, the IFS audit report is uploaded by Kiwa Cermet to the IFS database and this audit cannot be considered as a preliminary audit.

For the "first" initial audit and/or the "new" initial audit carried out in accordance with a new version of the standard, all the rules and requirements of the applicable version of the standard apply. Such requirements must be implemented and validated (e.g., through internal audits, management review, etc.) before the audit takes place. This also includes the requirements in case of an annual review request.

6.5 Recertification/Renewal Audits

To maintain certification, the production/logistics/brokerage site must be recertified annually. Therefore, the recertification audit is a comprehensive audit of a site, during which all the requirements of the IFS checklist must be audited by the auditor, resulting in the renewal of the current IFS certification.

The period within which a recertification audit must be carried out is indicated on the certificate and the audit must be carried out during this period to maintain the certification cycle.

It is the responsibility of the certified site to renew the certification in a timely manner. All IFS certified companies will receive a notification from the IFS database three (3) months before the certificate expires.

If the audit is not carried out in due time, all IFS database users who have the respective certified site in their favorites list will receive a notification email from the IFS database.

Renewal audits are all those that are carried out after the certification assessment according to the same general criteria as in § 6.3 and all IFS requirements are assessed.

During renewal audits, in addition to what is mentioned in § 6.3, the Kiwa Cermet Audit Team will verify the closure of previous Deviations/Non-Conformities and the implementation of the related corrective action plans. In case of any unresolved Non-Conformities, the Audit Team may attribute a Major NC to the relevant requirement.

With reference to IFS Food Version 8 and IFS Logistics Version 3, if deviations are still present in the actual recertification audit, or if scores have been lowered (i.e., the severity of the finding has increased), the auditor will have to evaluate the situation in accordance with Chapter 5.1 of the IFS Food Version 8 Audit Checklist and Chapter 5.9 of the IFS Logistics Version 3 Audit Checklist, respectively.

If a site being certified changes its certification body, the site being certified must update this information in the IFS database and inform the new certification body so that the auditor can verify the action plan from the previous audit.

At the end of the renewal audit, the Audit Team presents the findings to the Organisation.

The Audit report, complete with the action plan formulated by the company, undergoes internal analysis and approval by Kiwa Cermet, followed by the decision to issue or not the certification.

The issue of a new certificate depends on the results of the audit (see Tables 7a and 7b) and on the approval of the corrective action plan by Kiwa Cermet.

The frequency of each renewal audit is calculated by referring to the last day of the previous audit, and not to the date of issue of the certificate. The date range for the renewal audit is shown in the certificate of conformity.

For IFS, the frequency of renewal audits, at the Organisation, is set at 12 months for each type of product/process/service and regardless of the level of the assigned certificate.

A recertification audit can be conducted both announced and unannounced.

6.6 Special Audits

6.6.1 Follow-up audits (supplementary audits)

A follow-up audit is required in a specific situation where the audit results (initial or recertification) do not allow the issuance of the certificate due to the issuance of one (1) Major non-conformity and a total score of $\geq 75\%$.

A follow-up audit can only be conducted announced.

If the results of an audit (certification or renewal) are such as not to allow the issue of the certificate (see Tables 5, 6 and 8a), Kiwa Cermet will have to carry out a follow-up audit at the Organisation's premises within 6 months from the date of the previous audit.

In general, the criteria referred to in point 6.3 also apply to the follow-up audit, however the Kiwa Cermet Audit Team will focus its assessment on the implementation of the actions carried out by the Organisation in order to correct the Major Non-Conformity identified during the previous audit.

The follow-up audit focuses on the implementation of the actions taken to address the Major non-conformity and must adhere to the following rules:

- It must be carried out on site.
- It is generally carried out by the same auditor who performed the main audit (initial or recertification audit).
- It must be carried out no earlier than six (6) weeks and no later than six (6) months after the main audit (see Table 8a). If this deadline is not met or if the production site decides not to carry out a follow-up audit, a new initial audit must be carried out.

If the follow-up audit is successful:

- The positive outcome of the follow-up audit must be documented in the audit report

- The updated report must be uploaded to the IFS database
- The certificate shall be issued only at the base level, even if the final total score is $\geq 95\%$
- The validity of the certificate remains within the certification cycle

If the follow-up audit is not passed:

- The failed follow-up audit report is uploaded to the IFS database by Kiwa Cermet
- A new initial audit must be conducted and scheduled no earlier than six (6) weeks after the follow-up audit.

Should the Organisation not carry out the supplementary audit within the time limit of 6 months, Kiwa Cermet will have to perform a new full audit.

6.6.2 **Extension audits**

An extension audit is an additional audit aimed at extending the current scope of certification. Should the organisation, which has already obtained certification, wish to update the scope of its certificate (e.g. because of the inclusion of new products and/or new processes/services), it must immediately inform Kiwa Cermet in advance of the audit schedule in which it intends to obtain the-extension.

An extension audit is an additional audit to extend the scope of an existing certification.

After a thorough analysis of the extension request, Kiwa Cermet will determine the relevant requirements to be audited and establish the duration of the verification.

