

Certification Regulation for Food Safety

Standard or Certification scheme:	IFS Food, Version 8	Accreditation Standard:	ISO 17065:2012
Audit preparation:	<ul style="list-style-type: none"> ✓ The company has read the current versions of the two normative documents (IFS Food Standard and the IFS Food Doctrine) ✓ If there is a need of translation, TÜV Austria will provide an interpreter not affiliated with the company. ✓ In case of renewal audit the expected dates are verified by the TÜV Austria via the IFS audit portal. ✓ The audit details are announced in the IFS Audit portal, by TÜV Austria ✓ The audit result is uploaded in the IFS Audit Portal <p>Note: See detailed process steps in the flow chart below</p>		
Audit duration:	<p>The audit duration is calculated based on the following criteria:</p> <ul style="list-style-type: none"> ✓ total number of people (part time workers, shift workers, temporary staff, administrative people, etc.), ✓ number of product scopes, ✓ number of processing steps (“P” steps). <p>Calculation is made by using the tool provided by IFS and is available in the IFS Audit portal. The minimum IFS Food Audit duration is two (2) days (16 hours). At least 50 % of the total IFS Audit duration shall be allocated to the on-site evaluation (within the production areas of the physical site).</p> <p>A number of factors, such as physical size of the logistics site, the type of services offered, the audit scope, the number of transport or storage units involved, total number of employees, the number of non-conformities identified during previous audits.</p>		
Evaluation of requirements	<p>Every requirement of the IFS Food standard is evaluated by the auditor during the audit. The auditor assesses the nature of deviation or non-conformities. If C and / or D scorings of requirement(s) are still present from one Audit to the next, or if the scorings deteriorate, the auditor shall assess the situation in accordance with chapter 5.11 of the Audit checklist, Part 2.</p> <p>Note 1: See the full scoring system in Annex – Chart 1</p> <p>Note 2: In case of one or several KO or one or several Major non-conformity(ies) is/are issued during the audit, the current IFS certificate shall be suspended in the IFS audit portal by the certification body as soon as possible and a maximum 2 working days after the audit date. All users having access to the IFS audit portal and having mentioned the respective company in their favourites list will get an e-mail notice (with explanations about the identified non-conformity(ies)) from the IFS audit portal that the current certificate has been suspended.</p> <p>Note 3: The realisation of the IFS Food Audit shall always take into account the following elements:</p> <ul style="list-style-type: none"> ✓ The Audit shall take place at a time when the products included in the Audit scope are being processed. ✓ The production lines shall be operational during the IFS Audit. If production lines are not operating during the IFS Audit, they shall not be included in the scope of the Audit unless they have the same HACCP plan and they involve the same products and technology scopes as the ones included in the Audit scope. If the non-operating production lines involve a different HACCP plan and different product and/or technology scopes, two (2) options are possible: <ul style="list-style-type: none"> ✓ The production line(s) can run later during the Audit and are included in the scope of the “main” Audit. <p>The production line(s) cannot run later during the Audit and an extension Audit shall be performed. For further information on extension Audit, see chapter 2.3.4, Part 1 of IFS Food V8.</p>		

Certification cycle

The certification shall be valid from the date of issue stated on the certificate.

For an announced Audit, the validity of the IFS Food Certificate is defined as follows:

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

The time window to schedule the 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.

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

- ✓ A maximum of two (2) weeks shall be allocated for the auditor to send the provisional report and provisional action plan for completion to the company A maximum of four (4) weeks) shall be allocated for the company to provide evidence that corrections have been implemented and respond to the deviations and non-conformities 2 weeks for the auditor to check the proposed corrective actions, for the certification decision and upload of the audit report, the action plan and the certificate to the audit portal

The timeline is six (6) weeks (as a target time) or eight (8) weeks (as a maximum time) between the date of Audit and the upload of the Audit report in the IFS Database / issue of the certificate.

Example

Initial audit date:	01. October, 2023
Date of issue of certificate:	26. November, 2023
Certificate valid until:	25. November, 2024
Renewal audit date:	25. September, 2024
Certificate valid until:	25. November, 2025 (independently from the renewal audit date)
Time window to schedule the recertification for an announced Audit	6th of August –15th of October
Time window to schedule the recertification for an unannounced Audit	11th of June –15th of October (16 weeks before Audit due date; + two (2) weeks after Audit due date)

If the announced recertification Audit is not scheduled on time, or if the steps of the certification process were not completed in time, this will lead to a break in certification and only a new initial certificate can be issued.

