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CERTIFICATION REGULATION OF IFS SYSTEMS
(IFS STANDARD)

ΔΠ13.33/E01/2024-03-14
EDITION 5th/AMENDMENT 03

CONTROLLED DOCUMENT

METAMORFOSI 2024

AMENDMENT HISTORY

PAGE No.	*AMENDMENT No.*	*AMENDMENT CONTENT*	*DATE*
		New edition (5)	07/07/2021
	01	New amendment (01)	30/08/2021
	02	New amendment (02)	08/09/2023
	03	New amendment (03)	14/03/2024

CONTENTS

ARTICLE 1: THE AIM OF THE REGULATION

1.1 This document is written with the format of a Regulation according to EUROCERT's internal procedures, which conform to the requirements of the standard ISO/IEC 17065:2012 and of the IFS Standards Version 8 April 2023, IFS Broker 3.1 and Logistics version 3 and the equivalent E.A.'s directive guidance notes.

1.2 This Regulation defines the duties of the companies as well as EUROCERT's duties and the procedures for the issuance, the surveillance, the extension, the interruption, the renewal and the recall of the IFS system Certificate of Conformity (Π.Σ). The Certification of a company leads to its immediate entry to the Register of Certified Companies (RCB).

1.3 EUROCERT's Managing Director approves the Regulation and he shall also approve each amendment.

1.4 The Certification Committee supervises the application of this Regulation. It is an independent to EUROCERT Committee in which the under Certification interested parties per product/service are represented. In the Certification committee representatives of at least the Board of Hellenic Industrialists with one member, the Union of Consumers (ΕΚ. ΠΟΙ.ΖΩ) with one member and EUROCERT with one member participate.

1.5 I In order for a company to be certified the necessary condition is its IFS system to comply with the requirements of this Regulation and the requirements of the IFS Food Standard Version 8 April 2023, or IFS Broker 3 or/and Logistics version 3.

1.6 The method of application and the cases when the above standard applies are referenced in the equivalent paragraphs "Scope" of the standard.

1.7 The issuance of a certificate requires the evaluation of a company's IFS System, without this to imply the certification of the company's products, procedures or production and control methods. As a result, the certificate is not a Product Certificate of Conformity and it must not be considered or used as such.

1.8 The Certified companies may use EUROCERT's logo as displayed below:

IFS CERTIFIED SYSTEM/No. ….

ARTICLE 2: REFERENCES

2.1 IFS FOOD Standard for Food - Version 8 April 2023
2.2 ΕΠ
2.3 IAF Guidance on the Application of ISO/IEC 17065:2012
2.4 ISO/IEC 17011 General requirements for accreditation bodies
2.5 ISO/IEC 17065:2012
2.6 Produced from IFS software
2.7 Guideline for IFS Food Audit V7: typical auditors' questions, examples for KO and majors.
2.8 Doctrine (June 2023)
2.9 IFS Logistics version 3 December 2023.
2.10 IFS Logistics Guideline - Auditing questions and advice for ifs logistics version 2.2.
2.11 IFS doctrines (April 2019- June 2023).
2.12 IFS Broker version 3.1 June 2021.
2.13 IFS doctrines (IFS Broker3.1 Doctrine (EN), Jun21).
2.14 IFS Broker Version 3.1 Audit Protocol for remote auditing, Version 2, June 2021
2.15 IFS Remote Surveillance Check Guidance, version2, April 2020
2.16 IFS Split Audit Protocol, version 1, February 2021

ARTICLE 3: DEFINITIONS

All terms and definitions used in this Regulation are according to the standards ISO 9000 and EN 45020.

ARTICLE 4: GENERAL REQUIREMENTS

4.1 Independently of their size, all companies can submit an Application for Certification to EUROCERT.

4.2 Companies are required to prepare well in advance for an IFS Certification, which comprises of the different steps that are displayed in ANNEX 2 of the IFS Standards. The IFS Audit is a crucial part of the certification process, as the company and its production processes will be challenged against all specified requirements laid down in Part 2 of the IFS Standard, in order to assess whether the products and production processes comply.

4.3 All Applications are evaluated but in order to be accepted and the procedure for Evaluation and Certification to be implemented the following shall be satisfied:

A) The company shall have and shall submit the Quality Management Manual enhanced with the HACCP requirements.

B) The company shall have applied a documented and effective system of quality management for at least three months.

Γ) The company shall have full control of the product, the processes the personnel and the surrounding space of the site.

Δ) The company shall have conducted an internal audit according to the IFS Standard in concern (Food, Logistics, Broker) with the current version, and shall have executed all necessary amendments in its function and in its management system.

E) The company shall have paid the initial cost.

4.3 The company, when required by the current legislation (national and European), shall have included in the IFS system its own specifications.

4.4 EUROCERT's Management and its personnel (permanent and external associates) handle all information that comes to their possession during the certification process as strictly confidential and maintain the professional secrecy.

4.5 The company must know that all documents issued by EUROCERT remain EUROCERT's property and their reproduction and distribution to third parties without EUROCERT's permission is prohibited.

ARTICLE 5: SUBMISSION AND PROCESSING OF THE APPLICATION FOR EVALUATION AND CERTIFICATION

5.1 The company shall submit the application to EUROCERT according to the special application form ΔΠ 13.33/E06 along with the Quality Management manual within which the company's organization and policy in matters of quality, HACCP and other control procedures that are followed are described. It will also be signed and submitted to EUROCERT the printed bid/contract (ΔΠ 13.33/E15). Also, in case of excluded products, the company should clearly mention which kind of products are to be excluded. Eurocert decides following the corresponding IFS guideline if this is feasible and informs the client accordingly.
"IFS Food questionnaire for certification bodies, to define, under exceptional circumstances, product exclusions in audit scope".

5.2 The application must be fully completed.

5.3 Each submitted application concerns only one legal entity activity according to the E.A. Certification Department Table, takes place in a defined space and is subject to defined management.

5.4 The company, when required by the current Legislation (National & European), will enhance its IFS Food Safety and Quality System the specifications that generates.

5.5 Immediately after the submission of the Application, the evaluation procedure is implemented, through which the Application content and the attached documentation is checked. Special attention is paid to the examination of the Quality Management Manual, within which the company's organization and policy in matters of quality, HACCP and other control procedures, which must conform to the IFS standard requirements. If required, more documents may be asked for examination. In case the Application is accepted, the Audit team who will carry out the company audit is then formed. In case the application is not accepted the company is informed in writing.