Kiwa Cermet decides, based on a risk assessment, whether or not an extension audit is necessary. The risk assessment shall be based on food hygiene and safety risks and must be documented.

This type of audit must always be carried out on-site and is conducted during the validity period of the existing certificate.

❖ Extension Audits for IFS Food are conducted in the following situations:

- If certain production lines were not operational during the main certification audit, involving product scopes and/or technological scopes and/or HACCP plans (particularly CCPs) other than those audited during the initial/recertification audit.
- For seasonal products that could not be audited during operation at the time of the main audit. In the following year, there will be a recertification and an extension audit to cover all products and processes. The main audit must always be carried out when the most dangerous process phase is taking place.
- If there are significant changes in the production process and/or work areas between two (2) certification audits. This applies, for example, when new processes or products are introduced that differ from those included in the scope of the valid certificate. In both cases, Kiwa Cermet decides, based on a risk assessment, whether or not an extension audit is necessary (the risk assessment shall be based on food hygiene and safety risks and must be documented).

❖ Extension Audits for IFS Logistics are conducted in the following situations:

- If certain logistic services/activities were not operational during the main certification audit and if the HACCP (particularly CCPs)/risk analysis and/or services and/or activities are different from those verified during the main certification audit.
- If it is not possible to audit a decentralized site during the same main audit.
- For seasonal/sporadic logistic services and/or activities that present a different risk profile compared to the logistic services and/or activities that could not be verified during operation at the time of the main audit. In the following year, a recertification audit and an extension audit are planned to cover all logistic services and product scopes. The main audit must always be carried out during the period of execution of the main logistic service, including the most risky logistic activity.
- If there are significant changes to the logistic service and/or its environment between two (2) certification audits. This applies, for example, when new logistic services or product scopes are introduced that differ from those included in the scope of the current certificate. In this case, the following rules apply:
 - Kiwa Cermet decides, based on a risk assessment, whether or not an extension audit is necessary.
 - The risk assessment shall be based on product hygiene and safety risks and must be documented.

Audit results:

The passing conditions for an extension audit are the same as those for an initial or recertification audit, but they are focused exclusively on the audited specific requirements.

The original audit score in the IFS certificate shall not be modified. However, the certificate is withdrawn if the extension audit is not passed.

An extension audit may result in the following two (2) outcomes:

- The extension audit has a positive outcome and the following provisions apply:
 - The certificate is updated with the new scope
 - The certificate must retain the same expiry date as the main audit certificate
 - The updated extension audit report and certificate must be uploaded to the IFS database.
- The extension audit is not passed if there is one or more non-conformity (major non-conformity or KO requirement with a D rating)
 - When the extension audit is not passed, the following consequences must be enforced quando l'audit di estensione non è stato superato, le seguenti conseguenze devono esser rafforzate:
 - the entire audit (including the main audit) is not passed and
 - the valid certificate must be withdrawn.

The extension audit report is a separate report and must be attached to the existing audit report.

In general, the criteria in point 6.3 also apply to the extension audit. However, the Kiwa Cermet Audit Team will focus its evaluation on the activities covered by the requested extension (a complete new evaluation is not necessary).

The evaluation report, complete with the action plan formulated by the company, is submitted to internal analysis and approval by Kiwa Cermet, for the subsequent decision, whether or not to grant the extension.

Following the extension, the renewal audit will include the activity that was verified during the extension audit (all in one certificate). In the case of seasonal processes/services, which have a different risk profile compared to the processes and/or services controlled during the renewal audit, there will be a renewal assessment and an extension assessment, in order to cover all processes and services.

6.7 Audit Report and Action Plan

At the end of each audit, the Kiwa Cermet auditor draws up a report according to format required by IFS standards (IFS software)

At the end of the audit, or at **the latest within 2 weeks from the end of the audit**, Kiwa Cermet issues to the Organisation the draft action plan (Action Plan), containing the reference to all the requirements classified by Kiwa Cermet with:

- ✓ B, C and D for IFS Food 8 and IFS Logistics 3 (See 5.2 and Tables 1-2-3).
- ✓ C and D for IFS Broker 3.1, IFS Logistics 2.3 and IFS Logistics 3 (See 5.3 and Tables 4-5-6)
- ✓ KO requirements classified with B for IFS Food 8 and IFS Logistics 3 (See 5.2 and Tab. 1-2-3)
- ✓ KO requirements classified with C for IFS Logistics 2.3 and IFS Broker 3.1 (See 5.3 and Tab. 4-5-6)
- ✓ Non-conformities: Major non-conformities and KO requirements classified with D. (See 5.2, 5.3 and Tables 1-2-3-4-5-6)

Audit reports remain the property of the Organisation.

A copy of the audit report is kept by Kiwa Cermet and archived for a period of 5 years.

Kiwa Cermet is required to transmit to IFS Management GmbH (owner of the standard) all the detailed results of the IFS audits (i.e. audit reports complete with the action plan and the certificate) uploading these to the IFS audit portal (www.ifs-certification.com). The Organisation can choose whether and to which distributors or other certified users/companies to issue the authorisation to access the information contained in the audit report.