The validity of the IFS Certificate remains the same each year and is determined by the date of the initial Audit. The date of the recertification Audit shall be calculated from the initial Audit date and not from the date of issue of the certificate. If the recertification Audit takes place later than the above-mentioned time window, the certification of the company will not be visible anymore. If the company has no further active certificates, the COID will be automatically set to an inactive status in the IFS Database.

Unannounced audits

At least one IFS Food Audit is performed unannounced every three (3) years. 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. If a company denies the auditor access (apart from “force majeure”),

	<p>the currently valid IFS Certificate shall be suspended by the certification body within a maximum of two (2) working days of the Audit date.</p> <p>The company will notify TÜV Austria of the registration for an unannounced Audit at latest four (4) weeks before the start of the Audit time window, in order to register it in the IFS Database.</p> <p>For Unannounced Audits, the relevant schedule will be shared during the opening meeting. It might also be modified or adapted due to the availability of the participants to be assessed and the current processing times.</p>
Types of IFS Food Audits	<p>Different types of audits shall be conducted, depending on the certification status and cycle of the production site.</p> <ul style="list-style-type: none"> ✓ IFS Audit (full on-site): An IFS Food Audit shall always be performed on-site and during consecutive working days, for both announced and unannounced audit options. ✓ IFS Split Audit: Under exceptional circumstances (e.g. due to a widely acknowledge crisis) and when a full on-site audit is hardly possible, the company may agree with the certification body to perform an IFS Split Audit. The on-site part of this audit shall be performed first, followed by a remote part using ICT (Information and Communication Technologies). In order to perform an IFS Split Audit, the normative document “IFS Split Audit Protocol” shall be used, and sufficient justification shall be given in the IFS Audit Report. <p>More information can be found in the IFS Split Audit Protocol.</p>
Types of Initial Audits	<p>There are two (2) types of initial audits:</p> <ul style="list-style-type: none"> ✓ <u>“First” initial audit</u>: The first initial audit refers to the very first IFS Food certification Audit of a production site during which all the requirements of the IFS Food Audit Checklist shall be audited by the auditor. This type of audit is only applicable when there is no previous certification history available. ✓ <u>“New” initial audit</u>: The new initial audit is the IFS Food Audit is performed: <ul style="list-style-type: none"> – after an interruption in the certification cycle (see chapter 4.3, Part 1) or – after a failed certification audit due to one or several non-conformity(ies) or a total score < 75 %, or – after a failed follow-up audit, or – after a failed extension audit.
Unannounced Audit option	<p>Unannounced audit shall be 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 production site, to ensure the unannounced character of the audit.</p> <p>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.</p> <p>An unannounced audit shall be performed at least once every third IFS Food Audit, starting 1st January 2021.</p> <p>A failed announced audit does not count towards the “at least every third audit unannounced rule”. It is up to the certification body to decide together with the production site if the next audit should be unannounced due to customer requirements or if it can be announced. An unannounced audit counts for this rule no matter if the result is passed or failed.</p> <p>If the certification cycle is interrupted where an unannounced audit was due, the next certification audit (=new initial audit) shall be conducted unannounced.</p> <p>TÜV Austria:</p> <ul style="list-style-type: none"> ✓ decides in which year the first mandatory unannounced audit will be performed and informs the production site at least six (6) months before the audit due date. ✓ ensures that this frequency is fulfilled, even if the production site (COID) changes its certification body. <p>Apart from this minimum mandatory frequency, unannounced audits may be performed more frequently based on the production site’s decision.</p> <p>The site is responsible to inform the certification body about the following information at</p>

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 will be withdrawn by TÜV Austria 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 TÜV Austria for the total cost of the audit.

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

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

The overview and clarification of the audit types and options is given in Chart 2: Audit types and options of the IFS Standard 8 (p.29).

Extension Audit

An Extension Audit is possible 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 client shall communicate with TÜV Austria and submit the relevant application.

A new on-site extension Audit during the validity period of the existing certificate (on-going certification cycle). TÜV Austria determines the relevant requirements to be assessed and the relevant Audit duration necessary to assess these requirements thoroughly. The extension Audit report is generated as a single report and shall be provided as an annex to the current Audit report. If the extension Audit demonstrates compliance, the certificate shall be updated with the new scope and uploaded to the IFS Database together with the extension Audit report. The updated certificate shall keep the same expiry date as the current certificate.