5.6 The audit scope shall be agreed between both parties before the audit takes place. It shall include the full activities of the site, including all production lines and products manufactured by the production site (both customer branded products and company's own branded products).

5.7 In order to prepare the initial Audit, the company may perform a voluntary pre-Audit to evaluate its current status and level. The pre-Audit cannot include any recommendations and a different auditor shall perform the pre-Audit to the one who performs the subsequent IFS Audit. Before starting the certification process, the company shall read the current versions of the two (2) normative documents: the IFS Food Standard and the IFS Food Doctrine.

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

5.9 The Audit team (A.T) is formed by one or more auditors, which can either include permanent staff or external associates. Auditors are approved by General Certification Director, according to the specifications defined in the International Standards ISO 19011 and IFS FOOD Standard. The formation of the team, is done in such a way that the team shall be in a position to evaluate the suitability and adequacy of the Quality System – IFS of the under-audit company. The Audit team must therefore have the general understanding and knowledge that adhere to each technological, industrial and corporation sector. The audit team may also comprise a member of the Certification Committee or an Accreditation Body Auditor or an IFS integrity auditor/member. The Client is informed on the composition and dates of inspection and is also asked for their confirmation.

5.10 When external associates are used, EUROCERT ensures that proper measures are maintained in order to ensure their integrity, confidence and objectiveness. In any case the company reserves the right to ask for the replacement of a member of the inspection team.

5.11 The Client is obligated to allow access to the Auditors in its facilities, to make available all documents and files relevant to the IFS Standard in respect, to dispose of a proper workplace to host the meetings of the inspection team, to try and make the work of the inspector as easy as possible by allowing them access to all relevant documents that may be required, and finally by disposing of staff that will be available for any required interviews and explanations as well as necessary tours to the facilities of the company. In addition, the company must ensure that all relevant staff as well as its legal representative will be present at all times during the inspection of the facilities. The most senior manager on the date of the Audit shall be present at the opening and closing meetings so that any deviations and non-conformities can be discussed.

The company will ensure that the production schedule during the audit includes the products of the intended scope of certification. Most of these products should be in production so the auditor can evaluate. Where the range is large or otherwise, the inspector has the discretion to continue the inspection until it is satisfied that the intended scope of certification has been evaluated.

The Audit shall be specific to the production site where all the processing of the product(s) is undertaken.

The company will provide to EUROCERT any information as the documentation of HACCP, the recent quality issues, complaints or customer withdrawals and other performance information that would assist the auditor to conduct an effective audit. The company will make the inspection report of the previous year available to the auditor and EUROCERT.

5.12 During the certification cycle, the senior management of the production site shall ensure that the certification body is informed in due time about any changes that may affect the production site's ability to conform to the certification requirements (e.g. recall, alert on products, changes in organization and management, important modifications on the products and/or the production methods, changes in contact address and production sites, new address of the production site, etc.). The details shall be defined and agreed between both parties. As required in the IFS Food Audit Checklist (Part 2), requirement 1.2.6, some specific situations require a notification to the certification body within three (3) working days. After receiving such information from the sites (limited to the three (3) specific situations, mentioned in the requirement 1.2.6 of the IFS Food Audit Checklist), the certification body shall:

• Fill out the relevant extraordinary information form provided in the IFS Database in English and send it back to IFS Management GmbH within three (3) working days after receiving the information from the production site.
• Provide IFS Management GmbH a root cause analysis and progress report of the investigation within ten (10) working days (after submitting the form).
It is the certification body's responsibility to investigate each situation and decide any action on the IFS Certification Status.

5.13 The IFS Food Audit shall be carried out in the working language of the production site. If there is a need for translation, the certification body shall provide a qualified interpreter not affiliated with the company.

5.14 During the audit, it is also verified, whether the procedures of the client comply with the requirements of the IFS Standard requested, if they are in full and properly applied, and finally if the IFS system is appropriate and efficient enough to cover the goals and policy of the Client.

5.15 The company's total score determines the compliance of the company's system to the IFS Standard requested. In Order to determine whether compliance with a clause in the IFS Standard has been met, the auditor has to check every item in the standard, and rank his finding as follows:

Result	Explanation	Points
A	Full compliance.	20 points
B (deviation)	Almost full compliance.	15 points
C (deviation)	Part of the requirement is not implemented.	5 points
D (deviation)	The requirement is not implemented.	–20 points
Major (non-conformity)	A Major non-conformity can be issued to any regular requirement (which is not defined as a KO requirement). Reasons for Major rating are: • There is a substantial failure to meet the requirements of the standard, which includes but is not limited to food safety and/or the legal requirements of the production and/or destination countries. • A process is out of control which might have an impact on food safety.	Major non-conformity will subtract 15% of the possible total amount; the certificate cannot be issued.
KO requirement scored with a D (non-conformity)	The requirement is not implemented.	KO non-conformity will subtract 50% of the possible total amount; the certificate cannot be issued.
N/A Not applicable	The requirement is not applicable. N/A can apply to any requirement, except for KO requirements numbers 1, 3 and 5 to 10. The auditor shall provide an explanation in the report.	Not included in the calculation of the total score.

The points for each criterion vary depending on the score for this item (A, B, C or D) and the level of the criterion. The points that can be achieved for every item are defined in each of the IFS Standards.

Besides this ranking, the auditor can decide to give the auditee a **"KO"** (Knock out) or a **Major Non-Conformance** that will subtract points from the total amount.

Major Non-Conformances: When there is a substantial failure to meet the requirements of the standard, which includes but is not limited to food safety and/or the legal requirements of the production and/or destination countries. A process is out of control which might have an impact on food safety. A Major Non-Conformance will subtract 15% of the possible total amount of points at

foundation level.

