

# IFS ESG COMPLIANCE CHECK Auditor Guideline



VERSION 1

English

# INTRODUCTION

This document provides guidance for auditors assessing the IFS ESG Compliance Check Requirements. This check assesses a company's sustainability management system and supply chain transparency. Additionally, companies can use it to prepare for their check.

The IFS ESG Compliance Check follows a process and risk-based approach within the framework of environmental, social, and governance (ESG) performance. Consequently, the evaluation centres on whether company policies, procedures, and actions effectively manage ESG topics and their relevance to company operations and supply chain risks.

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

This guideline follows the structure of the checklist in the IFS ESG Compliance Check 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 risk 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 ESG Compliance Check, please contact:  
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N°	Requirement	Element to check	Good practice (non-exhaustive)	Example questions
1	<b>Sustainability and Supply Chain Transparency policy</b>			
1.1	<p>The company shall develop, implement, and maintain a sustainability policy that includes, at a minimum:</p> <p>A description of the company's approach to its environmental, social and governance principles.</p> <ul style="list-style-type: none"> <li>• A description of the company's approach to due diligence, also in the long term, including the relevant environmental, social, and governance principles.</li> <li>• Consideration of stakeholders (e.g., customers) concerns, if applicable.</li> <li>• A supply chain transparency policy, based on risk, of the supply chain partners involved in the production and distribution of the company's products.</li> <li>• A code of conduct (CoC) describing rules and principles to be followed internally and by the supply chain partners</li> </ul>	<ul style="list-style-type: none"> <li>• Supplier's code of conduct</li> <li>• Internal code of conduct for employees</li> <li>• Sustainability and supply chain goals</li> <li>• Sustainability/supply chain transparency policy/ ESG policy</li> <li>• Company's policy (or dedicated chapter)</li> </ul>	<ul style="list-style-type: none"> <li>• The policy(ies) cover environment, social and governance aspects for the company itself and its supply chain</li> <li>• All of the company's activities are included in the scope of the policy</li> <li>• Stakeholder issues are integrated in the policy</li> <li>• At least one goal is set for environmental, social, governance and supply chain issues</li> <li>• The suppliers' code of conduct is based on identified risks</li> </ul>	<ol style="list-style-type: none"> <li>1) Does the scope of the sustainability policy include all products, services, and activities of the organisation, including manufacturing and procurement process(es)? Does the scope include all employees including temporary personnel?</li> <li>2) Has the company developed, implemented, and maintained a sustainability policy that outlines its approach to due diligence, including long-term considerations? Does this policy address relevant environmental, social, and governance (ESG) principles, and are these principles aligned with the organisation's material issues (see 3.1.2) and relevant Sustainable Development Goals (SDGs)?</li> <li>3) Has the company identified goals regarding sustainability for the coming 5 years? Are these objectives measurable and have KPI's been determined?</li> <li>4) Does the current sustainability program aim to improve the company's competitiveness by driving the perceived brand value as a responsible company?</li> <li>5) Has the company identified obstacles in relation to the sustainability policy?</li> <li>6) Does the scope of the supply chain transparency policy include all finished/ semi-finished products, raw materials, packaging materials and services offered by the organisation to their customers?</li> <li>7) Does the company have a code of conduct (CoC) that describes the rules and principles that need to be followed internally and by the suppliers?</li> </ol>

