IFS Carbon Footprint module Auditor Guideline

IFS Carbon Footprint

VERSION 1

ENGLISH

INTRODUCTION

This document provides guidance for auditors assessing the IFS Carbon Footprint module Requirements. This check assesses a company's approach to measuring, managing, and reducing greenhouse gas (GHG) emissions. Additionally, companies can use it to prepare for their check.

The IFS Carbon Footprint module follows a process and data-based approach within the framework of carbon footprint calculation and mitigation. Consequently, the evaluation centres on whether company policies, procedures, and actions effectively identify, calculate, and reduce GHG emissions across company's operations and its supply chain.

During the checks, auditors should focus on objective evidence clearly linked to company activities, emission sources and mitigation measures. The documents, interviews, and observations selected are vital to conducting a thorough assessment. To assist auditors in preparing, we provide examples of IFS Carbon Footprint module practices, questions, and areas for follow-up throughout this document.

This guideline follows the structure of the checklist in the IFS Carbon Footprint module Programme. For each requirement, you will find notes on which elements to review, examples of good practices, references to helpful tools, as well as sample audit questions. The implementation of these requirements depends on each company's context, size, and emission profile. Therefore, the information and examples provided must always be tailored to the company's specific circumstances.

This guideline offers explanatory support without replacing professional judgement. It is not legally binding or normative. All information is summarised based on the best knowledge of the author, but IFS cannot accept responsibility for mistakes, omissions, or potentially misleading information.

For questions related to the interpretation of the IFS Carbon Footprint module, please contact:
standardmanagement@ifs-certification.com

N°	Requirement	Element to check	Good practice (non-exhaustive)	Example questions
1	**Carbon footprint management system framework**			
1.1	The company shall develop, implement and maintain a carbon footprint management system. The scope shall include at a minimum: • the status of the current situation, • objectives, • description of the methodology implemented to calculate carbon footprint, • mitigation plan, • identification of obstacles to achieve the objectives.	• Carbon footprint policy or dedicated chapter • Procedure/methodology for carbon footprint calculation • The company's carbon footprint reports • Emission reduction action plan • Management review • Qualifications and training of personnel in charge of carbon footprint management • Clear GHG reduction targets	• All company activities are covered by the carbon footprint policy • The scope and boundaries are clearly defined • The policy is reviewed and updated regularly • Measurable targets are set for Scope 1 and 2 emissions, as well as for Scope 3 when the approach is sufficiently developed • Progress is tracked and monitored over time • The approach is based on recognised frameworks (e.g., GHG Protocol, SBTi) • The methodology is precise and developed with expert input • Communication is transparent and consistent both internally and externally	1) Does the company have a structured approach in place to collect and calculate its greenhouse gas emissions? 2) Does the company follow the GHG protocol or any other methodology? 3) Has the company set clear scope and boundaries? 4) Has the company set targets to reduce its carbon footprint? 5) Are these Science Based Targets (SBT)? (optional) If yes, does the company communicate these targets to customers and other stakeholders? 6) Are the targets split in direct emissions (scope 1) and indirect emissions (scope 2)? 7) Does the company also report on emissions from partners in the supply again (i.e. scope 3)? 8) Does the company work with its suppliers to reduce their emission in the supply chain? 9) Does the company track its carbon footprint performance over time? 10) Does the company publicly report its achievements periodically? 11) When was the last time the carbon footprint management system was updated? 12) Is the company certified against any environmental scheme? Please describe.

N°	Requirement	Element to check	Good practice (non-exhaustive)	Example questions
1.2	The company shall calculate the corporate carbon footprint including direct and indirect emissions (scopes 1 and 2). If available, the company shall provide the calculation of the value chain emissions (scope 3).	• Carbon footprint report • Procedure and methodology for calculation and baseline • Scope of activities • Software used	• Define scope and establish baseline • Use reliable emission factors and activity data • Automate data collection • Use a recognised standard for calculation (e.g., GHG Protocol) • Include Scope 3 when methodology is mature • Validate results with external experts • Prioritise the most critical risks • Benchmark results against similar companies	1) Does the company use a reference year as baseline? What year? 2) Does the company use a calculation tool/ external provider for the calculation? What tool/provider? 3) Does the company benchmark its greenhouse gas emissions levels against industry benchmarks? Which benchmark(s)? 4) How are the scope and baseline year defined? 5) On which standard(s) is the calculation based? 6) How are the results verified? 7) How is the data from the report used?
1.3	When required by the customer, the company shall calculate the product carbon footprint of a chosen product group(s).	• Product carbon footprint report • Procedure and methodology for calculation and baseline • Benchmark results • Software used	• Define scope and establish baseline • Approach based on life cycle assessment (LCA), considering each step • Automate data collection • Use a recognised standard for calculation (e.g., GHG Protocol) • Validate results with external experts • Prioritise the most critical risks • Benchmark results against similar products	1) Does the company use a reference year as baseline? What year? 2) Is there a detailed description of the product(s) chosen, including packaging. 3) Does the company use a calculation tool/ external provider for the calculation? What tool/provider? 4) Are the results benchmarked internally each year and what is the outcome? 5) What are the scopes and boundaries? Define life cycle stages 6) How is the baseline year defined? 7) On which standard(s) is the calculation based? 8) How are the results verified? 9) How is the data from the report used?