KO requirements
There are specific requirements in the IFS Food Standard which are named KO requirements. These requirements are essential and address key topics to be implemented by the production site to reach compliance. The KO requirements can be rated as follows:

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

In the IFS Food Standard, the following ten (10) requirements are defined as KO requirements:

1) 1.2.1 Governance and commitment
2) 2.3.9.1 Monitoring system of each CCP
3) 3.2.2 Personal hygiene
4) 4.1.3 Customer agreement
5) 4.2.1.3 Raw material specifications
6) 4.12.1 Foreign material risk mitigation
7) 4.18.1 Traceability
8) 5.1.1 Internal audits
9) 5.9.1 Procedures of recalls, withdrawals and incidents
10) 5.11.3 Corrective actions
Scoring of KO requirements is explained in the following chart (chart 4).

If the auditor raises one or several Major and/or KO non-conformity(ies), certification cannot be granted and, if this is a recertification audit, the current IFS Certificate shall be withdrawn, under the following rules:
• It shall be withdrawn in the IFS Database by the certification body as soon as possible, and at latest two (2) working days after the last audit day.
• In the IFS Database, the certification body shall provide explanations in English about the reasons for withdrawing the current certificate, including the requirement number of the non-conformity(ies). These explanations shall provide the same details as those described in the action plan.
Note: All IFS Database users with the respective production site in their favourites' list will receive an e-mail notification (with explanations about the identified non-conformity/ies) from the IFS Database, informing them that the current certificate has been withdrawn.

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

New definition about claims
Claim: Any message or representation, including pictorial, graphic or symbolic representation, in any form (product label, packaging, advertisement, specifications, product inserts), which states, suggests

or implies that the product has particular characteristic(s) or effect(s) that is/are not inherent to the product and/or is not generally present in similar products. The following list of examples of the particular characteristic(s) and/or effects does not claim to be exhaustive: • nature or composition (e.g. organic, "natural", "free from", "source of", "reduced", etc.), • standards of identity for products (e.g. meat products, specific labels, etc.), • origin or provenance (e.g. "made in …", "product of …", PDO/PGI, etc.), • methods of production/processing (e.g. fairtrade, religious claims, etc.), • specific properties, structure and/or function related to a risk reduction for customers and/or consumers (e.g. related to prevent or reduce the risk of health diseases, prevent the contamination by spoilage or pathogen microorganisms, etc.) • specific properties, benefits and/or effects for customers and/or consumers due to the usage of the product (e.g. anti-aging effect in cosmetics, extend shelf life of food in packaging, improving or modifying a physiological function or biological activity associated with health in food, etc.) Claims linked to the product can be declared only if: • Evidential support is available to demonstrate their truthfulness, honesty, fairness and legal compliance. • Are approved to be used by the relevant authority, when applicable. • Clear and understandable information is provided to the users (customer, consumer and/or end-user, as applicable) about the particular characteristic(s) and/or effect(s) declared in regard to the intended use of the product. Note: in case of IFS Audits, claims shall not be used in the description of the Audit scope on the IFS Certificate, in order to avoid confusion on the scope of the IFS Audit and certification (Annex 12.1).

The auditor can record electronically his/her findings using the appropriate software, (Audit Xpress) and the total score of the auditee is calculated automatically.

5.16 The Audit team will agree on the findings of the audit during the closing meeting and at that point will also state that the decision on the certification will be made by EUROCERT only after a technical review and a thorough check of the audit report has been performed.

5.17 A Provisional Audit report and a provisional action plan with the findings addressed to the company will be prepared by the audit team (not more than 2 weeks though). This plan shall be used as a basis for drawing up corrections and corrective actions by the company for the determined deviations and non-conformities. A provisional score and report can be available upon request.

5.18 The company shall provide the corrections and corrective actions for all deviations (C, D), KO requirements scored with a B, C and for non-conformities (Major or D evaluation of a KO requirement) listed by the auditor. Responsibilities and implementation deadlines for both corrections and corrective actions. The company shall forward the completed action plan, including evidence of implementation of corrections, to the certification body/auditor within maximum four (4) weeks of having received the action plan. Corrections and corrective action(s) shall be translated into English.

5.19 The company shall forward the completed action plan, including evidence of implementation of corrections, to the certification body/auditor within maximum four (4) weeks of having received the action plan.
If this deadline is not adhered to, the company shall undergo a full initial or recertification Audit.
Examples of acceptable evidence for the implementation of corrections:
• Training records
• Updated procedures with traceable modifications
• Before and after pictures
• Evidence (e.g. e-mail) of communication of documents to the relevant personnel
• Internal audit or inspection report
• Invoices of repairs. Offers of repairs are not accepted, as it is only proof of the intention of correction, not evidence of correction
• New monitoring procedure (e.g. for a damaged infrastructure)
• For an updated document, it may be necessary to get evidence of training and/or communication

related to the updated document for the company personnel, in case other personnel/ department has to work with it
• For an updated form, based on its importance and frequency of use, it may be necessary to send a completed form to the certification body/auditor.

The action plan shall be validated by the auditor and the technical reviewer during the certification decision process.

An IFS Certificate shall not be issued, unless all corrections are implemented.
This will apply also for IFS Logistics and IFS Broker scheme due to extra requirement from our accreditation body (UKAS).

EUROCERT S.A. is obliged to explain all **KO**'s, **Majors**, deviations and **non-conformances** ranked as **B, C, or D** and all the items that are found **not Applicable (N/A).**

5.20 In the case of one Major non-conformity and a total scoring < 75 % or several Major and/or KO non-conformity/ies, the certificate will not be issued, the report shall be uploaded in the IFS Database and a new Audit shall be organized.

5.21 In case of Unannounced audit, the star symbol is used according to Annex 11 of the IFS standard (star status indication in case the audit was conducted unannounced (star symbol to be added close to the IFS Logo)

5.22 The certification of the auditee is decided upon the total score of the auditee and the occurrence of deviations/ Non-Conformances, according to the IFS Standards charts respectively.

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

For IFS *BROKER 3.1*

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

For Logistics 3.

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

5.23 When the Lead Auditor receives the action plan, prepares the final audit report, in which it shall contain the corrections and corrective actions.

5.24 The report is forwarded to EUROCERT' s reviewer, check the contents. Based on the result of the technical review, the nominated reviewer recommends the issuance of an IFS Certificate or not.

5.25 The company that covers the requirements of the IFS can be certified according to the IFS Scoring System, based on a percentage of the total available score and this is ultimately used to decide the certification status of the production site,

(A) HIGHER LEVEL Certification
(B) FOUNDATION LEVEL Certification

5.26 Based on the result of the technical review the General Certification Director is responsible for making the final decision whether to issue the IFS Certificate or not

The Certification Committee evaluates the Assessed Customers' Files and makes observations regarding the observance of the procedure. Should a case not be validated, then the corrective and preventive actions procedure is applied, which can lead to a special audit the cost of which shall burden EUROCERT.