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1.2	The sustainability and/or the supply chain transparency policy shall be reviewed annually or upon changes.	<ul style="list-style-type: none"> <li>• The date on the last version of the ESG/ SCT/ company's policy</li> <li>• History or archive of the previous policies</li> <li>• The date on the previous version of the policy if available</li> </ul>	<ul style="list-style-type: none"> <li>• The company has a dated and available sustainability/supply chain transparency policy</li> <li>• The policy is reviewed whenever it may be affected by an internal or external event, even if the policy has already been modified recently</li> <li>• The company updates the policy periodically</li> </ul>	<ol style="list-style-type: none"> <li>1) When was the last time the sustainability and/or the supply chain transparency policy was updated?</li> <li>2) Why has the policy been reviewed?</li> <li>3) What changes have been made to the policy?</li> </ol>
<b>2 Senior management commitment</b>				
2.1	The senior management shall be fully committed to the achievement of the sustainability and supply chain transparency policy across the company and shall provide sufficient and relevant resources to make it possible.	<ul style="list-style-type: none"> <li>• Management review</li> <li>• Minutes related to sustainability topics</li> <li>• Qualifications and trainings of the sustainability team</li> <li>• Emails/evidence of communication</li> </ul>	<ul style="list-style-type: none"> <li>• ESG meetings are held on a regular basis and senior management take part in them</li> <li>• Part of senior management's compensation depends on ESG non-financial metrics</li> <li>• People in charge of sustainability and supply chain have specific training and qualifications</li> <li>• Financial resources are dedicated to ESG</li> <li>• ESG related training and activities (communication, posters, occasional events) are provided to all employees</li> <li>• ESG working groups are in place</li> </ul>	<ol style="list-style-type: none"> <li>1) How does the senior management support employees to achieve these objectives?</li> <li>2) How does the senior management ensure that sustainability and supply chain transparency objectives are well known across the company?</li> <li>3) Are employees responsible for sustainability and supply chain transparency adequately trained?</li> <li>4) Does the company use non-financial metrics or targets to determine (part of) the compensation of senior management?</li> <li>5) Does the senior management participate in the ESG meetings of the company?</li> <li>6) What actions are implemented to develop ESG in the company's culture?</li> <li>7) How is the senior management involved in the achievement of the sustainability and supply chain policies?</li> <li>8) Are the annual bonuses that the members of the senior management receive connected directly or indirectly to sustainability goals?</li> </ol>

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2.2	The senior management shall set up goals, related measures and deadlines for implementation of the sustainability and supply chain transparency policy.	<ul style="list-style-type: none"> <li>• Management review</li> <li>• Action plan</li> <li>• Reliable and monitored goals and KPIs with deadlines</li> <li>• Software data</li> </ul>	<ul style="list-style-type: none"> <li>• Senior management is involved in the selection of goals</li> <li>• The company sets short-, medium- and long-term goals</li> <li>• The goals cover all environmental, social and governance aspects and consider the company's supply chain</li> <li>• Each goal has a deadline</li> <li>• KPIs are established to monitor the company's performance</li> <li>• Goals and KPIs are based on the SMART model</li> <li>• An action plan is set to monitor all goals and KPIs</li> <li>• Goals and KPIs are regularly reviewed and adjusted as needed</li> </ul>	<ol style="list-style-type: none"> <li>1) Is there a sustainability and supply chain transparency program with documented goals and measures?</li> <li>2) Does each goal have a deadline?</li> <li>3) Does the company set short-, medium-, and long-term goals?</li> <li>4) How are the goals chosen?</li> </ol>
2.3	For any deviation detected to established measures, the senior management shall implement appropriate corrective actions. In case of adverse impacts caused by the company, the senior management shall provide remediation.	<ul style="list-style-type: none"> <li>• Procedures for deviations</li> <li>• Register of deviations</li> <li>• Action plan</li> <li>• Management review</li> <li>• Emails/evidence of communication</li> </ul>	<ul style="list-style-type: none"> <li>• Senior management and relevant departments are informed of each deviation</li> <li>• Mechanisms for specific deviations are pre-established to provide a quick response (who does what, remediation measures, etc.)</li> <li>• Actions to deal with deviations are monitored over time</li> <li>• Reliable system to check that there are no deviations from the set goals</li> </ul>	<ol style="list-style-type: none"> <li>1) Are corrective actions documented and verified?</li> <li>2) Which mechanisms (if any) does senior management have in place to identify and address adverse impacts effectively, and how are they documented?</li> <li>3) Are remediation measures planned in case of any deviation to a third party?</li> </ol>
2.4	The sustainability and supply chain transparency policy and framework shall be communicated to the employees and shall be broken down into specific goals and targets for the relevant departments.	<ul style="list-style-type: none"> <li>• Internal communication</li> <li>• Action plan</li> <li>• Internal code of conduct</li> <li>• Emails/evidence of communication</li> </ul>	<ul style="list-style-type: none"> <li>• Each department adapts the policy and integrates it into their roadmap with KPIs or action plan</li> <li>• The policy is communicated to all employees and relevant stakeholders</li> <li>• All employees have received a (brief) training related to ESG and supply chain issues</li> </ul>	<ol style="list-style-type: none"> <li>1) Has the company communicated the sustainability and supply chain transparency policy to the employees and other stakeholders, and is their policy publicly available? How is it applied?</li> <li>2) Has the policy been rolled out across all the company's departments? With objectives?</li> </ol>