6.7.1 IFS Food, IFS Logistics and IFS Broker Action Plan

For IFS Food, IFS Logistics, and IFS Broker the Organization must send a corrective action plan to Kiwa Cermet within the following 4 weeks from receipt of the aforementioned action plan. If this deadline is not met, the Organization will be required to undergo a complete initial or renewal audit again.

In the action plan the company must provide:

- For IFS Logistics 2.3 and IFS Broker 3.1: The corrections and corrective actions proposed for all deviations (C, D) and KO requirements scored C as well as non-conformities (Major non-conformities or KO requirements scored D) listed by the auditor.
- For IFS Food 8 and IFS Logistics 3: The corrections and corrective actions proposed for all deviations (B, C, D) and KO requirements scored B as well as non-conformities (Major non-conformities or KO requirements scored D) listed by the auditor.
- Responsibilities and deadlines for the implementation of both corrections and corrective actions.
- The company shall forward the completed action plan to Kiwa Cermet within four (4) weeks after receipt of the provisional action plan. If this deadline is not met, the company shall proceed to a full initial or re-certification Audit.
- An IFS certificate shall not be issued unless all corrections have been implemented.
- Corrections and corrective actions shall be translated into English.
- Evidence of closure of adopted corrections: evidence of implementation shall be provided to Kiwa Cermet within a maximum of four (4) weeks after receipt of the provisional action plan (for examples of acceptable evidence of implementation of corrections for IFS Food and Logistics, see paragraph 5.4 Table 7).

In case of one (1) Major non-conformity and total result <75 % or several Major and/or non-conformities, the certificate shall not be issued, the report shall be uploaded in the IFS database (see appendix 8) and a new audit shall be organised.

Table 8a summarises the actions to be implemented for the management of the IFS Food, IFS Logistics and IFS Broker audit results.

❖ **Table 8a** - Actions following the audit and issue of the **IFS Food, IFS Logistics and IFS Broker** certificate

Audit result	Status	Action by the Company	Audit report	Certificate
Total score ≥ 95%	Approved at <i>Higher Level</i> after receipt of the corrective action plan	Submit the completed action plan within four (4) weeks from receipt of the action plan with the evidence list	The report, including the action plan, determines the status	Yes: HIGHER level certificate valid for 12 months. The certificate can only be issued once the Corrective Actions have been implemented
Total score ≥ 75% and < 95%	Approved at <i>Foundation Level</i> after receipt of the corrective action plan	Submit the completed action plan within four (4) weeks from receipt of the action plan with the evidence list	The report, including the action plan, determines the status	Yes: FOUNDATION level certificate valid for 12 months. The certificate can only be issued once the Corrective Actions have been implemented
At most a major NC and total score ≥ 75%	Not approved until further actions are taken and validated after a follow-up	Submit the completed action plan within four (4) weeks from receipt of the action plan with the evidence list. Follow-up audit to be conducted no later than six (6) months after the audit date	The report, including the action plan, determines the status. Both the audit report where the major NC is recorded and the follow-up audit report are uploaded to the IFS Database	FOUNDATION level certificate, if the Major non-conformity is effectively resolved during the follow-up audit. The certificate can only be issued once the corrective actions have been implemented
> a major NC and/or total score < 75%	Not approved The IFS audit was unsuccessful, the certificate will not be issued, and the following rules apply: • For a recertification audit, the valid certificate must be withdrawn. The deadline for withdrawing the valid certificate is as follows:	Actions and new initial audit to be agreed upon	The report, including the action plan, determines the status	NO: certification not granted. For companies already certified, the certificate will be suspended on the IFS portal within 2 business days from the last evaluation day. IFS database users with the company in their favorites list will receive an automatic email notification informing them of the suspension, including the reasons

Audit result	Status	Action by the Company	Audit report	Certificate
	✓ 2 (two) business days if the audit was not successful due to one or more non-conformities. ✓ 2 (two) business days after the certification decision if the audit was not successful due to a total score < 75% in the absence of non-conformities			
At least 1 KO requirement scored as D	Not approved The IFS audit was unsuccessful, the certificate will not be issued, and the following rules apply: ✓ For a recertification audit, the valid certificate must be withdrawn. The deadline for withdrawing the valid certificate is as follows: ✓ 2 (two) business days if the audit was not successful due to one or more non-conformities.	Actions and new initial audit to be agreed upon	The report, including the action plan, determines the status	NO: certification not granted. For companies already certified, the certificate will be suspended on the IFS portal within 2 business days from the last evaluation day. IFS database users with the company in their favorites list will receive an automatic email notification informing them of the suspension, including the reasons

The total score is automatically calculated by IFS Software in accordance with the IFS standards, as follows:

- ✓ Total number of scores = (total number of IFS requirements (scores) - (*minus*) requirements assessed as N/A) x 20 (twenty)
- ✓ Final score (in %) = number of achieved scores / (*divided by*) total number of scores.

The certificate must include the percentage of the obtained final audit score for IFS Food and Logistics.