5.27 The audit report is distributed by EUROCERT only to the Client and is not given to third parties without the written authorization of the customer. However, the Client must be aware that the Audit Report is communicated to the IFS Head Offices through the IFS Portal and it can be available to

anyone that has access. When the representative of the Company signs the application for the IFS system certification, it automatically means that they are aware of that fact and give their consent. EUROCERT safely and securely store a copy of the IFS Audit Report and associated documentation including the auditor's notes for a period of five (5) years.

5.28 EUROCERT and IFS are not responsible for any case of certain demands arising due to the fact that articles of the law are not complied with. In case such written demands arise, the Client is obligated to inform EUROCERT immediately and in written form.

EUROCERT' s certification committee evaluates the Assessed Customers' Files and makes observations regarding the observance of the procedure.

5.29 IFS INTEGRITY PROGRAMME

The IFS Integrity Program, launched in early 2010, includes different measures to assure the quality of the IFS Standards by reviewing IFS Audit Reports of certified companies and also by using several measures to analyse and improve the performance of certification bodies and auditors. Furthermore, the IFS Integrity Program aims to ensure that market participants do not gain a competitive advantage by not complying with IFS rules. The majority of the IFS Integrity Program activities follow a risk-based approach (risk-based monitoring), with a smaller portion based on complaints and/or whistle-blowers (complaint management). The IFS Integrity Program strengthens the reliability of the IFS Standards by surveilling their implementation in practice.

The main procedures of the IFS Integrity Program are described in Annex 4 of the IFS Framework Agreement on the IFS Audit and certification between IFS Management GmbH and the certification body. These procedures have been developed through regular meetings of the IFS Quality Assurance Working Group, which is composed of international members. Annex 4 of the IFS Framework Agreement shall be signed by all certification bodies that have concluded a contract with IFS Management GmbH. Auditors performing IFS Audits shall accept the IFS Integrity Program procedures to assure a qualitative performance of IFS Audits. EUROCERT is obliged to inform their customers applying for an IFS Audit about the content of the current version of Annex 4 of the IFS Framework Agreement and to include enforceability in their contracts. The IFS Integrity Program is mainly involved in the following activities: The IFS Integrity Program mainly works on the following activities:

IFS integrity onsite checks

IFS Integrity On-site Checks are carried out to evaluate IFS certified sites and can be organized risk-based or following complaints. In general, the Integrity On-site Checks are carried out unannounced (announcement 30 minutes before the start). In some special cases, they might also be performed on an announced basis (generally announced up to 48 hours before). In case of announced Integrity On-site Checks, certification bodies can accompany the checks. However, prior contact with the selected sites is prohibited. Production sites with a valid IFS Certificate shall accept an unannounced/ announced Integrity On-site Check and shall give access and support to the commissioned integrity auditor. The acceptance of the IFS Integrity Program is part of the requirements of all IFS Standards.
If, during an IFS Integrity On-site Check, a Major or KO non-conformity is identified based on objective evidence, this has the same impact on the current IFS Certificate as during a regular IFS Audit. If the production site denies the IFS Integrity Auditor access to the production site, this needs to be considered as a breach of the contract, which typically leads to the withdrawal of the current IFS Certificate. For each Integrity On-site Check, a report is prepared and is only made available to the company, the responsible certification body and upon request to authorities, accreditation bodies and GFSI. In case of complaint-based Integrity On-site Checks, the report may also be shared with the complainant.

IFS complaint management

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

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

Appeals shall be finalised within 20 working days of receiving information from the audited site. A letter confirming receipt of the complaint shall be issued within a maximum of five (5) working days. An initial response shall be given within ten (10) working days of receiving the complaint. A full written response shall be given after the completion of a full and thorough investigation into the complaint.
For the handling of complaints received by the IFS Offices, the basis for complaint management is described in the IFS Framework Agreement with certification bodies:

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

Risk based approach and monitoring of IFS Quality Assurance

The Quality Assurance activities of the IFS Integrity Program monitor the entire IFS system by using different tools:
In order to care for the correct implementation of all procedures described in IFS Standards and respective regulatory documents, the IFS Integrity Program carries out regular office audits at certification bodies (Integrity certification body office audits). During these office audits, work performance of IFS Auditors and certification bodies are checked by means of examples of several reports and by database analysis. If special topics have to be clarified during these Integrity certification body office audits, this could also lead to Integrity witness audits of IFS auditors or to Integrity on-site checks at companies certified by the respective certification body.
Additionally — taking the risk based approach into account — reports of certified companies are analysed and read by IFS Quality Assurance Management staff. The IFS Quality Assurance Working Group has defined different criteria for the risk based approach. These analyses are an ongoing monitoring procedure of the IFS Quality Assurance Management, taking into account both economic criteria (e.g. number of issued certificates in certain countries) and quality criteria (e.g. Audit results, Audit times etc.). As previously described, Integrity on-site checks will mainly be performed on an unannounced basis and might be performed on an announced basis in some special cases. Integrity witness audits of IFS Auditors may also be performed using this risk based analysis approach of IFS Quality Assurance Management.
Companies with a valid IFS Certificate have to accept an unannounced/announced Integrity on-site check and have to give access and support to the commissioned Integrity auditor. The acceptance of the IFS Integrity Program is part of the regulations of all IFS Standards.
Witnessing IFS Auditors from certification bodies commissioned by Integrity auditors during regular IFS Audits also have to be accepted.
Integrity on-site checks, Integrity witness audits and Integrity certification body office audits carried out as part of the Integrity Program are conducted by Integrity auditors employed or commissioned

by IFS Management GmbH. Integrity auditors are completely independent from the assessed companies and the IFS certification bodies.
IFS Witness Audit template to be completed by the certification bodies With the introduction of IFS Food V7, it is mandatory to use the template for IFS Witness Audit reports for all witness audits (sign-off and monitoring witness audits). This also replaces the Witness Audit report template for IFS "Auditor in progress". It is available in the IFS CB login area. Certification bodies shall upload the IFS Witness Audit report to the IFS Database when adding a witness audit to the auditor portal. This rule is applicable from the date of this Doctrine publication.