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2.5	The senior management shall ensure that a notification mechanism and complaint management is set up for the own business area and for the supply chain, that enables all stakeholders to report human rights and environment related risks and adverse impacts.	<ul style="list-style-type: none"> <li>• Procedure for notification mechanisms and complaints</li> <li>• Ways to inform the company of a notification or complaint</li> <li>• Register of deviations or complaints</li> <li>• Action plan</li> <li>• Management review</li> </ul>	<ul style="list-style-type: none"> <li>• The senior management and relevant departments are informed of all notifications and complaints</li> <li>• Mechanisms for specific notifications are pre-established to provide a quick response</li> <li>• Actions to deal with notifications are monitored over time</li> <li>• An easy, transparent and anonymous way to notify within the company (suggestion box, etc.) and for external stakeholders (encrypted mailbox, etc.) is available and communicated to all stakeholders</li> </ul>	<ol style="list-style-type: none"> <li>1) Has the company established a notification mechanism and complaint management system for persons and other stakeholders connected to their own operations and their supply chain?</li> <li>2) Is the notification mechanism clear, accessible and well-communicated to internal and external stakeholders and do people who use it maintain their confidentiality of identity?</li> <li>3) How does the company deal with a specific complaint or notification system for ESG issues of your suppliers or the company itself?</li> </ol>
3	<b>Sustainability policy framework</b>			
3.1	<b>Responsible team / Sustainability team leader</b>			
3.1.1	There shall be a responsible team/ sustainability team leader for the development and maintenance of the sustainability and supply chain transparency policy. Those responsible for the development and maintenance of the policy shall have received adequate training in the application of the ESG principles/sustainability topics. Where competent knowledge is not available, external expertise shall be obtained.	<ul style="list-style-type: none"> <li>• Training and qualifications of responsible team/sustainability team leader</li> <li>• The number of people in the team</li> </ul>	<ul style="list-style-type: none"> <li>• Nominated employees are responsible for sustainability and supply chain transparency topics</li> <li>• People in charge of sustainability and supply chain transparency are experts (qualifications, background, etc.)</li> <li>• External expertise is used for the development and/or maintenance of the sustainability policy</li> <li>• Employees regularly receive training on ESG topics</li> </ul>	<ol style="list-style-type: none"> <li>1) Have responsible employees received specific training related to sustainability and supply chain transparency?</li> <li>2) Who is appointed as a sustainability team leader?</li> <li>3) Is external expertise needed? What for?</li> <li>4) How many people are in charge of sustainability and supply chain transparency, and why were they chosen?</li> </ol>