In the case of Organisations with several production sites belonging to a single Headquarters which has no production activity, all the requirements assessed by Kiwa Cermet as KO must be audited at all sites, even if some of these are partially managed by headquarters. In the event that, during the audit at the headquarters site, a Major non-conformity or a KO rated D is issued, all production sites will be involved and all certificates of these sites must be suspended.

7 SUSPENSION AND WITHDRAWAL OF THE CERTIFICATION

Certification may be suspended or withdrawn for the reasons outlined *in the Kiwa Regulations for Certification* and for the following additional reasons:

- Upon request of IFS Management GmbH;
- Due to refusal by the Organisation to carry out announced or unannounced audits requested by Kiwa Cermet or by the IFS Integrity Program.
- In the cases described in Table 8a.
- In case of information indicating that the product/process no longer meets the requirements of the Certification System.
- In the case of non-payment of the on-going Audit by the certified company

In any case, any change to the certification status (suspension, withdrawal) will be entered by Kiwa Cermet on the IFS portal, explaining the reasons, within 2 working days from the date on which the decision to suspend or withdraw is taken or notified. Should the decision to suspend or withdraw be a consequence of the results of the audit at the Organisation, the 2 working days run from the date of the audit itself.

During the period of suspension of the certification, or in the event of withdrawal, the Organisation:

- Immediately loses the right to use the certificate, the IFS logo and all communication related to the IFS must cease.
- Is deleted from the lists of Organisations with certified products.

Moreover, all users who have access to the IFS portal and have the Organisation in the list of favourites (preferred suppliers) will receive a warning email from the IFS portal regarding the occurred suspension or withdrawal of the certificate.

The conditions for reinstating the suspended certification (including the necessary audit activities) will be determined by Kiwa Cermet based on the reasons that led to the suspension and based on the duration of the suspension.

If the customer does not implement the actions indicated by Kiwa Cermet to restore the suspended certification, the certification will be withdrawn.

Pursuant to art. 1456 of the Italian Civil Code, withdrawal of the certification involves automatic termination of the contract to which this regulation applies, without prejudice, in any case, to compensation for any damage suffered by Kiwa Cermet.

Kiwa Cermet will communicate the suspension and withdrawal measure to the Accreditation Bodies and to third parties who request it.

8 COMPLAINTS, APPEALS AND DISPUTES

8.1 Complaints

The Organisation may submit a documented complaint to Kiwa Cermet on its relationship with Kiwa Cermet concerning the certification activities.

This complaint may arise from problems encountered during the certification process, such as for example, delays in completing the various phases and/or incorrect conduct by the Body's Auditors.

Kiwa Cermet records the complaints, analyses them and informs the complainant about the actions taken. Kiwa Cermet will establish with the claimant whether and to what extent the content of the complaint and its resolution should be made public.

To ensure impartiality, all complaints are handled by personnel not involved in the activities that are the subject of the complaints themselves.

Regardless of the time required to investigate and handle the complaint, Kiwa Cermet will send a letter acknowledging receipt of the complaint within a maximum of 5 working days and will provide an initial response to the customer Organisation within 10 working days of receipt of the complaint.

Kiwa Cermet will determine with the complainant whether and to what extent the content of the complaint and its resolution should be made public.

8.2 Appeals

Should the complainant not be satisfied with the response received or wishes to oppose a Kiwa Cermet decision, it may appeal in writing within 7 calendar days of receipt of the decision regarding its certification.

Appeals will be resolved by Kiwa Cermet within 20 working days from the date of submission of the appeal.

Appeals are handled by functions not involved in the activities that are the subject of the appeal.

Details of how to submit complaints and appeals can be found at www.kiwacermet.it.

8.3 Disputes

Any dispute between the Customer and the Contracting Party will be managed in compliance with Article 18 paragraph 1 of the *General Terms and Conditions*.

9 CHANGES TO THE PRODUCT CERTIFICATION SYSTEM AND CUSTOMER COMMITMENTS

The customer Organisation must inform Kiwa Cermet immediately in writing in case of changes such as those indicated in point 5.2 of the *Kiwa Regulations for Certification*.

The customer undertakes:

1. To accept, at no extra cost, an audit by IFS Management GmbH auditors, carried out with 48 hours' notice (in exceptional cases, e.g. complaints, also without prior notice and scheduling), at the IFS certified production site (see §12). It is at the discretion of Kiwa Cermet to involve its own personnel, as observer, in the audit conducted by IFS Management GmbH.
2. To make available to Kiwa Cermet, on the IFS portal, the access to the following data (only if the customer was already IFS certified by another certification Body in the past):
 - audit report issued by another Body
 - company profile with relative COID (identification number of the establishment defined by the IFS portal).

Lastly, it undertakes to inform Kiwa Cermet in writing within 3 working days of any change which may affect its ability to comply with the certification requirements (such as recalls, product alerts, accidents, changes/transfers of the site, changes to the scope of application, documentation, significant changes to the product/process and /or to the number of personnel involved, etc.)