Sanctions
If the cause of a deficiency has been found to be the fault of a certification body and/or an auditor, following a complaint or following the risk based approach/monitoring quality assurance actions, IFS will forward all necessary information anonymously to an independent sanction committee. The sanction committee, which is composed of a lawyer and participants from industry, retailers and certification bodies, shall make a decision on whether a breach exists and on its severity.
Topics concerning administrative faults of certification bodies based on database investigations can be directly assessed by the IFS Quality Assurance Management but have to be confirmed by the chairman (lawyer) of the sanction committee.
Sanctions and/or penalties will be issued to the certification body and/or its auditors if the sanction committee concludes that a breach has been committed. The type of sanction and/or penalty depends on the severity of the breach. For each final breach ruling, a certification body and/or an auditor may get a certain amount of "negative points". These "negative points" are accumulated, but the period of limitation is two (2) years (rolling system). Only in very severe cases, certification bodies or auditors might be suspended for a certain time frame or contracts might be cancelled. In general, the target of the IFS Integrity Program activities is to improve the performance of certification bodies and/or auditors by requesting corrective actions, for example attending further training in the case of a decided breach.

5.30 IFS LOGO
The copyright of IFS Food and the registered trademark are fully owned by IFS Management GmbH. The IFS Logos shall be downloaded via the secured section of the IFS Database. Furthermore, the terms and conditions below shall be communicated to the audited company by the certification body and checked by the auditor during the audit. The results of this check shall be described in the company profile of the audit report as a compulsory field. If the auditor identifies that the company does not fulfil those terms and conditions, IFS shall be informed accordingly.

Terms and conditions for using the IFS Logos and communication about the IFS Food Certification/Application
These terms and conditions apply for all IFS Logos.

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

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

Use of the IFS Food Logo in promotional material

The IFS Food Logo shall not be displayed on the product itself, packaging of the product, or any kind of advertising document likely to reach the end-consumer (e.g. intercompany sales packaging, public exhibitions for end consumers, product specific brochures for end consumers, etc.). The logo can only appear on a website section related to quality management or to quality and safety in general. It shall not be used for any kind of business-to-consumer marketing. It shall be clear that all information concerning certification clearly refers to IFS.

The IFS Logos shall not be used in presentations that have no clear connection to IFS.

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

Further restriction on the use of the IFS Food Logo

The IFS Food Logo shall not be used in any way that may imply that IFS Management GmbH is responsible for the certification decision. In case of suspension or withdrawal of the IFS Food Certificate, the audited production site and company have to immediately stop including the IFS Logos on their documents and/or website. In case of exclusion regarding the audit scope, the IFS Food Logo can be used, but the following claim shall be written at the bottom: “Some products are excluded from the scope of the IFS Food Audit. Exclusion details can be provided upon request.” It is also possible to list only those products that fall under the respective IFS Certification.

Communication of the IFS Food Certification

All the above-mentioned rules apply to any communication regarding IFS Food. This also means that the use of the wordmarks “IFS”, “International Featured Standards”, or “IFS Food” or similar is not allowed to be communicated on finished products which are available to the end consumer.

ARTICLE 6: CERTIFICATION AND ENTRY TO THE REGISTER

6.1 The decision for the issue of the certificate is the responsibility of the Certification Manager of EUROCERT. That decision is also validated by the Certification Committee.

6.2 Should the Certification Committee not validate a case, then the corrective and preventive actions procedure is applied, which can lead to a special audit the cost of which shall burden EUROCERT.

6.3 The Client that covers all of the IFS demands, can be certified in two levels

a) HIGHER LEVEL OF CERTIFICATION

b) FOUNDATION LEVEL OF CERTIFICATION

6.4 The contract is valid for 3 years and its renewal is possible.

6.5 After the contract is signed and when the agreed amount has been settled, the certificate is then issued, which states the identity of the Client, its field of application, its production Units, to standard of reference and its period of validity.

6.6 The certificate of IFS compliance validates that the company has implemented and currently maintains an IFS system, which is in compliance with the demands of the IFS Standard requested by the company. Moreover, it validates that the company has the organizational structure, the means

and the properly trained staff to ensure that a level of quality of its product and services will be maintained. The IFS certificate does not on the other hand substitute for the certificate of product compliance.

6.7 Continuing the issue of the certificate, the Client is enlisted in the Registry of Certified Companies (RCC). The RCC also includes the name of the Client, the category and nature of its products and services that are covered by the field of its application, as well as any other piece of information that may be required. The Client is also enlisted in the online IFS Portal (https://www.ifs-certification.com/en/).

6.8 The RCC is updated at regular time intervals and is permanently registered on the INTERNET at url: https://gr.eurocert.group/ . In Addition, it is also regularly printed in the Press.

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

QR-code data is available on the certificate. The QR-code displays the following data:
- certificate in the IFS Database: yes/no
- COID
- company name
- certification body name
- Standard
- issue date of the certificate
- end of validity date of the certificate
- certificate validity (valid or locked).

ARTICLE 7: RECERTIFICATION AUDIT

7.1 EUROCERT undertakes – based on the certificate audit cycle guidelines, as in the table below, a complete and continuing evaluation of the IFS system of the certified company. This is done, in order to ensure that the standard of reference and the current regulations will always be complied with.

			Execution mode of the IFS Audit			
			IFS Full On-site Audit		IFS Split Audit	
			IFS Audit Options			
	Audit type	Explanation	Announced	Unannounced	Announced	Unannounced
At least every third (3) audit shall be performed unannounced	Initial audit	**First initial:** Audit of a production site that has no previous IFS Certification history.	☑	☑	☑ (not recommended)	☑ (not recommended)
		New initial: Audit that is performed after interruption of cycle or after a failed audit.	☑	☑	☑	☑
	Recerti-fication audit	Audit to renew the existing certificate after re-evaluating all requirements.	☑	☑	☑	☑
	Follow-up audit	Audit to be conducted when one Major non-conformity was scored during the main audit and the total score is ≥ 75%.	☑	☒	☒	☒
	Extension audit	Audit to extend the current certification scope resulting from the initial/ recertification audit.	☑	☒	☒	☒

In addition, one must take into account that products which are processed at a specific time in the year, or processes which are used at a specific time in the year, for getting new/different products than those processed all year long are considered seasonal.
For these products, supervision will have to take place during their production period.
(Doctrine guidelines for further information)

A recertification Audit is a full and thorough Audit of a production site, ideally resulting in the issue of a new certificate. During the Audit, all IFS requirements shall be assessed by the auditor. Particular attention shall be paid to the deviations and non-conformities identified during the previous Audit, as well as to the effectiveness and implementation of corrections and corrective actions laid out in the company's action plan.