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3.1.2	The responsible team/sustainability team leader shall carry out a stakeholder analysis to identify directly and indirectly affected interested parties. This shall be reviewed at least annually and/or upon changes.	<ul style="list-style-type: none"> <li>Stakeholder analysis, with direct and indirect stakeholders</li> <li>Action plan</li> <li>Risk analysis</li> </ul>	<ul style="list-style-type: none"> <li>Stakeholders out of the chain of value (local communities for example) are included in the stakeholders analysis</li> <li>The company set goals related to stakeholders.</li> <li>The stakeholders' analysis is regularly reviewed</li> </ul>	<ol style="list-style-type: none"> <li>Has senior management set objectives and KPIs with regard to supply chain transparency and assigned responsibilities to relevant departments?</li> <li>Does senior management make sure deviations in implementing the supply chain transparency policy are reported and acted upon as part of a continuous improvement process?</li> <li>Does the supply chain analysis include all direct and indirect stakeholders?</li> <li>Are stakeholders out of the chain of value also included (local communities, etc.)?</li> <li>Is the stakeholder's analysis regularly reviewed?</li> </ol>
3.2	<b>Risk identification</b>			
3.2.1	The company shall document, implement and maintain a procedure for risk identification with regard to its own operations and the supply chain, which shall include a minimum of human rights and environment related risks.	<ul style="list-style-type: none"> <li>Procedure of risk identification, defining the methodology of the risk analysis</li> <li>Materiality assessment/double materiality assessment</li> <li>Risk analysis with internal and external stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>The risk analysis is reviewed at least once a year</li> <li>The risk identification includes internal and external stakeholders/activities</li> <li>The relevant departments participate in the risk analysis</li> <li>The stakeholders are identified with a scoring system to determine their impact on company activities</li> <li>The procedure defines the risks covered and the assessment methodology and the scoring system</li> </ul>	<ol style="list-style-type: none"> <li>Does the sustainability risk analysis identify requirements with regard to supply chain transparency and is this implemented in its operations and their supply chain mapping and monitoring?</li> <li>Has the company assigned risk profiles to their supply chain partners based on their product, location and activity?</li> <li>Has the company set a procedure of risk identification regarding human rights and environment related risks in its own operations and their supply chain?</li> </ol>
3.2.2	The company shall identify and document risks for its own operations and in the supply chain with regard to human rights, business ethics and environmental impact. Based on this information, critical raw materials shall be identified and documented in the risk mitigation plan.	<ul style="list-style-type: none"> <li>Risk analysis with reliable data</li> <li>Materiality assessment/double materiality assessment</li> <li>Critical raw materials list</li> <li>Risk mitigation plan</li> </ul>	<ul style="list-style-type: none"> <li>The criteria which define if a raw material is critical are established and based on objective, reliable and/or scientific data</li> <li>Each critical raw material is included in the risk mitigation plan in the IFS auditXpress Neo Software</li> </ul>	<ol style="list-style-type: none"> <li>How does the company document the identified risks regarding human rights and environment related risks in its own operations and their supply chain?</li> <li>Has the company identified its critical raw materials and documented them in the risk mitigation plan in the IFS auditXpress Neo Software?</li> <li>How are critical raw materials identified as critical?</li> </ol>