In response to these changes, Kiwa Cermet will assess the consequent actions to be taken (such as the need to carry out a supplementary Audit, if necessary, accompanied by a revision of the certification, or possibly to initiate a new certification process).

Failure to comply with these conditions may lead to the suspension, or in the most serious cases, to the withdrawal of the certification.

10 OWNERSHIP AND USE OF THE IFS LOGO

Copyright of IFS (Food, Logistics, Broker) and the trademark are fully owned by IFS Management GmbH Food.

Regarding the terms and conditions for the use of IFS logos and communications about IFS certification/application, including the form, design, and colour of IFS logos, and the use of the IFS logo in promotional materials, the requirements set out in the reference IFS Food/Logistics/Broker Standards in Part 1 "Audit Protocol" apply. The terms and conditions apply to all IFS logos.

IFS logos can be downloaded from the restricted area of the IFS database.

The IFS logo may not be used in such a way as to suggest that IFS Management GmbH is responsible for the certification decision. In the event of suspension or withdrawal of the IFS certificate, the audited production site and the company must immediately cease using the IFS logos on their documents and/or websites, etc.

For IFS, in the event of exclusions listed on the Certificate (Scope of Certification), the IFS logo may be used but the following statement must be written at the bottom:

- For IFS Food: "some products are excluded from the scope of the IFS Food Audit, details of the exclusions can be provided on request".
- For IFS Logistics: "some logistics services and product scope(s) are excluded from the scope of the IFS Logistics Audit, details of the exclusions can be provided on request".

Compliance with the terms and conditions for the use of the IFS logo will be verified by Kiwa Cermet during the audits at the Organization.

11 RIGHT OF UNILATERAL WITHDRAWAL FROM THE CONTRACT

Kiwa Cermet may freely withdraw from the contract with the Customer Organisation, by giving written notice to the Customer Organisation six months before the effective date of withdrawal. The withdrawal by Kiwa Cermet determines the withdrawal of the issued certification. The Organisation is in any case obliged to pay Kiwa Cermet the amounts due for the services received during the notice period, as established in the last valid quotation.

Should the Organisation wish to withdraw from the contract, unilateral withdrawal during the period of validity of the certification shall be subject to the notice periods specified in the *General Terms and Conditions* and the *Kiwa Regulations for Certification*. For notice of less than three months and more than two weeks, the Customer shall pay 50% of the amount relating to the fee envisaged for the subsequent activity according to the contract. For periods of notice of less than two weeks, the conditions specified in the *General Terms and Conditions* shall apply.

In case of termination of the Agreement, Kiwa Cermet will issue an invoice for the closing expenses of the certification procedure, in accordance with the last valid quotation.

12 IFS INTEGRITY PROGRAM

The Organisation agrees to comply with the activities detailed in the IFS Integrity Program as reported in Part 1 "Audit protocol" for IFS Food/Logistics/Broker standards.

The Integrity Program is a Program intended to assure the correct application of the IFS Standards and includes different measures to assure the quality of the IFS certification scheme, with a focus on the review of audits conducted by the IFS certification Bodies and their auditors. The Integrity Program provides for the possibility of conducting on-site audits organised by the IFS Quality Assurance office on Organisations certified according to IFS standards.

The IFS Integrity Program strengthens the reliability of the IFS scheme by checking the implementation of the standard in practice; it is a program implemented by IFS in order to:

- Monitor, as preventive actions, the performance of auditors and certification Bodies, as well as the audited companies,
- Handle, as corrective actions, any complaint addressed to IFS.

The main procedures of the IFS Integrity Program are illustrated in Annex 4 of the framework agreement between IFS Management GmbH and the certification bodies (Annex 4 of the IFS Framework Agreement).

Company and employee information is stored in the IFS database in line with the General Data Protection Regulation (GDPR).

12.1 Risk-based approach and IFS Quality Assurance monitoring

The quality assurance activities of the Integrity Program monitor the entire IFS system.

To ensure the correct implementation of all procedures described in the IFS Standards and their respective normative documents, the IFS Integrity Program conducts regular audits at the offices of certification bodies (Integrity IFS Certification Body Office Audits). During these office audits, the performance of certification bodies and their personnel is reviewed through sampling of audit reports and information from the database. If, during these Integrity IFS Certification Body Office Audits, there is a need to clarify certain issues, Integrity IFS Accompanying Audits with Kiwa Cermet auditors or IFS Integrity On-site Checks at Kiwa Cermet certified companies may also be carried out.

In addition, taking into account the risk-based approach, the Audit Reports of certified companies are analysed and read by the IFS Quality Assurance Management personnel. The IFS Quality Assurance Working Group has defined several criteria for the risk-based approach.

Integrity on-site checks are carried out in an Unannounced manner and may also be conducted announced in special cases.

Integrity witness audits on IFS auditors can be performed taking into account the risk-based approach of the IFS Quality Assurance Management.

12.2 Additional information

➤ IFS Integrity On-site Checks

IFS Integrity On-site Checks are carried out to audit IFS certified sites and may be risk-based or conducted in response to complaints.