A recertification Audit can be performed either announced or unannounced.

To maintain certification, the production site shall get recertified every year. Therefore, the recertification audit is a full audit of a production site, during which all the requirements of the IFS Food Audit Checklist shall be audited by the auditor and lead to a renewal of the existing IFS Food Certification.
The period during which a recertification audit shall take place is shown on the certificate and the audit shall be performed during this period in order to maintain the certification cycle.
It is the responsibility of the production site to renew their certification in due time. Therefore, all IFS

Food certified companies receive a reminder from the IFS Database three (3) months before certification expiration. If the audit is not performed in due time, all IFS Database users with the respective production site in their favorites' list will receive an automatic e-mail notification. The auditor shall review the action plan of the previous IFS Food Audit to check the implementation and the effectiveness of corrections and corrective actions. If the production site changes certification body, the production site shall update this information in the IFS Database and inform their new certification body so that the auditor can check the action plan from the previous audit.
If deviations are still present in the actual recertification audit, or if the scorings were lowered, the auditor shall assess the situation in accordance with chapter 5.11 of the IFS Food Audit Checklist, Part 2. The link between two (2) consecutive Audits ensures a continuous improvement process.

If the Audit is not an initial Audit and if the company changes the certification body, the company shall inform Eurocert so that the auditor can check the action plan from the previous Audit.

7.2 During the renewal audit the company is fully inspected. Moreover, special consideration is given for the identification of the application and effectiveness of corrective actions that have surfaced from previous inspections.

7.3 EUROCERT undertakes special audits when the following apply:

- If there is a written complaint that states misuse of the certificate
- If there are other reasons that lead to the repetition of main non-conformities
- If the company asks through an application for expansion of even the change of the level of the certificate
- If there exist serious changes in the structure and the processes of the company
- If required by IFS scheme provisions.

7.4 If the termination of the certificate has not been asked for, an evaluation audit is repeated before the end of the validity period of the certificate. The process that is abided by is the same with that of the initial audit. A full check of the substantiation and its application to the facilities of the company is being performed.

7.5 **Unannounced Option**

Before scheduling and performing the IFS Food Audit, the certification body shall decide and inform the production site whether the audit is conducted on an announced or unannounced basis, ensuring that at least once every third IFS Food Audit is performed unannounced, starting 1st January 2021 (regardless of the IFS Food Standard Version).
Certification bodies shall contact their customers in advance to set a date for an announced audit or to register them for an unannounced audit.
Apart from this minimum mandatory frequency, unannounced audits may be performed more frequently based on the production site's decision. The company shall notify the certification body at latest before the start of audit time window (16 weeks)

This applies both to companies keeping the same certification body and those changing certification body

Unannounced Audit

The unannounced Audit is performed within a time window of [– 16 weeks before Audit due date; + two (2) weeks after Audit due date] and shall take place without prior notification of the date to the company, to ensure the unannounced character of the Audit. The Audit shall be performed on

consecutive days. All IFS Checklist Requirements shall be implemented before the audit time window starts. A site that has undergone an unannounced audit
will obtain the IFS Star Status which will be visible on the IFS Database and IFS Certificate. The status will be withdrawn once an announced audit takes place.

Blackout period - the
company has the opportunity to identify a maximum of ten (10) operational days when the production site is not available for Audit, as well as non-operating periods. The ten (10) operational days can be split into a maximum of three (3) periods.

This option is preferably aimed at recertification Audits, but may also apply to initial Audits if the company prefers starting directly with an unannounced Audit. This option only applies to initial and recertification and not to extension and follow-up Audits. The option" unannounced "shall be mandatory at least once every third IFS certification Audit.

Based on this rule, in case the certification cycle is interrupted where an unannounced Audit was due, the next certification Audit (=initial Audit) has to be conducted unannounced.

The site is responsible to inform the certification body about the following information at latest four (4) weeks before the start of the audit time window (to allow the certification body to register it in the IFS Database):
• Name(s) of the on-site person(s) to be contacted at the production site.
• If needed, blackout period of a maximum of ten (10) working days when the production site is not available for audit, as well as non-operating periods. The ten (10) working days can be split into a maximum of three (3) periods.
• If the site produces seasonal products, the expected seasonal production dates shall be notified and the time window [–16 weeks, + two (2) weeks] does not apply. Providing a blackout period is not permitted in this situation and the unannounced audit shall take place at any time during this seasonal production period.

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

ARTICLE 8: EXTENSION OF THE CERTIFICATION

8.1 For the extension of the field of application or for any changes in the level of the certificate, the company will have to submit an application form and the relevant substantiation to EUROCERT. Depending on each case, an initial audit is carried out alone or along with the annual recertification audit.

8.2 If new processes or products different to those included in the scope of the current IFS Audit are implemented between two (2) certification Audits (e.g. seasonal products), the certified company shall immediately inform its certification body, who shall perform a risk audit to decide whether and when an extension Audit should be performed or not.

8.3 An extension Audit shall always be performed as long as products and/or technology scopes

and the HACCP plan (and especially the CCPs) are different from the one(s) assessed during the "main" Audit (this rule also applies in case of production lines which were not working during the "main" Audit) and/or if a significant change to the production process and/or its environment has been made.

8.4 The processing of that case follows the guidelines of article 6 and a new certificate is issued

ARTICLE 9: REFUSAL, INTERRUPTION AND REVOCATION OF THE CERTIFICATION

9.1 In the case that the company does not has not submitted the annual cost, if it bankrupts, or even if it misuses the certificate or logo, EUROCERT may require to withdrawal the certificate.

9.2 If in the above cases the effectiveness of the IFS system is affected, then it is suspended. If however, corrective actions are not undertaken within required time limits the certificate is not issued or reissued.