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3.2.3	Based on risk, the company shall have a current overview of the supply chain partners involved in the production and distribution of their products. This shall be reviewed at least annually and/or upon changes.	<ul style="list-style-type: none"> <li>• Register of the supply chain partners, including direct and indirect suppliers</li> <li>• Clear and accessible data regarding the structure and participants of the supply chain</li> <li>• Regularly maintained list showing the most current information about all direct suppliers</li> <li>• Risk mitigation plan</li> </ul>	<ul style="list-style-type: none"> <li>• The company has a complete register with detailed contacts of all direct and indirect suppliers in its supply chain</li> <li>• The register is updated regularly to ensure that the information is accurate and up to date</li> <li>• The company has an efficient communication system with all parts of its supply chain</li> </ul>	<ol style="list-style-type: none"> <li>1) Does the company have a current overview of the direct suppliers of their finished/semi-finished products, raw materials, packaging materials and services?</li> <li>2) Does the company have a current overview of the indirect suppliers and sub-contractors, based on risk? Including the supply chain tiers where the identified risk occurs, or at a minimum the entity that performs the final handling of the product.</li> <li>3) Has the company identified the supply chain partners by at least: name &amp; address (or: unique and validated ID), country, activity, product? (both direct and indirect suppliers)</li> </ol>
3.2.4	The company shall monitor on a continuous basis the compliance of supply chain partners with applicable legislation, the code of conduct (CoC) and customer requirements. The frequency of monitoring shall be risk based.	<ul style="list-style-type: none"> <li>• Audit reports/certificates</li> <li>• Supply chain questionnaires/assessments</li> <li>• Regulatory watch of company's activities</li> <li>• Emails/evidence of communication</li> <li>• Supplier's code of conduct</li> </ul>	<ul style="list-style-type: none"> <li>• The company regularly audits its supply chain to ensure compliance with relevant regulations (especially for imported products) and with its code of conduct</li> <li>• High-risk stakeholders are audited more frequently than those with lower risk</li> <li>• The company uses a matrix to track and manage all requirements for each supplier</li> </ul>	<ol style="list-style-type: none"> <li>1) Does the company monitor the implementation and effectiveness of preventive, mitigating and remedial measures with regard to the supply chain? This can include supplier audits, certifications, human rights and environmental impact assessments, quantitative data/metrics, sector collaborations, etc.</li> <li>2) Are these verifications monitored at least once a year?</li> <li>3) Does the company monitor regulatory requirements relating to its supply chain?</li> </ol>



N°	Requirement	Element to check	Good practice (non-exhaustive)	Example questions
4	<b>Assessment of adverse impacts and mitigation</b>			
4.1	The responsible team/sustainability team leader shall carry out a risk analysis to identify and prioritise (potential) adverse impacts that are most critical under consideration of the double materiality approach. This analysis shall be reviewed annually or upon changes.	<ul style="list-style-type: none"> <li>• Double materiality assessment including direct and indirect stakeholders</li> <li>• Risk analysis</li> <li>• Procedures and processes related to the identification</li> <li>• Evaluation of (potential) adverse impact solutions</li> </ul>	<ul style="list-style-type: none"> <li>• All stakeholders are assessed through the double materiality assessment and/or in the risk analysis</li> <li>• The double materiality assessment is publicly available, including information on how the assessment is conducted</li> <li>• The most critical risks are prioritised in the assessment</li> <li>• The double materiality assessment is regularly reviewed</li> </ul>	<ol style="list-style-type: none"> <li>1) Does the company regularly perform double materiality assessments to identify your relevant material issue?</li> <li>2) Has the company involved both internal and external stakeholders as part of the double materiality analysis?</li> <li>3) Does the risk analysis cover negative impacts on human rights in their supply chain?</li> <li>4) Does the company publicly disclose details of the risk analysis?</li> <li>5) Does the company include information on how they conduct the risk analysis process and their progress towards their targets or metrics?</li> <li>6) Does the company provide a rationale for why their material issues are material to their business?</li> <li>7) Does the company specify their primary business strategies, initiatives or products that address these issues?</li> <li>8) Does the company have a long-term target or metric to measure their progress on these issues in a systematic way?</li> </ol>
4.2	The responsible team/sustainability team leader shall make sure that measures to prevent, neutralise and/or mitigate adverse impacts are planned and executed by the relevant departments.	<ul style="list-style-type: none"> <li>• Action plan</li> <li>• Management review</li> <li>• Risk mitigation plan</li> <li>• Emails/evidence of communication</li> </ul>	<ul style="list-style-type: none"> <li>• Preventive, corrective and remedial measures are monitored by the relevant department</li> <li>• The effectiveness of the measures is regularly checked</li> </ul>	<ol style="list-style-type: none"> <li>1) Does the company specify their business strategies, including preventive, corrective/mitigating and remedial measures, that address the identified adverse impacts?</li> </ol>
4.3	A risk based mitigation plan shall be established to effectively minimise (potential) adverse impacts in connection to products and their raw materials. This plan shall be documented in the risk mitigation plan and shall be reviewed annually and/or upon changes.	<ul style="list-style-type: none"> <li>• Risk mitigation plan</li> <li>• Critical raw material list</li> </ul>	<ul style="list-style-type: none"> <li>• Mitigation measures have been implemented according to expert recommendations to minimise the risk</li> <li>• The risk mitigation plan is updated following any changes.</li> </ul>	<ol style="list-style-type: none"> <li>1) Does the company have a plan to mitigate the adverse impacts related to products and their raw materials?</li> <li>2) Is this mitigation plan risk based?</li> </ol>