IFS Integrity On-site Checks are typically conducted unannounced (with 30 minutes' notice before the start of the check). In some specific circumstances, they may be announced (usually with 48 hours' notice).

In the case of announced IFS Integrity On-site Checks, Kiwa Cermet may be present during the check. However, prior contact with the selected sites is prohibited.

Sites with a valid IFS certificate must accept the possibility of an unannounced/announced IFS Integrity On-site Check and must allow the assigned Integrity Auditor access and support. Consent to the IFS Integrity Program is part of the regulations of all IFS Standards.

If a Major non-conformity or KO is identified based on objective evidence during an IFS Integrity On-site Check, this situation has the same impact on the valid IFS certificate as during a regular IFS audit.

If the site denies the Integrity Program auditor access, this is considered a breach of contract, which generally results in the withdrawal of the valid IFS certificate.

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

➤ **Integrity Witness audit**

Integrity Witness audits are a routine part of the activities of the IFS Integrity Program; they can be initiated through a risk-based approach or following a complaint. After each audit at the Kiwa Cermet office, at least one Integrity IFS witness audit is carried out. Companies must agree to these witness audits as part of regular IFS audits. For organizational reasons, Integrity IFS audits may be announced at very short notice.

IFS Integrity On-site Checks, Integrity Witness Audits, and Integrity Certification Body Office Audits (Annex 4 of the IFS Framework Agreement) conducted as part of the Integrity Program are carried out by Integrity Auditors employed or commissioned by IFS Management GmbH. Integrity Auditors are completely independent of both the audited companies and Kiwa Cermet.

12.3 Complaint management by IFS

Distributors or any other interested parties (including whistle-blowers) have the right to submit any possible complaints or issues to IFS offices for investigation as part of the Integrity Program. These notifications can be sent by email to complaintmanagement@ifs-certification.com or through the complaint form on the IFS website.

All complaints are treated confidentially. IFS Integrity Program personnel will evaluate all complaints in a neutral manner. Targeted actions are taken to fully investigate a complaint, including the possibility of asking Kiwa Cermet to conduct internal investigations and provide IFS with a statement of the findings. To clarify whether a complaint is justified, one or more of the above IFS Integrity Program activities (see above 12.1 and 12.2) may be used.

If applicable, the whistleblower will be informed of the outcome of the analysis.

12.4 Sanctions

If, as a result of a complaint or of preventive quality assurance actions, the cause of a deficiency has been identified as being attributable to a Certification Body and/or to an auditor, IFS shall send all necessary information in anonymous form to an independent *sanction committee*. The sanction committee, which is composed of a lawyer and representatives from the industry, distribution and certification bodies, will decide whether a breach exists and its seriousness.

If violations have been found against Kiwa Cermet and/or the auditor, IFS Management GmbH will notify the responsible Accreditation Body.

The procedure of the sanction committee and the level of breaches which can be issued to Certification Bodies and/or auditors are described in Annex 4 of the IFS Framework Agreement.

13 IFS DATABASE (www.ifs-certification.com)

Each IFS assessment must be uploaded to the IFS database by Kiwa Cermet (upload of report, action plan and certificate).

The data protection policy of IFS Management GmbH is available on the IFS Website www.ifs-certification.com.

"Supplier management" tool: The "supplier management" tool allows retailers, authorities, and certified companies to select their favorites from the list of all certified companies in the IFS database and save them in a separate list. For each certified site listed as a favorite under "supplier management", the user can pre-set the notifications that are sent via email.

14 UNILATERAL MODIFICATION OF THE CONTRACT

Kiwa Cermet reserves the right to modify these Regulations at any time. Any new clauses/changes made will be effective from the time they are communicated to the customer, in writing.

Should the Organisation not intend to accept the changes, it may withdraw from the contract by giving written notice by registered letter with return receipt or certified mail within 30 calendar days, under penalty of forfeiture, from the day following the communication to Kiwa Cermet.

The withdrawal will take effect from the last working day of the month in which the customer's communication is received.

ANNEX 1 IFS FOOD Product categories and technology scopes**Tab. a) - IFS Food Product categories**

CATEGORY	PRODUCT
1	Red and white meat, poultry and meat products
2	Fish and fishery products
3	Eggs and egg products
4	Dairy products
5	Fruit and vegetables
6	Cereals and cereal products, industrial bakery and pastry products, confectionery, snacks
7	Combined products
8	Drinks
9	Oils and fats
10	Dried products, other ingredients and supplements
11	Animal feed

Tab. b) - IFS Food Technology Scopes (tech scopes)