9.3 After the recall, the company is obligated to cease every use and publicity of the certificate and the logo within a week, to return the original certificate and to inform its customers for the change in the situation. EUROCERT is obligated to remind the company in written to inform its customers and also to update the audit portal.

9.4 In case of a final recall, the company is also deleted of the RCC and the deletion is announced to the Press, while in the case of a temporary recall a marking is made in the RCC.

9.5 The Client is committed to cease use of the logo if the validity period of the certificate comes to an end.

9.6 The Client is obliged to ask for the agreement of EUROCERT, regarding the way that the logo will be used in any documents or advertising material.

9.7 In case of any natural or circumstantial changes that may affect the companies' ability to continue to manufacture their food products against the requirements of the IFS standard, then Eurocert conducts special audit in order to verify the manufacturing ability of the company and hence recommend suspension or revocation of the certificate. Such events could be natural disasters e.g earthquake, fire, flood etc.

9.8 Withdrawal of a certificate by the certification body is only permitted in case of any information indicating that the products/processes may no longer comply with the requirements of the certification system. The only exception to this rule may be related to the non-payment for the current Audit by the certified company.

9.9 If certification is reinstated after suspension, the certification body shall make all necessary modifications to formal certification documents, public information, authorizations for use of brands, etc. in order to ensure all appropriate indications exist and that the products/processes continue to be certified.

9.10 If a decision to reduce the scope of certification is made as a condition of reinstatement, the Eurocert makes all necessary modifications to formal certification documents, public information, authorizations for use of brands, etc., in order to ensure the reduced scope of certification is clearly communicated to the client.

9.11 EUROCERT certification manager in collaboration with product managers and rest engaged

authorities and institutions are evaluating whether the cause that led to this incapability of delivering products in compliance with the requirements of IFS is lifted.

In case of natural disasters, (earthquake, floods, fire, epidemiological diseases outbreaks), Eurocert comes In contact with local authorities and the engaged company so to indentify whether the situation is back in normal, thus allowing to conduct a further evaluation of the situation. Then decides, if a special audit is necessary or the certificate is re- activated in the IFS Portal.

In case the decision is to re activate the certificate without special audit (which covers also the case of not fulfilling financial obligations), the Certification Manager re - signs on the certification decision column of the PIF form and presents the justification of the decision.
If a special audit is deemed to be obligatory in order to lift the suspended certificate, the usual procedure is followed. Audit scheduling/audit report/certification decision.

9.12 An IFS Certificate shall be withdrawn by the certification body in the situations such as:
• When any information indicates that the products/processes may no longer comply with the requirements of the certification system, especially in case of non-conformity(ies) identified during the audit (main or follow-up audit) or when access is denied (apart from force majeure).
• In case the production stopped and moved to a new location.
• In case of cancellation of certification contract (between the certification body and the company).

An IFS Certificate shall be suspended by the certification body in the situations such as:
• In case of pending investigations by the certification body, following a food safety incident or other event.
• For the certificates of all companies linked to a head office / central management, when a non-conformity is issued during the audit of the head office / central management.
• In case of non-payment for the current audit by the audited company.

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

ARTICLE 10: REVIEWS CHANGES

10.1 In case any changes or modifications exist in the standards as well as the process of certification, EUROCERT must inform immediately and in writing the company, which in turn reserves the right to reject the certificate and discontinue its further use or continue in its use as before. In the second case, company s IFS system must adapt the new data within a time interval set by the scheme and verified by EUROCERT. The verification of the adjustment of the company to the new prerequisites will be achieved through a special audit and the company will have to handle the costs involved.

ARTICLE 11: APPEALS and complaints

11.1 The Client can appeal against decisions made by any members or committees of EUROCERT in writing within 30 thirty days from the announcement of those decisions. That appeal will be examined by an individual body irrelevant to the inspection team. Regardless of the nature of the reply (positive or negative), it is announced in writing and justified in full within 30 days from the date of the appeal.

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

A letter confirming receipt of the complaint shall be issued within a maximum of five (5) working days. An initial response shall be given within ten (10) working days of receiving the complaint. A full written response shall be given after the completion of a full and thorough investigation into the complaint.

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

ARTICLE 12: FINANCIAL TERMS

12.1 Before the issue of the certificate, it is EUROCERT policy, that the company shall have fulfilled all financial obligations deriving from the mutually signed contract which includes the financial terms and is provided to the client upon request. These include the current uploading fees, any accommodation and travelling expenses as well as the equivalent cost for the man days estimated through the “ifs audit time calculator” for the audit

12.2 The price list is approved by the Board of directors and can be modified without given warning. This does not apply for already signed contracts.

12.3 Audit costs and expenses must have been addressed at maximum after 2 months from the issuance of the certificate and its uploading to the IFS audit portal. After this time limit, and if there are any outstanding payments, EUROCERT is entitled to suspend the certificate of the company due to violation of the agreed terms between both companies.

APPENDIX A
INDICATIVE NUMBER OF MAN WORKDAYS PER AUDIT
IFS calculation tool for audit duration used:

IFS has implemented a mandatory tool, which is available on the IFS Website, to calculate the minimum Audit duration to be performed on the physical site for IFS Food initial and recertification Audits, based on the following criteria:

• total number of employees (including part time workers, shift workers, temporary staff, administrative people, etc.), considering the total maximum number of employees over a year
• number of product scopes
• number of processing steps (“P” steps).

The minimum IFS Food Audit duration is two (2) days (16 hours).
One Audit day is equivalent to eight (8) hours (without lunch break) and shall never exceed ten (10) hours.

The calculated Audit duration does not include the time for Audit preparation and reporting, which shall take, at a minimum:
• two (2) hours for Audit preparation
• 0,75 days (six (6) hours) for audit report writing

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

There some exceptional situations where an Audit time reduction can be accepted.
Factors that may reduce audit duration:
In specific situations, and only in one of the following limited cases, the certification body may decide to reduce the minimum calculated audit duration by 0,5 days:
• IFS Combined Audits: e.g. IFS Food/IFS Logistics, IFS Food/IFS Broker, under the condition that some parts are commonly audited for both standards.
• Multi-location companies, if some requirements have already been audited at the head office/central management site.
• Multi-legal entity production site: if the legal entities have different scopes at one physical location and a head office / central management has been appointed.
• For sites with labour-intense simple repetitive processes, based on a risk audit. Few processes, few employees and/or small acreage is not considered under this justification.
• For the main audit of a site where an extension audit shall be performed every year, due to seasonal products/processes.
• For sites where, it was not possible to audit all processes during an unannounced audit and therefore an extension audit shall be performed later.