In the event of a Major non-conformity, a D evaluation of a KO requirement or a total scoring <75% after an extension Audit, the full Audit (including the main one) is failed, and the current certificate shall be suspended.

Concerning seasonal products, an extension Audit shall be performed to assess products which could not be assessed while operating during the main Audit. The certificate shall then specify all the assessed.

Notification of

The Client informs within three (3) business days for incidents and/or cases of withdrawal or

Annex to Certification Regulation



TÜV AUSTRIA Group – Business Assurance

factors affecting the certification	recall of products and/or legal proceedings with respect to safety and legality, etc included in the certification scope.
Use of IFS logo	<p>The copyright of IFS Food, and the registered trademark is fully owned by the IFS Management GmbH. The IFS Food logo must be downloaded via the secured section of the IFS audit portal. The company accepts the Terms and conditions for using the IFS Logos and communication about the IFS Food certification / application available at https://www.ifs-certification.com/index.php/en/tuc-ifs-logo. Terms and conditions are checked by TÜV Austria and the auditor during the audit. 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. Companies shall only use the Logo of the standard that they are certified for. The IFS Food Logo shall not be displayed on the product itself, primary packaging of the product, or any kind of advertising document likely to reach the end-consumer. The logo can only appear on a website section related to quality management or to quality and safety in general. The general IFS Logo for promotional reasons and publish information about IFS Certification.</p> <p>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 shall immediately stop including the IFS Logos on their documents and / or website. In case of exclusion regarding the Audit scope, the details about exclusions shall be available upon request. 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 and exclusion details can be provided upon request”.</p> <p>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.</p>
IFS Integrity Program / Accreditation body assessments	<p>The IFS Integrity Program 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. The IFS Integrity Program strengthens the reliability of the IFS Standards by surveilling their implementation in practice. The IFS Integrity Program is mainly involved in the following activities:</p> <p>IFS complaint management</p> <p>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 IFS Integrity Program will gather all necessary information in order to investigate the cause of the complaint and to establish if there are deficiencies in meeting IFS requirements by certified companies, accredited certification bodies or IFS Auditors. Appropriate steps will be taken to fully investigate a complaint. Finally, the IFS Quality Assurance Management department will decide which approach will be followed in order to solve the complaint. This might also be to plan an Integrity on-site check at the IFS certified company to investigate the case on-site or to organise an Integrity witness audit for an IFS Auditor involved in the complaint case. Based on the complaint, the Integrity on-site check will mainly be performed on an unannounced basis (announcement 30 minutes before the start of the Integrity on-site check). In some special cases, the Integrity on-site check might also be performed on an announced basis (generally announced about 48 hours before).</p> <p>Risk based approach and monitoring of IFS Quality Assurance</p> <p>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</p>

audits at certification bodies. 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.

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.

Sanctions

If 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 which can impose sanction to the certification body or/and certification body auditors.

The accreditation body may also carry out an unannounced Audit of TÜV Austria at its head office or other locations also by means of a witness Audit at the client, on the basis of the audit programme received by TÜV Austria. In the case of witness Audits, the visit is carried out by TÜV Austria's auditors whilst the accreditation body assessors/experts act as "observers", avoiding (as much as possible) any interventions in the performance of the audit so as not to influence the audit activities. A market surveillance visit is carried out directly by the accreditation body's assessors and not those of TÜV Austria. The Audit takes place also by using a questionnaire and in the presence of the organization's personnel (usually only the Quality Manager) and of TÜV Austria (if possible with the participation of a member of the audit team who performed the most recent audit). This audit/verification does not coincide with a surveillance or renewal audit conducted by TÜV Austria which takes place on a separate day.

Appeals and complaints management

TÜV AUSTRIA's relevant procedure can be found on our website. Especially for IFS the following additional rules apply: Appeals will be finalised within twenty (20) working days of receiving information from the auditee. For complaints, an initial response will be given within ten (10) working days of receiving it. A letter confirming receipt of the complaint will be issued within a maximum of five (5) working days. A full written response will be given after the completion of a full and thorough investigation into a complaint.