IFS technology scopes	IFS processing steps including processing/treatment/handling/storage		Classification according to a technological orientation which also takes into account the risks of the product
A	P1	Sterilisation (e.g. canned products, canned goods)	Sterilisation (in the final packaging) with the aim of destroying pathogenic microorganisms. Products sterilised inside the final packaging (e.g. autoclaves)
B	P2	Pasteurisation, UHT/aseptic filling, hot filling. Other pasteurisation techniques e.g. high-pressure pasteurisation, microwaves	Any thermal (or high pressure) treatment for the purpose of reducing food safety risks based on the company's HACCP plan.
C	P3	Food irradiation	Processed products: treatment with the aim of modifying the product and/or extending the shelf life and/or reducing food safety hazards with preservation systems and other processing techniques Note: irradiation is considered in this category even if aimed at destroying microorganisms
	P4	Preservation systems: salting, marinating, sugaring, acidification, curing, smoking, fermentation, etc.	
	P5	Evaporation/dehydration, vacuum filtration, freeze drying, microfiltration (with filters smaller than 10 µ mesh size)	
D	P6	Freezing (at least -18°C) including quick freezing, cooling, chilling processes and respective cool storing	Systems, treatments to maintain the integrity and/or safety of products: Treatments with the purpose of maintaining the quality and/or integrity of products including treatments to remove contamination and/or prevent contamination
	P7	Antimicrobial dipping, spraying and fumigation treatments	
E	P8	MAP packaging, vacuum packaging	Systems, treatments to prevent product contamination: P9 is applicable in any case when there are at least 2 procedures/methods implemented in a company to ensure product ensure product safety/product hygiene e.g: - disinfection of equipment + refrigerated room temperature (e.g. meat cutting) - disinfection + special equipment for employee hygiene (e.g. sanitisation systems with access control) - overpressure room + special equipment for employee hygiene (e.g. sanitisation equipment with access control), - air filtration + overpressure room
	P9	Processes to prevent product contamination especially microbiological contamination, by means of high hygiene control and specific infrastructures during handling, treatment and/or processing. E.g., "white rooms", controlled temperature work areas/departments for food safety purposes, post-cleaning disinfection, positive pressure air flow management systems (e.g. filtration < 10 µm)	
	P10	Specific separation techniques; e.g. reverse osmosis filtration, use of active carbon filters	
F	P11	Cooking, bottling, baking, fermentation (e.g. wine), brewing, drying, frying, roasting, extrusion, churning	<u>Any other handling, treatment, processing not listed under A, B, C, D, E and not controlled as a CCP or as a control measure.</u>
	P12	Covering, breaching, battering, cutting, slicing, dicing, dismembering, mixing, stuffing, slaughtering, sorting, handling, packaging, storage in controlled conditions (e.g. atmosphere) except for temperature-controlled storage, labeling	
	P13	Distillation, purification, steam treatment, hydrogenation, milling	

In accordance with the IFS standard, Kiwa Cermet uses the technological scopes (from A to F) to determine the audit scope, while the technological processes (from P1 to P13) are used to determine the duration of the audits (further details on P are available in the IFS document "Guidance on the allocation of IFS Food processing steps" (Version April 2021 as amended).

ANNEX 2 Scopes of IFS LOGISTICS 2.3

❖ Table a) IFS Logistics

IFS LOGISTICS SCOPES	
1	Storage (activities affecting product quality are excluded)
2	Transport

❖ Tab. b) Product scopes and product groups to be specified in the company profile of the audit report

Food products: description of the different product groups	
1	Red and white meat, poultry and meat products
2	Fish and fishery products
3	Eggs and egg products
4	Dairy products
5	Fruit and vegetables
6	Cereals and cereal products, industrial bakery and pastry products, confectionery, snacks
7	Combined products
8	Drinks
9	Oils and fats
10	Dried products, other ingredients and supplements
11	Animal feed
Non-food products: description of the different product groups	
1	Cosmetics, household chemical products, daily use household products, personal hygiene
2	Packaging materials
3	Electrical/electronic devices: ✓ household appliances (e.g. kitchen equipment, domestic appliances) ✓ entertainment electronics (e.g. television and HIFI equipment, computers, telecommunications, cameras, etc.) ✓ lighting technology (e.g. lamps, light bulbs, meters, etc.)
4	Household items (which are not already included in the scope of IFS HPC, such as china, dishes, cutlery, pots, etc.)
5	Textiles (clothing, underwear and shoes, leather goods, bed linen, etc.)
6	Multimedia products (newspapers, books, CDs and other audio storage media, computer games, software, etc.)
7	Furniture
8	Technical tools and equipment (DIY)
9	Stationery/Office materials
10	Toys
11	Plants and flowers
12	Gardening equipment
13	Other

❖ **Tab. c) Non-food products excluded from the scope of IFS Logistics**

Non-food products excluded from the scope of IFS Logistics
• Resources - different conditions (solids, liquids and gases) • Pharmaceuticals/medicines, available only on prescription • Explosive substances/ammunition, etc. • - Waste/litter

ANNEX 3 IFS BROKER Scopes

❖ **Table a) IFS Broker Version 3.1 and 3.2**

SCOPES of IFS Broker Version 3.1 and 3.2	
1	Food
1.1	Red and white meat, poultry and meat products
1.2	Fish and fishery products
1.3	Eggs and egg products
1.4	Dairy products
1.5	Fruit and vegetables
1.6	Cereals and cereal products, industrial bakery and pastry products, confectionery, snacks
1.7	Combined products
1.8	Drinks
1.9	Oils and fats
1.10	Dried products, other ingredients and supplements
1.11	Animal feed
2	Home and personal care products
2.1	Cosmetic products
2.2	Household chemical products
2.3	Daily use household products
2.4	Personal hygiene products
3	Packaging materials
3.1	Flexible packaging
3.2	Rigid plastic
3.3	Paper
3.4	Metal
3.5	Glass
3.6	Other natural materials