N°	Requirement	Element to check	Good practice (non-exhaustive)	Example questions
4.4	The responsible team/sustainability team leader shall fill in the risk mitigation plan, using the predefined list of critical raw materials, as applicable.	<ul style="list-style-type: none"> <li>Risk mitigation plan</li> </ul>	<ul style="list-style-type: none"> <li>The risk mitigation plan is filled in by the relevant departments to ensure that measures are reliable and attainable</li> </ul>	1) Has the risk mitigation plan on the IFS auditXpress Neo Software been fulfilled?
5	Stakeholder communication and data management			
5.1	The company shall document, implement and maintain a procedure for stakeholder management and engagement. The procedure shall ensure that stakeholders are effectively engaged in the due diligence processes. When required by the customer, the company shall update its customers about the progress made on identified goals.	<ul style="list-style-type: none"> <li>Procedure for stakeholder management and engagement</li> <li>Minutes of meetings and emails</li> <li>Communication with stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>The procedure states that the company supports/assists its supply chain in achieving the objectives</li> <li>The procedure establishes a framework for communicating with its stakeholders</li> <li>Customers are updated about the progress of the goals</li> </ul>	1) Is there evidence of customers requesting updates or of related communication to customers? (e.g. email, video call etc.) 2) Has a stakeholder management and engagement procedure been established?
5.2	The company shall communicate its supplier code of conduct (CoC) to all supply chain partners and ensure confirmation.	<ul style="list-style-type: none"> <li>Approval of code of conduct by supply chain</li> <li>Suppliers' contracts</li> <li>Emails/evidence of communication</li> </ul>	<ul style="list-style-type: none"> <li>There is an ongoing dialogue with suppliers to improve the implementation of the CoC.</li> <li>The code of conduct is included in the contract with the suppliers</li> </ul>	1) Does the supplier code of conduct include reference to the company's sustainability policy and ESG principles? 2) Does the supplier code of conduct clearly state the expectations of the company towards supply chain partners with regard to the sharing of information of their supply chain? Including sanctions and possible support/guidance from the part of the company? 3) Has the company integrated the supplier code of conduct in their procurement practices and contractual arrangements, including in tendering procedures?

N°	Requirement	Element to check	Good practice (non-exhaustive)	Example questions
5.3	Based on risk, the company shall implement effective data management regarding supply chain transparency.	<ul style="list-style-type: none"> <li>• Data management procedure</li> <li>• Database system(s) with supplier and supply chain data, origin of products, data on packaging materials.</li> <li>• Formal annual sustainability/ESG, due diligence or non-financial report.</li> <li>• Software (if existing)</li> </ul>	<ul style="list-style-type: none"> <li>• Centralised, secured and up-to-date data</li> <li>• Transparent communication with stakeholders, especially with customers</li> <li>• The company verifies the reliability of data communicated by its supply chain</li> </ul>	<ol style="list-style-type: none"> <li>1) Does the company have a data management system in place that includes collecting, organising, securing, and storing data on supply chain partners and origin of products, encompassing finished/semi-finished products, raw materials and packaging materials?</li> <li>2) Has the company implemented a process to ensure and maintain the quality of the supply chain data?</li> <li>3) Does the company use the supply chain data to report on sustainability risks and the effectiveness of measures to internal and external stakeholders?</li> </ol>

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.

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