If the complaint relates to the quality of the content of IFS audits or IFS audit reports, IFS offices requires that TÜV AUSTRIA provide a statement on the cause and the measures introduced to rectify the problem within two (2) weeks. If the complaint relates to administrative errors, IFS offices ask TÜV AUSTRIA to provide a statement and rectify the problem within one (1) week. The statement shall be issued in writing by email or post.

Outsourced processes

Partly outsourced process: a production step or part of a production process (including primary packaging and labelling) that is carried out off-site by a third-party on behalf of the IFS Food certified production site. This also includes processes which are partly outsourced by a sister company within the same company group.

Fully outsourced product: a product manufactured, packaged and labelled under the own company brand or customer brand by a different company than the assessed one.

Traded product: a product manufactured, packaged and labelled by and under a different company name to the company being IFS Food certified.

Outsourced processes are managed as described in Part 1 – 2.2.1 of IFS Food Standard.

Action Plan

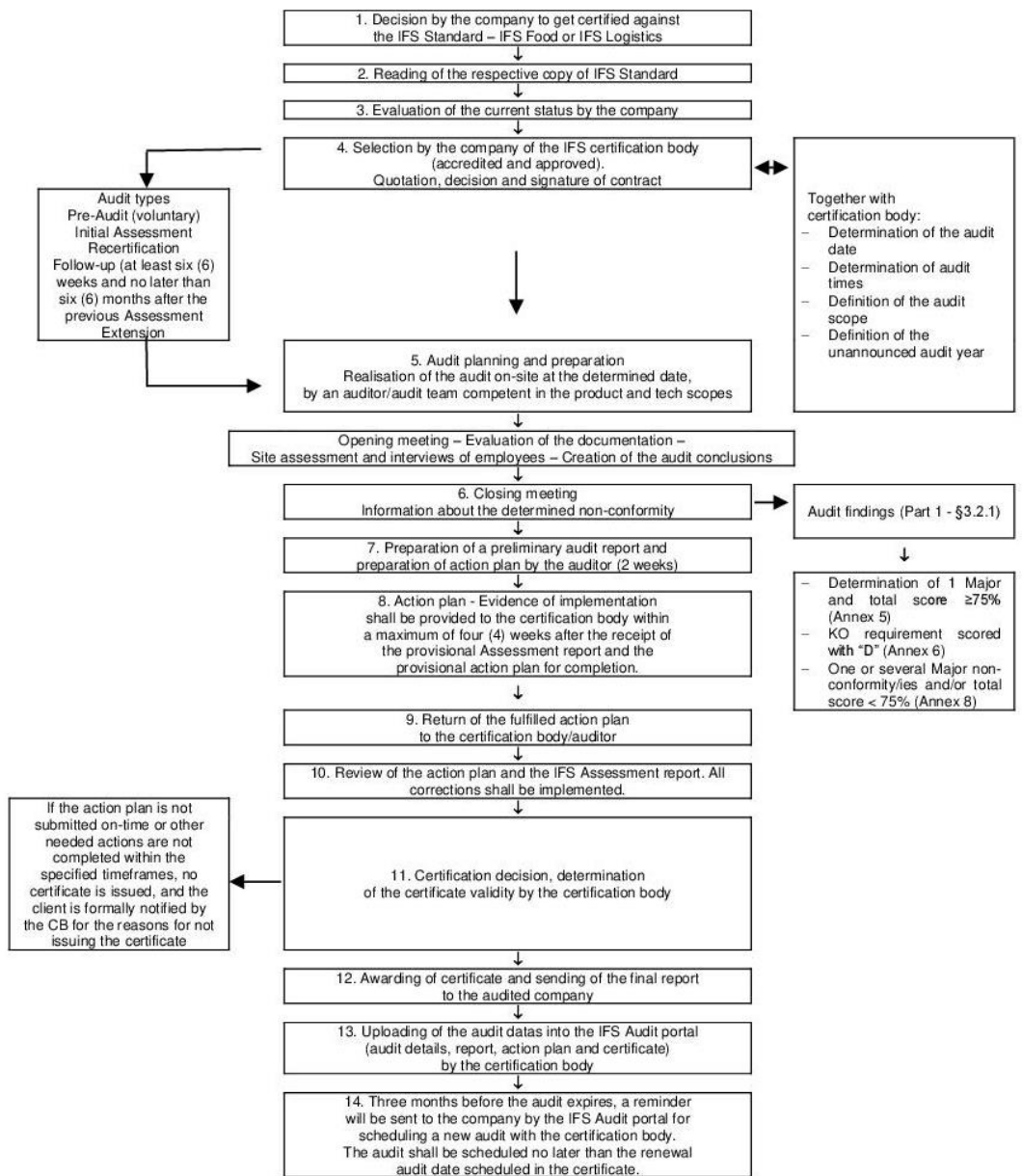
The company shall provide the following in the action plan:

- ✓ proposed corrections and corrective actions for all deviations (C, D), KO requirements scored with a B and for non-conformities (Major or D evaluation of a KO requirement) listed by the auditor
- ✓ responsibilities and implementation deadlines for both corrections and corrective actions

Corrections	Corrective actions
Evidence of implementation shall be provided to the certification body within a maximum of four (4) weeks after the receipt of the provisional Audit report and the provisional action plan for completion.	Relevant for a sustainable and successful implementation (may take longer than the deadline for issuing the certificate, need to be reasonably justified by the company). Implemented before the recertification Audit at the latest.

If the above deadline is not adhered to, the company shall undergo a full initial or recertification Audit. An IFS Certificate shall not be issued unless all corrections are implemented. Corrections and corrective action(s) shall be translated into English. 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. The action plan shall be validated by the auditor and the technical reviewer during the certification decision process.

Annex I – Certification process (flow chart)



Annex Scoring system

II:

Table 1: Scoring		
Result	Explanation	Points
A	Full compliance	20 points
B (deviation)	Almost full compliance.	15 points (regular requirements)
C (deviation)	Part of the requirement is not implemented.	5 points No "C" scoring is possible for KO requirement
D (deviation)	Requirement has not been implemented	-20 points
Major (non-conformity)	A Major non-conformity can be given to any regular requirement (which is not defined as a KO requirement). Reasons for Major rating are:	Major non-conformity will subtract 15 % of the possible total amount; the certificate cannot be

	<ul style="list-style-type: none"> • 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. 	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.

Table 2: Scoring for KO requirement

Result	Explanation	Awarded scores
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 points
C (deviation)	Part of the requirement is not implemented	“C” scoring is not possible
KO (= D)	Requirement has not been implemented	KO non-conformity will subtract 50 % of the possible total amount, the certificate cannot be issued.

In IFS Food the following 10 requirements are defined as KO requirements:

1.2.1	Corporate structure
2.3.9.1	Establish a monitoring system for each CCP
3.2.2	Personal hygiene
4.1.3	Customer focus and contract agreement
4.2.1.3	Specifications
4.12.1	Foreign material and chemicals risk mitigation
4.18.1	Traceability
5.1.1	Internal audits
5.9.1	Management of product recalls, product withdrawals and incidents

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

Table 3: Scoring and awarding of certificates

Audit result	Status	Action company	Report form	Certificate
At least 1 KO scored with D	Not passed	Actions and new initial audit to be agreed upon	Report including action plan gives status	No
> 1 Major and/or <75 % of the requirements are fulfilled	Not passed	Actions and new initial audit to be agreed upon	Report including action plan gives status	No
Max 1 Major and ≥ 75 % of the requirements are fulfilled	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 max. six (6) months after the audit date	Report including action plan gives status	Certificate at foundation level, if the Major non-conformity is effectively during the follow-up audit. The certificate shall only be issued when the corrections are implemented.
Total score is < 75 %	Not passed	Actions and new initial Audit to be agreed upon (no earlier than six (6) weeks after the Audit where the final score was < 75 %)	Report provides status	No. For a recertification audit: the current certificate is withdrawn within: - 2 (two) working days after the last day of the audit if the audit is failed due to one or several non-conformity(ies) - 2 (two) working days after the certification decision if the audit is failed due to a total score < 75%

Annex to Certification Regulation



TÜV AUSTRIA Group – Business Assurance

				with no non-conformity(ies) raised.
Total score is ≥ 75 % and < 95 %	Passed at foundation IFS Food 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 gives status	Yes, certificate at foundation level, 12 months validity. The certificate shall only be issued when the corrections are implemented.
Total score is ≥ 95 %	Passed at higher IFS Food 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 gives status	Yes, certificate at higher level, 12 months validity. The certificate shall only be issued when the corrections are implemented.

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