**ANNEX 4a: Product scopes and product groups to be specified in the company profile of the audit report
(Annex 3 of IFS Logistics 3)**

IFS Logistics applies to the following product scopes:

Product scopes IFS FOOD	
1.1	Red and white meat, poultry and meat products
1.2	Fish and fishery products
1.3	Eggs and egg products
1.4	Dairy products
1.5	Fruit and vegetables
1.6	Cereals and cereal products, industrial bakery and pastry products, confectionery, snacks
1.7	Combined products
1.8	Drinks
1.9	Oils and fats
1.10	Dried products, other ingredients and supplements
1.11	Animal feed

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

Product scopes IFS PACsecure	
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

Other non-food products: description of the different product groups	
4.1	Electric/electronic devices: • Household equipment (e.g. kitchen equipment with goods) • Entertainment electronics (e.g. television and HIFI equipment, computer, telecommunication, cameras etc.) • Light engineering (e.g. lamps, bulbs, contractors etc.)
4.2	Housekeeping goods (which are not already included in the HPC scope, like porcelain, dishes, cutlery, pans etc.)
4.3	Textiles (clothing, underwear and shoes, leather, bedclothes and tablecloths etc.)
4.4	Media products (newspapers, books, CDs and other audio storage media, computer games, software etc.)
4.5	Furniture

Other non-food products: description of the different product groups	
4.6	Tools and technical equipment (DIY)
4.7	Stationary/office materials
4.8	Toys
4.9	Plants and flowers
4.10 3	Gardening equipment
4.11	Feed In the logistics scope: 1. Products • Milling by-products – E.g., barley meal, maize meal, milo meal, oat meal, rice, wheat meal, wheat bran • Oilseeds and derivatives – E.g., coconut cake, cotton decorticated, cotton meal extracted, groundnut cake dec., groundnut meal extracted, linseed meal extracted, palm kernel cake expeller, palm kernel meal extracted, palm kernel (whole), rapeseed meal extracted, sesame meal expeller, soyabean meal extracted, soyabeans full fat, sunflower cake expeller, sunflower meal extracted. • Legumes – field beans, peas, lentils, locust beans. • Others - Brewers grains dried, citrus pulp, maize germ meal, maize gluten feed, maize gluten meal, maize straw, tapioca, minerals, beet molasses, rice bran, skim milk powder, sugar beet pulp (molasses), lignosulphonate, coconut meal, alfalfa meal, grass dried, wheat bran pellets, sunflowers seeds, sunflower seed meal, corn grains, corn fiber, cottonseeds, cotton stalk, cereals, mineral additives, vitamin additives, calcium carbonate, calcium phosphate, salt, oyster shell meal, corn germ residue. 2. Activities: packed product or loose product handling (storage or transport) without manipulation on open product. Out of the logistics scope: 1. Product example: e.g. animal by-products - blood meal, fat, feather meal, fish meal, meat meal, meat and bone meal, poultry by-product meal for livestock is out of logistics scope as this is considerably different in product composition and is governed by different legislative requirements
4.12	Others*
	*Products out of the logistics scope: • Resources – different conditions (solid, liquid and gas) • OTC and medicines under medical prescription • Explosive substances/ammunitions, etc. • Waste/litter Logistics activities out of logistics scope: • processing of food or non-food products (except for logistics processing services allowed in the IFS Logistics scope as seen in Part 1 Chart 1) • importing and trading of goods (e.g. typical broker companies with purchasing activities) • transport of living animals • open product handling packaging (e.g. transfer of product from containers to maxi bags)

ANNEX 4b: Logistics services (combined with IFS product scopes, they result in IFS Logistics scopes)

Logistics services			
I. Storage			
I. 1 Food product scope	I.2 HPC product scope	I.3 PACsecure product scope	I.4 Other non-food product scope (as specified in IFS Logistics Annex 3)
Logistics processing services*: I.1a) freezing/thawing Processes I.1b) ripening of fruit and vegetables I.1c) simple sorting of fruit and vegetables based on qualitative aspects I.1d) packing of prepacked products I.1e) labelling with regards to the application of existing labels on packed products intended for the final consumer	I.2d) packing of prepacked products I.2e) labelling with regards to the application of existing labels on packed products intended for the final consumer	I.3d) packing of prepacked products I.3e) labelling with regards to the application of existing labels on packed products intended for the final consumer	I.4d) packing of prepacked products I.4e) labelling with regards to the application of existing labels on packed products intended for the final consumer
<i>Note:</i> *Logistics processing services can be conducted only in addition to the main storage services at the location of the audited site.			
II. Transport			
II. 1 Food product scope	II.2 HPC product scope	II.3 PACsecure product scope	II.4 other non-food product scope (as specified in IFS Logistics Annex 3)