N°	Requirement	Element to check	Good practice (non-exhaustive)	Example questions
2	**Mitigation plan**			
2.1	The company shall implement a carbon footprint mitigation plan which shall be reviewed yearly.	• Mitigation plan • Management review • Evidence of implemented measures • Evaluation of previous measures • KPIs and deadlines • Roles and responsibilities in the company for following these KPIs and deadlines • Evidence of communication	• Set short-, medium-, and long-term goals • Define measures based on main emission sources for Scope 1 and 2 (and 3 if calculated by the company) • Ensure actions align with findings from the carbon footprint report • Set deadlines for each goal/measure • Establish KPIs based on the SMART model to monitor performance • Implement mitigation measures following expert recommendations • Track mitigation measures and their impact on the company's GHG emissions over time • Communicate progress internally and externally	1) Does the company have a mitigation plan in place to reduce emissions? 2) Does the mitigation plan align with the long-term targets and objectives? 3) Does the mitigation plan include scope 1, 2 and 3? 4) Does the company measure / document / communicate its progress within the company? 5) Has the company's mitigation plan been adjusted during the current monitoring period (can be positive or negative)? 6) Does the company compensate unavoidable emissions? Describe. 7) Which are long term objectives? Describe. 8) Has the risk mitiation plan been shared 9) How is the effectiveness of mitigation measures assessed over time? 10) Who is responsible for the follow up on these mitigation measures?
2.2	The relevant departments shall be involved in the implementation of the mitigation plan. Responsibilities and deadlines shall be clearly established.	• Qualification of responsible personnel • Mitigation plan • Evidence of communication • Meeting minutes and task assignments, or other evidence of communications (emails, reports, etc.)	• Interdepartmental projects with a defined project leader • Set deadlines for each goal/measure • Train responsible personnel • Departments adapt the policy and integrate it into their roadmap with KPIs or mitigation measures • Communicate progress internally	1) Are the responsibilities and deadlines established and documented for achieving the mitigation objectives? 2) Who is responsible for coordinating GHG reduction projects between departments? 3) What training is provided to personnel responsible for carbon footprint management? 4) Are all relevant departments actively involved in implementing the mitigation plan?

N°	Requirement	Element to check	Good practice (non-exhaustive)	Example questions
2.3	The revision of the mitigation plan shall be used as input for the company's continuous improvement.	• Carbon footprint policy • Previous version of the mitigation plan • Current mitigation plan • Management review • Updated objectives or KPIs based on previous experiences	• Systematically analyse gaps between goals and results to identify root causes • Involve senior management • Use findings to define improvement actions • Regularly review and adjust goals, measures and KPIs • Update the risk mitigation plan after any changes	1) Does the company integrate the effectiveness of the mitigating actions into its management cycle to drive continuous improvement? 2) Is senior management involved in reviewing and updating the mitigation plan? 3) How often is the mitigation plan reviewed? 4) Are changes and updates to the mitigation plan effectively communicated to the relevant departments and implemented? 5) Is there a track of updated objectives and actions from previous mitigation cycles?

The IFS publishes information, opinions and bulletins to its best knowledge, but cannot take any responsibility for any mistakes, omissions or possibly misleading information in its publications, especially in this document.

The owner of the present document is:

IFS Management GmbH
Am Weidendamm 1 A
10117 Berlin
Germany

Managing Director: Stephan Tromp
AG Charlottenburg
HRB 136333 B
VAT-N°: DE278799213

Bank: Berliner Sparkasse
IBAN number: DE96 1005 0000 0190 0297 65
BIC-/Swift-Code: BE LA DE BE

The IFS Documents are available online via:
www.ifs-certification.com