A maximal reduction of 0,75 days (6 hours) of the minimum Audit time calculated via the calculation tool is accepted in the cases described below:

• For a site with product scope 5 (fruit and vegetable), performing simple handling and no activity that significantly transforms the product from its original harvested form (according to GFSI scope BIII).
• For a site with product scopes 3, 6, 8, 9, 10 and/or 11, that has simple processes limited to: sorting/grading, bottling, simple packing (e.g. no MAP or vacuum), only for product scope 10: mixing/blending.

A combination of different reasons for reduction, including cross-standards, is not possible.

In case Eurocert is aware that an extension Audit needs to be performed every year, due to seasonal processes/products, the calculated audit duration of the main audit (including all Product-Scopes and Process-Steps) can be reduced by maximum 0,5 days (4 hours).
In case it is not possible to assess processes during an unannounced audit that have been considered for the calculation of audit duration, a reduction of maximum 0,5 days (4 hours) is possible.
This time needs to be included when calculating the duration of the extension audit.

The duration of the inspection is agreed on and a schedule for the inspection is sent.

The time window to schedule the announced recertification Audit is calculated as follows: [– eight (8) weeks; + two (2) weeks] from the last day of initial Audit. Companies are responsible for maintaining their certification.

APPENDIX B: REMOTE AUDITING

IFS BROKER VERSION 3.1: Audit Protocol for remote auditing

Information and Communication Technology (ICT) has made remote auditing more feasible. Referring to the document IAF MD4:2018, ICT is the use of technology for gathering, storing, retrieving, processing, analysing, and transmitting information. It includes software and hardware such as smartphones, handheld devices, laptop computers, desktop computers, drones, video cameras, wearable technology, artificial intelligence, and others. The use of ICT may be appropriate for auditing both locally and remotely.

For the purpose of auditing, the IFS Broker Version 3 remote audit means that the audit is performed entirely using remote ICT whilst being conducted in compliance with IFS Broker Version 3 requirements. The use of remote ICT for auditing will only be successful if the right conditions are in place. The two fundamental requirements are that the technology is available and that both auditor(s) and auditee are competent and at ease with its operation.

The remote option is voluntary and needs to be agreed well in advance between the certification body and the company subject to IFS Broker certification. The requirements of IAF MD4:2018 shall be followed, as it defines the rules that certification bodies and their auditors shall follow to ensure that remote ICT is used to optimise the efficiency and effectiveness of the audit, while supporting and maintaining the integrity of the audit process. Furthermore, 2.1.1 pre-requisites for the application of remote auditing techniques need to be fully ensured.

Note 1: The remote audit option is only applicable for the announced option. It is NOT possible to complete a remote audit as part of the unannounced audit program.

Note 2: The remote renewal audit should preferably be conducted by the same auditor who performed the last initial/renewal audit

For more information see: *IFS Broker Version 3.1, Audit Protocol for remote auditing, Version 2, June 2021*

APPENDIX C: SPLIT AUDITS

IFS has introduced the IFS Split Audit: an on-site audit combined with a remote part. The IFS Split Audit applies to recertification audits of all IFS Standards and Global Markets programs (intermediate level). Since good manufacturing practices or good distribution practices and hygiene are essential aspects of these standards, it is not possible to perform the certification audits completely remotely. Auditors will still need to physically visit the site. IFS requires the on-site part of the audit to be completed before the remote part is started. This enables the auditor to get a better overview of the products, processes and facilities of the company.

It is important that the split audit is optional and must be agreed between the site and EUROCERT SA. EUROCERT SA will be required to evaluate whether doing the audit partially remotely poses any risk to the audit effectiveness. Only sites with a positive risk audit are able to choose the partially remote option. All requirements from the respective IFS Standard/Global Markets Programs are applicable.

CONDUCTING IFS SPLIT AUDITS

The on-site portion of the IFS Split Audit can take place announced and unannounced. The unannounced option gives every company the possibility to fulfil the new GFSI requirement that at least every third IFS audit must be performed unannounced.

The on-site visit requires the presence of only those employees who are necessary to run production and related areas smoothly and in compliance with the law and customer specifications. In the subsequent remote part of a split audit, for which a fixed date is determined, interviews with other relevant staff members can be completed.
The on-site audit is supplemented by the remote part, which includes a review of further documented information and a careful cross-check of documentation and records.
The remote audit must take place within 14 days of the on-site part. EUROCERT SA and the audited company must determine a mutually convenient date so that every staff or management member the auditor still needs to speak to is available.

PLANNING AND PREPARING FOR AN IFS SPLIT AUDIT

There are several steps to planning an IFS Split Audit for certification renewal:

- *The company should clarify in advance with its customers whether they accept a certificate based on the IFS Split Audit.*
- *The site to be assessed and EUROCERT SA need to perform a risk evaluation to make sure that an IFS Split Audit is technically possible.*
- *The use of Information and Communication Technologies (ICT) during the audit process requires a written agreement between the company and EUROCERT SA and the assessed site shall have appropriate information technology (IT) infrastructure and environment (e.g. internet access) in place.*
- *The assessed company needs to ensure that they have all relevant documents and records available digitally.*
- *IFS has identified in each standard and global markets program checklist which requirements can be assessed on-site, which ones can be assessed remotely, and those that must be cross-checked. This helpful document gives companies and auditors clear guidelines of how to conduct an IFS Split Audit.*

After completing the IFS Split Audit, EUROCERT SA will include the following statement in the audit report and on the IFS Certificate: "part of the audit has been performed using ICT – split audit". This increases transparency with a company's customers, retailers, and other stakeholders.
There is a new section of the IFS Audit Software where CBs are ableto select or tick a check-box to indicate that ICT has been used during the audit. This boxhas to be used in case parts of the audits have been performed following the IFS SplitAudit Protocol. As per IAF MD4:2018, clause 4.2.1, where the application of remote technologies and methodologies are not a feasible possibility, the alternative of an on-site audit shallbe proposed to the company.

For more information see: *IFS Split Audit Protocol, version 1, February 2021*